**Section 605.138 Accounting Instruction 26**

Paragraph B of Accounting Instruction 26 is modified to state as follows:

"Exclude from equipment accounts hand and other portable tools, which are likely to be lost or stolen or which have a relatively small value or short life, unless the correctness of the accounting therefor as utility plant is verified by current inventories. Special tools acquired and included in the purchase price of equipment shall be included in the appropriate plant account. Portable drills and similar tool equipment when used in connection with the operation and maintenance of a particular plant or department, such as pumping, transmission and distribution, etc., or in "stores", shall be charged to the plant account appropriate for their use."

(Source: Added at 22 Ill. Reg. 11742, effective July 1, 1998)