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Accounting Bulletin No. 15

**INTERPRETATIONS
OF
ACCOUNTING CLASSIFICATIONS**

**PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION**

**FOR
STEAM ROADS**

**IN ACCORDANCE WITH SECTION 20 OF THE
ACT TO REGULATE COMMERCE**

Effective on January 1, 1918

(Supersedes Accounting Bulletin No. 10)



**WASHINGTON
GOVERNMENT PRINTING OFFICE
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THE INTERSTATE COMMERCE COMMISSION.

HENRY C. HALL, *Chairman.*

EDGAR E. CLARK.

WINTHROP M. DANIELS.

JAMES S. HARLAN.

CLYDE B. AITCHISON.

CHARLES C. McCHORD.

ROBERT W. WOOLLEY.

BALTHASAR H. MEYER.

GEORGE W. ANDERSON.

GEORGE B. MCGINTY, *Secretary.*

ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 17th day of December, A. D. 1917.

The subject of a Uniform System of Accounts to be prescribed for and kept by carriers being under consideration, the following order was entered:

It is ordered, That the interpretations of the accounting classifications for steam roads, prepared under the direction of this Commission and embodied in printed form to be hereafter known as Accounting Bulletin No. 15, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof, duly authenticated by the Secretary of the Commission, be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Bureau of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the accounting methods directed in the interpretations contained in the said Accounting Bulletin No. 15 be, and they are hereby, prescribed for the use of steam roads subject to the provisions of the Act to Regulate Commerce, as amended, in the keeping and recording of their accounts.

It is further ordered, That January 1, 1918, be, and it is hereby, fixed as the date on which the said Accounting Bulletin No. 15 shall become effective.

By the Commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

INTERSTATE COMMERCE COMMISSION,
BUREAU OF CARRIERS' ACCOUNTS,
Washington, D. C., January 8, 1918.

TO ACCOUNTING OFFICERS OF STEAM RAILWAYS:

In this accounting bulletin is presented a reissue of Cases 1 to 203, inclusive, as formerly stated in Accounting Bulletin No. 10, except for the correction of misplaced terms in Case 176. To these previously published cases are now added a supplementary series embodied in Cases 204 to 293, inclusive.

The cases now given their initial publication have been submitted in tentative form to the Association of American Railway Accounting Officers.

FRED W. SWENEY,
Chief Examiner of Accounts.

INTERSTATE COMMERCE COMMISSION ACCOUNTING BULLETIN NO. 15.

INTERPRETATIONS OF ACCOUNTING CLASSIFICATIONS—STEAM ROADS.

CASE 1.

Query. Is it essential that books be written up monthly?

Answer. Accounts shall be written up monthly.

CASE 2.

Query. In adjusting material accounts to the basis of inventory, what account or accounts shall be credited or debited?

Answer. Determined differences in accounting for important classes of material are ordinarily assignable to discrepancies in charges to particular accounts since the last inventory and shall be adjusted accordingly. Other differences shall be apportioned among the primary expense accounts on the basis of the material charges to them since the last inventory. (*See Case 74.*)

CASE 3.

Query. Road A grants separately to Road B and Road C the right to operate over its tracks which it maintains but over which it does not itself operate. The lessees each pay a proportion of a fixed rent, and reimburse Road A proportionately for taxes on and maintenance of the leased tracks. What is the proper accounting for these items by the carriers interested?

Answer. Road A shall charge the taxes to account No. 532, "Railway tax accruals." The amounts payable by Roads B and C representing rent and taxes shall be credited by Road A to account No. 508, "Joint facility rent income," and shall be charged by Roads B and C to account No. 541, "Joint facility rents." The amounts payable by Roads B and C representing the cost of maintenance shall be accounted for in the appropriate joint facility accounts in Operating Expenses. (*See Case 28.*)

CASE 4.

Query. To what account shall be charged damages for overflows caused by inadequate waterways?

Answer. To appropriate accounts in Maintenance of Way and Structures when the property damaged is the carrier's own; to account No. 416, "Damage to property," when it is the property of others and not held by the carrier under lease. If, however, the damage is directly connected with projects the cost of which is chargeable to road and equipment accounts, the amount of the damage shall be included in the cost of the work.

CASE 5.

Query. What is the proper accounting for the proportions of pay and expenses of joint car inspectors which carriers pay to foreign roads?

Answer. They shall be charged to the appropriate equipment repair accounts. They are not joint facility items.

CASE 6.

Query. The text of the clearing account "Material store expenses" provides that the account shall be closed out at the end of the year. Shall not a balance representing cost of handling material in stock at the end of the year be carried over to the next year?

Answer. Such balance shall not be carried over to the next year.

CASE 7.

Query. To what account shall be charged expenses of hauling loads from mines to points of concentration and distributing empties to mines?

Answer. If the mines are located within the switching limits of the concentration station, such expenses shall be charged to the appropriate yard-service accounts. If not so located, and the freight is billed from the mines, the entire service shall be classed as train service.

The expenses and the statistics of locomotive-miles, car-miles, train-miles, ton-miles, etc., shall be treated accordingly. (See Case 97.)

CASE 8.

Query. To what account shall be charged the wages of motormen and the expenses of operating gasoline motor cars used in revenue train service?

Answer. Wages of motormen are provided for in account No. 393, "Train motormen." The expense for gasoline and other fuel, lubricants, and other supplies, including enginehouse expenses, if any, shall be charged to account No. 402, "Train supplies and expenses." The carrier's records shall be kept in such manner as to show separately the cost of gasoline or other fuel consumed in the operation of such cars.

CASE 9.

Query. Road A turns Road B's locomotive. A charges B for turning the locomotive and for use of the tracks. What is the correct accounting by both roads?

Answer. If the use of the facilities is not in connection with the joint use regularly of other facilities, the compensation for turning the locomotive and for use of the tracks shall be credited by A to revenue account No. 143, "Miscellaneous," and charged by B to expense account No. 402, "Train supplies and expenses." If, however, the use of these facilities is under a joint facility arrangement, the accounting by each road shall be in accordance with the rules prescribed for joint facility accounts.

CASE 10.

Query. When the president of a carrier company is directly in charge of the operating departments, how shall the salaries and expenses of that officer and his clerks be distributed?

Answer. If the president is immediately in charge of the departments usually supervised by officers named in the accounts "Superintendence" under Maintenance of Way and Structures, Maintenance of Equipment, Traffic, and Transportation, his salary and expenses and those of his clerks and assistants shall be apportioned in accordance with Note A under expense account No. 451, "Salaries and expenses of general officers." If the president has, as is usual, only general supervision over the various departments, his salary and expenses shall be charged to expense account No. 451, "Salaries and expenses of general officers."

CASE 11.

Query. Road B is required, under agreement with Road A, to provide equipment to replace that destroyed or sold, or to pay an equivalent in cash to Road A. Is it per-

missible for B to keep a dismantled-equipment account wherein to show the exact amount due A because of dismantled and sold equipment?

Answer. Such an account may be kept. The credit balance in such account shall be included in balance-sheet account No. 778, "Other unadjusted credits."

CASE 12.

Query. In what account shall be included the cost of coal, wood, and oil for use in firing up locomotives for service?

Answer. In the appropriate account "Fuel for locomotives."

CASE 13.

Query. To what account shall a carrier credit amounts received for the privilege of placing a telephone line over its tracks? The right is reserved to revoke the privilege at pleasure.

Answer. The privilege given is merely a license, and the receipts therefrom shall be credited to income account No. 519, "Miscellaneous income."

CASE 14.

Query. To what accounts shall be credited amounts charged to other roads for transferring the lading of cars? These transfers are made necessary through fault of the other roads, and the charges include the cost of transferring the lading, per diem or car hire accruing upon the cars, and a charge per car for switching.

Answer. The portions of such charges covering per diem or car hire accruing on cars at the time of transfer shall be credited to the account "Hire of freight cars." The portions of the charges covering the cost of transferring the contents of cars shall be credited to the account to which the cost of the transfer service is charged. The charges per car for switching such cars shall be credited to revenue account No. 110, "Switching."

CASE 15.

Query. A railroad operates some of its station restaurants and leases others at a nominal rent, the lessee receiving all revenues and paying all expenses except as to coal and ice, which are furnished without charge by the railroad. To what account shall the railroad charge the cost of the coal and the ice thus furnished for use in the leased restaurants?

Answer. Such cost shall be charged to operating expense account No. 376, "Station supplies and expenses."

CASE 16.

Query. A railroad purchased a building, apart from its right of way, for use as a dwelling by a superintendent, taking the title thereto in the name of a vice president, who filed with the railroad a declaration of trust. How shall this expenditure be classified?

Answer. Such expenditure shall be included in balance-sheet account No. 705, "Miscellaneous physical property."

CASE 17.

Query. What accounts shall be charged with the loss on obsolete material which is taken out of stock and sold as scrap?

Answer. Such loss shall be charged to the operating expense accounts to which the material ordinarily would be charged if issued for use.

CASE 18.

Query. Road A and Road B operate their trains over a portion of A's tracks. A charges B rent based on the valuation of the property. B maintains and operates these tracks and is reimbursed by A for a portion of the expenses, reckoned upon a wheelage basis. What is the correct accounting?

Answer. Both roads shall include the rent in joint facility rent accounts in Income. The cost of maintenance and operation shall be included in B's primary accounts; the proportion of such cost paid by A shall be included by both roads in the appropriate joint facility expense accounts. (See Case 28.)

CASE 19.

Query. To what account shall be charged expenses and settlement payments on account of injuries to a prospective passenger caused by a maintenance-of-way work train?

Answer. The class of train causing the injury determines the distribution of the charge. Therefore such expenses and settlements shall be charged to maintenance expense account No. 274, "Injuries to persons." (See Case 119.)

CASE 20.

Query. Road A makes all repairs to Road B's equipment and charges B the actual cost thereof. For the purpose of determining accurately the cost of these repairs is it permissible that the operations of A's shops be treated through a clearing account?

Answer. It is.

CASE 21.

Query. How shall a carrier dispose of amounts allowed for loyal service of certain employees during a strike?

Answer. Such allowances shall be distributed to the accounts to which the pay of the employees is chargeable.

CASE 22.

Query. In what accounts shall be included the pay and expenses of—

(a) An auditor who acts as general bookkeeper?

(b) A general superintendent who is immediately responsible for the whole local management of the road?

(c) A general agent who acts as clerk to the general superintendent and as local agent at the only station where there is an agent?

Answer. Such expenses shall be included as follows:

(a) Expense account No. 451, "Salaries and expenses of general officers."

(b) Shall be apportioned as directed in Note A under account No. 371, "Superintendence."

(c) The proportion covering services as clerk shall be apportioned in accordance with Note A under account No. 371, "Superintendence," and the remainder shall be included in account No. 373, "Station employees."

CASE 23.

Query. The tracks, station buildings, and other facilities between X and Y, owned by Road A, are used jointly by A and Road B. For the use of these facilities B pays A a specified rent upon a valuation basis, proportion of cost of maintenance upon a wheelage basis, and agreed proportion of the cost of station service (principally train telegraph service).

B's trains handle A's local freight and passenger business between these points in consideration of a stipulated percentage of revenue. What is the correct accounting by each railroad?

Answer. The specified rent shall be included in the joint facility rent accounts in Income. Proportion of cost of maintenance and operation shall be included in the appropriate joint facility operating expense accounts.

The proportion of the cost of maintaining and operating these tracks being provided for in a distinct arrangement, the percentage of revenue upon the local business retained by A shall be considered as additional rent and included by each carrier in the appropriate joint facility accounts in Income.

Road B shall include in its revenues the entire receipts from the local freight and passenger traffic between X and Y which is transported upon its trains and shall account for such traffic in its statistics.

CASE 24.

Query. How shall the revenues be classified when a carrier furnishes picnic trains at rates based on the number of cars in the trains, regardless of the number of people carried?

Answer. They shall be included in account No. 111, "Special service train."

CASE 25.

Query. To what account shall be credited the slight profits accruing from percentages added to bills against other companies and individuals to cover superintendence, use of tools, etc.?

Answer. Such profits shall be credited to Operating Expenses. (See Cases 61 and 79.)

CASE 26.

Query. Shall per diem reclaims be treated as a matter of hire of equipment?

Answer. They shall be so treated. (See Case 29.)

CASE 27.

Query. To what account shall be credited the amounts received upon the basis of a rate per car for switching express cars from one railroad to another as a part of a regular transportation movement?

Answer. Amounts received for such services shall be credited to revenue account No. 110, "Switching."

CASE 28.

Query. Road B has trackage rights over the line of Road A between two points, the consideration for these rights being based on a toll per loaded car. How shall the payments for these trackage rights be accounted for when A maintains the tracks between the two points?

Answer. Road A shall charge the expenses of maintenance, operation, etc., to its primary operating expense accounts. The charges against B shall be fairly apportioned by A among the joint facility operating expense and income accounts. The amount apportioned to maintenance shall be credited by A to account No. 279, "Maintaining joint tracks, yards, and other facilities—Cr."; that to operation, to account No. 391, "Operating joint yards and terminals—Cr.", or to account No. 413, "Operating joint tracks and facilities—Cr.", according to location of facilities; and that to income for interest on valuation or rent, to account No. 508, "Joint facility rent income." Road B shall charge the corresponding joint facility operating expense and income accounts.

In case considerable general expenses are involved in operations of the joint facilities, amounts shall be apportioned to cover such general expenses, which amounts shall be included in accounts "General joint facilities."

CASE 29.

Query. How shall per diem charges paid and reclaims received be accounted for by a switching railroad whose cars seldom leave its own line?

Answer. The per diem shall be charged and the reclaims shall be credited to income account "Hire of freight cars." (See Case 26.)

CASE 30.

Query. A railroad company sends out a locomotive and crew to pick up lumber lost off a freight train belonging to another company. To what account shall the wages of the crew and the compensation for the use of the locomotive be charged, and to what accounts credited?

Answer. The wages of the crew and expenses of the locomotive shall be charged by the company responsible for the loss of the lumber to expense account No. 418, "Loss and damage—Freight," and the creditor shall credit these items to the accounts to which they were originally charged. If a charge is made for rent of the locomotive, the amount thereof shall be included by both companies in the appropriate locomotive rent account in Income.

CASE 31.

Query. Road A pays all the expenses of a train service operated from an intermediate point on its lines to an intermediate point on Road B's line and charges B upon basis of train mileage the cost of the service while upon B's tracks. Each road receives the revenue accruing upon its own line. What is the proper accounting for the expense of the service?

Answer. The expenses shall be included by each railroad in the primary expense accounts other than joint facility accounts. This is not a joint facility. If any portion of the charge for the train service is for hire of equipment, the amount thereof shall be included in the appropriate equipment rent accounts in Income.

CASE 32.

Query. It is provided in account No. 418, "Loss and damage—Freight," that interest and penalties assessed for nonpayment of freight claims shall be included in this account. Is this provision intended to include interest and penalties on overcharge claims?

Answer. Interest and penalties on loss and damage claims shall be included in account No. 418, "Loss and damage—Freight." Interest on overcharge claims shall be included in account No. 547, "Interest on unfunded debt." Penalties on overcharge claims shall be included in account No. 460, "Other expenses."

CASE 33.

Query. In what account shall be included the rents paid by one carrier to another carrier for the exclusive use of yards and tracks—

(a) When upon the basis of a specified amount per month?

(b) When upon the basis of the number of cars handled over such tracks?

All expenses of maintenance are paid by the lessee. The taxes are paid by the lessor.

Answer. The rents, under either of the conditions stated, shall be included in the lease-of-road accounts in Income.

CASE 34.

Query. A company keeps a separate or independent fund from which pensions are disbursed. A certain amount per month, making an annual total 12 times as great, is appropriated through the Income Account and credited directly to an open account, which is closed annually when the amount is paid over. The pension fund is invested in interest-bearing securities. Whenever pensions are paid the amounts are debited to an open account and about every quarter collected from the trustee of the fund. There are no administration or other expenses in connection therewith. What is the proper accounting?

Answer. Amounts thus appropriated shall be charged to account No. 552, "Income applied to sinking and other reserve funds," and shall be concurrently credited to account No. 782, "Miscellaneous fund reserves." When such funds have been paid into the hands of trustees, the amount thereof shall be charged to balance-sheet account No. 721, "Insurance and other funds." The amount of pensions accrued shall be charged to account No. 457, "Pensions," and when paid shall be credited to account No. 721, "Insurance and other funds." Concurrently account No. 782, "Miscellaneous fund reserves," shall be charged, and Profit and Loss credited with an equal amount.

CASE 35.

Query. To what account shall be credited the difference between the value of special-admission amusement coupons issued in connection with transportation and the amount paid on the basis of actual collection?

Answer. The difference shall be credited to revenue account No. 143, "Miscellaneous."

CASE 36.

Query. To what account shall be charged the expense of removal of brasses from cars to prevent the loss of the brasses by theft when the cars are stored in hazardous locations?

Answer. Such expense shall be charged to the appropriate car repair account.

CASE 37.

Query. To what account shall be charged the amount of a judgment, including court costs, in an action of the United States against a carrier on account of defective appliances on cars?

Answer. It shall be charged to profit and loss account No. 621, "Miscellaneous debits." (See Cases 38 and 90.)

CASE 38.

Query. What account shall be charged with United States Government fines imposed by the collector of customs for the delivery of freight in bond directly to the consignee, instead of to the collector of the port, the offense being due to the failure of the delivery clerk at a freight yard to notify the customhouse inspector at the point of delivery?

Answer. They shall be charged to profit and loss account No. 621, "Miscellaneous debits." (See Cases 37 and 90.)

CASE 39.

Query. To what account shall be charged premiums paid to procure currency needed to pay the wages of employees?

Answer. They shall be charged to expense account No. 460, "Other expenses."

CASE 40.

Query. Two box cars which were carried in the carrier's account at the salvage value only are condemned, the bodies taken for use as bunk houses for track laborers, and the trucks put into service for wrecking purposes. What is the correct accounting?

Answer. Assuming that the equipment had been regularly written down to the amount of the salvage value, this amount shall be credited to road and equipment account No. 53, "Freight-train cars"; the proportion of this value represented by the salvage contained in the bodies of the cars, together with the cost of fitting up bodies as bunk houses, shall be charged to road and equipment account No. 17, "Roadway buildings." If the houses are used by laborers engaged in construction work, their cost shall be included in the accounts in which also is included the labor of the men who use them, and when such work is completed the accounts thus charged shall be credited with the depreciated value of the bunk houses.

The value of the salvage in the trucks shall be charged to the appropriate material account.

CASE 41.

Query. Road A has a drawbridge over a bayou, for the operation of which it employs bridgemen, the expense being prorated among four railroads. How shall amounts received by A be credited?

Answer. If the bridge is in a yard, credit expense account No. 391, "Operating joint yards and terminals—Cr."; if on road, credit expense account No. 413, "Operating joint tracks and facilities—Cr."

CASE 42.

Query. A carrier has an arrangement with other carriers whereby, for trackage rights within a certain district on its line, it receives as compensation a fixed allowance per car. This allowance is apportioned to joint maintenance, operating, and income accounts, the division being based upon estimates and available statistics for previous years.

What account shall be credited for an amount billed against one of these tenants for an accident damaging the carrier's tracks and some of the equipment of other carriers resting upon those tracks, and also an amount paid to one of the carrier's employees in settlement of a personal injury claim occasioned by such accident, the understanding being that the railroad causing the accident shall pay the expenses incident thereto, in addition to the amount it pays for trackage?

Answer. The carrier incurring the expenses, which under the contract belong solely to another carrier, shall, so far as practicable, charge the amounts of such expenses directly to account No. 715, "Miscellaneous accounts receivable," and credit pay roll, voucher, or material accounts, as the case may be.

The carrier responsible shall charge the expenses to its primary operating expense accounts other than joint facility accounts. (*See Cases 63, 66, and 132.*)

CASE 43.

Query. To what accounts shall interest paid on material bills be charged and cash and trade discounts be credited?

Answer. Interest shall be included in Income. All discount realized on bills for material purchased shall be credited to the account to which is charged the original invoice.

CASE 44.

Query. Amounts paid by Road A for hire of equipment used in joint-yard operations are prorated among three tenant lines upon basis of number of cars handled for each. How shall the payments and receipts be included in A's accounts?

Answer. They shall be included in the appropriate equipment rent accounts in Income.

CASE 45.

Query. Road A distributes the amount charged Road B upon a lump-sum basis for the joint use by B of A's terminal, as follows:

	Per cent.
"Maintaining joint tracks, yards, and other facilities—Cr.".....	10
"Operating joint yards and terminals—Cr.".....	25
"Joint facility rent income".....	65

Is it proper to apportion any part of such charges to rent?

Answer. If A owns the property operated jointly, the amount in excess of the proportionate expense of maintenance and operation shall be included by each railroad in the joint facility rent accounts in Income.

CASE 46.

Query. Road B uses Road A's tracks between two points, paying therefor a rent based upon valuation and also a proportion of maintenance and operating expenses based upon wheelage.

- (a) A pays B a per cent of the value of A's tickets honored on B's trains.
- (b) B pays A a per cent of cash fares on B's trains between the two points.
- (c) B pays A full local rate on tickets sold by B honored on A's trains.

How shall each road take the above items into its accounts?

Answer. The accounting shall be as follows:

(a) B shall credit full value of tickets to revenue account No. 102, "Passenger." The amount of this revenue less the amount paid by A to B shall be charged by B to income account No. 541, "Joint facility rents," and shall be credited by A to income account No. 508, "Joint facility rent income."

(b) B shall charge amount paid and A shall credit amount received to joint facility rent account in Income.

(c) A shall credit and B shall charge the full value of the tickets to revenue account No. 102, "Passenger."

CASE 47.

Query. To what account shall be credited the amount received by a carrier for the surrender of an unexpired lease for offices occupied by it?

Answer. It shall be credited to profit and loss account No. 607, "Miscellaneous credits."

CASE 48.

Query. Owing to certain freight yards of a carrier becoming congested it is found necessary to deliver cars at another point temporarily. The delivery involves special movements a distance of 1 to 3 miles. Shall the movements be included with freight-train miles or considered switching or yard movements of which no wheelage report would be made other than for the locomotive?

Answer. Mileage shall be considered merely as of switching or yard movements.

CASE 49.

Query. A lumber company's log train uses a carrier's line between its logging camp and mill. The equipment is owned by the lumber company and is operated by its employees, although, while on the carrier's line, the trains are under orders of the carrier's dispatcher. The carrier is compensated on a mileage basis. Shall this mileage be included in the carrier's statistics?

Answer. It shall not be so included.

CASE 50.

Query. May the distribution of the cost of fuel, stores, and other supplies for yard locomotives and for work-train service, be made upon the basis of the mileage of yard and work locomotives for the month preceding that in which the expense is incurred?

Answer. The distribution of each month's operating expenses shall be based upon the operation for that month.

CASE 51.

Query. On account of Road A owning no equipment, Road B supplies the necessary equipment and maintains and operates A's road. B charges A the cost of maintenance and operation, with exception of the maintenance of equipment and the cost of engine and train service. B receives all revenues and pays A agreed proportions of the revenues upon through traffic only. What is the correct accounting?

Answer. All revenue and expenses incident to the operation of A's road shall be included in B's accounts. All mileage statistics, including passenger, ton, train, car, locomotive, etc., shall be included in B's records and reports. The difference between the proportion of the revenue due to A and the proportion of operating expenses payable by A to B constitutes A's compensation for the use of its road and shall be charged by B to income account No. 542, "Rent for leased roads."

In case the result is a loss to A, the amount of the deficit shall be credited by B to account No. 542, "Rent for leased roads," and charged by A to account No. 509, "Income from lease of road." B shall include the cost of maintenance and operation in its primary operating expense accounts.

CASE 52.

Query. Road A operates its yard for the joint benefit of its own service and that of Road B. In an enginehouse at this point A's train locomotives, B's train locomotives, and the locomotives used in operating the joint yard are prepared. What is the correct accounting for the expense of preparing these locomotives in this enginehouse?

Answer. The expense of preparing the joint-yard locomotives shall be included by A in account No. 388, "Enginehouse expenses—Yard," and the amount of such expense chargeable to B shall be credited by A and charged by B to the appropriate account "Operating joint yards and terminals." A has the option of clearing the cost of preparing B's train locomotives through account No. 400, "Enginehouse expenses—Train," or of crediting the amount of such cost to its payroll and material accounts. A shall charge the cost of preparing its train locomotives to account No. 400, "Enginehouse expenses—Train," and B shall include in the same account the cost of preparing its train locomotives.

CASE 53.

Query. Road A cleans Road B's cars and supplies them with oil and gas for lighting, and with water, ice, and coal, and with oil and waste for lubrication, upon the basis of the actual cost of the labor and supplies. What is the proper accounting by each company for these expenses?

Answer. A shall distribute these expenses from its labor and material accounts directly against B. B shall charge its proportion of the expenses to the appropriate operating expense primary accounts other than joint facility accounts. (See Case 161.)

CASE 54.

Query. Road A operates one of its yards for the joint benefit of its own service and that of Road B. Each road furnishes its own coal, delivered in cars at this yard. The coal used by the locomotives at this point is handled through the coal bins owned by Road A, separate bins being provided for the coal used upon B's locomotives. The cost of operating this fuel station is apportioned by A between its own train service, B's train service, and the service of the joint yard (which is operated by A) upon the basis of quantity of coal supplied. The proportion charged to the joint yard is divided between the two railroads upon the basis used for division of other joint-yard expenses. How shall these fuel station expenses be treated in the accounts of the two companies?

Answer. A shall include the entire cost of the operation of the fuel station in an appropriate clearing account and shall clear such expenses through the following charges. The proportion of the cost of handling fuel for B's train locomotives shall be charged directly to B. The proportion of the cost of handling fuel assignable to A's train locomotive service shall be charged by A to account No. 394, "Fuel for train locomotives." The proportion of the cost of handling the fuel assignable to the joint-yard service shall be charged by A to account No. 382, "Fuel for yard locomotives." B shall charge the cost of handling the fuel for its train locomotives to account No. 394, "Fuel for train locomotives." A shall credit and B shall charge the appropriate accounts for operating joint yards and terminals, with B's proportion of the cost of handling the fuel used in the joint-yard service.

CASE 55.

Query. The contract between Road B and Road A under which B uses the terminals of A at Y provides for the furnishing from A's storehouse of certain materials and supplies (including materials and supplies for locomotive and train use) for use in the operation of B's line south of Y. A's storehouse is not included in the schedule as a joint structure. How shall the charges covering the materials and supplies be treated in the accounts?

Answer. The amounts charged B for materials and supplies shall be credited by A to the material and supplies account and charged by B to the appropriate primary expense accounts other than joint facility accounts.

CASE 56.

Query. A carrier operates two freight houses at a terminal and furnishes all the facilities and labor for handling merchandise shipments for tenant lines. It charges them for this service a rate per ton. To what account shall be credited the amounts collected?

Answer. The portion of the charges representing maintenance and operation shall be credited to the appropriate joint facility accounts in Operating Expenses; that portion representing payments for the use of capital and for taxes shall be credited to income account No. 508, "Joint facility rent income." (See Case 28.)

CASE 57.

Query. When is a road under construction required to commence keeping accounts for operating revenues and operating expenses?

Answer. Accounts of operating revenues and operating expenses shall be kept as soon as the road begins the operation of transportation service trains.

CASE 58.

Query. A carrier participates in the operation of a through dining-car line, the equipment of which is owned by another carrier. How shall its proportion of loss be handled?

Answer. Each carrier shall include its proportion of the revenues in account No. 131, "Dining and buffet," and its proportion of the expenses in the appropriate operating expense primary accounts other than joint facility accounts. The operating carrier shall credit the rents of equipment to account No. 505, "Rent from passenger-train cars," and the participating carrier shall charge them to account No. 538, "Rent for passenger-train cars."

CASE 59.

Query. In 1906 a carrier acquired and charged to equipment account a box car costing \$640. This car was destroyed in 1910 upon a foreign line. The trucks were repaired and returned. The value of these trucks was \$175. The carrier rendered bill against the foreign line for \$344, this being the value under Master Car Builders' Association rules of the body of the car at the time it was destroyed. The carrier had charged \$60 to Operating Expenses and credited the same amount to balance-sheet account No. 776, "Accrued depreciation—Equipment," to cover depreciation of the car from July 1, 1907, to the date of its retirement. The depreciation accruing previous to July 1, 1907, amounted to \$20. What entries are necessary for a proper accounting for the retirement of this car?

Answer. The text of road and equipment general account II, Equipment, quite fully describes the proper accounting for equipment retired. The following statement of this particular case, in journal entry form, may prove an additional aid in determining the correct accounting:

No. 776, "Accrued depreciation—Equipment" (an amount equal to the amount previously credited thereto with respect to this car).....	\$60
No. 715, "Miscellaneous accounts receivable" (amount charged foreign line).....	344
No. 716, "Material and supplies" (value of trucks).....	175
No. 619, "Loss on retired road and equipment" (depreciation to July 1, 1907).....	20
No. 316, "Freight-train cars—Retirements".....	41
No. 53, "Freight-train cars" (cost of car).....	\$640

CASE 60.

Query. To what account shall be charged the cost of options upon lands for terminals and approaches of a bridge, the plans for construction of which were postponed?

Answer. The amount paid for options on property which it was proposed to use in the construction of terminal and bridge-approach improvements shall be carried in a suspense account until the proper disposition has been finally determined. If, later, the plan is definitely abandoned, and the amount expended is lost, the loss sustained shall be charged to Profit and Loss.

CASE 61.

Query. To what account shall freight charges over the line owning tracks be credited when they are added to the cost of maintenance material charged against joint users of the tracks?

To what account shall be credited percentage added to joint-track bills for superintendence and store expenses?

Answer. Amounts included in joint facility bills representing freight charges shall be credited to revenue account No. 101, "Freight," and amounts representing superintendence and store expenses shall be credited by the operating company to Oper-

ating Expenses through the joint facility accounts. It is not intended that minor profits from percentages added to such bills shall be credited to the revenue accounts. (See Cases 25 and 79.)

CASE 62.

Query. A bridge was damaged by a wreck. Although it was possible to repair the bridge where it stood, the railroad management considered it economy to remove the bridge to the shops for repairs. Pending the repairs, a temporary pile structure was installed. To what account shall the cost of the temporary bridge be charged?

Answer. The cost (less salvage) of the temporary bridge shall be charged to expense account No. 208, "Bridges, trestles, and culverts."

CASE 63.

Query. Road B is responsible for the damage done by one of its locomotives to Road A's interlocking plant. This plant is a joint facility of the two railroads. In what account shall B include the expense of repairs?

Answer. The expense of such repairs shall be included in expense account No. 416, "Damage to property."

CASE 64.

Query. To what account shall be charged the pay of timekeepers engaged in construction work, and the cost of tents, bunks, and materials used by them?

Answer. Such expenditures shall be distributed to the cost of the specific work to which the timekeepers are assigned.

CASE 65.

Query. Two houses on carrier's right of way are occupied by roadway employees, rent free. Is it proper to credit an amount representing a fair rent for the houses to revenue account No. 142, "Rents of buildings and other property," and debit the repairs to expense account No. 229, "Roadway buildings"?

Answer. It is not intended that amounts which do not represent revenue actually earned shall be credited to the revenue accounts; neither is it intended that amounts which do not represent actual expenses shall be charged to the expense accounts. No credit shall be made to the revenue accounts for rent of houses on right of way occupied by employees, rent free. The cost of repairing the houses is a proper charge to expense account No. 229, "Roadway buildings."

CASE 66.

Query. Shall the distribution of extraordinary expenses for injuries to persons and damage to property, the result of casualties in connection with the operation of joint facilities, be made through the joint facility accounts or through the other primary accounts?

Answer. All such expenses incurred in the operation of joint facilities, in which the parties to the contracts for such operation jointly participate, shall be handled through the appropriate joint facility accounts. (See Cases 42 and 132.)

CASE 67.

Query. To what accounts shall bills be distributed when rendered against other companies for their proportions of wages of crossing flagmen stationed where there are no towers or gates?

Answer. If the crossing flagmen are employed at road crossings where the tracks of two or more companies are parallel and there are no tracks used jointly, the proportions billed against other companies shall be credited by the billing road to expense account No. 405, "Crossing protection," and taken up in the same account by the paying road. If, on the contrary, the flagmen are located at street or road crossings in joint yards, such bills shall be included in the account "Operating joint yards and termi-

nals," and if on joint tracks outside of yards, in the account "Operating joint tracks and facilities."

CASE 68.

Query. Road B runs its trains for a distance over Road A's tracks, paying a fixed rent per year for the privilege. These trains are operated by B's crews. Which road shall report the train-miles of B's trains while on A's tracks?

Answer. B shall include in its statistics the train-miles, car-miles, etc., for its trains operated on A's tracks.

CASE 69.

Query. In April, 1902, a carrier completed a spur track, the cost of which was charged to Operating Expenses. The larger part of the material used was second-hand. In December, 1908, the track was taken up and not replaced. In view of the fact that the cost of the track was included in operating expenses, shall not the salvage, if any, be charged to a material account and surplus credited with a similar amount?

Answer. The salvage shall be charged to a material account and Profit and Loss credited with a similar amount. Expenses incident to the retirement of the track shall be charged to Profit and Loss.

CASE 70.

Query. To what account shall a railroad credit rent received from a telephone company for joint use of its trolley poles?

Answer. Such rent shall be included in revenue account No. 142, "Rents of buildings and other property."

CASE 71.

Query. To what accounts shall a carrier credit the value of scrap which recently has been gathered and sold, and charge the cost of gathering same for sale? This scrap has been scattered along the road for years, and it is now impossible to say to what equipment or structures it originally belonged. It has never been carried in any material account.

Answer. The receipts from the sale of this scrap, less the cost of assorting it, shall be credited to material accounts and cleared from these accounts to Operating Expenses. The cost of gathering the scrap shall be charged to expense account No. 202, "Roadway maintenance."

CASE 72.

Query. At various terminals on a section of Road A's line, which is jointly operated with Road B, switching locomotives are furnished by B. How shall the compensation for the use of these locomotives, which includes rent and the cost of repairs, be accounted for?

Answer. The proportion of compensation which covers the cost of repairs to and depreciation of the locomotives shall be cleared through accounts "Maintaining joint equipment at terminals." The remainder, representing return on capital invested in the locomotives, shall be credited by B and charged by A to the appropriate locomotive rent accounts in Income.

CASE 73.

Query. Road A loans a locomotive and three coaches to Road B for excursion service, and charges B for trackage and wages of employees delivering the equipment. How shall these charges be treated?

Answer. The charge for trackage shall be credited to account No. 143, "Miscellaneous." The charge for wages of employees shall be credited to the pay roll account to which the wages of employees have been charged. The carrier has the option of clearing the wages through the appropriate operating expense accounts. (See Case 174.)

CASE 74.

Query. May the adjustment of material accounts to the basis of inventories be deferred to a period subsequent to the year in which the inventories are taken?

Answer. Such adjustments shall be made in the accounts of the year in which the inventories are taken. (See Case 2.)

CASE 75.

Query. A company handles logs and ores extensively and to get this freight is obliged to build temporary tracks into the woods and to the mines. Is it permissible, instead of charging the entire cost of these tracks to the road and equipment accounts, to charge the material, such as rails, angle bars, and switches, to these accounts, and to include in Operating Expenses the cost of the ties, bolts, and grading? In this way the irrecoverable portion of these tracks is disposed of during the time revenue from them is being received and not after the revenue is all in.

Answer. The entire first cost of the sidings and spur tracks shall be charged to the road and equipment accounts. The classifications permit the carrier to include the depreciation upon these tracks in operating expenses during the period they are in use.

CASE 76.

Query. How may a carrier make adjustment of the differences, due to insufficient charges for depreciation, between the value of equipment as carried in its property account and the actual value of the equipment as ascertained by an inventory appraisal?

Answer. If a carrier's equipment accounts prior to July 1, 1907 (the effective date of the depreciation accounts in Operating Expenses) show insufficient charges for depreciation, and a carrier elects to make an adjustment so that the property account Equipment shall in fact reflect the cost of equipment in service and the depreciation accounts reflect the full amount of depreciation accrued on such equipment from the beginning of its life, such adjustment for depreciation prior to July 1, 1907, shall be made through Profit and Loss.

Advice as to the proper disposition of differences due to insufficient charges for depreciation after July 1, 1907, will be given by the Commission upon receipt of particulars of such discrepancies.

CASE 77.

Query. Road B, as agent for Road A, furnishes the necessary equipment and operates passenger trains a distance over Road A's tracks. A pays B a rate per train-mile for the service and receives all local revenue and proportion of revenue for through traffic in trains while on these tracks. What is the proper accounting for these revenues and expenses?

Answer. Road A shall credit the revenue of the trains to the primary revenue accounts under Transportation and shall report all passenger and mileage statistics of the trains.

The amount paid for the train service shall be divided, upon a basis agreed to between the two roads, into two parts; one part, representing the rent of the equipment, shall be included by each road in the appropriate equipment rent accounts in Income, the other part, representing the expenses of operation, shall be charged by A under general accounts Maintenance of Equipment and Transportation to the primary accounts other than joint facility accounts, and shall be credited by B to the same accounts.

CASE 78.

Query. A railroad is constructed at a cost equal to the amount realized from the proceeds of a bond issue. Capital stock is issued gratuitously to stockholders. What entries shall be made in the balance-sheet accounts on account of the issue of this stock?

Answer. The par value of the stock issued shall be credited to account No. 751, "Capital stock," and shall be debited to accounts covering discount and premium on capital stock. The cost of road and equipment as stated in the property investment accounts shall be their actual net cost in cash.

CASE 79.

Query. A carrier realized a profit of \$2,000 in one month upon coal which it furnished, under a temporary arrangement, to another carrier. If this profit is credited as provided in Case 25, it will unduly distort its operating expenses. In what account shall the profit be included?

Answer. Case 25 has reference to small profits arising from work done or supplies furnished under conditions which make it difficult to separate costs and profits.

In the case mentioned, the profit arising shall be credited to revenue account No. 143, "Miscellaneous." In arriving at the profit, proper allowance shall be made to cover transportation charges. (*See Cases 25 and 61.*)

CASE 80.

Query. A road sells notes because the money market does not warrant the sale of bonds, which are deposited as collateral for the notes. Is it permissible to spread the discount on the notes over the life of the bonds, treating the sale and retirement of both notes and bonds as one transaction?

Answer. The sale and retirement of the notes shall be separately accounted for, and the discount suffered shall be treated as provided in account No. 547, "Interest on unfunded debt," if the notes are for a term not exceeding one year. If for a longer term, the discount shall be included in account No. 725, "Discount on funded debt" and extinguished during the life of the notes.

CASE 81.

Query. To what account shall be charged a contribution to cover the deficit of a "Chautauqua"? This contribution was guaranteed for the purpose of securing traffic.

Answer. The amount shall be charged to account No. 353, "Advertising."

CASE 82.

Query. A bridge company owns, maintains, operates, and pays the taxes upon a bridge over which a single railroad, in consideration of a fixed annual rent, enjoys the right to operate its trains. In what accounts shall this rent be included?

Answer. The bridge company shall credit the rent to income account No. 509, "Income from lease of road"; shall charge the cost of maintaining and operating the bridge to the same account; and shall charge the taxes to account No. 532, "Railway tax accruals."

The railroad shall charge the proportion of the rent representing the expenses of maintenance and operation to the appropriate operating expense primary accounts, and the remainder to income account No. 542, "Rent for leased roads." As this is the only railroad operating trains over the bridge, it is not a joint facility.

CASE 83.

Query. County scrip, which will be accepted at face value in payment of taxes, is purchased at a discount. How shall it be carried in the balance sheet, and in what accounts shall the profit be included when the scrip is used?

Answer. The scrip shall be carried at cost. When it is used in the payment of taxes the profit shall be credited to profit and loss account No. 607, "Miscellaneous credits."

CASE 84.

Query. At certain points on the border freight-train cars are held by the custom-house authorities a considerable length of time. Is the per diem accrued during the detention of the cars chargeable to equipment rent account or to transportation expense account No. 411, "Other expenses"?

Answer. The per diem charges assessed in accordance with the per diem rules of the carrier shall be charged to income account "Hire of freight cars."

CASE 85.

Query. To what account shall be charged the expense of cleaning the exterior of sleeping and dining cars?

Answer. The cost of exterior cleaning of such cars shall be charged to expense account No. 402, "Train supplies and expenses."

CASE 86.

Query. Through error a duplicate refund was made of an overcharge, and the amount was determined to be irrecoverable. To what account shall be charged the duplicate refund?

Answer. The amount of the duplicate refund, when discovered, shall be credited to the account previously charged, and when found to be irrecoverable shall be charged to account No. 533, "Uncollectible railway revenues." This case shall not be construed to relieve the carrier from its responsibility for collecting and retaining the lawfully established charges.

CASE 87.

Query. To what account shall be credited amounts received from anonymous sources which are ordinarily designated as "Conscience money"?

Answer. Unless the remittances indicate that the payments are assignable to the revenue, expense, or income accounts, such payments shall be credited to account No. 607, "Miscellaneous credits."

CASE 88.

Query. To what account shall be charged witness fees in a suit for damages growing out of the false arrest of a person suspected of setting fire to a shop building of a carrier; also, to what account shall be charged the judgment, if any, secured in such a suit?

Answer. Both fees and judgment shall be charged to expense account No. 277, "Other expenses."

CASE 89.

Query. Recently a carrier's shops and some equipment were burned. After deducting insurance there remains a loss on both shops and equipment. Is it proper to charge the loss on the building to Profit and Loss?

Answer. The cost of the shops shall be credited to the appropriate road and equipment accounts. If it is intended to replace the burned property, its cost, less insurance and depreciation accrued, if any, and salvage recovered, shall be charged to the appropriate operating expense accounts. If the shops are not to be rebuilt, the cost, less insurance and depreciation accrued, if any, and salvage recovered, shall be charged to profit and loss account No. 619, "Loss on retired road and equipment." The loss on equipment shall be handled in accordance with the provisions in the text of road and equipment general account II, Equipment.

CASE 90.

Query. To what account shall be charged penalties paid to public authorities for violation of the 28-hour stock law?

Answer. They shall be charged to profit and loss account No. 621, "Miscellaneous debits." (See Cases 37 and 38.)

CASE 91.

Query. A carrier frequently pays charges for cleaning its ice houses. Shall the expense be charged to "Train supplies and expenses," or shall it be divided between that account and "Station employees"?

Answer. The cost of cleaning ice houses is considered a part of the cost of storing. It shall be added to the cost of the ice and, with the latter, apportioned to the accounts to which the ice is charged.

CASE 92.

Query. Railway A rents a portion of its tracks to Railway C at a flat rate per annum, the amount of which is credited to rent, maintenance, and operation. This track is a part of that operated jointly by A and B. Under the contract for the joint operation, B is entitled to its proportion of the amounts received by A from C. What is the proper distribution of the amount paid by A to B as its share of the amounts collected from C?

Answer. The amount paid by C to A shall be divided into two parts; one representing maintenance and operation; the other, rent. The first part shall be credited by A to its appropriate joint facility operating expense accounts and the other to the joint facility rent account under Income. The proportion of these credits which is allowed in settlement with B shall be deducted from B's proportion of the charge for rent, maintenance, and operation of the whole joint facility, and the remainder, which is collected from B, shall be credited by A to its appropriate joint facility operating expense accounts and joint facility rent account under Income.

CASE 93.

Query. There is a connecting line between the tracks of the A company and those of the B company, each company owning the one-half of the track next to its own line. The two companies alternate in performing the interchange switching over this track in periods of six months, rendering bills alternately for proportions of service performed. How shall the payments be charged and credited?

Answer. It is assumed that the bills for the service performed cover the cost of switching service only. The amounts of such charges shall be included in the appropriate operating expense primary accounts other than joint facility accounts. If the charges for hire of equipment are included in these bills, such charges shall be included by both companies in the appropriate equipment rent account in Income.

CASE 94.

Query. A carrier has a joint facility arrangement with another carrier which does not report to the Commission. Shall it handle through its joint facility accounts the amounts received for the use of these facilities?

Answer. It shall. Amounts received from a carrier, whether it reports to the Commission or not, for the joint use of property operated by a carrier reporting to the Commission, shall be divided by the operating carrier into two parts. One, representing the cost of maintenance and operation, shall be credited by the operating carrier to the joint facility expense accounts affected; the other shall be credited to income account No. 508, "Joint facility rent income." In case the facilities used jointly are of minor importance, and the amounts received for the use of them are small, the credits shall be to revenue account No. 142, "Rents of buildings and other property."

CASE 95.

Query. A terminal company has a contract with four railroads which jointly own its capital stock, under which it handles all freight and passenger business over its terminals for these companies. These railroads reimburse the terminal company for all expenses of operation, interest on the bonds, and other fixed charges of the terminal company and, in addition, pay a small percentage on first-mortgage bonds to be used as a sinking fund for retiring the bonds. How shall these various payments be treated in the terminal company's accounts?

Answer. The switching or terminal company shall include the expenses of operation in its primary expense accounts and shall credit the charges pertaining to the joint benefit service to the appropriate joint facility expense accounts. It shall include the interest on bonds, other fixed charges, and contributions to its sinking fund in income account No. 508, "Joint facility rent income."

CASE 96.

Query. A locomotive assigned to yard switching service is taken to the shops a number of miles distant for repairs and is relieved by a locomotive from the shops. To what account shall be charged the expense of running the relief locomotive from the shops to the point where it is to be put in service? How shall the mileage of the locomotives be classified?

Answer. The expenses shall be charged to the proper yard accounts under Transportation—Rail line. The mileage of the locomotives shall be classed as yard switching locomotive-miles.

CASE 97.

Query. A and B are 10 miles apart, and the freight destined to B passes through A. The freight trains are divided in the yard at A, and through freight destined to B is taken to B by a transfer crew. The line between A and B is a part of the carrier's main line. Shall the service of the transfer crew between these points be considered train service or yard service?

Answer. It shall be considered train service and the expenses and the statistics of train-miles, locomotive-miles, car-miles, etc., shall be treated accordingly. (See Case 7.)

CASE 98.

Query. To what account shall a carrier charge commissions paid to brokers for the purchase of the securities of other companies?

Answer. The amount of such commissions shall be considered as a part of the cost of the securities purchased.

CASE 99.

Query. A carrier obtains a franchise which permits it to operate with steam motive power within the limits of a city for a period of 20 years. To what account shall the cost of this franchise be charged?

Answer. The cost shall be included in a convenient suspense account under balance-sheet account No. 727, "Other unadjusted debits," and amortized during the life of the franchise through equal annual charges to income account No. 551, "Miscellaneous income charges."

CASE 100.

Query. In the construction of undergrade and overhead highway crossings a carrier purchases sufficient land for slopes outside of its right of way instead of building retaining walls. To what account shall the cost of this land be charged?

Answer. It shall be charged to road and equipment account No. 2, "Land for transportation purposes." (See Case 186.)

CASE 101.

Query. In connection with the construction of an extension to its line a carrier relocates a short section of an electric road's tracks for the purpose of avoiding grade crossings. To what account shall the cost of the work be charged?

Answer. It shall be charged to road and equipment account No. 2, "Land for transportation purposes."

CASE 102.

Query. A carrier sells to another carrier an undivided third interest in a part of its line. How shall the proceeds of the sale be credited?

Answer. One-third of the ledger cost of the line shall be credited to the primary road and equipment accounts to which the property had previously been charged. The difference between the total amount thus credited and the amount received for the proportion sold shall be included in Profit and Loss.

CASE 103.

Query. A carrier company sells a part of its line. To what account shall be credited a lump sum received for the property?

Answer. The primary road and equipment accounts shall be credited with amounts equal to the net amounts previously charged thereto with respect to the property sold. The difference between the total amount thus credited and the amount received shall be included in Profit and Loss.

CASE 104.

Query. Real estate purchased in the names of individuals is used by a carrier as right of way and for other operating purposes. How shall its cost be accounted for?

Answer. Under the assumption that the individuals in whose names the property has been purchased are in fact the agents of the carrier, the cost of the real estate shall be included in the carrier's property investment accounts.

CASE 105.

Query. On account of its line crossing a stream at a point on a section line a railroad purchases land for the purpose of constructing a county road at one side of the section line at this point, thus permitting separate bridges to be built for use of the railroad and the highway. The title of the land purchased is conveyed to the county, while the county surrenders its title to that portion of the land upon which the railway is constructed and which was originally occupied by the highway. To what account shall the cost of the land be charged?

Answer. It shall be charged to road and equipment account No. 2, "Land for transportation purposes."

CASE 106.

Query. To what account shall be credited amounts collected from contractors as penalties for failure to complete the construction of a portion of a line at a specified time?

Answer. Such forfeiture shall be considered as an abatement in the cost of the work covered in the contract and shall be credited to the account to which the cost of the work is charged.

CASE 107.

Query. To what account shall the cost of the equipment of cabooses with telegraphes be charged; also the cost of repairs of these instruments? They are for use in case of accident or trouble upon the line.

Answer. The cost of the installation as an initial equipment shall be charged to road and equipment account No. 26, "Telegraph and telephone lines," and the cost of maintenance to expense account No. 247, "Telegraph and telephone lines."

CASE 108.

Query. In the construction of new freight cars some second-hand material is used. At what prices shall this material be included in the cost of the new equipment?

Answer. The prices of the second-hand material shall be determined by deducting fair allowances for depreciation from the current prices of the material as new.

CASE 109.

Query. Under the provisions of the forfeiture clause in a lease a carrier secured title to a building which had been erected by the lessee upon the carrier's property at a cost of \$3,000. At the time of the foreclosure the lessee owed \$300 for rent. Shall the charges to the carrier's property account to cover the building be based upon the original cost or upon the amount of the rent due?

Answer. The charge to the property account shall be based upon the actual cost of the property to the carrier.

CASE 110.

Query. A wrecking crane, which was being used in removing old piles in connection with the repairs and additions and betterments to a wharf, fell through the wharf. The engineer of the crane was injured. To what account shall be charged the payments on account of these injuries?

Answer. The accident having occurred in connection with the removal of the old structure as a preliminary to the construction of improved wharf facilities, the payments shall be charged to expense account No. 274, "Injuries to persons."

CASE 111.

Query. In connection with the application of an improved device to equipment, to what account shall be charged the cost of removing the old and of applying the new device?

Answer. The cost of removing the old and of applying the new device shall be charged to the appropriate repair account.

CASE 112.

Query. To what account shall be charged the cost of a motor applied to a locomotive turntable?

Answer. The cost shall be charged to road and equipment account No. 20, "Shops and enginehouses." The cost of the motor removed, if any, shall be credited to the same account.

CASE 113.

Query. In the division of through passenger rates between Road A and Road B, Road B was allowed an arbitrary per passenger for ferry service at its terminal. Subsequently the ferry service was extended and improved, and Road B was then allowed, in addition to the arbitrary, a stated amount per year, irrespective of the number of passengers. To what accounts shall the additional payments be debited and credited by A and B, respectively?

Answer. They shall be debited and credited to the accounts to which the payments based upon the arbitrary per passenger are debited and credited.

CASE 114.

Query. A terminal railway company has no station agents, its station service being performed by the superintendent of transportation and his clerks. To what account shall the pay of these employees while thus engaged be charged?

Answer. To expense account No. 373, "Station employees."

CASE 115.

Query. At a joint terminal the lading of cars is transferred on account of the cars being in bad order. The cost of the work is charged against the road responsible for the condition of the cars. In what account shall be included the amount of such charges?

Answer. It shall be charged to expense account No. 373, "Station employees." Under the conditions stated this is not a joint facility expense.

CASE 116.

Query. A railroad which does not permit its own equipment to leave its rails receives freight cars from one connection on a per diem basis and from another upon a demurrage basis. Shall the amounts paid as demurrage be charged as hire of equipment?

Answer. They shall be so charged.

CASE 117.

Query. The fuel used by a carrier is transported upon the basis of through rates from mines located upon a foreign line. To what account shall be credited the carrier's proportion of the through rate on this material?

Answer. If the freight charges on the fuel upon the basis of through rate are charged to the carrier's fuel account, the carrier's proportion of the freight charges shall be credited to the same account.

CASE 118.

Query. A large part of the freight-car equipment used by a carrier in its operations is held under a lease from the industrial owner. To what account shall be charged amounts paid to the owner of the equipment? These payments represent rent and depreciation.

Answer. The rent shall be charged to income account, "Hire of freight cars," and the depreciation charged to expense account No. 315, "Freight-train cars—Depreciation."

CASE 119.

Query. A dining-car waiter left his car when a stop was made on account of a crossing accident. In attempting to reenter the train he fell and was injured. Shall the expenses on account of such injuries be included in the accounts for rail operations, or in those for miscellaneous operations?

Answer. They shall be charged to rail operating expense account No. 420, "Injuries to persons." (See Case 19.)

CASE 120.

Query. To what account shall be charged a carrier's expenses on account of associations of transportation and car accounting officers?

Answer. They shall be charged to the accounts which are charged with the salaries of the officers who represent the carrier as members of the associations.

CASE 121.

Query. To what account shall be charged the cost of running a special train for the purpose of promoting industries along a carrier's lines?

Answer. It shall be charged to expense account No. 356, "Industrial and immigration bureaus."

CASE 122.

Query. Is it permissible to charge to expense account No. 372, "Dispatching trains," a portion of the salaries of telegraph operators who are located in towers and who incidentally receive and deliver train orders?

Answer. It is not. No charges shall be made to this account for incidental services in receiving and delivering train orders.

CASE 123.

Query. Is it proper to credit income account "Hire of freight cars," and to charge Operating Expenses upon a per diem basis for the rent of cars used in transporting company fuel used for operating purposes?

Answer. No charges shall be made to Operating Expenses for the rent of cars used in transporting company fuel.

CASE 124.

Query. The fuel used by a carrier in its operations is delivered to its line by schooner. At the point of delivery it is unloaded into bins. From these bins it is loaded and transferred to other bins along the line and as needed is removed to coal chutes. Is the cost of the coal delivered to the line properly considered the cost of the fuel, or shall the cost of handling and transporting over the carrier's line be included?

Answer. The cost of the fuel shall include its cost delivered to the carrier plus the handling (loading and unloading) expenses up to and including delivery at the chutes. No charges for transportation over the carrier's own line shall be included.

CASE 125.

Query. To what account shall be charged the expenses connected with gathering and replacing on the tracks freight equipment wrecked by an extensive flood caused by the bursting of an industrial company's dam?

Answer. They shall be charged to expense account No. 415, "Clearing wrecks."

CASE 126.

Query. To what account shall be charged the expenses of the cold storage of freight which can not be delivered at the time it is unloaded?

Answer. The carrier's expenses on account of such storage shall be charged to expense account No. 376, "Station supplies and expenses."

CASE 127.

Query. An agent received a summons garnishing the wages of an employee. On account of delay incident to notifying the legal department the employee succeeded in drawing his pay. The carrier was obliged to make good the amount of the claim. To what account shall the loss be charged?

Answer. The loss shall be charged to expense account No. 460, "Other expenses."

CASE 128.

Query. To what account shall be charged the cost of foundry patterns?

Answer. It shall be charged to the accounts to which is chargeable the cost of the castings manufactured from the patterns.

CASE 129.

Query. A storehouse containing maintenance-of-equipment material is destroyed by fire. To what account shall be charged the loss of the material?

Answer. If the net loss is relatively small, it shall be distributed to the accounts to which the material would have been charged had the fire not occurred. If the loss is so large that its inclusion in the maintenance-of-equipment accounts would impair the significance of the statistics prepared from such accounts, the loss shall be included in account No. 621, "Miscellaneous debits."

CASE 130.

Query. A carrier pays the salaries of the employees and all other expenses of a joint outside ticket agency, and charges each tenant company for a proportion of these expenses, based upon the ticket sales. In what accounts shall these charges be included?

Answer. Carriers have the option, according to their convenience in accounting, of crediting the proportions of the expenses of joint traffic offices charged to other carriers directly to their pay roll and voucher accounts, or of including all charges on account of service in the primary operating expense accounts and crediting foreign lines' proportions to the same accounts. Joint traffic expenses are usually readily assignable to the primary accounts, and joint facility traffic accounts are therefore deemed to be unnecessary.

CASE 131.

Query. To what account shall be charged the cost of twist drills, taps, dies, etc., used in general machine work, when for the replacement of worn-out tools?

Answer. If such articles are for use as appurtenances of power machine tools, their cost shall be charged to expense account No. 302, "Shop machinery." If they are for use as hand tool equipment, they shall be charged to clearing account "Shop expenses."

CASE 132.

Query. The equipment used for the operation of a joint terminal is damaged, one of the carriers using the terminal being responsible for the repairs as the damage occurred through the fault of its employees. How shall the terminal company, which makes the repairs, clear the cost of the work in its accounts?

Answer. The cost shall be credited directly to the payroll and material accounts, or cleared through the appropriate primary accounts for repairs of equipment. This is not a joint facility item. (See Cases 42 and 66.)

CASE 133.

Query. To what account shall be charged the cost of oil used in lubricating air-brake cylinders on cars?

Answer. It shall be charged to expense account No. 402, "Train supplies and expenses."

CASE 134.

Query. To what account shall be charged the cost of preparing and recording an agreement with another carrier covering trackage rights?

Answer. Specific fees paid to attorneys for such services shall be charged to expense account No. 454, "Law expenses." It is not intended that charges shall be made to this account for the incidental services of officers whose pay is regularly chargeable to other accounts.

CASE 135.

Query. Locomotives are leased to a lumber company, the lessor furnishing fuel and other supplies for the locomotives and the lessee paying a lump sum for the supplies and for use of the equipment. To what account shall be credited the amounts received?

Answer. They shall be equitably apportioned between account No. 504, "Rent from locomotives," and the accounts originally charged with the cost of the supplies. (See section 2 of the general instructions for the Classification of Income, Profit and Loss, and General Balance Sheet Accounts.)

CASE 136.

Query. When land is rented in connection with addition and betterment projects, pending an actual purchase of the property, is the amount of such rent properly chargeable to the cost of additions and betterments? To what account shall be credited rents received from subtenants of such property?

Answer. Provided the primary object in the renting of property is to facilitate the addition and betterment work and the property is actually purchased for addition and betterment purposes, the rents paid shall be included in the road and equipment accounts, and the rents received credited to the same accounts.

CASE 137.

Query. The coupons on certain equipment-trust obligations contain a stipulation that if not paid on date of maturity the coupons shall bear interest from that date. To what account shall the interest on the coupons be charged?

Answer. It shall be charged to income account No. 547, "Interest on unfunded debt."

CASE 138.

Query. The expenses of a State railway commission are borne by the railways, the apportionment among them being based partly on net earnings and partly on mileage. To what accounts shall be charged a carrier's proportion of such expenses?

Answer. It shall be charged to income account No. 532, "Railway tax accruals."

CASE 139.

Query. A company acquires the exclusive use of tracks for a term of 10 years, paying a fixed rate per car and in addition advancing funds to the lessor for the construction of spur tracks, which are the property of the lessor. It is provided that in case of the termination of the lease before the completion of the full term, the lessor will refund to the lessee the amount advanced, less 10 per cent per annum from the date of the lease. What is the proper accounting for the advances for construction?

Answer. The lessee shall carry the advances in account No. 706, "Investments in affiliated companies," or in account No. 722, "Other deferred assets," as may be appropriate, charging one-tenth of the sum to Income each year as rents paid for lease of track. The lessor shall correspondingly credit the advances to account No. 757, "Nonnegotiable debt to affiliated companies," or to account No. 770, "Other deferred liabilities," as may be appropriate, crediting one-tenth of the sum to Income each year as rents received.

CASE 140.

Query. In what account shall be included a carrier's investment in tableware and tables, silverware, linen, and kitchen utensils in dining cars?

Answer. In account No. 54, "Passenger-train cars." (See Case 164.)

CASE 141.

Query. What is the correct accounting for the cost of adding, calculating, and typewriting machines purchased by a road during its construction period?

Answer. The cost when purchased shall be charged to account No. 74, "Stationery and printing," and if the machines are retained for use during the operating period the residual value of the property shall be credited to this account and charged to the property accounts to which is chargeable the cost of the buildings of the class in which the machines are used.

CASE 142.

Query. To what account shall be charged a carrier's investment in an experimental farm which is conducted for the purpose of increasing traffic?

Answer. The cost of lands shall be charged to account No. 2, "Land for transportation purposes," and cost of buildings to account No. 35, "Miscellaneous structures."

CASE 143.

Query. A carrier includes in the price of material sold by it the tariff charges for transportation over its line. To what account shall these charges be credited?

Answer. To account No. 101, "Freight."

CASE 144.

Query. To what account shall be credited the revenue derived from the transportation of packages, articles, etc., other than milk, on passenger trains?

Answer. If the rates charged for the transportation service are applicable only when the property is transported incident to transportation of passengers and the weight of the property is included in the determination of excess weight of baggage over free allowance, the credit shall be to account No. 103, "Excess baggage." Otherwise the revenue shall be credited to account No. 101, "Freight," if based upon freight tariffs, and to account No. 108, "Other passenger-train," when on other bases.

CASE 145.

Query. In what account shall be included the pay and traveling, office, and other expenses of officers, claim adjusters, clerks, and attendants who constitute the organizations for the handling of claim matters, including personal injury, loss and damage, overcharge, live stock, and damage to property claims?

Answer. These expenses shall be charged to accounts Nos. 451, 452, 453, or 458, as may be appropriate.

CASE 146.

Query. A carrier operates regularly over its line a train for the transportation of passengers. It receives for the transportation of through passengers a rate per train-mile from connecting lines. It concurs in the tariffs under which through passengers are transported, but does not share in the prorate of the revenue therefrom. What is the proper accounting for the amount thus received from the connecting lines?

Answer. The carrier shall include the statistics for such transportation in its own accounts, and shall credit the amount received to revenue account No. 102, "Passenger." The connecting lines shall correspondingly charge their respective proportions of the payments to the same account.

CASE 147.

Query. To what account shall be credited the revenue derived from the weighing of cars at tariff rates? The service performed is principally switching service. The expense of recording the weights of the cars is relatively small.

Answer. To account No. 143, "Miscellaneous."

CASE 148.

Query. When lighterage service is provided for under the tariff rate under which freight moves over the carrier's rail line, shall any revenue from the lighterage be credited to the water-transfer revenue accounts?

Answer. No. The revenue accounts for water transfers are intended to include merely revenue upon the basis of tariff rates covering only water-transfer service.

CASE 149.

Query. A carrier leases a part of the railroad which it operates. To what account shall be credited the rent received for the exclusive use of a dwelling house located upon the right of way of the leased line?

Answer. To account No. 510, "Miscellaneous rent income."

CASE 150.

Query. A carrier rents a part of its terminal station for use as a warehouse and furnishes electrical power for use of the tenant. To what account should be credited the compensation received?

Answer. If the compensation received is not based on distinct charges for rent of the facility and for the power furnished, and the quantity of power furnished is relatively small, the credit shall be to account No. 142, "Rents of buildings and other property." Only the proportion assignable as rent otherwise shall be credited in this account and the remainder shall be credited to account No. 141, "Power."

CASE 151.

Query. A carrier operates restaurant, billiard and pool, bathing, and barber service for the benefit of its employees. In what accounts shall the revenues and the expenses of the service be included?

Answer. The revenues shall be included in account No. 132, "Hotel and restaurant," and the expenses in account No. 442, "Hotels and restaurants."

CASE 152.

Query. To what account shall be credited the revenue derived under specific tariff rates for heating cars containing vegetable shipments?

Answer. To account No. 143, "Miscellaneous."

CASE 153.

Query. In what accounts shall be included the revenues and expenses of stock pens at stations, maintained for the feeding, watering, and resting of stock in transit, as required by law?

Answer. The revenue shall be credited to account No. 143, "Miscellaneous"; the expenses of maintenance shall be charged to account No. 227, "Station and office buildings"; and the expenses of operation shall be charged as may be appropriate to account No. 373, "Station employees," or to account No. 376, "Station supplies and expenses."

CASE 154.

Query. To what account shall be credited the revenue, derived under specific tariff rates, from transferring freight from narrow to standard gauge cars?

Answer. To account No. 143, "Miscellaneous."

CASE 155.

Query. What is the correct accounting for the revenues and expenses of coal wharves used for transferring coal from cars to boats, the revenue being derived from operations such as lifting coal from vessels, placing coal in cars, placing coal on wharves for storage and later loading into cars, and from charges for storage on wharves? This revenue is based upon specific charges. The service is not provided for in the tariff rates for the transportation of coal.

Answer. The revenue derived from storage shall be included in account No. 135, "Storage—Freight," and the remainder shall be included in account No. 143, "Miscellaneous." The cost of maintaining the wharves shall be included in account No. 243, "Coal and ore wharves," and the expense of operating them shall be included in account No. 375, "Coal and ore wharves."

CASE 156.

Query. A steam railroad company operates a street car line. What is the correct accounting for the revenues and expenses of the service?

Answer. The revenues from transportation service shall be included in the appropriate primary accounts under general account I, Transportation—Rail Line; the incidental revenue in the primary accounts under general account III, Incidental.

The expenses of operation shall be included in the appropriate primary accounts under general accounts I, Maintenance of Way and Structures; II, Maintenance of Equipment; III, Traffic; IV, Transportation—Rail Line; and VII, General.

If the carrier desires to determine the revenues and expenses of the specific operation, subprimary accounts may be set up in accordance with the order promulgating the Classification of Operating Revenues and Operating Expenses.

CASE 157.

Query. To what account shall be charged the cost of repainting switch stands and repairing bumping posts?

Answer. To account No. 216, "Other track material."

CASE 158.

Query. Road A maintains and operates a water station. Water is supplied from this station to A's train locomotives and to the train locomotives of Road B. B operates jointly with A a portion of A's tracks, and reimburses A upon a train-mile basis for a portion of the cost of maintaining and operating the water station. What is the correct accounting for the expenses of maintaining and operating this station?

Answer. A shall charge the entire cost of maintenance to account No. 231, "Water stations." The portion of the maintenance expenses borne by B shall be included in the accounts for maintaining joint tracks, yards, and other facilities. Each road shall charge its proportion of the expenses of operating the station to account No. 397, "Water for train locomotives." A has the option of including the total expense of operation in a clearing account or of clearing B's proportion of the expenses of operation through account No. 397, "Water for train locomotives."

CASE 159.

Query. To what account shall be charged expenses on account of personal injuries which a storehouse employee suffered while engaged in unloading a carload of lumber?

Answer. In case the lumber which was being unloaded was for maintenance of way and structures, the expense shall be charged to account No. 274, "Injuries to persons"; if for maintenance of equipment, the charge shall be to account No. 332, "Injuries to persons"; if for temporary grain doors, dunnage boards, sugar strips, etc., charge to account No. 420, "Injuries to persons."

CASE 160.

Query. To what account shall be charged insurance premiums and taxes on storehouse material stock?

Answer. Premiums for insuring maintenance-of-way material stock shall be included in account No. 275, "Insurance," and those for maintenance-of-equipment material stock to account No. 333, "Insurance." In case the premiums are for insuring general store material stock which is designed both for maintenance of way and structures and for maintenance of equipment the premium shall be equitably apportioned between the above-mentioned accounts. Taxes upon store material stock shall be included in account No. 532, "Railway tax accruals."

CASE 161.

Query. To what accounts shall be credited amounts received by a carrier for cleaning and oiling the passenger cars of a tenant company?

Answer. To the accounts to which were originally charged the cost of the labor expended and the material consumed in the work. (See Case 53.)

CASE 162.

Query. The amount received by a carrier in settlement under Master Car Builders' Association rules for one of its cars which was destroyed upon a foreign line was in excess of the original cost of the car. To what account shall the profit be credited?

Answer. To the appropriate equipment retirement account.

CASE 163.

Query. To what account shall be charged the wages of timekeepers who keep the time of shop employees and make up shop pay rolls and miscellaneous statements in connection therewith?

Answer. To account No. 301, "Superintendence."

CASE 164.

Query. To what account shall be charged the cost of repairs and renewals of tableware, silverware, linen, and kitchen utensils in dining cars?

Answer. To account No. 317, "Passenger-train cars—Repairs." (See Case 140.)

CASE 165.

Query. When ice, water, fuel, and lubricating material are supplied to sleeping cars which operate over a carrier's line and the cost of the material is borne by the carrier, to what account shall be charged the expense?

Answer. To account No. 402, "Train supplies and expenses."

CASE 166.

Query. To what account shall be charged a station agent's shortage in excess of the surety bond?

Answer. To account No. 411, "Other expenses."

CASE 167.

Query. It is provided in account No. 388, "Enginehouse expenses—Yard," that in this account shall be included the expense of calling yard enginemen. Shall the expense of calling train enginemen be included in account No. 400, "Enginehouse expenses—Train"?

Answer. It shall be so included.

CASE 168.

Query. In what account shall be included the cost of renewing equipment such as tableware, table linen, kitchen utensils, and bedding, and cost of repairing furniture in hotels and restaurants the revenue from which is includible in account No. 132, "Hotel and restaurant"?

Answer. Such expenses shall be considered, as heretofore, running expenses, and shall be charged to account No. 442, "Hotels and restaurants."

CASE 169.

Query. To what accounts shall be charged plaintiff's court costs and also the carrier's own court costs in connection with personal injury cases, when such expenses are borne by the carrier?

Answer. The plaintiff's court costs shall be charged to the appropriate accounts for injuries to persons. The carrier's court costs shall be charged to account No. 454, "Law expenses."

CASE 170.

Query. To what account shall be charged fees to physicians for the physical examination of (a) employees, and (b) applicants for employment?

Answer. (a) To the account to which the pay of the employee is chargeable, except when otherwise provided; (b) to the account to which the pay of the applicant would be chargeable if employed, except when otherwise provided.

CASE 171.

Query. When such costs are borne by the carriers, to what account shall be charged the cost of internal-revenue stamps required under the act entitled "An act to increase the internal revenue and for other purposes," approved on October 22, 1914?

Answer. The cost of such stamps for use in connection with operation shall be considered as taxes. When required in connection with construction projects, the cost shall be appropriately included in the road and equipment accounts. If in connection with the issuance of evidences of debt, it shall be accounted for as debt expense.

CASE 172.

Query. When equipment-trust certificates which mature serially are sold in one lot at a flat discount rate upon their entire par value, how shall the discount be amortized?

Answer. The discount and expense shall be amortized through charges to Income, in such manner that the ratio between the amortization charges and the principal of the equipment-trust certificates outstanding will be uniform for all fiscal periods.

For example: A company issues five equipment-trust certificates, one certificate maturing each year. The debt discount and expense is \$450. The distribution of the discount and expense should be as follows:

First year, principal outstanding \$5,000 . . . amortization charge (rate 3 per cent)	\$150
Second year, principal outstanding \$4,000 . . . amortization charge (rate 3 per cent)	120
Third year, principal outstanding \$3,000 . . . amortization charge (rate 3 per cent)	90
Fourth year, principal outstanding \$2,000 . . . amortization charge (rate 3 per cent)	60
Fifth year, principal outstanding \$1,000 . . . amortization charge (rate 3 per cent)	30

CASE 173.

Query. To what account shall be charged special assessments for construction and maintenance of sewers adjacent to property the cost of which is includible in balance-sheet account No. 705, "Miscellaneous physical property"?

Answer. Assessments for the construction of such sewers shall be included in account No. 705, "Miscellaneous physical property," and those for maintenance in account No. 534, "Expenses of miscellaneous operations," provided the property is operated by the carrier; otherwise to account No. 511, "Miscellaneous nonoperating physical property."

CASE 174.

Query. A carrier borrowed equipment from a foreign line. To what account shall it charge amounts which it pays the foreign line for transporting the equipment to its line?

Answer. To the appropriate income account "Rent for equipment." (See Case 73.)

CASE 175.

Query. To what account shall be charged the rent paid for work equipment used by a carrier in maintenance of way and structures?

Answer. To account No. 540, "Rent for work equipment." Rents paid or received for work or other equipment used in operation are income items. (See section 2 of the general instructions for the Classification of Income, Profit and Loss, and General Balance Sheet Accounts.)

CASE 176.

Query. Under the condition that the expenses of maintaining equipment are borne jointly by all users of a joint terminal, how shall a carrier account for amounts received in reimbursement of taxes upon equipment used in the operation of the terminal?

Answer. When the taxes are separable from other taxes the amount received in reimbursement therefor shall be credited by the operating company to the appropriate account for rent from equipment. In case they are inseparable, the credit shall be to account No. 508, "Joint facility rent income." Correspondingly the debtor company shall charge these amounts to the appropriate account for rent for equipment or to account No. 541, "Joint facility rents," as may be appropriate.

CASE 177.

Query. When a carrier's funds are expended for construction purposes and interest charges are made to Road and Equipment under the provisions of account No. 76, "Interest during construction," to what accounts shall such interest be credited?

Answer. To account No. 515, "Income from unfunded securities and accounts."

CASE 178.

Query. A carrier's fiscal year ends on December 31. In the early part of the calendar year the carrier issues short-term notes at a discount. How shall such discount be accounted for?

Answer. The carrier's accounts shall be kept in such manner that in its annual report to the Commission the discount assignable to the period before July 1 shall be charged to income account No. 547, "Interest on unfunded debt." The amount thus assignable may be, at the carrier's option, either the entire discount or an amount proportionate to the life of the notes up to July 1.

CASE 179.

Query. To what account shall be charged interest paid on deferred taxes?

Answer. To account No. 547, "Interest on unfunded debt."

CASE 180.

Query. The capital stock of a terminal company is owned in equal proportions by the tenant companies which jointly use the terminal. The net income of the terminal company each year is distributed equally between the tenant lines. What is the correct accounting for the amounts thus distributed?

Answer. Under the conditions stated the division of this income is in substance the issue of a dividend upon stocks owned by the proprietary companies, and shall be charged by the terminal company to account No. 553, "Dividend appropriations of income."

CASE 181.

Query. Under the terms of a contract for purchase of equipment the carrier is required to deposit with the trustees all amounts collected from insurance companies on trust equipment destroyed by fire, such amounts to be held by them until the property is replaced. In what account shall these deposits be carried?

Answer. The character of the deposits indicates the propriety of their inclusion in the group of balance-sheet accounts designated as "Investments." Such deposits shall therefore be charged to account No. 704, "Deposits in lieu of mortgaged property sold."

CASE 182.

Query. Are the provisions of account No. 726, "Property abandoned chargeable to operating expenses," applicable in the accounting for amounts chargeable to Operating Expenses in connection with the retirement of equipment?

Answer. They are not applicable.

CASE 183.

Query. What is the correct accounting for a carrier's investment in a spur track to an industry when the cost of ties in and grading for the tracks is borne by the industry?

Answer. If constructed upon the property of the carrier, the entire cost of the tracks shall be included in the carrier's road and equipment accounts, and the cost of the ties and grading assumed by the industry shall be included in account No. 778, "Other unadjusted credits," or in account No. 606, "Donations," as may be appropriate. Amounts thus credited to account No. 606, "Donations," shall correspondingly be charged to account No. 615, "Surplus appropriated for investment in physical property," and concurrently credited to account No. 779, "Additions to property through income and surplus."

If constructed upon the land of the industry, only the portion of the cost which is borne by the carrier shall be included in its road and equipment accounts. (*See paragraph 11, section 2, in the general instructions for road and equipment accounts.*)

CASE 184.

Query. Under the provisions of paragraph 8, section 1, of the special instructions for the classification of operating revenues, for convenience in accounting is it permissible for a carrier to include revenue overcharges, when discovered, in the agency accounts, and to clear the unrefunded items to account No. 778, "Other unadjusted credits."

Answer. Overcharges may be temporarily carried in the agency accounts, provided they are transferred to account No. 778, "Other unadjusted credits," if unrefunded at the end of 60 days.

CASE 185.

Query. To what account shall be charged the cost of ties used in the construction of pit cattle guards?

Answer. If crossties directly supporting the rails, the charge shall be to account No. 8, "Ties." Otherwise the charge shall be to account No. 13, "Right-of-way fences."

CASE 186.

Query. In connection with the elimination of grade crossings a carrier purchases land immediately outside its right of way to provide slopes in a highway. How shall the cost of this land be accounted for—

- (a) When the carrier retains title to the land, and
- (b) When the carrier relinquishes the title to the land to the municipality?

Answer. The cost shall be charged—

- (a) To account No. 2, "Land for transportation purposes."
- (b) To account No. 15, "Crossings and signs." (*See Case 100.*)

CASE 187.

Query. To prevent another railroad from crossing its tracks at grade a carrier contributes an amount toward the cost of constructing the crossing of the other railroad above the grade of its own tracks. To what account shall be charged the amount of this contribution?

Answer. The amount of the contribution shall be charged by the carrier to account No. 15, "Crossings and signs."

CASE 188.

Query. To what account shall be charged the cost of a gasoline storage plant consisting of a storage tank and pump? The gasoline is for use in motor cars.

Answer. To account No. 20, "Shops and enginehouses."

CASE 189.

Query. To what account shall be charged the cost of a water pipe line constructed from shop water-supply system to passenger-car yards, for conveying water for car cleaning and for filling water tanks in passenger cars?

Answer. To account No. 20, "Shops and enginehouses."

CASE 190.

Query. In what accounts shall be classed a carrier's investment in railway material storehouses?

Answer. If the storehouses are located at shops and are devoted to the storage of material for maintenance of way and structures and for maintenance of equipment, the investment shall be included in account No. 20, "Shops and enginehouses." If not thus located, when devoted to the storage of material for maintenance of way and structures the investment shall be included in account No. 17, "Roadway buildings"; and when devoted to the storage of material and supplies for general purposes the investment shall be included in account No. 35, "Miscellaneous structures." If located at division or line terminal stations and devoted to the storage of station and train supplies the investment shall be included in account No. 16, "Station and office buildings."

CASE 191.

Query. A carrier purchases a number of section motor cars to replace handcars. Handcars are not included in its property investment accounts. To what account shall the motor cars be charged?

Answer. To account No. 37, "Roadway machines."

CASE 192.

Query. To what account shall be charged the cost of a ditching machine which is ordinarily operated while temporarily mounted upon a flat car?

Answer. To account No. 37, "Roadway machines."

CASE 193.

Query. To what account shall be charged the initial equipment of locomotives and cabooses with wrecking frogs when their installation is under a general plan?

Answer. To account No. 51, "Steam locomotives," and No. 53, "Freight-train cars," respectively.

CASE 194.

Query. To what account shall be charged the cost of medical services rendered for an employee injured while engaged in the construction of a new road?

Answer. To the account chargeable with the cost of the work in connection with which the employee was injured.

CASE 195.

Query. To what account shall be charged the cost of a law library installed by an operating carrier?

Answer. To account No. 16, "Station and office buildings."

CASE 196.

Query. To what account shall be charged amounts paid to trust companies for the registration and transfer of capital stock?

Answer. Payments in connection with the issue of capital stock are provided for in account No. 71, "Organization expenses." Payments in connection with the transfer of capital stock shall be included in account No. 460, "Other expenses."

CASE 197.

Query. What should be the accounting, under the provisions of Conference Ruling No. 87, for tariff charges for transportation over the carrier's own line of kitchen utensils, food, and other supplies for hotels and restaurants which serve the general public, the revenue from which is creditable to account No. 132, "Hotel and restaurant."

Answer. The revenue from such charges shall be credited to the revenue account appropriate for the service, and concurrently charged to expense account No. 442, "Hotels and restaurants."

CASE 198.

Query. Road A purchases fuel supply coal f. o. b. mines, which are located on Road B. B charges \$1.10 per ton for transporting the coal to A's line, absorbing a charge of \$2 per car for interchange switching service rendered by A. The mining company prepays B's freight charges and includes them in a specific charge against A. How shall A account for these freight charges?

Answer. A shall include in the cost of the coal the freight charges, less the switching charges absorbed. The switching charges shall be charged to account No. 110, "Switching."

CASE 199.

Query. One of a carrier's terminals is jointly operated for the benefit of its own business and that of a connecting line. Shall the amounts charged the tenant company for rent of locomotives used in the operation of the joint terminal be considered as a joint facility item and included by the lessor in account No. 508, "Joint facility rent income," or shall the item be considered as a hire of equipment item, and included in account No. 504, "Rent from locomotives"?

Answer. It shall be included in account No. 504, "Rent from locomotives."

CASE 200.

Query. How shall be classified the train-miles of a gasoline-electric motor combination freight and passenger car which transports passengers and less-than-carload freight?

Answer. In account No. 803, "Mixed-train miles."

CASE 201.

Query. A carrier owns a piece of real estate, the cost of which is included in account No. 705, "Miscellaneous physical property." The right to remove sand and gravel from this property is leased. To what account shall the carrier credit the compensation received under the lease?

Answer. Such portion of the amount received as represents the depletion in the value of the property due to the removal of the sand and gravel shall be credited to the investment account, and the remainder shall be credited to income account No. 511, "Miscellaneous nonoperating physical property."

CASE 202.

Query. The accounting for small items of overcharges on freight shipments which are found to be unrefundable involves a considerable refinement in accounting. Is it permissible to carry these items in the revenue accounts until refund is actually made?

Answer. Revenue overcharges amounting to one dollar or less on any one shipment may be carried in the freight revenue accounts until refunded.

CASE 203.

Query. Under the effective classification, is it intended that the cost of repairs and renewals of switch lamps shall be included in account No. 389, "Yard supplies and expenses"?

Answer. It is the intent of the classification that only the cost of switch-lamp supplies, such as oil, wicks, etc., shall be included in this account. The cost of repairs and renewals of switch lamps is provided for in account No. 216, "Other track material."

CASE 204.

Query. What shall be the accounting for expenditures during construction for salaries of a traffic manager, a traffic superintendent, and for printing and compiling tariffs? These expenditures were made solely for the purpose and in advance of commercial operations, no commercial traffic of any kind having been transported during the period of construction.

Answer. Under the conditions set forth these expenditures shall be charged to a suspense account until the road begins operation, and shall then be cleared to the appropriate operating expense accounts.

CASE 205.

Query. Where grade crossings are eliminated through a joint arrangement between a carrier and Government, whereby the latter assumes a proportion of the cost, on what basis shall the carrier's charges to its property investment accounts be made?

Answer. The carrier shall include in its property investment accounts its proportion only of the expenditure includible in the accounts of the Classification of Investment in Road and Equipment. Consideration shall be given to credits to property accounts resulting from abandonment of property in connection with the joint project.

CASE 206.

Query. What shall be the accounting for employers' liability insurance premiums assessed under State laws and based on a percentage of the wages paid employees engaged in construction work?

Answer. Such premiums shall be regarded as a labor cost, chargeable to the work to which the labor is assigned.

CASE 207.

Query. Shall a proportion of the salaries and expenses of a construction engineer and his office force when engaged on maintenance work be charged to operating expenses?

Answer. When the services rendered by such officers and employees are merely incidental, no charge shall be made to operating expenses.

When members of a construction engineering force are specifically assigned or devote a material portion of their time to maintenance work, or an engineer in charge of maintenance and members of his force are specifically assigned or devote a material portion of their time to construction or work on additions and betterments, their salaries and expenses while so engaged shall be charged to the accounts appropriate to the work upon which they have been engaged or to which they have been specifically assigned. (*See Cases 10 and 22.*)

CASE 208.

Query. What account is chargeable with the cost of land outside the carrier's right of way, upon which is erected a storage warehouse includible in account No. 22, "Storage warehouses"?

Answer. The cost of the land shall be charged to account No. 2. "Land for transportation purposes."

CASE 209.

Query. In order to avoid the expense of eliminating grade crossings a carrier contributed a sum of money to relocate a short section of a turnpike which crosses its line several times. The turnpike as originally located will continue to be used for the accommodation of parties who otherwise would be shut off from access to the turnpike. To what account shall the carrier charge this contribution?

Answer. To road and equipment account No. 2, "Land for transportation purposes."

CASE 210.

Query. In order to secure a right of way to a new bridge a carrier removed another company's transmission line to another location. To what account shall this expense be charged?

Answer. To account No. 2, "Land for transportation purposes."

CASE 211.

Query. A carrier purchased right of way through a certain tract under an agreement with the owner of the property that within two years from the date of its franchise the carrier would substitute electricity for steam in the operation of its road. This substitution was found impracticable and a certain amount was paid the former owner of the land as a release from all damages claimed for violation of the conditions of purchase. To what account shall this payment be charged?

Answer. This payment shall be regarded as additional cost of the land and shall be charged to account No. 2, "Land for transportation purposes."

CASE 212.

Query. In the course of construction Road A has occasion to cross the tracks of Road B. The tracks of the latter company are slightly higher than the proposed grade of the former and it is finally decided to construct the crossing at grade. Road A agrees to lower the grade of Road B, to relay and reballast its tracks and reconstruct a highway crossing which lies entirely upon the property of Road B. The entire expense of the work is borne by Road A and included in its property investment account. What primary accounts shall be charged with the cost of the work?

Answer. The entire cost of the work shall be included in account No. 2, "Land for transportation purposes," as a part of the cost of acquiring the right of way.

CASE 213.

Query. A local improvement association issued a note in payment for land which it donated to a railway company for a building site. The site was donated upon condition that the company would erect shops thereon. Not being able to undertake the construction of the shops immediately upon the donation

of the land, the carrier has agreed to pay the interest on the note until such time as construction is actually commenced. To what account shall such interest be charged?

Answer. The amount of interest paid shall be carried in a suspense account until the final disposition has been determined upon. If the condition under which the donation was made is fulfilled, interest payments shall be charged to road and equipment account No. 2, "Land for transportation purposes." If the conditions are not fulfilled and the plan is abandoned, the amount of interest shall be transferred to profit and loss account No. 621, "Miscellaneous debits."

Until the actual fulfillment of all the conditions, the land should not be considered as a donation, but the value of the property shall be debited and credited to appropriate suspense accounts included respectively in balance sheet accounts No. 727, "Other unadjusted debits," and No. 778, "Other unadjusted credits."

CASE 214.

Query. To what account shall be charged the cost of building towers to carry an electric power company's wires over the tracks of a carrier?

Answer. Their cost shall be charged to account No. 15, "Crossings and signs."

CASE 215.

Query. A carrier operating through a public street under its franchise is required to bear the expense of paving between its tracks, the paving including several highway crossings. What distinction shall be made in distributing the cost of the work between road and equipment accounts No. 15, "Crossings and signs," No. 36, "Paving," and No. 39, "Assessments for public improvements"?

Answer. As the cost of the work is borne by the carrier solely because of its occupancy of the street, the entire cost of the initial paving shall be included in account No. 36, "Paving." The paving at crossings in this connection is incidental and its cost shall not be separately accounted for.

CASE 216.

Query. To what accounts shall be charged expenditures incurred in installing racks to support tanks containing hydrocarbon for snow-melting purposes, and in building a railing at a switch stand on a steep embankment for the protection of trainmen?

Answer. When these racks are installed primarily in connection with the removal of snow from station platforms or station grounds their cost shall be charged to road and equipment account No. 16, "Station and office buildings"; if installed primarily in connection with the removal of snow from tracks or switches, to road and equipment account No. 17, "Roadway buildings." Cost of building railing at a switch stand should be charged to road and equipment account No. 35, "Miscellaneous structures."

CASE 217.

Query. To what account under the Classification of Investment in Road and Equipment shall be charged the cost of a building used for storage of supplies for both roadway and equipment maintenance purposes and the expenditures for furniture and fixtures necessary to equip it for such use?

Answer. If the use of the building for either one of the two purposes greatly predominates and renders insignificant its use for the other purpose, the cost of the building and the furniture and fixtures necessary to equip it for use shall be charged to account No. 17, "Roadway buildings," or account No. 20, "Shops and enginehouses," as indicated by the principal use mentioned. If not used for either purpose to the predominant extent referred to, the cost of the building and furniture and fixtures necessary to equip it shall be charged to account No. 35, "Miscellaneous structures." (See Case 190.)

CASE 218.

Query. To what account shall a carrier charge the cost of its installation of a tie-treating plant?

Answer. To account No. 17, "Roadway buildings."

CASE 219.

Query. A carrier maintains and operates a number of battery-charging plants installed in distinct buildings at various terminals and enginehouses for the purpose of charging storage batteries placed on locomotives to provide current for electric headlights. To what account shall the investment in these plants be charged and how shall the expenses of maintenance and operation be classified?

Answer. The investment in this property shall be charged to accounts No. 20, "Shops and enginehouses," and No. 44, "Shop machinery." The cost of maintaining the buildings shall be charged to account No. 235, "Shops and enginehouses," and of maintaining the boilers and machinery to account No. 302, "Shop machinery." The expense of operation shall be equitably apportioned between accounts No. 387, "Other supplies for yard locomotives," and No. 399, "Other supplies for train locomotives."

CASE 220.

Query. In what account shall be included the cost of constructing pipes which are used for conveying shavings from woodworking machines in shops to the point at which they are disposed of?

Answer. The cost of constructing such pipes shall be included in account No. 20, "Shops and enginehouses."

CASE 221.

Query. To what account shall be charged the cost of a building used for the production of oxy-acetylene gas, which is piped to various units comprising a shop layout?

Answer. The cost of the building shall be charged to investment in road and equipment under account No. 25, "Gas producing plants."

CASE 222.

Query. By the terms of an agreement between a railroad company and a telegraph company it is provided that the railroad company shall furnish the labor and the telegraph company the material required to construct, maintain, and operate a telegraph line along the railroad company's right of way. To what account shall be charged the railroad company's expenditures in connection with the construction of the telegraph line?

Answer. The railroad company's proportion of the cost of labor furnished to construct the original telegraph line shall be charged to road and equipment account No. 26, "Telegraph and telephone lines." (See *Case 223*).

CASE 223.

Query. To what account shall be charged the expenditures in connection with the installation of cross arms on poles owned by a telegraph company for the accommodation of the railway company's telephone lines? Under the agreement the entire cost of installation is borne by the railway company, but title to one-half of each cross arm installed is vested in the telegraph company.

Answer. As the entire expense of the installation is assumed by the railroad company, even though it acquires but one-half ownership in the cross arms, such expense shall be regarded as the railroad company's interest in the investment and charged to account No. 26, "Telegraph and telephone lines." In this connection, see the last paragraph of section 2 of the general instructions contained in the Classification of Investment in Road and Equipment, which provides that the carrier's proportion only of the cost of joint projects shall be included in the accounts of that classification. (See *Case 222*).

CASE 224.

Query. To what account shall be charged the cost of a well containing several pumps, the water from which is used solely in a power plant?

Answer. The cost of the well shall be charged to account No. 29, "Power plant buildings." The cost of the pumps shall be charged to account No. 45, "Power plant machinery."

CASE 225.

Query. To what account shall be charged the cost of installing lighting systems in switching yards?

Answer. The cost of overhead wires, insulators, and connections shall be charged to account No. 32, "Power distribution systems"; the items of construction enumerated in the text of account No. 33, "Power line poles and fixtures," shall be charged accordingly. The cost of electric lamps, globes, and reflectors, if they be used for lighting yards, shall be charged to account No. 35, "Miscellaneous structures." If they be used for lighting buildings, the cost shall be charged to the account represented by the building served.

CASE 226.

Query. To what account shall be charged underground conduits used for carrying electric light and power wires for general purposes not in connection with electric railway operations?

Answer. The cost of underground conduits in connection with power transmission and power distribution systems shall be included in account No. 34, "Underground conduits," whether the power conducted is for the propulsion of trains or for general purposes.

CASE 227.

Query. To what account shall be charged the cost of oak blocking and wedges for rerailling equipment?

Answer. The cost of first equipping work or other equipment with blocking and wedges for rerailling equipment shall be charged to the appropriate equipment accounts under investment in road and equipment.

The cost of renewals shall be charged to operating expense accounts Nos. 326, "Work equipment—Repairs," 387, "Other supplies for yard locomotives," 399, "Other supplies for train locomotives," or 402, "Train supplies and expenses," as indicated by the class of equipment supplied.

Wrecking frogs and wrecking wedges supplied to yards should be charged to operating expense account No. 389, "Yard supplies and expenses." (*See Case 193.*)

CASE 228.

Query. How may assessments chargeable to account No. 39, "Assessments for public improvements," be distinguished from those chargeable to account No. 532, "Railway tax accruals"?

Answer. Amounts chargeable to account No. 39, "Assessments for public improvements," are restricted to assessments which apply to defined areas within taxing districts and are based upon specific benefit to property from the construction of public improvements. Any proportion of the cost of such improvements which is included in the general tax levy for a regular taxing district shall be included in the appropriate tax account in Income.

CASE 229.

Query. To what account shall be charged an amount paid in the compromise of a suit filed jointly by a municipality and a paving company against a carrier for an assessment for paving a street adjacent to railway property? To what account shall be charged the court costs which were paid by the carrier?

Answer. The amount paid in the compromise of the suit shall be charged to account No. 39, "Assessments for public improvements." The court costs shall be charged to account No. 454, "Law expenses."

CASE 230.

Query. While a carrier's line was under construction it conducted commercial operations which made necessary certain expenditures for maintenance of track. To what account shall be charged this cost of maintenance?

Answer. When commercial operations are conducted over a line under construction the cost of track maintenance during the construction period shall be charged to account No. 40, "Revenues and operating expenses during construction."

CASE 231.

Query. To what account shall be charged the cost of portable buildings used in construction work?

Answer. The cost of such structures shall be charged to the construction work in connection with which the expenditure is incurred. If not thus assignable, their cost shall be charged to account No. 43, "Other expenditures—Road."

CASE 232.

Query. In what account shall be included a carrier's investment in apparatus for a testing laboratory?

Answer. The cost of the initial equipment of laboratory apparatus shall be included in account No. 44, "Shop machinery." The cost of repairs and renewals shall be included in account No. 302, "Shop machinery."

CASE 233.

Query. A carrier has purchased a considerable number of beet racks to be used on its cars during the beet shipping season. These racks are not for temporary use. They cost \$125 apiece, are substantial in structure, and form part of the company's permanent equipment, being stored between seasons. Shall their cost be charged to operating expense account No. 402, "Train supplies and expenses," or to road and equipment account No. 53, "Freight-train cars"?

Answer. As these racks are not of the type of temporary car fitting, but are permanent equipment, their cost shall be charged to account No. 53, "Freight-train cars," under a subaccount, if desired, and depreciated under rules applying to equipment.

CASE 234.

Query. To what account shall be charged investment in locomotives permanently withdrawn from commercial service and assigned to shop or storehouse switching service?

Answer. Investment in locomotives permanently withdrawn from commercial service and assigned to switching service at shops or storehouses shall be charged to account No. 57, "Work equipment."

CASE 235.

Query. To what accounts shall be charged the initial cost and the cost of maintaining motor cars used in "hump" yards for transporting car riders between different parts of the yards?

Answer. The initial cost of cars shall be charged to account No. 57, "Work equipment." The cost of maintenance shall be charged to account No. 326, "Work equipment—Repairs."

CASE 236.

Query. To what account shall be charged the cost of farm machinery and live stock for a demonstration farm operated by a carrier?

Answer. To account No. 58, "Miscellaneous equipment." (See Case 142.)

CASE 237.

Query. To what account shall be charged revenue overcharges previously written off through account No. 605, "Unrefundable overcharges," and later refunded.

Answer. To account No. 605, "Unrefundable overcharges."

CASE 238.

Query. What is the correct accounting for the cost of adding, calculating, and typewriting machines purchased—

(a) To replace equipment charged to property account;

(b) To replace similar equipment, the cost of which was originally charged to operating expenses; and

(c) As the initial equipment of a road in operation?

Answer. Such expenditures shall be charged as follows:

(a) To the stationery and printing accounts in Operating Expenses appropriate for the departments making use of the machines.

(b and c) To the road and equipment accounts to which is chargeable the cost of the buildings of the class in which the machines are used.

Charges to property investment as additions under the provisions of this case are conditioned on the understanding that a satisfactory register is maintained to enable the proper distinction to be made between additional equipment and renewals or replacements. (*See Case 141.*)

CASE 239.

Query. What disposition shall be made in a carrier's accounts of other carriers' proportions of overcharges assumed under the operation of the rules of the Freight Claim Association which establish a voucher minimum of \$1.

Answer. Proportions of overcharges due from foreign lines assumed in settlement of claims because less than the voucher minimum of \$1 shall be adjusted through the revenue accounts.

CASE 240.

Query. A carrier's baggage storage tariffs provide that charges shall be assessed at the rate of 25 cents for the second 24 hours or fraction thereof, and 10 cents for each succeeding 24 hours or fraction thereof. The laws of the different States governing the sale of unclaimed baggage provide that it shall not be disposed of in less than variously specified periods. In one State, for example, the period prescribed is three months. In actual practice, however, baggage is held for a year, resulting in storage accruals of from \$30 to \$40 on every piece. The proceeds from sales average \$1.50 a piece. Is it permissible to accrue storage revenue only for the time carrier is required by law to hold the baggage subject to claim?

Answer. Under the assumption that the retention of this baggage beyond the time the carrier is required by law to hold such property is for the convenience of the carrier only, there is no objection to discontinuing storage accruals after that date provided the baggage is actually sold as unclaimed.

CASE 241.

Query. A carrier has an arrangement with several electric railways that parallel its tracks for a considerable distance, whereby both passengers and freight originating at or destined to intermediate points that are common to both companies are received at or delivered to these points by the electric railways and the necessity avoided of stopping through trains or providing local trains for the accommodation of this traffic. The electric carriers concur in the tariffs upon which the transportation charges are assessed. In lieu of dividing the tariff rates with the electric railways to compensate them for the service they perform they are paid certain fixed monthly payments. To what account shall such payments be charged?

Answer. The amount of these payments to the electric railways may properly be considered as an ordinary division of the revenue and credited by the electric railways to appropriate revenue accounts. Correspondingly, the charges of the steam carrier shall be to its revenue accounts.

CASE 242.

Query. A carrier has in effect a traffic arrangement with certain connecting lines which provides that on competitive freight the switching line will receive a division of the through rate of approximately \$10 per car. This division of rate is separate from and in addition to the tariff switching charge. To what account shall such revenues be credited?

Answer. When the terminal service involves only a switching movement the revenue shall be credited by the terminal carrier to account No. 110, "Switching." When the terminal carrier performs a road service the entire amount received by it shall be credited to account No. 101, "Freight."

CASE 243.

Query. To what account shall be charged the pay of a car inspector who lubricates cars in addition to his other duties?

Answer. The pay of such an employee whose duties are specifically divided between inspection and lubrication of cars shall be apportioned, upon the basis of the time devoted, to the repair and lubrication accounts, but the pay of such an employee engaged in ordinary car inspection, whose service in lubricating cars is incidental to his regular duties, shall be included in the appropriate equipment repair account.

CASE 244.

Query. What shall be the accounting for amounts paid a terminal company for making and breaking up trains? The rates for this service are now in the terminal company's tariffs.

Answer. Amounts paid a terminal company for making and breaking up trains upon the basis of switching tariff rates shall be treated as a division of the revenue and charged to account No. 101, "Freight," account No. 102, "Passenger," or account No. 110, "Switching," as may be appropriate. When an empty car is moved otherwise than in connection with a loaded movement, the amount paid for switching shall be charged to account No. 411, "Other expenses." The revenue collected by the terminal company shall be credited to account No. 110, "Switching" (See Case 27.)

CASE 245.

Query. How shall revenue of a terminal line operating within a switching district and participating in the movement of through less-than-carload shipments from points on its line to points on connecting lines be classified? The service performed at a published tariff rate involves picking up, classifying, and reloading of less-than-carload shipments.

Answer. The revenue shall be included in revenue account No. 110, "Switching."

CASE 246.

Query. What is the correct accounting for revenue derived from the transportation in baggage cars of baby carriages, bicycles, dogs, etc., when the baggage tariff under which they are handled specifies that such articles will be checked and charges assessed at excess baggage rates for the gross weight of the articles transported? None of the articles form any part of the baggage allowance.

Answer. Such revenue shall be credited to account No. 108, "Other passenger-train." (See Case 144.)

CASE 247.

Query. To what account shall be charged the pay of electricians while engaged in trimming, cleaning, and adjusting arc lights in yards?

Answer. To account No. 377, "Yardmasters and yard clerks."

CASE 248.

Query. To what accounts shall be credited revenue received for the movement of a carnival company on the basis of specific amount for transportation

between two stations on a carrier's line, the cars of the carnival company being attached to a regular mixed train handling other passengers and freight?

Answer. Such amounts shall be equitably apportioned between account No. 108, "Other passenger-train," and account No. 112, "Other freight-train."

CASE 249.

Query. To what account shall be credited the amount collected from a lumber company, under the terms of a guaranty, by which the lumber company agreed to ship a certain amount of lumber during a specified period and is therefore obligated to pay a stated amount per thousand feet for the lumber it failed to ship?

Answer. The amount collected under the guaranty shall be credited to account No. 112, "Other freight-train."

CASE 250.

Query. Note A, applying to primary account No. 121, "Freight," under general account II, "Transportation—Water line," on page 19 of the classification for operating revenues of steam roads, provides that "Other carriers' proportions of revenue and of uncollectible undercharges paid by the carrier on account of errors in routing and billing shall be charged to operating expense account No. 432, 'Operation of terminals,'" while the text of account No. 433, "Incidental," under the subhead "Loss and Damage—Freight," requires that that account shall be charged with "* * * uncollectible freight charges paid other carriers on misrouted * * * shipments."

Is there not a conflict between these instructions?

Answer. The instructions in Note A under account No. 121, "Freight," shall be followed. The text of account No. 433, "Incidental," at the first favorable opportunity will be brought into harmony with the provisions of the note mentioned.

CASE 251.

Query. To what account shall be credited commissions received by a carrier through its station agents for selling accident insurance policies?

Answer. To account No. 133, "Station, train, and boat privileges."

CASE 252.

Query. To what account shall be credited amounts collected from passengers as penalties for loss of baggage checks?

Answer. Collections from passengers for lost baggage checks shall be credited to account No. 143, "Miscellaneous."

CASE 253.

Query. To what account shall a carrier credit amounts collected at the rate of \$1 per day for use of its tracks by a land company for the storage of a private car?

Answer. Amounts collected for the privilege of parking or storing private or chartered cars on a carrier's tracks shall be credited to account No. 143, "Miscellaneous."

CASE 254.

Query. To what account shall be credited amounts collected under a tariff provision to the effect that a stated charge shall be made for inspection of shipments of perishable freight not moving under refrigeration, the inspection being performed at various points between point of origin and destination for the purpose of ascertaining whether or not shipments are in proper condition to continue movement?

Answer. Under the conditions indicated, the amounts so collected shall be credited to account No. 143, "Miscellaneous."

CASE 255.

Query. In what account shall be included the proceeds derived from the sale of waste paper and old records?

Answer. The amount of such proceeds shall be credited to account No. 143, "Miscellaneous."

CASE 256.

Query. To what account shall be credited a carrier's revenue, on basis of tariff charges, for trimming coal cargoes transferred from cars to vessels belonging to outside parties? To what account shall the expense of this service be charged?

Answer. The revenue from trimming such coal cargoes shall be credited to account No. 143, "Miscellaneous." The expense of the service shall be charged to account No. 375, "Coal and ore wharves." (See Case 155.)

CASE 257.

Query. It frequently occurs that a joint facility is used in yard and terminal operations of one carrier and in other than yard or terminal operations by the other carrier. In accounting for settlements between carriers, covering the operation of joint facilities, is it permissible for each carrier to use the particular joint facility primary account under general account IV, "Transportation—Rail line," which is appropriate according to the use of the property?

Answer. This may be done.

CASE 258.

Query. To what account shall be credited an amount billed against a lessee company under a contract covering the use of joint facilities for the proportion of an assessment for public improvements?

Answer. The assessment paid upon property used jointly shall be charged by the owning company to the appropriate investment account, and the proportion paid by the user shall be charged by it to account No. 541, "Joint facility rents," a corresponding credit being made by the owner to account No. 508, "Joint facility rent income."

CASE 259.

Query. Roads A and B equally own a passenger station and the land on which located, the station being so situated that both roads use their own tracks for trains arriving or departing therefrom. The station is not a regular freight

or passenger terminal for either road. The station employees are carried on each road's pay rolls for 50 per cent of their salaries, but Road A furnishes all station supplies and charges B with 50 per cent of such expense. The expenses of the station supplies average about \$30 per month. To what account shall be charged expenditures by Road A for supplies furnished the station?

Answer. The proportion of the expense assumed by B shall be credited by A and charged by B to the appropriate joint facility operating expense accounts.

CASE 260.

Query. In what account shall be included the cost of compiling statistics for use in connection with rate cases (a) when they are prepared by a carrier's regularly employed accountants; (b) when such statistics are compiled by specifically retained statisticians and accountants?

Answer. The cost of compiling such statistics shall be included (a) in the account to which the employees' labor is ordinarily charged; (b) in the same accounts which would have been charged if the labor had been performed by the regular employees of the carrier. This also applies to the amounts paid as overtime to regularly employed office forces.

CASE 261.

Query. In the operations of a small carrier a locomotive regularly performs both train and yard service, the latter comprising switching at junctions and terminals and consisting of spotting cars at industrial and warehouse tracks, picking up empties at terminals, delivering cars to connecting carriers at interchange tracks, and making up trains. Upon what basis should a segregation be made in the accounts for train and yard service to cover wages of trainmen and enginemen, and the cost of fuel, water, lubricants, and other supplies? Should the amount of time devoted to each service be the determining factor? If so, what disposition shall be made of excess time at terminals waiting for schedule time of leaving?

Answer. The expenses of a road locomotive engaged in switching only incidentally or at way stations should be classified as road service. When a locomotive regularly combines train service with yard service at junction points and terminals where regular switching service is maintained and the basis of compensation varies according to class of service the wages of trainmen and enginemen shall be divided between train expenses and yard expenses upon basis of compensation allowed for each class of service. Where no distinction is made as to compensation the apportionment shall be upon the basis of time devoted to each class of service. The cost of fuel, water, and other supplies shall be divided according to the mileage of each class of service.

CASE 262.

Query. At various industries on a carrier's line, the carrier furnishes the locomotives and performs all switching on industry tracks for its own benefit and also for that of connecting lines. Bills are rendered against the other carriers on the basis of cost of the service performed. How shall the compensation be accounted for?

Answer. The proportion which covers the cost of repairs to and depreciation of locomotives shall be cleared through joint-facility accounts, "Maintaining joint equipment at terminals." The proportion covering wages of trainmen and enginemen and the cost of fuel, stores, and other supplies for locomotives

shall be cleared through joint-facility accounts, "Operating joint yards and terminals." Any allowance for the rent of locomotives shall be included in the appropriate locomotive rent accounts in Income.

CASE 263.

Query. To what account shall be charged the cost of initial application of oil to roadbed?

Answer. The cost of the initial and all subsequent applications of oil to roadbed shall be included in operating expense account No. 202, "Roadway maintenance."

CASE 264.

Query. In the text of operating expense account No. 202, "Roadway maintenance," under the subhead, "Care of roadbed," appears the item "constructing and cleaning tile ditches, open ditches, and drains." What is the nature of the construction referred to?

Answer. The item in question does not relate to permanent improvements, but is intended to apply to work of a temporary character in connection with maintenance.

CASE 265.

Query. To what account shall be charged the amount of a judgment rendered in behalf of a former employee in a suit against a carrier for personal injuries sustained while entering its general office building? This injury was alleged to have been caused by a defective step. The injured person was a station employee at the time of the accident, but was not acting in the discharge of his duties when it occurred.

Answer. The amount of the judgment shall be charged to account No. 460, "Other expenses."

CASE 266.

Query. To what account shall be charged the rent of a house used for storing track tools?

Answer. Account No. 277, "Other expenses."

CASE 267.

Query. To what account shall be charged the cost of disinfecting work equipment?

Answer. The cost of disinfecting cars used in work service shall be included in the accounts chargeable with the supplies consumed in connection with the operation of work trains and shall be included in the cost of the work to which the service pertains.

CASE 268.

Query. How shall a carrier account for the cost of repairs to locomotives used as work equipment?

Answer. All repairs to locomotives whether assigned to transportation service or work service, to the extent that the repairs were occasioned by the use of such equipment in maintenance work, shall be charged to account No. 326, "Work equipment—Repairs." The apportionment of repairs to locomotives used both in transportation and maintenance service shall be upon an equitable basis.

CASE 269.

Query. Due to an error on the part of a station employee, an item of customs charges amounting to \$50 was omitted from billing and is now found to be uncollectible. To what account shall this amount be charged?

Answer. To account No. 411, "Other expenses."

CASE 270.

Query. To what account shall be charged amounts paid to claimants in settlement of losses occasioned by errors of a company's operators in transmitting commercial messages, the telegraph line being owned and operated by the railroad company?

Answer. To account No. 411, "Other expenses."

CASE 271.

Query. To what account shall be charged payments for parcels lost while in the possession of a carrier's check room?

Answer. To account No. 419, "Loss and damage—Baggage," or No. 433, "Incidental," as may be appropriate.

CASE 272.

Query. To what account shall be charged the pay of telegraph operators located in general offices who render services to all departments having offices in the general office building?

Answer. To account No. 452, "Salaries and expenses of clerks and attendants."

CASE 273.

Query. To what account shall be charged amounts paid in settlement of injuries to persons occurring in connection with the operation of a pay-car train?

Answer. To account No. 460, "Other expenses."

CASE 274.

Query. A carrier has arranged for the payment of wages or salaries to employees who are members of the National Guard and have enlisted in the military service of the United States. How shall such allowances be charged during the period of enlistment?

Answer. Expenditures for the purposes stated shall be charged to account No. 460, "Other expenses."

CASE 275.

Query. To what account shall be credited rentals received from other companies for the use of roadway machines loaned to them?

Answer. If the roadway machines in question are permanently mounted for movement on carriers' tracks, the rentals shall be credited to account No. 507, "Rent from work equipment"; if not so mounted, rentals shall be credited to account No. 510, "Miscellaneous rent income."

CASE 276.

Query. To what account shall be credited rentals received by a carrier (a) for the use of portions of its right of way for cultivation purposes, (b) for use of a part of its right of way for a pole line of a telephone company?

Answer. On the assumption that there is no expense for maintenance of the property so used the rentals shall be credited to account No. 510, "Miscellaneous rent income."

CASE 277.

Query. To what account shall be credited fees charged for exchanging coupon bonds for registered bonds?

Answer. Fees collected by a carrier in connection with the exchange of coupon bonds for registered bonds shall be credited to account No. 519, "Miscellaneous income." (See Case 284.)

CASE 278.

Query. To what account shall be charged amounts assessed against carriers by a State for the maintenance of the office of State inspector of automatic couplers, air brakes, and automatic brakes? These assessments are collected from all carriers subject to the tax.

Answer. Such expenditures shall be charged to account No. 532, "Railway tax accruals." (See Case 138.)

CASE 279.

Query. To what account shall be charged a company's proportion of taxes paid by another carrier on buildings which are jointly owned and jointly used by both companies?

Answer. The proportion of taxes billed against the contributing carrier shall be charged by it to account No. 532, "Railway tax accruals."

CASE 280.

Query. A carrier is allowed a discount for the prompt payment of its taxes. To what account shall this discount be credited?

Answer. The accounting rules contemplate that the net amount of taxes paid shall be included in income accounts No. 532, "Railway tax accruals," No. 535, "Taxes on miscellaneous operating property," and No. 544, "Miscellaneous tax accruals." The discount realized, therefore, shall be credited to the account to which the taxes are chargeable. (See Case 179.)

CASE 281.

Query. A special tax was levied by a county to aid a carrier in the electrification and extension of its line. The carrier contributed its share of this special tax. To what account shall be credited the proceeds of the special tax received from the county? To what account shall the carrier charge its proportion of the special tax?

Answer. The total amount received by the carrier from the county as the proceeds of this special tax, being the amount expendable for electrification and extension, shall be credited to account No. 754, "Grants in aid of construction." The carrier's proportion of the tax shall be charged to income account No. 532, "Railway tax accruals."

CASE 282.

Query. To what account shall be charged uncollectible car demurrage charges? The debtor company has become bankrupt, and very little, if any, of the amount due for demurrage will ever be collected.

Answer. Any items accrued under tariffs and creditable to revenue accounts Nos. 101 to 143, inclusive, when uncollectible, shall be charged to account No. 533, "Uncollectible railway revenue."

CASE 283.

Query. In a personal injury case a carrier has a judgment rendered against it in a trial court, but takes an appeal from the verdict to a higher court, in which the judgment is affirmed. Interest from the date of the judgment in the lower court was paid at the time of final settlement. To what account shall the interest be charged?

Answer. The interest shall be charged to account No. 547, "Interest on unfunded debt."

CASE 284.

Query. To what account shall be charged amounts paid financial institutions for their services in paying interest on a carrier's bonds?

Answer. The expenditures in question shall be charged to account No. 551, "Miscellaneous income charges." (See Case 277.)

CASE 285.

Query. To what account shall be credited amounts received, in part payment of an account which had previously been charged to account No. 533, "Uncollectible railway revenue"?

Answer. To account No. 533, "Uncollectible railway revenue."

CASE 286.

Query. To what account shall be charged expenditures in connection with the examination of records and the securing of data as to traffic and other information relative to the placing of a bond issue?

Answer. Such expenses shall be charged to a suspense account and subsequently cleared to funded debt expense if the bonds are issued; if not issued the expenses shall be charged to account No. 621, "Miscellaneous debits."

CASE 287.

Query. A carrier made application to a State industrial commission to carry its own risk under the provisions of a workmen's compensation law. The application was granted on condition that securities of the value of \$5,000 be deposited with and registered in the name of the State industrial commission. In accordance with this requirement \$5,000 par value of certain municipal bonds, due 1953, were purchased and deposited with the commission. The interest on the bonds, however, will not be retained in the fund, but will be collected by the commission and forwarded to the carrier. Shall the cost of the securities be charged to account No. 711, "Special deposits"? To what account shall the income be credited?

Answer. Inasmuch as the text of account No. 711, "Special deposits," limits its use to deposits of a temporary character, the cost of the securities deposited

with the State industrial commission shall be charged to account No. 721, "Insurance and other funds." The income from the securities shall be included in account No. 516, "Income from sinking and other reserve funds."

CASE 288.

Query. In the Form of General Balance Sheet Statement for Steam Roads, First Revised Issue, effective June 15, 1910, it is provided that account B-15, "Other working assets," shall include "advanced charges billed out on way-bills not reported received at the end of the month," and that account B-41, "Other working liabilities," shall include "prepaid charges billed out on way-bills not taken into the month's accounts."

No provision is specifically made for these items in the Classification of General Balance Sheet Accounts, effective July 1, 1914. In what accounts under the effective general balance sheet classification shall these items be included?

Answer. They shall be included respectively in accounts No. 719, "Other current assets," and No. 768, "Other current liabilities."

CASE 289.

Query. Under the special instructions applying to the classification of operating revenues of steam roads it is provided that overcharges when discovered shall be credited to balance-sheet account No. 778, "Other unadjusted credits," while the text of account No. 761, "Miscellaneous accounts payable," requires that overcharges shall be included in "Miscellaneous accounts payable." Is there not a conflict in these instructions?

Answer. It is the intent of the classifications that revenue overcharges shall be credited to account No. 778, "Other unadjusted credits."

CASE 290.

Query. In computing train switching locomotive-miles is it permissible to accumulate switching at various way stations to obtain an aggregate of 30 minutes or more on which to base mileage? See rule 6 on page 12 of the Classification of Train-Miles, Locomotive-Miles, and Car-Miles for Steam Roads.

Answer. Train switching locomotive-miles shall be computed on a cumulative basis for a day's run or trip. If, for example, a locomotive devotes 15 minutes to switching at each one of seven stations during a day's run or trip, the total time, amounting to 1 hour and 45 minutes, shall be considered as 2 hours. If 15 minutes were consumed at each one of five stations the total time shall be considered as 1 hour.

CASE 291.

Query. A train run for the accommodation of shop employees also transports a number of revenue passengers who find it convenient to use this train. Is it permissible to include the mileage of such a train in account No. 804, "Special-train miles"?

Answer. The mileage of such a train shall be included in account No. 802, "Passenger-train miles."

CASE 292.

Query. The recording of small items of passenger overcharges which are found to be unrefundable involves much refinement in accounting. Is it per-

missible to carry such items in the revenue accounts until such time as refund is actually made?

Answer. Passenger overcharges amounting to \$1 or less in any one case may be carried in the revenue accounts until refunded.

CASE 293.

Query. To what account shall be charged the cost of battery renewals and repairs to battery boxes on axle-lighted passenger equipment?

Answer. The cost of repairs to the battery boxes shall be charged to account No. 317, "Passenger-train cars—Repairs." The cost of renewals of negative and positive groups and acids shall be charged to account No. 402, "Train supplies and expenses."

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