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**PART II**



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## **DEPARTMENT OF TRANSPORTATION**

**Urban Mass Transportation  
Administration**



### **UNIFORM SYSTEM OF ACCOUNTS AND RECORDS**

**Implementation**

### Title 49—Transportation

#### CHAPTER VI—URBAN MASS TRANSPORTATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

#### PART 630—UNIFORM SYSTEM OF ACCOUNTS AND RECORDS AND REPORTING SYSTEM

##### Implementation

On November 22, 1976 the Urban Mass Transportation Administration published proposed regulations regarding a reporting system to accumulate public mass transportation financial and operating information by uniform categories, and a uniform system of accounts and records. Section 15 of the Urban Mass Transportation Act requires the Secretary of Transportation to develop, test, and prescribe such systems by January 10, 1977.

The purpose of the proposed systems is to assist in meeting the need for information on which to base planning for public transportation services, and to make public sector investment decisions at all levels of government. After July 1, 1978, the Secretary may not make any grant under section 5 of the Urban Mass Transportation Act unless the applicant for such grant and any beneficiary are each subject to both the reporting system and the uniform system of accounts and records prescribed pursuant to section 15. Grants under section 5 are those apportioned to urbanized areas by formula and usable for either capital investments or operating expenses.

Interested persons were invited to submit written comments on the proposed regulations, and 23 such comments were received. In addition, a hearing on the proposed regulations was held on December 7, 1976 in Washington, D.C., at which 21 persons testified. Most of the comments received during the comment period were supportive of the regulations. This may have been because the development of the proposed uniform system of accounts actually took place over a period of several years, in collaboration with representatives of the transit industry, metropolitan planning organizations, and State departments of transportation. However, a number of thoughtful suggestions and criticisms were offered, and the regulations now being issued have in many ways been revised in response to such comments.

Because the number of communications received was not overwhelming, the Urban Mass Transportation Administration will make a special effort to contact correspondents individually to indicate the extent to which their comments were accommodated. The following text identifies the principal changes from the proposed regulations, and changes in policies for administering them, based on public comments which were received.

**Mandatory-Voluntary Levels of Detail.**—A general concern was expressed about the level of detail specified in the uniform system of accounts and records and in the reporting system described in the proposed regulations, even though

an attempt had been made to stratify the level of detail by size of transit operations. This was done by describing three levels for expense reporting: Level A, more than 500 revenue vehicles (about 20 systems); Level B, between 101 and 500 revenue vehicles (about 50 systems); and Level C, 100 or less revenue vehicles (about 800 systems).

The general concern about excessive detail found expression in requests by representatives of smaller operations to reduce the number of expense objects to be used, and to reduce the number of reports. It was suggested that a more simplified system be designed for the smallest systems. At the intermediate level, exception was taken to the number of functions specified for expense reporting, as well as to objects. The largest systems in general expressed their concern by suggesting the need for flexibility in phasing in the implementation from lesser to greater levels of detail, and by advocating a waiver provision in the regulations to permit accommodation of such difficulties without penalty.

These concerns can be considered symptomatic of the dilemma and challenge presented by the relatively unique charter of section 15, which calls for the prescribed systems to assist in meeting the diverse information needs of individual public mass transportation systems, Federal, State and local governments, and the public. Transit operators require relatively detailed information, consistent with their size, for internal management purposes—comparison of their own operations over time and with other transit systems. Local, State and Federal governments, in that order, have significantly fewer requirements to accommodate their concerns. Federal agencies, furthermore, are constrained by the requirements of the Federal Reports Act of 1942 to minimize record-keeping and reporting burdens placed upon the public and affected organizations.

The final regulations now make a distinction between required and voluntary (i.e., recommended) systems, to address this general dilemma. This is a significant change. The uniform system of accounts and records and the reporting system include provisions for both mandatory and voluntary collection and reporting of data. Definitions for the required data are consistent with and summarized from those for the more extensive voluntary data. The central processing system will be designed to support the assimilation and analysis of the more detailed expense and revenue data, as well as mandatory data. Thus, if State or local governments mandate the more detailed revenue and expense data, or if transit operators elect to provide this data to further expand the capability for comparative analysis, the central processing system will accommodate these additional needs.

The net effect of this change is a substantial reduction in the level of detail which must be reported. The number of required data categories for revenues and expenses combined is reduced from 125 to approximately 29. Expense report-

ing in effect is an abbreviated Level C, shown in Table B-1. Furthermore, systems of 25 buses or fewer are not required to submit the Operators' Wages Subsidiary Schedule, Fringe Benefits Subsidiary Schedule, and Pension Plan Questionnaire. In total, the number of required reporting forms for all systems has been reduced by approximately one-third. With respect to balance sheet data, the data categories reported have been reduced from approximately 267 to 59. With respect to non-financial operating data, categories for accident reporting have been reduced from approximately 316 to 44.

These amendments, of course, necessitated extensive changes in the reference documents describing and explaining the systems, and identified in § 630.6 of the regulations. These documents will be distributed by UMTA to interested parties as soon as possible, probably by mid-February.

**Redundancy in Reporting.**—Associated with the general concern for the level of detail of reporting were some comments about possible redundancy in record-keeping and reporting resulting from the requirements of Federal agencies. Reference was made to burdens imposed on certain systems which are required to report financial data in accordance with a uniform system of accounts to the Interstate Commerce Commission (ICC), and now will have a section 15 requirement to meet. This problem is addressed in § 630.11 of the regulations, limiting UMTA's now modified requirement to one easily met using the ICC system.

Further, though not made explicit in the regulation itself, UMTA will permit transit authorities which purchase service from several providers to consolidate financial and operating data for them. And for providers with fleets of 25 vehicles or fewer, the authority may report only a "purchase of service" item to satisfy the reporting requirement. This is further explained in the reference documents.

Also mentioned was an apparent redundancy in the Federal Highway Administration's reporting requirements on sources of revenue for urban transportation modes, including transit, and the section 15 requirements of UMTA. It was suggested that the two DOT agencies coordinate their requirements to avoid the redundancy. The two agencies are conferring to this effect.

**Waivers.**—The regulations now include a waiver provision, § 630.7, in response to several expressions of concern for the need to provide formally a basis for flexible administration of the requirements of the regulations. In the formal comment period, the most frequent subjects of concern were the time constraints for complying with the requirements, the need to describe an acceptable method for providing passenger trip data for rail systems, and difficulty in providing the Operators' Wages Subsidiary Schedule.

It is hoped that the distinction now made in the regulations between the

mandatory and voluntary systems will mitigate the need for waivers with reference to time for compliance. With respect to the Operators' Wages Subsidiary Schedule, a waiver is granted to all operators for the first year, and systems with 25 vehicles or less have a permanent waiver. A methodology for addressing the passenger trip data problem hopefully will be described within the next few months, based on activity in progress.

**Cost of Implementation.**—The preamble to the proposed regulations of November 22, 1976 stated that the one-time cost of conversion to the prescribed systems would be considered either eligible capital expenditures or operating expense under the section 5 grant program. It was also stated that for agencies which might not be eligible for section 5 funds but wanted to implement the systems, section 3 funds (capital grant program) might be made available.

Several larger operators objected that their section 5 funds were fully programmed, and requested that section 3 funds be made available for this purpose without the restriction stated in the preamble.

The UMTA considers section 5 the more flexible and appropriate resource to be used in accommodating the expense of implementation, but acknowledges the circumstances described and will consider the use of section 3 funds on a case-by-case basis, for systems which would have been subject to the Level A and Level B requirements. In the final regulations, Levels A, B and C are no longer required as such. However, their implementation will be encouraged with appropriate arrangements for financial assistance, so that transit operators may develop and report information at the voluntary levels.

**Administration of system.**—A number of witnesses at the December 7, 1976 hearing expressed the fear of erroneous interpretations of data to be provided eventually in reports emanating from the system. It was suggested that care be taken to minimize such problems; for example, by making available "profiles" of systems taking into account such factors as topography, demographic characteristics, density of development, labor contracts, fare policies, and so forth. Undoubtedly, there will be several issues of this nature related to the administration of the system, and appropriate arrangements will be made to seek advice about them as the system evolves.

As the steward of the section 15 systems, the UMTA will make arrangements for developing and maintaining a data collection and processing system to permit acceptance and use of the mandatory and optional levels of detail described in the regulations. Manipulation of the data for purposes of analysis will be at the expense of users, except for a series of reports being designed to be of general interest to all users.

Within the Urban Mass Transportation Administration, responsibility for the administration of section 15 has been assigned to the Associate Administrator

for Transportation Management and Demonstrations. Inquiries pertaining to these regulations should therefore be addressed to that office.

In consideration of the foregoing and under the authority of section 15 of the Urban Mass Transportation Act of 1964, as amended (49 U.S.C. 1611) and the delegation of authority by the Secretary of Transportation at 49 CFR 1.51, Chapter VI of the Code of Federal Regulations is hereby amended by adding a new Part 630 as set forth below.

**Effective Date:** This regulation is effective January 10, 1977.

**Issued on January 10, 1977.**

ROBERT E. PATRICELLI,  
Urban Mass Transportation  
Administrator.

Subpart A—General

- Sec. 630.1 Purpose.
  - 630.2 Scope.
  - 630.3 Definitions.
  - 630.4 Overview of the Uniform System of Accounts and Records and the Reporting System.
  - 630.5 Commuter rail reporting requirements.
  - 630.6 Reference documents.
  - 630.7 Waiver.
- Subpart B—Uniform System of Accounts and Records
- 630.10 Purpose.
  - 630.11 General instructions.
  - 630.12 Structure of the Uniform System of Accounts and Records.
- Subpart C—Reporting System
- 630.20 Purpose.
  - 630.21 Reporting requirements.
  - 630.22 Reporting period.
  - 630.23 Availability of reporting forms and instructions.

**AUTHORITY:** Urban Mass Transportation Act of 1964, as amended (49 U.S.C. 1601 et seq.) and 49 CFR 1.51.

Subpart A—General

§ 630.1 Purpose.

The purpose of this subpart is to define the terms and procedures guiding the application of the Uniform System of Accounts and Records and the Reporting System required to be prescribed by Section 15 of the Urban Mass Transportation Act. These systems are described in the report entitled "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System," January, 1977.

§ 630.2 Scope.

These regulations apply to all applicants and beneficiaries of Federal financial assistance under section 5 of the UMT Act (49 U.S.C. 1604 et seq.). Applicants and beneficiaries under Section 5 must adhere to the Uniform System of Accounts and Records and participate in the Reporting System as provided hereunder. Failure to do so will result in loss of eligibility for assistance under section 5.

§ 630.3 Definitions.

(a) Except as otherwise provided, terms defined in the Urban Mass Transportation Act of 1964, as amended (49

U.S.C. 1601 et seq.), are used in this part as so defined.

(b) For purposes of this part—  
"The UMT Act" means the Urban Mass Transportation Act of 1964 as amended (49 U.S.C. 1601 et seq.).

"Administrator" means the Urban Mass Transportation Administrator or his designee.

"Applicant" means Applicant for Assistance under section 5 of the UMT Act.

"Assistance" means Federal financial assistance for the acquisition, construction or operation of public mass transportation services.

"Central Processing System" means the procedures and computer software needed to receive Section 15 reports, validate their data, maintain the data, and provide standard reports, special reports and computer data facsimiles to the system's users including governments at all levels, transit operators and the public.

"Central Processing Agency" means the organizational element in UMTA responsible for operation and maintenance of the Central Processing System.

"Commuter Rail System" means passenger transportation by railroad within, to or from an urbanized area usually typified by closer headways during weekday morning and afternoons and by the sale of commutation tickets.

"Beneficiary" means any organization operating and delivering urban transit services that receives benefits directly from assistance under Section 5 of the UMT Act.

"Metropolitan Planning Organization" means that organization designated by the Governor as being responsible, together with the state for carrying out the provisions of 23 U.S.C. 134 (Federal-Aid Highway Planning Requirements) and capable of meeting the requirements of 49 U.S.C. 1603(a) (Urban Mass Transportation planning requirements). This organization is the forum for cooperative decision-making by principal elected officials of general purpose local government.

"Mass Transportation System" or "transit system" means a system to transport people by bus, or rail, or other conveyance, either publicly or privately owned, and which provides to the public, general or special service (but not including school or charter or sightseeing service) on a regular and continuing, scheduled or unscheduled, basis. Transit systems are classified according to the mode of transit service operated. A multi-mode transit system is one operating two or more of these modes, described hereafter.

(1) **Rail Rapid Transit.**—High-speed, passenger rail cars operating singly or in trains of two or more cars on fixed rails in separate rights-of-way from which all other vehicular and foot traffic is excluded. The tracks may be located in underground tunnels, on elevated structures, in open cut or at surface level. There are very few, if any, crossings of streets and roads at track level, and rail traffic has the right-of-way at such intersections. The cars are driven electri-

## RULES AND REGULATIONS

cally with the power being drawn from an overhead electric line or from an electrified third rail.

(2) *Streetcar*.—Lightweight passenger rail cars operating singly (or in short, usually two-car, trains) on fixed rails in right-of-way that is not separated from other traffic for much of the way. Streetcars do not necessarily have the right-of-way at at-grade crossings with other traffic. Streetcars are driven electrically with the power being drawn from an overhead electric line via a trolley or a pantograph.

(3) *Trolleybus*.—Rubber-tired passenger vehicles operating singly on city streets. These buses are driven electrically with the power being drawn from an overhead electric line via trolleys.

(4) *Motor Bus*.—Rubber-tired passenger vehicles operating singly on city streets. These buses are powered by diesel, gasoline or propane engines contained within the bus; they are, therefore, not restricted to operating on a fixed route.

(5) *Dial-A-Ride*.—Rubber-tired passenger vehicles operating on city streets, propelled by gas, gasoline or diesel engines, equipped to provide personal demand transit service, normally upon dispatch, and used exclusively for this service.

(6) *School Bus*.—Type I and Type II school vehicles as defined in Highway Safety Program Standard No. 17, used exclusively to transport school students, personnel and equipment.

(7) *Ferryboat*.—A vessel for carrying passengers and/or vehicles over a body of water. The vessels are generally steam or diesel-powered conventional ferry vessels. They may also be hovercraft, hydrofoil and other high-speed vessels.

(8) *Other*.—Other modes of transit service such as cable cars, personal rapid transit systems of varying designs, monorails, incline railways, etc., not covered in the above categories.

#### § 630.4 Overview of the Uniform System of Accounts and Records and the Reporting System.

(a) *Distinction between required and voluntary systems*.—The Uniform System of Accounts and Records and the Reporting System include provisions for both mandatory and voluntary collection and reporting of data. The definitions for the required data are consistent with and summarized from those for the more extensive voluntary data. As described in Subparts B and C of this regulation, operators may elect to collect and report revenue and expense data in greater detail than that required to meet the section 15 requirement. The Central section 15 Processing System will be configured to support the assimilation and analysis of the more detailed expense and revenue data as well as mandatory data. Thus, if state or local governments mandate the more detailed revenue and expense data, or if transit operators elect to provide this data to further expand the capability for comparative analysis, the Central Process-

ing System will accommodate these additional needs.

(b) *Relationship of system of accounts and records to reporting system*.—There is a distinction between a uniform system of accounts and records, and a system of reports generated to satisfy the requirements of various users of financial and operating information.

(1) The uniform system of accounts and records consists of (1) Various categories of accounts and records for classifying financial and operating data, (2) Precise definitions as to what data elements are to be included in these categories, and (3) Definition of practices for systematic collection and recording of such information.

(2) The reporting system consists of forms and procedures (i) For transmitting information from operators to the central processing agency designated to collect data from all operators, (ii) For editing and storing information, and (iii) For the data center to report information to various user groups. User reports may consist of basic data summaries and analytical measures or performance indicators to assist the analysis of information.

(3) The level of detail of data element categories in the system of accounts and records should not be confused with the level of detail to be reported to the central processing agency and ultimately to users. The level of detail in the system of accounts and records maintained by the reporting agencies should be dictated largely by the management needs of the reporting agency, and by the requirement to provide an audit trail from the internal accounting system to the prescribed system, if the latter is not actually adopted in practice. The level of detail to be reported to the central processing agency will normally be less than that required for internal management purposes.

#### § 630.5 Commuter rail reporting requirements.

Commuter railroads shall maintain their internal books of account in the manner specified by the Interstate Commerce Commission (ICC). The commuter rail reporting requirements under section 15 are those prescribed by the Rail Services Planning Office (RSPO) under 49 CFR Part 1127 as published in the FEDERAL REGISTER on August 3, 1976.

#### § 630.6 Reference documents.

(a) The Uniform System of Accounts and Records and the Reporting System required by section 15 are contained in the report entitled "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System," January, 1977. The report distinguishes between the mandatory collection and reporting of data required under section 15, and the voluntary collection and reporting which section 15 will accommodate. The report is presented in four volumes.

VOLUME I—GENERAL DESCRIPTION presents an overview of the systems, and an identification of the analytical potential provided

by comparative data generated by the systems.

VOLUME II—UNIFORM SYSTEM OF ACCOUNTS AND RECORDS contains the definitions for the uniform system of accounts and records.

VOLUME III—REPORTING SYSTEM FORMS AND INSTRUCTIONS—REQUIRED contains illustrative forms for each of the reports required to be submitted under section 15 and instructions for completing those forms.

VOLUME IV—REPORTING SYSTEM FORMS AND INSTRUCTIONS—VOLUNTARY contains illustrative forms and instructions for optional revenue and expense reporting. The voluntary reports in Volume IV are more detailed than their counterparts in Volume III. Operators may elect one or more of the optional reports in Volume IV in place of counterpart reports in Volume III.

(b) Volumes I, II, and III will be of use to all reporting transit systems. Volume IV will be useful to those operators who elect to comply with the more detailed revenue and expense options.

#### § 630.7 Waiver.

The requirements set forth in this part may be modified or waived on a case-by-case basis upon application to the Urban Mass Transportation Administrator, if the Administrator determines that such modification or waiver is clearly necessary and is consistent with the intent of the law.

#### Subpart B—Uniform System of Accounts and Records

##### § 630.10 Purpose.

The purpose of this Subpart is to prescribe the Uniform System of Accounts and Records under section 15 of the Urban Mass Transportation Act.

##### § 630.11 General instructions.

(a) The Uniform System of Accounts and Records hereby prescribed pursuant to section 15 for each transit system affected by this regulation, except for commuter rail systems, is that described in the publication "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System," January, 1977, available from:

Section Fifteen, Office of Transit Management, UMD-10, Urban Mass Transportation Administration, 2100 2nd Street, SW., Washington, D.C. 20590.

(1) In addition to the prescribed accounts, temporary or supplemental accounts and subdivisions of any accounts may be kept, provided the integrity of the prescribed accounts is not impaired. A transit property is not required to adopt the prescribed uniform system of accounts and records as its own internal system of accounts. Each entity can customize its internal books of account to meet its own internal management requirements, provided that it is able to translate its accounts to the prescribed uniform system of accounts and records. It is intended that the records shall be kept in a manner to permit ready analysis by prescribed accounts and to permit preparation of financial and operating data directly from such records at the end of the fiscal year. Any summary and/or translation to the prescribed Uni-

form System of Accounts and Records must be consistent with the following:

(i) The data have been developed using the accrual basis of accounting. Those transit systems that use cash-basis accounting, in whole or in part, in their books of account will have to make work sheet adjustments to record the data on the accrual basis.

(ii) The accounting treatment specified in the Accounting Practice Instructions in the publication "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System," January, 1977, has been followed.

(iii) The transit system's accounting categories (chart of accounts) have been correctly related, via a clear audit trail, to the accounting categories prescribed in this system.

(b) Commuter rail systems shall maintain their internal books of account in the manner specified by the Interstate Commerce Commission.

(c) Transit systems held subject by the Interstate Commerce Commission to the Interstate Commerce Commission's Uniform System of Accounts for Class I Common and Contract Motor Carriers of Passengers are not subject to the system of accounts and records described in this subpart. However, such transit systems are subject to the Section 15 reporting requirements specified in Subpart C.

§ 630.12 Structure of the Uniform System of Accounts and Records.

(a) In order to aid affected persons, enterprises and the public in comprehending this Uniform System of Accounts and Records, the general structure of the system is described as follows:

(1) *Two-Dimension Classification of Expenses.*—In the section 15 system, operating expenses incurred by the transit system are classified within mode according to two dimensions:

(i) The type of expenditure (object classes).

(ii) The functions or activities performed.

(2) *Expense Object Classes.*—The expense object classes are typical of most transit accounting systems. Although some operators may not identify the specific categories or use the same names, their systems usually capture the same information and can be reclassified into the Section 15 categories. The additional level of detail presented in "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System" Volume II contains definitions that should help in this reclassification. Table B-1 presents the expense object classes and functions required under Section 15. Table B-2 is a more detailed list which includes recommended expense object classes that have been developed to assist transit operators in implementing the Section 15 requirements. The object class definitions are contained in the "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System," January, 1977.

TABLE B-1.—Required expense object classes and functions

Object classes	Functional categories			
	010 operations	040 maintenance	160 general administrations	Total all functions
501 Labor				
01 Operators' salaries and wages				
02 Other salaries and wages				
502 Fringe benefits				
503 Services				
504 Materials and supplies consumed				
01 Fuel and lubricants				
02 Tires and tubes				
99 Other materials and supplies				
505 Utilities				
506 Casualty and liability costs				
507 Taxes				
508 Purchased transportation service				
509 Miscellaneous expense				
510 Expense transfers				
511 Interest expense				
512 Leases and rentals				
513 Depreciation and amortization				
Total expense				

TABLE B-2		Sec.
RECOMMENDED EXPENSE OBJECT CLASSES		
501. Labor <sup>1</sup>	01. Operators' Salaries and Wages. <sup>1</sup>	06. Payouts for Insured Public Liability and Property Damage Settlements.
	02. Other Salaries and Wages. <sup>1</sup>	07. Recoveries of Public Liability and Property Damage Settlements.
502. Fringe Benefits <sup>1</sup>	01. FICA or Railroad Retirement.	08. Premiums for Other Corporate Insurances.
	02. Pension Plans (including long-term disability insurance).	09. Other Corporate Losses.
	03. Hospital, Medical and Surgical Plans.	10. Recoveries of Other Corporate Losses.
	04. Dental Plans.	507. Taxes <sup>1</sup>
	05. Life Insurance Plans.	01. Federal Income Tax.
	06. Short-Term Disability Insurance Plans.	02. State Income Tax.
	07. Unemployment Insurance.	03. Property Tax.
	08. Workmen's Compensation Insurance or Federal Employees Liability Act Contributions.	04. Vehicle Licensing and Registration Fees.
	09. Sick Leave.	05. Fuel and Lubricant Taxes.
	10. Holiday (including all premiums paid for working on holidays).	06. Electric Power Taxes.
	11. Vacation.	99. Other taxes.
	12. Other Paid Absence (bereavement pay, military pay, jury duty pay, etc.).	508. Purchased Transportation Service <sup>1</sup>
	13. Uniform and Work Clothing Allowances.	509. Miscellaneous Expense <sup>1</sup>
	14. Other Fringe Benefits.	01. Dues and Subscriptions.
	15. Distribution of Fringe Benefits.	02. Travel and Meetings.
503. Services <sup>1</sup>	01. Management Service Fees.	03. Bridge, Tunnel and Highway Tolls.
	02. Advertising Fees.	04. Entertainment Expense.
	03. Professional and Technical Services.	05. Charitable Donations.
	04. Temporary Help.	06. Fines and Penalties.
	05. Contract Maintenance Services.	07. Bad Debt Expense.
	06. Custodial Services.	08. Advertising/Promotion Media.
	07. Security Services.	99. Other Miscellaneous Expense.
	99. Other Services.	510. Expense Transfers <sup>1</sup>
504. Materials and Supplies Consumed <sup>1</sup>	01. Fuel and Lubricants. <sup>1</sup>	01. Function Reclassifications.
	02. Tires and Tubes. <sup>1</sup>	02. Expense Reclassifications.
	99. Other Materials and Supplies. <sup>1</sup>	03. Capitalization of Nonoperating Costs.
505. Utilities <sup>1</sup>	01. Propulsion Power.	511. Interest Expense <sup>1</sup>
	02. Utilities Other Than Propulsion Power.	01. Interest on Long-Term Debt Obligations (net of interest capitalized).
506. Casualty and Liability Costs <sup>1</sup>	01. Premiums for Physical Damage Insurance.	02. Interest on Short-Term Debt Obligations.
	02. Recoveries of Physical Damage Losses.	512. Leases and Rentals <sup>1</sup>
	03. Premiums for Public Liability and Property Damage Insurance.	01. Transit Way and Transit Way Structures and Equipment.
	04. Payouts for Uninsured Public Liability and Property Damage Settlements.	02. Passenger Stations.
	05. Provision for Uninsured Public Liability and Property Damage Settlements.	03. Passenger Parking Facilities.
		04. Passenger Revenue Vehicles.
		05. Service Vehicles.
		06. Operating Yards or Stations.
		07. Engine Houses, Car Shops and Garages.
		08. Power Generation and Distribution Facilities.
		09. Revenue Vehicles Movement Control Facilities.
		10. Data Processing Facilities.
		11. Revenue Collection and Processing Facilities.
		12. Other General Administration Facilities.

<sup>1</sup> Denotes required object classes.

RULES AND REGULATIONS

- Sec. 513. *Depreciation and Amortization*<sup>1</sup>
01. Transit Way and Transit Way Structures and Equipment.
  02. Passenger Stations.
  03. Passenger Parking Facilities.
  04. Passenger Revenue Vehicles.
  05. Service Vehicles.
  06. Operating Yards or Stations.
  07. Engine Houses, Car Shops and Garages.
  08. Power Generation and Distribution Facilities.
  09. Revenue Vehicle Movement Control Facilities.
  10. Data Processing Facilities.
  11. Revenue Collection and Processing Facilities.
  12. Other General Administration Facilities.
  13. Amortization of Intangibles.

(3) *Functional Categories.*—Most current systems classify expenditures according to organizational categories. These organizational entities may or may not conform to the functional categories. Moreover, the organizational categories vary a great deal among systems. To obtain uniformity and enhance the usefulness of the data, a standard set of functional classifications has been defined. The functional classifications reflect the complexity, needs and capabilities of various sizes of operations. Large systems need to develop specialized activities and are able to identify labor and other expenses directly with these activities. Small companies have less need to develop specialized activities. For example, in an operation with ten vehicles, one person may perform general management, operating and maintenance activities.

(i) For the above reasons, three levels of detail for functional categories were developed and are recommended:

- (A) Level A—Applies to operations with more than 500 vehicles.
- (B) Level B—Applies to operations with 101-500 vehicles.
- (C) Level C—Applies to operations with 100 vehicles or less.

(ii) Table B-3 shows the three levels of functional classification and how they relate to one another. Function definitions are contained in the January, 1977 publication "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System." Level A is the most detailed. Level B is an aggregation of Level A, and Level C is an aggregation of Level B. The breakdown in Table B-1 is Level C. Note that it will be possible to compare all systems at the C-Level regardless of reporting level chosen. The three functions defined for Level C are required under Section 15 for all operators, i.e., 010 Operations, 040 Maintenance, and 160 General Administration. Transit systems are encouraged, however, to adopt the functional classification developed for their size of operation.

<sup>1</sup> Denotes required object classes.

TABLE B-3. *Aggregation of functions for expense classification*

Level A—Detail		Level B (aggregation of A)		Level C (aggregation of A)
001 Transportation administration.	}	010 Administration of transportation operations.	}	010 <sup>1</sup> operations.
002 Revenue vehicle movement control.		020 Scheduling of transporting operations.		
021 Schedule of transportation operations.	}	030 Revenue vehicle operation.	}	
031 Revenue vehicle operation.		040 Maintenance administration.		
041 Maintenance administration—vehicles.	}	050 Servicing revenue vehicles.	}	
042 Maintenance administration—facilities.		060 Inspection and maintenance of revenue vehicles.		
051 Servicing revenue vehicles.	}	062 Accident repairs of revenue vehicles.	}	
061 Inspection and maintenance of revenue vehicles.		070 Vandalism repairs of revenue vehicles.		
062 Accident repairs of revenue vehicles.	}	080 Servicing and fuel for service vehicles.	}	
071 Vandalism repairs of revenue vehicles.		090 Inspection and maintenance of service vehicles.		
081 Servicing and fuel for service vehicles.	}	100 Maintenance of vehicle movement control systems.	}	
091 Inspection and maintenance of service vehicles.		110 Maintenance of fare collection and counting equipment.		
101 Maintenance of vehicle movement control systems.	}		}	040 <sup>1</sup> maintenance.
111 Maintenance of fare collection and counting equipment.		120 Maintenance of other buildings, grounds, and equipment.		
121 Maintenance of roadway and track.	}		}	
122 Maintenance of structures, tunnels, bridges, and subways.		130 Vandalism repairs of buildings, grounds, and equipment.		
123 Maintenance of passenger stations.	}	140 Operation and maintenance of electric power facilities.	}	
124 Maintenance of operating station buildings, grounds, and equipment.		145 Preliminary transit system development.		
125 Maintenance of garage and shop buildings, grounds, and equipment.	}	150 Ticketing and fare collection.	}	
126 Maintenance of communication system.		160 General administration.		
127 Maintenance of general administration buildings, grounds, and equipment.	}		}	
128 Accident repairs of buildings, grounds, and equipment.		170 Marketing.		
131 Vandalism repairs of buildings, grounds, and equipment.	}	180 General function.	}	
141 Operation and maintenance of electric power facilities.				
145 Preliminary transit system development.	}		}	
151 Ticketing and fare collection.				
161 System security.	}		}	
165 Injuries and damages.				
166 Safety.	}		}	
167 Personnel administration.				
168 General legal services.	}		}	
169 General insurance.				
170 Data processing.	}		}	
171 Finance and accounting.				
172 Purchasing and stores.	}		}	
173 General engineering.				
174 Real estate management.	}		}	
175 Office management and services.				
176 General management.	}		}	
162 Customer services.				
163 Promotion.	}		}	
164 Market research.				
177 Planning.	}		}	
181 General function.				

<sup>1</sup> Denotes required functional categories.

tion developed for their size of operation.

(4) *Revenue Classes.*—Table B-4 presents the revenue object classes required under Section 15. Table B-5 is a more detailed list which includes recommended revenue object classes that have been developed to assist transit operators in implementing the Section 15 requirement. The object class definitions appear in the January, 1977 publication "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System."

TABLE B-4

REQUIRED REVENUE OBJECT CLASSES

401. Passenger Fares for Transit Service
402. Special Transit Fares
403. School Bus Service Revenues
404. Freight Tariffs
405. Charter Service Revenues
406. Auxiliary Transportation Revenues
407. Nontransportation Revenues
408. Taxes Levied Directly by Transit System
409. Local Cash Grants and Reimbursements
410. Local Special Fare Assistance
411. State Cash Grants and Reimbursements

- 412. State Special Fare Assistance
- 413. Federal Cash Grants and Reimbursements
- 430. Contributed Services
- 440. Subsidy from Other Sectors of Operations

TABLE B-5

RECOMMENDED REVENUE OBJECT CLASSES

- 401. *Passenger Fares for Transit Service*<sup>1</sup>
  - 0.1 Full Adult Fares.
  - 0.2 Senior Citizen Fares.
  - 0.3 Student Fares.
  - 04. Child Fares.
  - 05. Handicapped Rider Fares.
  - 06. Parking Lot Revenue.
  - 99. Other Primary Ride Fares.
- 402. *Special Transit Fares*<sup>1</sup>
  - 01. Contract Fares for Postmen.
  - 02. Contract Fares for Policemen.
  - 03. Special Route Guarantees.
  - 04. Other Special Contract Transit Fares—State and Local Government.
  - 05. Other Special Contract Transit Fares—Other Sources.
  - 07. Non-Contract Special Service Fares.
- 403. *School Bus Service Revenues*<sup>1</sup>
- 404. *Freight Tariffs*<sup>1</sup>
- 405. *Charter Service Revenues*<sup>1</sup>
- 406. *Auxiliary Transportation Revenues*<sup>1</sup>
  - 01. Station Concessions.
  - 02. Vehicle Concessions.
  - 03. Advertising Services.
  - 04. Automotive Vehicle Ferriage.
  - 99. Other Auxiliary Transportation Revenues.
- 407. *Nontransportation Revenues*<sup>1</sup>
  - 01. Sales of Maintenance Services.
  - 02. Rental of Revenue Vehicles.
  - 03. Rental of Buildings and Other Property.
  - 04. Investment Income.
  - 05. Parking Lot Revenue.
  - 99. Other Nontransportation Revenues.
- 408. *Taxes Levied Directly by Transit System*<sup>1</sup>
  - 01. Property Tax Revenue.
  - 02. Sales Tax Revenue.
  - 03. Income Tax Revenue.
  - 04. Payroll Tax Revenue.
  - 05. Utility Tax Revenue.
  - 99. Other Tax Revenue.
- 409. *Local Cash Grants and Reimbursements*<sup>1</sup>
  - 01. General Operating Assistance.
  - 02. Special Demonstration Project Assistance—Local Projects.
  - 03. Special Demonstration Project Assistance—Local Share for State Projects.
  - 04. Special Demonstration Project Assistance—Local Share for UMTA Projects.
  - 05. Reimbursement of Taxes Paid.
  - 06. Reimbursement of Interest Paid.
  - 07. Reimbursement of Transit System Maintenance Costs.
  - 09. Reimbursement of Security Costs.
  - 99. Other Financial Assistance.
- 410. *Local Special Fare Assistance*<sup>1</sup>
  - 01. Handicapped Citizen Fare Assistance.
  - 02. Senior Citizen Fare Assistance.
  - 03. Student Fare Assistance.
  - 99. Other Special Fare Assistance.
- 411. *State Cash Grants and Reimbursements*<sup>1</sup>
  - 01. General Operating Assistance.
  - 03. Special Demonstration Project Assistance—State Projects.

<sup>1</sup> Denotes required object classes.

- 04. Special Demonstration Project Assistance—State Share for UMTA Projects.
- 05. Reimbursement of Taxes Paid.
- 06. Reimbursement of Interest Paid.
- 07. Reimbursement of Transit System Maintenance Costs.
- 09. Reimbursement of Security Costs.
- 99. Other Financial Assistance.
- 412. *State Special Fare Assistance*<sup>1</sup>
  - 01. Handicapped Citizen Fare Assistance.
  - 02. Senior Citizen Fare Assistance.
  - 03. Student Fare Assistance.
  - 99. Other Special Fare Assistance.
- 413. *Federal Cash Grants and Reimbursements*<sup>1</sup>
  - 01. General Operating Assistance.
  - 04. Special Demonstration Project Assistance.
  - 99. Other Financial Assistance.
- 430. *Contributed Services*<sup>1</sup>
  - 01. State and Local Government.
  - 02. Contra Account for Expense.
- 440. *Subsidy From Other Sectors of Operations*<sup>1</sup>
  - 01. Subsidy from Utility Rates.
  - 02. Subsidy from Bridge and Tunnel Tolls.

(5) *Balance Sheet Object Classes.*—Table B-6 presents the classifications for assets, liabilities and capital accounts required under Section 15. Table B-7 is a more detailed list which includes recommended balance sheet accounts that have been developed to assist transit operators in implementing the Section 15 requirement. The definitions appear in the January, 1977 publication "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System."

TABLE B-6

REQUIRED BALANCE SHEET OBJECT CLASSES

- Assets*
- 101. Cash and Cash Items.
- 102. Receivables.
- 103. Materials and Supplies Inventory.
- 104. Other Current Assets.
- 105. Work in Process.
- 111. *Tangible Transit Operating Property*
  - 03. Accumulated Depreciation.
- 112. *Tangible Property Other Than for Transit Operations*
  - 02. Accumulated Depreciation.
- 121. Intangible Assets.
- 06. Accumulated Amortization.
- 131. Investments.
- 141. Special Funds.
- 151. Other Assets.
- Liabilities*
- 201. Trade Payables.
- 202. Accrued Payroll Liabilities.
- 203. Accrued Tax Liabilities.
- 204. Short-Term Debt.
- 205. Other Current Liabilities.
- 211. Advances Payable.
- 221. Long-Term Debt.
- 231. Estimated Liabilities.
- 241. Deferred Credits.
- Capital*
- 301. Public (Governmental) Entity Ownership.
- 302. Private Corporation Ownership.
- 303. Private Noncorporate Ownership.
- 304. Grants, Donations and Other Paid-In Capital.
- 305. Accumulated Earnings (Losses).

TABLE B-7

RECOMMENDED BALANCE SHEET OBJECT CLASSES

- Assets*
- 101. *Cash and Cash Items*<sup>1</sup>
  - 01. Cash.
  - 02. Working (Imprest) Funds.
  - 03. Special Deposits, Interest.
  - 04. Special Deposits, Dividends.
  - 05. Special Deposits, Other.
  - 06. Temporary Cash Investments.
- 102. *Receivables*<sup>1</sup>
  - 01. Accounts Receivable.
  - 02. Notes Receivable.
  - 03. Interest and Dividends Receivable.
  - 04. Receivables from Associated Companies.
  - 05. Receivable Subscriptions to Capital Stock.
  - 06. Receivables for Capital Grants.
  - 07. Receivables for Operating Assistance.
  - 08. Other Receivables.
  - 09. Reserve for Uncollectible Accounts.
- 103. *Materials and Supplies Inventory*<sup>1</sup>
- 104. *Other Current Assets*<sup>1</sup>
- 105. *Work in Process*<sup>1</sup>
  - 01. Unbilled Work for Others.
  - 02. Capital Projects.
- 111. *Tangible Transit Operating Property*<sup>1</sup>
  - 01. Property Cost.
  - 02. Leased-Out Property Cost.
  - 03. Accumulated Depreciation.<sup>1</sup>
- 112. *Tangible Property Other Than for Transit Operations*<sup>1</sup>
  - 01. Property Cost.
  - 02. Accumulated Depreciation.<sup>1</sup>
- 121. *Intangible Assets*<sup>1</sup>
  - 01. Organization Costs.
  - 02. Franchises.
  - 03. Patents.
  - 04. Goodwill.
  - 05. Other Intangible Assets.
  - 06. Accumulated Amortization.<sup>1</sup>
- 131. *Investments*<sup>1</sup>
  - 01. Investments and Advances, Associated Companies.
  - 02. Other Investments and Advances
  - 03. Reserve for Revaluation of Investments.
- 141. *Special Funds*<sup>1</sup>
  - 01. Sinking Funds.
  - 02. Capital Asset Funds.
  - 03. Insurance Reserve Funds.
  - 04. Pension Funds.
  - 05. Other Special Funds.
- 151. *Other Assets*<sup>1</sup>
  - 01. Prepayments.
  - 02. Miscellaneous Other Assets.
- Liabilities*
- 201. *Trade Payables*<sup>1</sup>
  - 0.1 Accounts Payable.
  - 02. Payables to Associated Companies.
- 202. *Accrued Payroll Liabilities*<sup>1</sup>
- 203. *Accrued Tax Liabilities*<sup>1</sup>
- 204. *Short-Term Debt*<sup>1</sup>
  - 01. Notes Payable.
  - 02. Matured Equipment and Long-Term Obligations.
  - 03. Unmatured Equipment and Long-Term Obligations, Current Portion.
  - 04. Matured Interest Payable.
  - 05. Accrued Interest Payable.
  - 06. Current Pension Liabilities.
- 205. *Other Current Liabilities*<sup>1</sup>
  - 01. Unredeemed Fares.
  - 02. C.O.D.'s Unremitted.
  - 03. Dividends Declared and Payable.

## RULES AND REGULATIONS

04. Short-Term Construction Liabilities.
05. Miscellaneous Other Current Liabilities.
211. *Advances Payable*<sup>1</sup>
01. Advances Payable to Associated Companies.
02. Other Advances Payable.
221. *Long-Term Debt*<sup>1</sup>
01. Equipment Obligations.
02. Bonds.
03. Receivers' and Trustees' Securities.
04. Long-Term Construction Liabilities.
05. Other Long-Term Obligations.
06. Unamortized Debt Discount and Expense.
07. Unamortized Premium on Debt.
08. Reacquired and Nominally Issued Long-Term Obligations.
231. *Estimated Liabilities*<sup>1</sup>
01. Long-Term Pension Liabilities.
02. Uninsured Public Liability and Property Damage Losses.
03. Other Estimated Liabilities.
241. *Deferred Credits*<sup>1</sup>
- Capital*
301. *Public (Governmental) Entity Ownership*<sup>1</sup>
302. *Private Corporation Ownership*<sup>1</sup>
01. Preferred Capital Stock.
02. Common Capital Stock.
03. Premiums and Assessments on Capital Stock.
04. Discount on Capital Stock.
05. Commission and Expense on Capital Stock.
06. Capital Stock Subscribed.
07. Reacquired Securities.
08. Nominally Issued Securities.
303. *Private Noncorporate Ownership*<sup>1</sup>
01. Sole Proprietorship Capital.
02. Partnership Capital.
304. *Grants, Donations and Other Paid-In Capital*<sup>1</sup>
01. Federal Government Capital Grants.
02. State Government Capital Grants.
03. Local Government Capital Grants.
04. Nongovernmental Donations and Other Paid-In Capital.
305. *Accumulated Earnings (Losses)*<sup>1</sup>
01. Accumulated Earnings (Losses).
02. Dividend Appropriations.
03. Restricted Accumulated Earnings.

(6) *Accumulation Period.*—The period of accumulation of data is the operator's fiscal year. This avoids allocation inaccuracies that would occur if the operator were to be forced into a common year, i.e., calendar year, or the disruption which would be caused if all were to be required to adopt a fiscal year ending on the same date.

(7) *Operating Data Elements.*—The January, 1977 publication "Urban Mass Transportation Industry Uniform System of Accounts and Records and Reporting System" also defines and recommends procedures for the collection of certain operating data elements. The required operating data elements are listed in Table B-8.

(i) It should be noted here that for urbanized areas with populations over 750,000, this information will be supplemented periodically by a user survey conducted by the Metropolitan Planning Organizations (MPO's). A measure of walking accessibility to transit systems and

<sup>1</sup> Denotes required object classes.

certain demographic data will also be provided by the MPO's for all urbanized areas with 50,000 or more population.

TABLE B-8

## REQUIRED OPERATING DATA ELEMENTS

<i>Time Periods</i>	
<i>Facilities and Equipment</i>	
Miles of roadway or track.	
Railway classifications.	
Bus roadway classifications.	
Revenue vehicle inventory classifications.	
Number of passenger stations.	
<i>Employees</i>	
Transit operating personnel classifications.	
Employee count classifications.	
<i>Maintenance Performance and Fuel Consumption</i>	
Roadcalls for mechanical failure.	
Roadcalls for other reasons.	
Labor hours for inspection and maintenance of revenue vehicles.	
Fuel power consumption.	
Number of light maintenance facilities.	
<i>Safety</i>	
Collision accident classifications.	
Noncollision accident classifications.	
Injury and damage classifications.	
<i>Service Supplied and Vehicle Utilization</i>	
Average and total vehicles operated.	
Miles of revenue service.	
Miles of total service.	
Miles of charter and school bus service.	
Hours of revenue service.	
Hours of total service.	
Hours of charter and school bus service.	
<i>Passenger Utilization</i>	
Unlinked passenger trips.	
Passenger miles.	
Average time per unlinked trip.	

## Subpart C—Reporting System

## § 630.20 Purpose.

(a) The purpose of this subpart is to prescribe the Reporting System and present general instructions for reporting the financial and nonfinancial operating data required.

(b) *Distinction between reporting system inputs and outputs.*—(1) *Reporting system inputs.*—The reporting system inputs are the data elements which are actually reported by the system operators to the central processing agency.

(2) *Reporting system outputs.*—The reporting system outputs are the reports which are generated by the data center for the various user groups. These reports may contain the values of the individual data elements reported by the operators, and/or aggregations of the data, and/or ratios or other analyses of interest to various users.

## § 630.21 Reporting requirements.

(a) The reporting requirements cover the following major segments which are based on the Uniform System of Accounts and Records.

- (1) Balance sheet.
- (2) Revenue report.
- (3) Expense report.
- (4) Nonfinancial operating data reports.
- (5) Miscellaneous auxiliary questionnaires and subsidiary schedules.

(b) The reporting requirements under Section 15 consist of reporting information contained in each of the required accounts specified in Subpart B and of reporting more detailed information on sources of funding, payroll and labor related expenses.

(c) Transit operators may submit a more detailed revenue report which would include the information contained in the recommended revenue object classes listed in Subpart B, Table B-5.

(d) Transit operators may submit a more detailed expense report which would include the information contained in the recommended expense object classes and functions listed in Subpart B, Tables B-2 and B-3. Transit operators choosing this option are encouraged to use the guidelines specified in Subpart B in determining the level of functional category detail to use in the collection and reporting of expense data, i.e., Level A, B or C.

(e) Transit operators with 25 revenue vehicles or less are not required to submit the following subsidiary forms:

Operators' Wages Subsidiary Schedule  
Fringe Benefits Subsidiary Schedule  
Pension Plan Questionnaire

## § 630.22 Reporting period.

(a) At the end of its fiscal year, each transit operator subject to this Reporting System shall file a report that contains the reporting forms required by section 15. The transit system shall file with such report, a letter or report signed by an independent public accountant or other responsible independent entity such as a state audit agency attesting to the conformity, in all material respects, of the financial data reporting forms in such report with the prescribed Uniform System of Accounts and Records and Reporting System.

(b) A suggested form of a letter or report follows:

In connection with our regular examination of the financial statements of -----  
----- for the year ended -----  
-----, on which we have reported separately under date of -----  
-----, we have also reviewed the reporting forms listed below and included in the -----  
----- report for the year ended -----, required under Section 15 of the Urban Mass Transportation Act, for conformity in all material respects with the requirements of the Urban Mass Transportation Administration as set forth in its applicable Uniform System of Accounts and Records and Reporting System. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the Uniform System of Accounts and Records.

## LIST OF REPORTING FORMS BEING REPORTED UPON

Based on our review, in our opinion, the accompanying reporting forms identified above (except as noted below<sup>1</sup>) conform in all material respects with the accounting re-

<sup>1</sup> Parenthetical phrase inserted only when exceptions are to be reported.



quirements of the Urban Mass Transportation Administration as set forth in its applicable Uniform System of Accounts and Records and Reporting System.

(c) The letter or report shall state, additionally, which, if any, of the reporting forms set forth above do not conform to the Urban Mass Transportation Administration requirements, and shall describe the discrepancies that exist.

(d) If the system is not audited by an independent public accountant, such certification will be required from a governmental audit agency, such as a state audit agency or a municipal audit agency. However, the certification must be made by an agency that is in fact independent. The Urban Mass Transportation Administration will determine the fact of independence by considering all of the relevant circumstances.

(e) Each transit system reporting its results will file a report covering its own fiscal year. This annual report will include all applicable forms in the Reporting System. All reports are due 120 days after the close of the fiscal year.

(f) Table C-1 indicates the key dates for accumulating and reporting information, based on a transit system's fiscal year.

TABLE C-1

If fiscal year ends	Internal systems to support sec. 15, reporting system should be in place as of:	1st report due to system administrator 120 d after fiscal yearend
July 31	Aug. 1, 1977	Nov. 28, 1978
Aug. 31	Sept. 1, 1977	Dec. 28, 1978
Sept. 30	Oct. 1, 1977	Jan. 28, 1979
Oct. 31	Nov. 1, 1977	Feb. 28, 1979
Nov. 30	Dec. 1, 1977	Mar. 30, 1979
Dec. 31	Jan. 1, 1978	Apr. 30, 1979
Jan. 31	Feb. 1, 1978	May 31, 1979
Feb. 28	Mar. 1, 1978	June 28, 1979
Mar. 31	Apr. 1, 1978	July 29, 1979
Apr. 30	May 1, 1978	Aug. 28, 1979
May 31	June 1, 1978	Sept. 28, 1979
June 30	July 1, 1978	Oct. 28, 1979

(g) Financial data must be reported to the nearest dollar. All information reported on the forms must be typewritten or printed legibly.

(h) Recognizing that many transit systems might experience difficulty responding to the complete Reporting System in the first year, the initial reports will be a subset of the full Reporting System. Specifically, for financial data, the first year requirements and the full section 15 requirements are identical except that:

- (1) Transit operators are not required to complete the Operators' Wages Subsidiary Schedule in the first year; and
- (2) Transit operators who participate in pay-as-you-go pension plans are not required to report in the first year what

the cost of a fully-funded pension plan would have been.

(i) The accounting basis to be used in developing the data for the reports is the accrual basis. Using the accrual basis, revenues will be recorded when earned, regardless of whether or not receipt of the revenue takes place in the same reporting period. Similarly, expenditures will be recorded as soon as they result in liabilities for benefits received, regardless of whether or not payment of the expenditure is made in the same reporting period.

(j) Those transit systems that use cash-basis accounting, in whole or in part, in their books of account will have to make work sheet adjustments to develop report data on the accrual basis.

§ 630.23 Availability of reporting forms.

The required forms and instructions are available from:

Section 15, Office of Transit Management, UMD-10, Urban Mass Transportation Administration, Room 6412, 2100 Second Street, SW., Washington, D.C. 20590.

Illustrative forms for each of these required reports are included in the "Uniform System of Accounts and Records and Reporting System," January 1977, Volume III—Reporting System Forms and Instructions—Required. Volume IV—Reporting System Forms and Instructions—Voluntary contains illustrative forms and instructions for the optional revenue report and expense reports. Table C-2 contains a list of the reporting forms required under Section 15. An asterisk indicates that the reporting form is not required from operators who operate twenty-five or fewer revenue vehicles.

TABLE C-2  
REQUIRED REPORTING FORMS

- Financial Data**
  - Balance Sheet Summary Schedule
  - Capital Subsidiary Schedule
  - Revenue Summary Schedule
  - Revenue Subsidiary Schedule
  - Single Mode Expenses and Functions Schedule or
  - Multi-Mode Expenses and Functions Schedule
  - Operators' Wages Subsidiary Schedule
  - Fringe Benefits Subsidiary Schedule
  - Pension Plan Questionnaire
- Operating Data**
  - Weekday Time Period Schedule
  - Transit Way Descriptions Schedule
  - Revenue Vehicle Inventory Schedule
  - Energy Consumption Schedule
  - Transit Service Personnel Schedule
  - Transit System Employee Count Schedule
  - Accidents Schedule
  - Transit Service Supplied Schedule
  - Transit Service Consumed Schedule

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