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## Classification of operating revenues and operating expenses of steam roads

Metropolitan Life Insurance Company. Policyholders Service Bureau

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CLASSIFICATION  
OF  
OPERATING REVENUES AND  
OPERATING EXPENSES  
OF  
STEAM ROADS

PRESCRIBED BY THE  
INTERSTATE COMMERCE COMMISSION  
IN ACCORDANCE WITH SECTION 20 OF THE  
ACT TO REGULATE COMMERCE

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ISSUE OF 1914

*Effective on July 1, 1914*



WASHINGTON  
GOVERNMENT PRINTING OFFICE

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## THE INTERSTATE COMMERCE COMMISSION.

---

JAMES S. HARLAN, of *Illinois*.

JUDSON C. CLEMENTS, of *Georgia*.

EDGAR E. CLARK, of *Iowa*.

CHARLES C. McCHORD, of *Kentucky*.

BALTHASAR H. MEYER, of *Wisconsin*.

HENRY C. HALL, of *Colorado*.

WINTHROP M. DANIELS, of *New Jersey*.

GEORGE B. MCGINTY, *Secretary*.

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## ORDER.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 19th day of May, 1914.

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 Classification of Operating Revenues and Operating Expenses of Steam Roads and the text pertaining thereto, embodied in printed form to be hereafter known as Issue of 1914, a copy of which is now before this Commission, be, and 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 Division 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 said Classification of Operating Revenues and Operating Expenses of Steam Roads, with the text pertaining thereto, be, and is hereby, prescribed for the use of carriers by rail (exclusive of electric railways) subject to the provisions of the Act to Regulate Commerce as amended, in the keeping and recording of their operating revenue and operating expense accounts; that each and every such carrier and each and every receiver or operating trustee of any such carrier be required to keep all operating revenue and operating expense accounts in conformity therewith; and that a copy of the said issue be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

*It is further ordered,* That any such carrier or any receiver or operating trustee of any such carrier may subdivide any primary account established in the said issue or may make assignment of the amount credited or charged to any such primary account to operating divisions, to its individual lines, or to States: *Provided, however,* That such subprimary accounts set up or such assignments made by any such carrier or by any receiver or operating trustee of any such carrier do not impair the integrity of the accounts hereby prescribed: *And provided also,* That a list of such subprimary accounts set up or such assignments made be first filed in the office of the Division of Carriers' Accounts, subject to disapproval by the Commission.

*It is further ordered,* That in order that the basis of comparison with previous years be not destroyed, any such carrier or any receiver or operating trustee of any such carrier may, during the twelve months from the time that the said issue becomes effective, keep and maintain, in addition to the operating revenue and operating expense accounts hereby prescribed, such portion or portions of its present accounts with respect to operating revenue and operating expense items as may be deemed desirable by any such carrier or by any receiver or operating trustee thereof, for the purpose of such comparison; or, during the same period, may maintain such groupings of the primary accounts hereby prescribed as may be desired for that purpose.

*It is further ordered,* That, unless otherwise ordered, any such carrier or any receiver or operating trustee of any such carrier may keep any temporary or experimental accounts for revenues or expenses, the purpose of which shall be to develop the efficiency of operations: *Provided, however,* That such temporary or experimental accounts shall not impair the integrity of any general or primary account hereby prescribed.

*It is further ordered,* That July 1, 1914, be, and is hereby, fixed as the date on which the said issue of the Classification of Operating Revenues and Operating Expenses of Steam Roads shall become effective.

By the Commission:

[SEAL.]

GEORGE B. MCGINTY,  
*Secretary.*

## INTRODUCTORY LETTER.

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INTERSTATE COMMERCE COMMISSION,  
DIVISION OF CARRIERS' ACCOUNTS,  
*Washington, May 19, 1914.*

### TO ACCOUNTING OFFICERS OF STEAM RAILWAYS:

This Classification of Operating Revenues and Operating Expenses supersedes the Classification of Operating Revenues, First Issue, effective July 1, 1907, and the Supplement thereto, effective July 1, 1908; the Classification of Operating Expenses, Third Revised Issue, effective July 1, 1907, and the Supplement thereto, effective July 1, 1908; and the Classification of Revenues and Expenses for Outside Operations, First Issue, effective July 1, 1908. It also supersedes conflicting instructions contained in Accounting Bulletin No. 8.

Accounts are provided in this classification for the revenues and expenses of operations which heretofore have been classed as auxiliary or outside operations. The purpose in merging these accounts has been to secure a statement of revenues and expenses in connection with the operation of all physical property the cost of which is includible in the accounts for investment in road and equipment.

The accounts for maintenance of physical property have been arranged to correspond with those for the investment in such property. Depreciation accounts have been provided for the current depreciation of fixed improvements, although until further directed the recognition in operating expenses of current depreciation of fixed improvements is optional with the carrier. It is provided that organization and general administration expenses directly assignable to investments in stocks, bonds, and other securities shall be excluded from the accounts of this classification and included in income account No. 549, "Maintenance of investment organization."

The general and special instructions contain a comprehensive statement of the principles underlying the classification, indicating generally the application of the accounting rules. The attention of accounting officers is called to the importance of requiring all employees who are assigned to accounting work in connection with operating revenues and operating expenses to familiarize themselves thoroughly with these instructions.



In the preparation of the revision of the accounting rules contained in this and other classifications for steam roads, which are concurrently issued, the Commission has had the cooperation of the Association of American Railway Accounting Officers and of its Standing Committee on Corporate, Fiscal, and General Accounts.

The classification, in tentative form, has been presented for criticism and suggestions to the chief accounting officer of each railway and to the railway commissions of the several States. All suggestions received from such parties have been given careful consideration, and many of them have been incorporated in the classification as here issued.

FRED W. SWENEY,  
*Chief Examiner of Accounts.*

## GENERAL INSTRUCTIONS.

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The carrier's records shall be kept with sufficient particularity to show fully the facts pertaining to all entries made in the accounts provided herein for railway operations. Where the full information is not recorded in the general books, the entries therein shall be supported by other records in which the full details shall be shown. Such general book entries shall contain sufficient reference to the detail records to permit ready identification, and the detail records shall be filed in such manner as to be readily accessible for examination by representatives of the Interstate Commerce Commission.

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1. OPERATING ACCOUNTS.—The accounts of this classification are designed to show the revenues and expenses (including the maintenance of the facilities used) of the carrier's railway operations, including rail-line transportation, water-line transportation, if any, and services incident to transportation.

*Transportation* includes the receipt, conveyance, and delivery of traffic.

*Rail-line transportation* includes not only the conveyance of traffic over tracks, but also the necessary conveyance by water transfers (ferriage, lighterage, and floatage) either between track terminals or between track terminals and points not reached by tracks, such as the water transfers at present operated by carriers having track terminals at New York harbor, and the water transfers at present operated by the—

Ann Arbor Railroad Company between Frankfort, Mich., and Manistee, Mich., Menominee, Mich., Kewaunee, Wis., and Manitowoc, Wis.

Atchison, Topeka & Santa Fe Railway Company between Ferry Point, Cal., and San Francisco, Cal.

Morgan's Louisiana & Texas Railroad & Steamship Company across the Mississippi River near New Orleans, La.

Nashville, Chattanooga & St. Louis Railway between Incline, Ala., and Gunters Landing, Ala.

New York, Philadelphia & Norfolk Railroad Company between Cape Charles, Va., and Norfolk, Va.

Southern Railway Company between Pinners Point, Va., and Norfolk, Va.

Southern Pacific Company between Oakland, Cal., and San Francisco, Cal.

*Water-line transportation* includes the transportation of local traffic from port to port, and the transportation of both local and interline rail and water-line traffic from port to port, such as the water-line transportation operations at present conducted by the—

Baltimore, Chesapeake & Atlantic Railway Company on Chesapeake Bay and the Potomac River.

Central Railroad Company of New Jersey between New York, N. Y., and Atlantic Highlands, N. J.

Erie Railroad Company between Buffalo, N. Y., and Manitowoc, Wis., Milwaukee, Wis., and Chicago, Ill.

Southern Pacific Company between New York, N. Y., and New Orleans, La.; between New York, N. Y., and Galveston, Tex.; between New Orleans, La., and Habana, Cuba; and between San Francisco, Cal., and Sacramento, Cal.

Incidental revenues from meals, liquors, books, periodicals, etc., sold on vessels, have, because of established practice, been provided for in the primary accounts included in revenue general account II, Transportation—Water Line.

Carriers are at liberty to subdivide the general and primary accounts here given, but if this option be exercised a statement of the accounts adopted shall be filed in the office of the Division of Carriers' Accounts of the Interstate Commerce Commission.

*The carrier* means the accounting carrier, except when otherwise specifically indicated.

2. **UNAUDITED ITEMS AFFECTING OPERATING ACCOUNTS.**—When for any cause the amount of any item affecting operating revenues or operating expenses can not be accurately determined in time for inclusion in the accounts of the month in which the transaction occurs, the amount of the item shall be estimated and in such form charged or credited to operating accounts and credited to balance-sheet account No. 778, "Other unadjusted credits," or charged to balance-sheet account No. 727, "Other unadjusted debits," as may be appropriate, the necessary adjustments being made later when the item is audited. The carrier is not required to anticipate minor items which would not appreciably affect the operating accounts.

3. **DELAYED ITEMS.**—When no provision has been made through entries in the accounts of these classifications for anticipating delayed items chargeable or creditable to the accounts herein, and the amount of any such item is relatively so large that its inclusion in the accounts for a single year would seriously distort those accounts, the carrier, if so authorized upon application to the Interstate Commerce Commission, shall distribute to Profit and Loss so much of the amount as may be authorized.

The carrier shall file with the Commission for approval the full particulars concerning each such item and the reasons which, in its judgment, indicate the propriety of such accounting.

When the amount of a delayed item is relatively so large that its inclusion in the accounts for a single month will seriously distort those accounts it may be distributed in equal monthly charges to the remaining months of the current fiscal year.

*Delayed items* are items representing transactions which occurred before the current fiscal year.

4. **MISCELLANEOUS OPERATIONS.**—The revenue and expenses of miscellaneous operations involving the use of such facilities as hotels and restaurants, power plants, cold-storage plants, coal-storage plants, cotton-compress plants, wood-preserving plants, ice-supply plants, etc., shall not be included in the accounts of this classification when the facilities used are distinct from those used by the carrier in the service of transportation or in the maintenance of facilities used in transportation service, and the operations are not incident to such service. (See income accounts No. 502, "Revenues from miscellaneous operations," and No. 534, "Expenses of miscellaneous operations," and balance-sheet account No. 705, "Miscellaneous physical property.")

5. **SUBMISSION OF QUESTIONS.**—To the end that uniformity of accounting may be maintained from year to year, carriers shall submit all questions of doubtful interpretation of the accounting rules to the Commission for consideration and decision.

# OPERATING REVENUE ACCOUNTS.

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## SPECIAL INSTRUCTIONS.

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1. ACCOUNTS FOR OPERATING REVENUES.—The accounts provided for operating revenues are designed to show amounts of money which a carrier becomes entitled to receive from transportation and from operations incident thereto.

Credits to the revenue accounts shall as nearly as practicable be upon the basis of accruals of revenue.

No charge shall be made against the accounts of this classification for amounts representing tariff charges which for any cause are uncollected, the service for which the charge is made having been properly performed and individuals or companies being liable for the charges.

Uncollectible charges against individuals and companies, representing tariff charges for transportation service rendered for which such individuals and companies are liable, shall be charged to income account No. 533, "Uncollectible railway revenues." This includes items such as charges where credit has been extended and the debtor becomes insolvent, and also uncollectible undercharges discovered after the service has been rendered.

Uncollected tariff charges on unclaimed and refused shipments of freight, such refused shipments having been transported in accordance with the contract of shipment, shall be charged to a suspense account, to which shall be credited, to the extent of the tariff charges included therein, the proceeds derived from the sale of such unclaimed and refused freight. When the excess of the tariff charges over the amount realized from the sale of the freight is found to be uncollectible, it shall be cleared to income account No. 533, "Uncollectible railway revenues."

When the amount realized from the sale of such unclaimed and refused freight exceeds the amount of the tariff charges for the transportation thereof, the excess (if lawfully retained by the carrier) shall be credited to profit and loss account No. 607, "Miscellaneous credits."

The carrier's tariff charges on lost, destroyed, or damaged shipments, for which charges neither consignees nor consignors are liable, shall be charged to the revenue accounts previously credited.

Overcharges, when discovered, shall be credited to balance-sheet account No. 778, "Other unadjusted credits," and when found to be unrefundable, shall be cleared to profit and loss account No. 605, "Unrefundable overcharges."

2. INTERPRETATION OF ITEM LISTS.—Lists of items to be credited and of items to be charged have been given as a part of the text of this classification for the purpose of clearly indicating the application of the accounting rules. They are not to be considered as comprising all the items creditable or chargeable to the several accounts, but merely as representative of them.

The items contained in the lists of items to be charged to the respective accounts are chargeable only when such items have been, through oversight, included in the credits to the accounts, or they are items of revenue payable to others for service to be rendered in accordance with the tariff provisions applicable to the rates upon which the credits to the several accounts have been based.

## TEXT PERTAINING TO OPERATING REVENUE ACCOUNTS.

### I. TRANSPORTATION—RAIL LINE.

The primary accounts included in this general account are designed to show amounts of money which the carrier becomes entitled to receive or which accrue to its benefit from service rendered in transporting property or persons by rail line. (See general instructions, section 1.)

#### 101. FREIGHT.

This account shall include revenue from the transportation of freight and from transit, stop, and reconsigning privileges, upon the basis of lawful tariff rates.

##### ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- (a) Revenue upon the basis of local freight tariff rates, regardless of class of train in which the freight is transported.
- (b) The carrier's proportion of revenue upon the basis of through freight tariff rates, regardless of class of train on which the freight is transported.
- (c) Revenue from transportation of mail matter, and empty mail pouches, at freight tariff rates.
- (d) Revenue from transportation of freight on special trains at rates based on weights of shipments.
- (e) Revenue on basis of classifications and freight tariffs from transportation of caretakers of freight shipments.
- (f) Revenue from reconsigning privileges.
- (g) Revenue from stop privileges.
- (h) Revenue from transit privileges.
- (i) Revenue upon the basis of arbitraries out of freight rates for water transfers (ferriage, lighterage, and floatage).

##### ITEMS TO BE CHARGED.

(See special instructions, section 2.)

Amounts paid as bridge and ferry arbitraries on freight.

Amounts paid for completing a haul.

Amounts paid for elevation of freight.

Amounts paid for switching services, in connection with the transportation of freight, on the basis of switching tariffs, and allowances out of through rates, including amounts paid for switching empty cars in connection with a freight revenue movement.

Amounts paid for transferring freight between stations.

Arbitraries and allowances to others for lighterage and wharfage.

The carrier's proportion of overcharges resulting from the use of erroneous rates, weights, classifications or computations.

The carrier's proportion of refunds on account of errors in routing and billing.

The carrier's proportion of uncollected revenue on freight lost or destroyed in transit.

The carrier's proportion of uncollected tariff charges on damaged shipments for which charges neither shipper nor consignee is liable.

NOTE A.—Amounts paid for switching empty cars otherwise than in connection with loaded movements shall be charged to operating expense account No. 411, "Other expenses," except that amounts paid for switching equipment for repairs shall be included in the appropriate equipment repair accounts.

NOTE B.—Other carriers' proportion of revenue and of uncollectible undercharges paid by the carrier on account of its errors in routing and billing shall be charged to operating expense account No. 411, "Other expenses."

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

NOTE C.—Other carriers' proportion of revenue paid by the carrier on freight lost, destroyed, or damaged in transit, for which neither consignees nor consignor are liable shall be charged to operating expense account No. 418, "Loss and damage—Freight."

NOTE D.—When a lessee company transports freight over the tracks of another carrier on the basis of a proportion of revenues under a joint arrangement, it shall include the entire compensation in its revenues and statistics, charging the appropriate joint facility expense and rental accounts with the amounts paid the lessor company, and the lessor company shall credit the corresponding accounts.

NOTE E.—The accrued revenue derived from the transportation of cream, sweet milk, etc., on a basis of lawful tariffs at rates per package, regardless of weights, shall be included in account No. 109, "Milk."

NOTE F.—Revenue from the transportation of caretakers of freight shipments, when not included as a part of the freight charges on the waybill covering the freight shipments, shall be credited to account No. 102, "Passenger."

## 102. PASSENGER.

This account shall include the revenue from the transportation of passengers, based upon tariff fares for passengers so transported; also from the transportation at special fares of excepted classes of passengers as provided by law.

### ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- (a) Revenue upon the basis of local tariff fares.
- (b) The carrier's proportion of revenue upon the basis of through tariff fares.
- (c) Revenue from extra fares on limited trains.
- (d) Revenue from additional fares for exclusive use of drawing rooms or state rooms.
- (e) Revenue from mileage and scrip coupons honored.
- (f) Revenue from transportation of corpses.
- (g) Revenue from transportation of passengers on special trains at fares based on rate per capita.
- (h) Revenue upon the basis of arbitraries out of passenger fares for water transfers (ferriage).

### ITEMS TO BE CHARGED.

(See special instructions, section 2.)

Amounts paid as bridge and ferry passenger arbitraries.  
 Amounts paid for switching empty passenger-train cars in connection with the transportation of passengers on the basis of tariff fares for passengers so transported.  
 Amounts paid for switching services in completing a transportation movement.  
 Amounts paid for transferring passengers or baggage between stations or connecting lines.  
 Redemptions of unused and partially unused local passenger tickets.  
 Refunds of extra fares on limited trains.  
 Refunds of local tariff fares.  
 The carrier's proportion of redemptions of unused and partially unused through passenger tickets.  
 The carrier's proportion of refunds of through tariff fares.  
 The carrier's proportion of overcharges resulting from the application in error of fares in excess of tariffs.

NOTE A.—Refundable cash fare penalty collections made by conductors, and the refundable portions of amounts derived from the sales of mileage tickets, mileage credentials, and scrip shall not be credited to this account but to an appropriate suspense account.

NOTE B.—This account shall be credited with the cash value of coupons from mileage tickets and scrip only as they are honored for transportation. Gross receipts from mileage tickets and scrip when sold shall be credited to an open account. The open account shall be charged and this account credited with the cash value of coupons as honored.

NOTE C.—When a lessee company transports passengers over the tracks of another carrier on the basis of a proportion of revenues under a joint arrangement, it shall include the entire compensation in its revenues and statistics, charging the appropriate joint facility expense and rental accounts with the amounts paid the lessor company, and the lessor company shall credit the corresponding joint facility accounts.

NOTE D.—Amounts paid for switching empty passenger-train cars otherwise than in connection with loaded movements shall be charged to operating expense account No. 411, "Other expenses," except that charges for switching equipment for repairs shall be included in the appropriate equipment repair accounts.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



## 103. EXCESS BAGGAGE.

This account shall include the revenue from the transportation of baggage in excess of free authorized allowances on the basis of excess baggage tariff rates.

To this account shall be credited the cash value of coupons from baggage scrip books only as the coupons therefrom are honored for transportation of excess baggage.

NOTE A.—Revenue derived from the transportation of shipments of silk, fish, etc., in passenger trains at freight tariff rates shall be included in account No. 101, "Freight."

NOTE B.—Revenue derived from the transportation of packages, articles, dogs, etc., on passenger trains on the basis of passenger tariff rates shall be included in account No. 108, "Other passenger-train."

NOTE C.—The refundable portions of amounts derived from the sale of baggage scrip books shall not be credited to this account.

NOTE D.—The gross receipts from baggage scrip books when sold shall be credited to an open account. The open account shall be charged and this account credited with the cash value of coupons as honored.

## 104. SLEEPING CAR.

This account shall include the revenue from berth and seat accommodations furnished in sleeping cars on the basis of berth or seat rates for the space occupied.

## 105. PARLOR AND CHAIR CAR.

This account shall include the revenue from seat accommodations furnished in parlor, observation, chair, and other special passenger cars when operated in passenger-train service or in special-train service at seat rates for space occupied.

## 106. MAIL.

This account shall include the revenue from the transportation of mail at established rates for specified routes; from the use of railway post-office cars when in carrier's service transporting mails; from the use of special mail facilities; and from bonuses for special mail transportation.

To this account shall be charged fines and penalties imposed by the Government when not collected from agents or employees.

NOTE.—The revenue from the transportation of mail matter and empty mail pouches on freight trains at freight tariff rates shall be included in account No. 101, "Freight."

## 107. EXPRESS.

This account shall include the revenue from transportation of express matter and from use of facilities on trains and at stations incident to such transportation.

When a railway company transacts an express business through its regular railway organization, the revenue therefrom shall be credited to this account.

NOTE.—When contracts for express privileges provide specific amounts for the rent of facilities at stations, such amounts shall be included in revenue account No. 142, "Rents of buildings and other property."

## 108. OTHER PASSENGER-TRAIN.

This account shall include the revenue from transportation incident to the operation of passenger trains, not provided for otherwise.

## LIST OF ITEMS.

(See special instructions, section 2.)

- (a) Revenue from transportation of packages, newspapers, articles, dogs, etc., on passenger trains at other than freight or excess baggage rates.
- (b) Revenue received under a guaranteed lump-sum minimum for the transportation of passengers on regular or chartered trains, in excess of regular tariff fares for the passengers actually transported.
- (c) The carrier's proportion of revenue derived from the operation over its line of sleeping, parlor, chair, observation, and other special cars owned and operated by other companies.
- (d) Unclaimed penalty collections on trains.
- (e) Value of the portions of mileage tickets, mileage coupons, and scrip books unrepresented and unredeemed.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**109. MILK.**

This account shall include the revenue from the transportation of cream, sweet milk, skim milk, sour milk, buttermilk, condensed milk, butter fat, and smear-case or pot cheese, upon the basis of lawful tariffs at rates per package, regardless of weights.

NOTE.—The revenue from the transportation of milk upon the basis of lawful tariffs at rates per specified weights shall be included in revenue account No. 101, "Freight."

**110. SWITCHING.**

This account shall include the revenue from switching service upon the basis of lawful tariff rates.

To this account shall be credited the carrier's revenue upon the basis of tariff rates, or the carrier's allowance out of through rates, from the switching of cars of all kinds, loaded or empty, either locally at a station or within a switching district, between connecting lines, between local industries, or between connecting lines and local industries; revenue upon the basis of distinct tariff rates for "trap-car" and "ferry-car" service and for spotting cars; also the revenue from interwork switching at industrial plants, and the revenue from "penalty switching" incident to the improper delivery of cars by other carriers.

To this account shall be charged amounts paid others for switching when such switching service is provided for in the switching rate charged by the carrier.

NOTE.—"Penalty switching" charges paid by the carrier shall be included in expense account No. 411, "Other expenses."

**111. SPECIAL SERVICE TRAIN.**

This account shall include the revenue from running trains either on the basis of a rate per mile or a lump-sum rate for the train.

**LIST OF ITEMS.**

(See special instructions, section 2.)

- (a) The carrier's revenue from handling baggage cars in special trains for theatrical companies.
- (b) The carrier's revenue from handling circus or theatrical company trains on basis of specific amounts for transportation between designated stations.
- (c) The carrier's revenue from running trains for Federal or State Governments to transport troops, war munitions, camp outfits, etc.

NOTE A.—No account need be kept of the number of tons and ton-miles or of passengers and passenger-miles where the revenues from a train are properly creditable to this account.

NOTE B.—The revenue derived from the transportation of freight and passengers on a special train, upon the basis of a rate per pound, per hundredweight, or per ton for freight, and a rate per capita for passengers shall be credited to revenue accounts No. 101, "Freight," and No. 102, "Passenger," in accordance with the charges for each class of transportation service. Such trains shall be classified as freight, passenger, or mixed, as may be appropriate under the classification of train, locomotive, and car miles.

**112. OTHER FREIGHT-TRAIN.**

This account shall include the revenue from transportation incident to the operation of freight trains not otherwise provided for, such as revenue in excess of tariff rates for the transportation of freight in revenue trains, with a guaranteed lump-sum minimum.

**113. WATER TRANSFERS—FREIGHT.**

This account shall include the revenue from the transfer of freight by water transfers (ferriage, lighterage, and floatage) upon the basis of lawful tariff rates for local service.

NOTE.—No revenue shall be included in this account upon the basis of arbitraries out of rates for transportation involving rail line haul.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 114. WATER TRANSFERS—PASSENGER.

This account shall include the revenue from the transfer of passengers by water transfers (ferriage) upon the basis of lawful tariff rates for local service.

NOTE.—No revenue shall be included in this account upon the basis of arbitraries out of rates for transportation involving rail line conveyance.

## 115. WATER TRANSFERS—VEHICLES AND LIVE STOCK.

This account shall include the revenue from the transfer by water transfers upon the basis of lawful local tariff rates, of vehicles of all classes; horses, cattle, and other animals; and Government artillery and equipment.

NOTE.—No revenue shall be included in this account upon the basis of arbitraries out of rates for transportation involving rail line haul.

## 116. WATER TRANSFERS—OTHER.

This account shall include the revenue from water transfers not otherwise provided for, such as the revenue from towing beyond lighterage limits and all other towing for which an extra charge is made; insurance of freight afloat when billed out at other than cost; storage of freight afloat; grain overage in boats; pumping performed for outside parties; and from other similar sources.

To this account shall be charged amounts payable to other companies or individuals for extra lighterage, extra towing, and for all other service when such payments represent revenue collected and credited to this account and not a direct expense.

## II. TRANSPORTATION—WATER LINE.

The primary accounts included in this general account are designed to show amounts of money which the carrier becomes entitled to receive or which accrue to its benefit from service rendered in transporting property or persons by water lines. (See general instructions, section 1.)

## 121. FREIGHT.

This account shall include the revenue from the transportation of freight by water-line service upon the basis of lawful tariff rates.

## ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- (a) Revenue upon the basis of local freight tariff rates.
- (b) Carrier's proportion of revenue upon the basis of through tariff rates.
- (c) Revenue from the transportation of mail matter and empty mail pouches at freight tariff rates.
- (d) Revenue on the basis of classifications and freight tariffs from the transportation of caretakers of freight shipments.
- (e) Arbitraries allowed in rates for cargo insurance.

## ITEMS TO BE CHARGED.

(See special instructions, section 2.)

Amounts paid for completing a haul.

Amounts paid for elevation of freight.

Amounts paid for transferring freight between stations or connecting lines.

Arbitraries and allowances to others for lighterage and wharfage.

Carrier's proportion of overcharges resulting from the use of erroneous weights, rates, classifications, or computations.

Carrier's proportion of refunds on account of errors in routing or billing.

Carrier's proportion of uncollected revenue on freight lost or destroyed in transit.

Carrier's proportion of uncollected tariff charges on damaged shipments for which charges neither shipper nor consignee is liable.

NOTE A.—Other carriers' proportion 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."

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**NOTE B.**—Other carriers' proportion of revenue paid by the carrier on freight lost or destroyed in transit shall be charged to operating expense account No. 433, "Incidental."

**NOTE C.**—If the carrier maintains a transfer or lighterage service the expenses of which are included in expense account No. 432, "Operation of terminals," the revenues arising from the service shall be included in account No. 128, "Other." If the service is performed by an outside party, its cost to the carrier shall be charged to the appropriate revenue account.

**NOTE D.**—Revenue from the transportation of caretakers of freight shipments, when not included as a part of the freight charges on the waybill covering the freight shipments, shall be credited to account No. 122, "Passenger."

## 122. PASSENGER.

This account shall include the revenue from the transportation of passengers by water-line service based on tariff fares for the passengers so transported; also transportation at special fares of excepted classes of passengers as provided by law.

The credits to this account shall appear under appropriate subheads, as follows:

- (a) Revenue from the transportation of passengers, including sleeping accommodations and meals (when not separable).
- (b) Revenue from the transportation of passengers, not including sleeping accommodations and meals.
- (c) Revenue from the rent of staterooms, berths in staterooms, and other sleeping and living accommodations.
- (d) Revenue from the sale of meals and food supplies.

### ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- (a) Revenue upon the basis of local tariff fares.
- (b) The carrier's proportion of revenue upon the basis of through tariff fares.
- (c) Revenue from extra fares for limited service.
- (d) Revenue from mileage and scrip coupons honored.
- (e) Revenue from the transportation of corpses.

### ITEMS TO BE CHARGED.

(See special instructions, section 2.)

Amounts paid for transferring passengers or baggage between stations or connecting lines.

Redemptions of unused or partially unused local passenger tickets.

Refunds of local tariff fares.

The carrier's proportion of redemptions of unused or partially unused through passenger tickets.

The carrier's proportion of refunds of through tariff fares.

The carrier's proportion of overcharges resulting from the application in error of fares in excess of tariffs.

**NOTE.**—This account shall be credited with the cash value of coupons from mileage tickets and scrip only as they are honored for transportation. Gross receipts from mileage tickets and scrip, when sold, shall be credited to an open account. The open account shall be charged and this account credited with the cash value of the coupons as honored.

## 123. EXCESS BAGGAGE.

This account shall include the revenue from the transportation by water-line service of baggage in excess of free authorized allowance on the basis of excess baggage tariff rates; also the revenue from the transportation of packages, articles, dogs, etc., incidental to the transportation of passengers.

To this account shall be credited the cash value of coupons from baggage scrip books only as they are honored for the transportation of excess baggage.

**NOTE A.**—The refundable portion of amounts derived from the sale of baggage scrip coupons shall not be credited to this account.

**NOTE B.**—The gross receipts from baggage scrip books, when sold, shall be credited to an open account. The open account shall be charged, and this account credited with the cash value of coupons as honored.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**124. OTHER PASSENGER SERVICE.**

This account shall include revenue, not otherwise provided for, incident to the transportation of passengers.

## ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- (a) Revenue from the sale of tobacco, cigars, cigarettes, etc.
- (b) Revenue from the sale of books, periodicals, and other news-stand supplies.
- (c) Revenue from the rent of steamer chairs and rugs.

**125. MAIL.**

This account shall include the revenue from the transportation of mail by water-line service at established rates for specified routes; from the use of special facilities; and from bonuses for special mail transportation.

To this account shall be charged fines and penalties imposed by the Government when not collected from agents or employees.

NOTE.—The revenue from the transportation of mail matter and empty mail pouches at freight tariff rates shall be included in account No. 121, "Freight."

**126. EXPRESS.**

This account shall include the revenue from transportation of express matter by water-line service, and from the use of facilities on vessels and at stations incident to such transportation.

When a carrier transacts an express business by water line through its regular organization, the earnings therefrom shall be credited to this account.

NOTE.—When contracts for express privileges provide specific amounts for the rent of facilities at stations, such amounts shall be included in revenue account No. 142, "Rents of buildings and other property."

**127. SPECIAL SERVICE.**

This account shall include the revenue from running vessels on excursions or special trips when specific charges not based on the number of passengers carried are made for transportation between designated points; and from running special trips carrying troops, munitions of war, camp outfits, etc., for the Federal or State Governments when specific lump amounts are charged for the transportation.

NOTE.—Lump sums received for passenger excursions or for special trips ordinarily designated as "charter of vessels," shall be treated as revenue incident to transportation, rather than as rent, and shall be included in this account.

**128. OTHER.**

This account shall include the revenue from transportation by water line not provided for elsewhere.

NOTE.—Revenues upon the basis of distinct tariff rates from services rendered and facilities furnished on wharves and at stations incident to the operation of water-line service shall be included in the primary accounts under general account III, Incidental.

**III. INCIDENTAL.**

The primary accounts included in this general account are designed to show the amounts which the carrier becomes entitled to receive from services rendered incidentally with rail-line and water-line transportation, for the use of facilities of which the expenses for operation and maintenance are not separable from railway expenses, and from incidental sources not provided for elsewhere.

The accounts for incidental revenue shall be kept in such manner as to show separately, by primary accounts, the revenue from services rendered and facilities furnished on wharves and at stations incident to the operation of water-line service.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**131. DINING AND BUFFET.**

This account shall include the revenue from dining and buffet service on trains and transfer boats.

## ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- (a) Revenue from lunches furnished.
- (b) Revenue from meals furnished.
- (c) Revenue from liquors furnished.
- (d) Revenue from tobacco furnished.
- (e) Revenue from cigars and cigarettes furnished.

NOTE.—The revenue from dining and buffet service on vessels which are operated in water-line service is provided for in the primary accounts included in general account II, Transportation—Water Line.

**132. HOTEL AND RESTAURANT.**

This account shall include the revenue from hotels, restaurants, and station lunch counters. (See general instructions, section 4.)

## ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- |  |   |
|--|---|
| (a) Revenue from the rent of rooms.          | (h) Revenue from tobacco furnished.     |
| (b) Revenue from the use of baths.           | (i) Revenue from cigars furnished.      |
| (c) Revenue from the use of billiard tables. | (j) Revenue from cigarettes furnished.  |
| (d) Revenue from the use of bowling alleys.  | (k) Revenue from newspapers furnished.  |
| (e) Revenue from lunches furnished.          | (l) Revenue from periodicals furnished. |
| (f) Revenue from meals furnished.            | (m) Revenue from tonsorial service.     |
| (g) Revenue from liquors furnished.          | (n) Revenue from laundry work.          |

NOTE.—This account shall not include the revenues from hotels and restaurants which are entirely distinct from the carrier's transportation plant and the cost of which is included in balance-sheet account No. 705, "Miscellaneous physical property."

**133. STATION, TRAIN, AND BOAT PRIVILEGES.**

This account shall include revenue from weighing, vending, and other automatic machines located at stations; from advertising at stations and on trains and on transfer boats; from the privilege of operating news stands at stations and selling papers, periodicals, fruit, etc., on trains and on transfer boats; from telephone companies for the privilege of installing and operating commercial telephones at stations; from the operation of eating houses and dining and buffet service on trains and transfer boats when such operation is conducted by individuals or companies other than railway companies and when the expenses incurred by the carrier in connection therewith are not separable from its regular operating expenses; and from similar sources.

NOTE.—The revenue from privileges on vessels operated in water-line service is provided for in the primary accounts included in general account II, Transportation—Water Line.

**134. PARCEL ROOM.**

This account shall include the revenue from the operation of parcel rooms.

**135. STORAGE—FREIGHT.**

This account shall include the revenue from the storage of freight.

**136. STORAGE—BAGGAGE.**

This account shall include the revenue from the storage of baggage.

**137. DEMURRAGE.**

This account shall include the revenue from the detention of cars incident to loading, unloading, reconsigning, and stops in transit upon the basis of lawful tariffs for demurrage.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 138. TELEGRAPH AND TELEPHONE.

This account shall include the revenue from commercial telegraph and telephone operations; also amounts received from telegraph and telephone companies, whether as a proportion of earnings or otherwise, for the privilege of transacting a commercial telegraph or telephone business in offices along the carrier's lines, when the carrier furnishes some service of employees whose pay is included in its operating expenses.

NOTE.—When a telegraph or telephone company rents the telegraph or telephone line of the carrier and pays all expenses incident to its maintenance and operation, the rent received shall be credited to income account No. 510, "Miscellaneous rent income."

## 139. GRAIN ELEVATOR.

This account shall include the revenue from the operation of grain elevators. (See general instructions, section 4.)

## ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- |  |  |
|--|--|
| (a) Revenue from the elevation of grain. | (j) Revenue from transferring grain in elevators.  |
| (b) Revenue from the storage of grain.   | (k) Revenue from loading grain into and unloading grain from boats not covered by elevation charges. |
| (c) Revenue from bagging grain.          | (l) Revenue from trimming grain in boats when performed by elevator employees.                       |
| (d) Revenue from screening grain.        | (m) Revenue from the sale of screenings and sweepings.   |
| (e) Revenue from blowing grain.          | (n) Revenue from inspecting grain in elevators.  |
| (f) Revenue from cooling grain.          |  |
| (g) Revenue from clipping grain.         |  |
| (h) Revenue from cleaning grain.         |  |
| (i) Revenue from mixing grain.           |  |

## 140. STOCKYARD.

This account shall include the revenue from stockyards. (See general instructions, section 4.)

## ITEMS TO BE CREDITED.

(See special instructions, section 2.)

- |   |  |
|---|--|
| (a) Revenue from feeding live stock.              | (e) Revenue from shearing sheep.           |
| (b) Revenue from watering live stock.             | (f) Revenue from dipping sheep and cattle. |
| (c) Revenue from bedding live stock.              | (g) Revenue from stabling horses.          |
| (d) Revenue from otherwise caring for live stock. | (h) Revenue from inspecting live stock.    |

## 141. POWER.

This account shall include the revenue from the sale of electric current and other power. (See general instructions, section 4.)

## 142. RENTS OF BUILDINGS AND OTHER PROPERTY.

This account shall include the revenue from the exclusive use of buildings and other property or portions thereof, such as depot and station grounds and buildings, general and other offices, wharves, ferry landings, elevators, stockyards, fuel yards, enginehouses, repair shops, and section and other houses, when the property is operated and maintained in connection with the property used in the carrier's transportation operations and the expenses of maintaining and operating the rented portion can not be separated from the expenses of that portion used by the carrier. (See general instructions, section 4.)

NOTE.—When the expenses of maintaining and those of operating property rented to others are separable, the rents received shall be credited and the expenses of maintenance and operation shall be charged to appropriate income accounts.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 143. MISCELLANEOUS.

This account shall include the revenue from railway operations not provided for elsewhere. (See general instructions, section 4.)

## LIST OF ITEMS.

(See special instructions, section 2.)

- (a) Amounts received for privilege of cutting hay along the right of way.
- (b) Commissions received for collecting premiums on insurance policies from employees and installment payments for books, watches, etc., sold by dealers to employees.
- (c) Profit from jobbing and installing electric power lines for others.
- (d) Revenue from boat demurrage.
- (e) Revenue from freight and passenger privileges over a carrier's wharves and docks.
- (f) Revenue from garnishee fees.
- (g) Revenue from operation of coal and ore wharves, cold-storage plants, coal-storage plants, cotton-compress plants, and wood-preserving plants. (See general instructions, section 4.)
- (h) Revenue from privilege of mooring and anchoring boats at wharves and docks.
- (i) Revenue from sale of cinders produced by carrier.
- (j) Revenue from use of carrier's bridges by pedestrians, street car lines, vehicles, etc.
- (k) Revenue from temporary use of carrier's tracks for detouring trains, etc.
- (l) Revenue from use of tracks incident to delays in loading or removing freight.
- (m) Revenue from water furnished boats from water stations operated by the carrier.
- (n) Revenue from weighing cars.
- (o) The carrier's proportion of gross revenue from operation of clergy bureaus.
- (p) The carrier's proportion of gross revenue from operation of ticket validation agencies.
- (q) Unclaimed deposits for prepaid transportation.

NOTE.—When a bridge of one carrier is jointly used by itself and another carrier and such use is paid for on the basis of flat rent or charge per train-mile or toll per passenger, per ton, or per car, the compensation therefor shall be credited to the appropriate joint facility, operating expense, and income accounts.

## IV. JOINT FACILITY.

## 151. JOINT FACILITY—CR.

This account shall include the carrier's proportion of revenue collected by others in connection with the operation of joint tracks, yards, terminals, and other facilities.

NOTE A.—The purpose of this account is to show the amounts of revenue from the operation of joint tracks, yards, terminals, and other facilities operated by other companies, which under existing contracts or agreements are credited by the operating company to the tenant companies which participate therein. The bill rendered by any creditor company against a debtor company for the latter's proportion of the expense of maintenance and operation of joint facilities, which includes also a credit covering a proportion of the revenue to be paid over, shall show the distribution of the credit for such proportion of the revenue separately from the distribution of the expense of operation.

NOTE B.—No credits shall be made to this account representing amounts creditable by the operating company to primary accounts Nos. 101 to 109, 111 to 116, 121 to 128, 131, 132, 139 to 141.

## 152. JOINT FACILITY—DR.

This account shall include that proportion of revenue from the operation of joint tracks, yards, terminals, and other facilities, which is creditable to other companies.

NOTE A.—The purpose of this account is to show the amount of revenue from operation of a terminal company or other carrier which, under the terms of existing contracts or agreements covering the joint use of tracks, yards, and other facilities, is credited to other carriers that participate in the benefits from such joint use. The bill rendered by a creditor company against a debtor company for the latter's proportion of expense of maintaining and operating joint facilities, which includes a credit covering the debtor company's proportion of the revenues from operation of such joint facilities, shall indicate separately the proper distribution of both the revenues and the expenses included in the bill, and such distribution shall be adhered to by the debtor.

NOTE B.—No debits shall be made to this account representing amounts creditable by the operating company to primary accounts Nos. 101 to 109, 111 to 116, 121 to 128, 131, 132, 139 to 141.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



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## SPECIAL INSTRUCTIONS.

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1. **ACCOUNTS FOR OPERATING EXPENSES.**—The accounts prescribed for operating expenses are designed to show expenses of furnishing transportation service, including the expenses of maintaining the plant used in the service. The accounting shall be as nearly as practicable upon the basis of accruals; however, the option is allowed the carrier of omitting charges to the accounts, provided for the depreciation of fixed improvements and of including the depreciation (ledger value less salvage) of such property in the appropriate repair accounts at the time the property is converted or retired for replacement.

*Fixed improvements* means structures which are fixed as to location, such as tunnels, bridges, buildings, earthworks, etc.

2. **MAINTENANCE EXPENSES.**—The accounts provided for maintenance of fixed improvements and of equipment are designed to show the cost of repairs and also the loss through depreciation of the property used in operations, including all such expenses resulting from ordinary wear and tear of service, exposure to the elements, inadequacy, obsolescence, or other depreciation, or from accident, fire, flood, or other casualty.

The cost of repairs which has been provided for in the several repair accounts shall include the cost of inspecting to determine the repairs necessary, and of adjusting, repairing, or replacing parts, both of fixed improvements and of equipment, such as the repairing of locomotives, cars, frogs and switches, or the replacing of ties, rails, etc., in tracks; the cost of inspecting and testing after repairs have been made, such as the testing of locomotives after repairs to determine that the repairs have been properly made, and the running of repaired locomotives light in order to break them in for regular service; incidental costs of repairs, such as the construction or removal of false work; cost of relocation of fixed improvements; cost of demolishing retired fixed improvements (except those retired and not replaced) and disposing of the wreckage therefrom when the property is demolished by or for the account of the carrier; cost of protecting service during the progress of addition and betterment work; cost of laying out, cleaning, grading, draining, fencing, mowing, and beautifying grounds pertaining to buildings; repairing sidewalks, driveways, and streets within or adjacent to such grounds; cost of removing snow from the roofs of buildings (when not removed by those employed in the buildings); cost of the periodical restoration of seasonal features, such as gardens, shrubbery, and lawns; cost of operating hothouses in connection with the work of beautifying grounds; cost of restoring sidewalks, driveways, lawns, etc., in grounds after addition and betterment work (see general instructions for the classification of investment in road and equipment, section 12); and cost of clearing and removing casual incumbrances, such as ice, snow, and fallen timber.

The difference between the depreciation upon fixed improvements retired and replaced and the amount provided for through the depreciation accounts, shall be included in the repair accounts when the property is retired. Similar adjustments on account of equipment retired shall be included in the accounts for equipment retirements. (See classification of investment in road and equipment, general account II, Equipment.)

Distinct maintenance accounts have been provided for expenses of a general character, such as superintendence, stationery and printing, and injuries to persons, which, on account of established practice, it is deemed advisable to segregate.

3. **COST OF REPAIRS.**—It is intended that the repair accounts of this classification shall include the cost of labor, materials and supplies, work-train service, floating equipment work service, special machine service, contract work, privileges, protection from casualties, and other analogous items of expense in connection with the maintenance of the plant used in railway service. The several items of cost here referred to are defined as follows:

(a) *Cost of labor* includes amounts paid for the labor of the carrier's own employees. Except where otherwise specified in the text of the accounts, the cost of boarding, traveling, and other incidental expenses of employees shall be included in the accounts to which the pay of the employees is chargeable.

(b) *Cost of materials and supplies* includes the cost of materials and supplies, including small tools, at the point of free delivery, plus freight charges of foreign lines, and the costs of inspection and loading assumed by the carrier; also a proportion of store expenses (see section 16). It should not, however, include expenses of transportation over the carrier's line. In calculating the cost of materials used proper allowance shall be made for the value of unused portions and of cuttings, turnings, borings, etc., and for the value of the material recovered from property repaired and from temporary tracks, scaffolding, cofferdams, and other temporary structures used in repair work.

(c) *Cost of work-train service* includes cost of labor of enginemen, trainmen, and enginehouse men, including the wages of engine crews and train crews held in readiness for such service; and the cost of fuel and other supplies consumed in connection with the operation of work trains.

(d) *Cost of floating equipment work service* includes cost of labor of crews, including wages of crews held in readiness for service; and the cost of fuel and other supplies consumed in connection with the operation of floating equipment work service.

(e) *Cost of special machine service* includes the cost of labor expended and of materials and supplies consumed in operating steam shovels, scrapers, rail unloaders, ballast unloaders, pile drivers, dredges, ditchers, weed burners, and other labor-saving machines; also rents paid for use of such machines.

(f) *Cost of contract work* includes amounts paid for work performed under contract by other companies, firms, or individuals and specific expenses incident to the award of the contract.

(g) *Cost of privileges* includes amounts paid for special privileges, such as the temporary use of public property or streets, in connection with the repairs of the property of the carrier. (Periodical payments for such privileges in connection with permanent use of public property for railway operations shall be included in the income accounts.)

(h) *Cost of protection from casualties* includes expenditures for protection against damage by fire, flood, etc., such as payments for discovery or extinguishment of fires, cost of detecting and prosecuting incendiaries, expense for witnesses in relation thereto, amounts paid to municipal corporations and others for fire protection, and other analogous items of expense in connection with repair work, but does not include insurance premiums paid to assure reimbursement for prospective losses.

4. **ROYALTIES ON APPLIANCES.**—The royalties for patent rights on mechanical appliances used in repairs of equipment shall be included in the cost of the repairs.

5. **FIXED IMPROVEMENTS RETIRED AND REPLACED.**—The ledger value (less salvage and the credit balance in the accrued depreciation account with respect to the property retired) of fixed improvements retired and replaced with property of like purpose, together with the cost of removing the property retired, shall be included in the

accounts appropriate for the repairs of the property before retirement. (See section 7 of general instructions for the classification of investment in road and equipment.)

6. DISTRIBUTION OF CHARGES FOR PROPERTY RETIRED AND REPLACED.—In case the amount chargeable as operating expenses for property retired and replaced, as provided for in section 7 of the general instructions for the classification of investment in road and equipment, is relatively large and its inclusion would seriously distort the expense accounts for a single year, the carrier, if so authorized by the Commission, may charge the amount thereof to balance-sheet account No. 726, "Property abandoned chargeable to operating expenses," and distribute it thereafter, in accordance with the provisions of that account to the operating expenses of succeeding years.

If so authorized by the Commission, the carrier may charge to Profit and Loss any extraordinarily large item representing the cost of property retired and replaced, instead of charging such item to Operating Expenses. The carrier shall file with the Commission a statement of the cost and a description of the property retired and the reasons which, in its judgment, indicate the propriety of charging the cost of such property to Profit and Loss.

7. CHARGES TO OPERATING EXPENSES FOR FIXED IMPROVEMENTS CONVERTED.—In connection with the conversion of fixed improvements, the ledger value of property before conversion, plus the cost of conversion, less the sum of the estimated value of the property as converted, the amount included in the accrued depreciation account with respect to the property thus converted, and the salvage recovered, shall be charged to the accounts of this classification appropriate for repairs of the property before conversion. (See general instructions for the classification of investment in road and equipment, section 11.)

8. DEPRECIATION OF FIXED IMPROVEMENTS.—Depreciation accounts, in which to include uniform monthly charges to cover the depreciation of fixed improvements, have been provided for the purpose of creating reserves which will meet or reduce the amounts otherwise chargeable, as may be appropriate, to operating expense or to profit and loss accounts to cover property retired. Such depreciation charges shall be based in each instance upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of the property determined to be equitable by the carrier's experience and best sources of information as to the actual current loss from depreciation. A statement of the bases used by the carrier for computing these charges shall be included in its annual report to the Commission. Until further directed the use of depreciation accounts for fixed improvements is optional with the carrier. (See balance-sheet account No. 775, "Accrued depreciation.—Road.")

9. JOINT FACILITY ACCOUNTS.—Accounts thus designated have been provided for the joint users of tracks, bridges, yards, wharves, stations, and other facilities to indicate the proper accounting for settlements which cover income and operating expenses in connection with the use of such facilities, and for settlements covering cost of yard service. When the compensation for the use of facilities is a fixed amount or is based upon a charge per passenger, ton, car, or other unit, it shall be fairly apportioned by the operating company among the joint facility operating expense and income accounts. The creditor shall show the distribution of these charges upon its bills, and such distribution shall be adhered to by the debtor.

Train service in connection with the line haul of traffic is not considered a joint facility operation, and the settlements between carriers covering items chargeable to accounts Nos. 392 to 403 shall not be included in the joint facility accounts.

10. CLEARING ACCOUNTS.—In recognition of the fact that certain expenditures incident to the construction and the operation of property are not chargeable directly to any particular property investment or expense account, clearing accounts have been



provided for the purpose of securing an equitable distribution of such items to the proper primary accounts. (See sections 11 to 17, inclusive.)

11. GRAVEL AND SAND PITS AND QUARRIES.—When a gravel or sand pit or quarry is opened for operations likely to extend over a long period, an account shall be set up designated "Operations of gravel pit at ———," or "Operations of quarry at ———," as the case may be. To this account shall be charged—

(a) That part of the cost of the land in excess of its estimated value after the gravel, sand, or stone has been removed, the amount thus charged being concurrently credited to the property account in which the cost of the land is included.

(b) Amounts paid for the right to enter upon and remove ballast from land not owned by the carrier.

(c) The cost of sinking test holes.

(d) The expenses for clearing, stripping, draining, and ditching the land, and of moving and changing fences and buildings preparatory to opening the pit or quarry.

(e) The cost, in excess of the estimated salvage value, of rails and fastenings used in constructing tracks to and in the gravel pit or quarry, the estimated salvage being carried in an appropriate suspense account.

(f) The cost, in excess of the estimated salvage value, of ties and other material, and of labor expended on such tracks.

(g) The cost of labor and train service employed in producing, quarrying, and loading ballast, including the cost of operation, repairs, and depreciation of stationary engines, steam shovels, stone crushers, and other similar machinery, and the pay and expenses of watchmen.

(h) The cost of explosives and hand tools, and miscellaneous expenses.

(i) The cost of installing, operating, and maintaining signals and interlockers at gravel pits.

Credit to these accounts shall be made each month to cover the cost of ballast material produced during the month. The cost of production shall include the expenses directly assignable to the monthly output, plus a proportion of the expenses not directly assignable, such as cost of land, tracks, machinery, and interlockers. This latter amount shall be computed upon the basis of the ratio which the monthly output bears to the total estimated yardage to be taken from the pit.

When any portion of the product of such pits or quarries is sold, the cost thereof shall be credited to this clearing account, and the profit thereon, if any, shall be credited to revenue account No. 143, "Miscellaneous."

12. POWER PLANT OPERATIONS.—The accounting for the expenses of maintaining and operating an electric, steam, or other power plant (both building and machinery) shall be determined by the purpose for which the power produced is used.

When the power plant is intended and used for producing power solely for the carrier's own operations and the cost of operating the plant is chargeable to clearing account "Shop expenses," or to any one specific account for operating expenses the expenses of maintenance shall be charged to the appropriate maintenance accounts, and the cost of operation to the account appropriate according to the use of the power.

When the power from such a plant is properly chargeable to more than one account, the expenses of maintaining and operating the plant shall be included in clearing account "Power plant operations." The expense of maintenance shall be cleared from that account to the appropriate maintenance accounts for operating expenses. The expenses of operation shall be apportioned to the appropriate accounts upon the basis of quantity of power used for the various purposes.

When a part of the power produced by a power plant is sold and the remainder is used in the carrier's own operations, the cost of maintaining and operating the plant shall be charged to a clearing account. The expense of maintenance shall be cleared from that account to the appropriate maintenance account in operating expenses. The proportion of the expenses of operation assignable to the power sold,

on the basis of ratio of quantity of power sold to total quantity of power produced, shall be credited to this clearing account and charged to account No. 445, "Producing power sold." The remainder of the cost of operation shall be distributed to the appropriate expense accounts for the carrier's own operations, in the manner indicated in the preceding paragraphs.

When power plants are intended and used solely for furnishing power to others, the investment therein shall be included in balance sheet account No. 705, "Miscellaneous physical property," and the operation shall not be included in the accounts of this classification. (See general instructions, section 4, and income account No. 534, "Expenses of miscellaneous operations.")

13. **POWER SUBSTATION OPERATIONS.**—The plan outlined for the expenses of operating power plants shall be followed in accounting for the operations of substations.

14. **MAINTAINING TRANSMISSION AND DISTRIBUTION SYSTEMS.**—The accounting for the maintenance of transmission systems and distribution systems shall be in accordance with instructions pertaining to power plant operations.

15. **SHOP EXPENSES.**—A clearing account entitled "Shop expenses" shall be kept, to which shall be charged items of expense at shops, enginehouses, repair tracks, and other places at which mechanical work is done, not assignable directly to specific accounts. Such expenses shall be apportioned among the various accounts affected. The basis of distribution shall be the relative proportion which the total amount of charges to "Shop expenses" bears to the total of the directly distributed labor. To avoid monthly fluctuations in the ratio of shop expenses to the total of distributed labor, carriers are permitted to make the monthly apportionment on the basis of a percentage of the distributed labor, provided the shop expense account be adjusted and closed out at the end of each year. The expenses assignable to this account are as follows:

(a) *General shop employees.*—The pay of general foremen in small shops, who exercise direct supervision over all departments unassisted by department foremen; the pay of department foremen, assistant department foremen, other supervising or directing employees, and their clerks; pay of chauffeurs and oilers; pay of sweepers, cleaners, roustabouts, and other unskilled laborers employed in general work in and about shops and shop grounds; pay of watchmen, gatekeepers, and policemen at shops, repair tracks, and other places at which mechanical work is done; pay of employees while attending fires or fire drills; and pay of employees while making, repairing, or having charge of small shop tools.

(b) *Power.*—The cost of fuel used in steam and other power plants in producing power for shops and for other places at which mechanical work is done; cost of oil, grease, waste, and other material used in the operation of such power plants; pay of stationary engineers, firemen, electricians, coal handlers, and other employees engaged in production of power; cost of carbon brushes, fuses, lamps, picks, pokers, scuttles, shovels, and other small tools and supplies; and cost of water and power purchased. (See section 12.)

(c) *Heating.*—The cost of fuel and other supplies used for heating shops and other places at which mechanical work is done, shop offices, watchmen's and gatekeepers' boxes, and inspectors' shanties; and the pay of firemen, coal handlers, and other employees engaged in operating heating boilers. (See section 12.)

(d) *Lighting.*—The cost of electric current, gas, oil, torches, lamp burners, lamp chimneys, lamps not permanently attached to buildings, incandescent lamps and carbons, and other material used in lighting shops and shop offices, repair tracks, and other places at which mechanical work is done, and cost of material used and labor expended in operating electric-light plants and repairing electric-light and other lamps at shops. (See section 12.)

(e) *Switching locomotives.*—All expenses, including wages, fuel, and supplies, of operating switching locomotives when exclusively assigned to switching service at

shops. (The expenses of incidental switching at shops by locomotives in transportation switching service shall be charged to appropriate transportation accounts.)

(f) *Shop supplies.*—Fuel for forge and other shop work; supplies and small tools used by mechanics on miscellaneous work and not durable; test-room and laboratory supplies used in connection with shop work; lubricating material for shop machinery and tools; water used at shops and shop offices, repair tracks, and other places at which mechanical work is done; and other supplies used generally in shop work.

## LIST OF SUPPLIES AND SMALL TOOLS.

Acid.	Drinking glasses.	Potash.
Adzes.	Dustpans.	Prisms.
Ammonia.	Emery.	Rakes.
Auger bits.	Emery boxes.	Rasps.
Augers.	Emery cloth.	Ratchet braces.
Axes.	Emery paper.	Red lead.
Basins.	Faucets.	Resin.
Bath brick.	File cards.	Rope.
Battery brushes.	Files.	Rules.
Beeswax.	Fire hooks for stationary boilers.	Sal ammoniac.
Bell cord.	Fire shovels for stationary boilers.	Sand soap.
Bluestone.	Flags.	Sandpaper.
Bone, granulated.	Flannel, canton.	Saw blades.
Borax.	Forks.	Saws, hand.
Bottles.	Forks, coke.	Scoops.
Braces and bits.	Funnels.	Screw drivers.
Brooms.	Gimlets.	Screws.
Brushes, dust.	Glue.	Shellac.
Brushes, file.	Gluepots.	Shovels.
Brushes, oil.	Glycerin.	Slate pencils.
Brushes, paint.	Graphite.	Slates.
Brushes, scrub.	Grindstones.	Sledges.
Brushes, sweeping.	Ground glass.	Soap.
Brushes, varnish.	Hack-saw blades.	Soda.
Brushes, wall.	Hammers.	Solder.
Brushes, whitewash.	Hammers, babblitt.	Soldering fluid.
Brushes, window.	Hand leathers.	Spelter solder.
Buckets.	Handles for tools.	Spigots for oil barrels.
Carpenter tools furnished apprentices.	Hatchets.	Spirit-level vials.
Casehardening compound.	Hoes.	Spirit levels.
Cement, belt.	Keel.	Sponges.
Chalk.	Lampblack.	Sprinkling cans.
Chalk lines.	Lead.	Squares.
Chamois skins.	Lye.	Squirts (lubricating).
Charcoal.	Mallets.	Stencil brushes.
Chisels.	Marking brushes.	Tacks.
Clamps, hand.	Marking pots.	Tape lines.
Coal picks.	Measures, liquid.	Tapes, metallic.
Compound for B. S. hammers.	Mineral paste.	Tool steel for small hand tools.
Compound for grinding.	Mop handles.	Tripoli.
Compound for hydraulic jacks.	Mops.	Trucks.
Compound for welding.	Muslin.	Twine.
Corks.	Nippers.	Washbasins.
Cosmic to prevent rust.	Oil cans.	Wheelbarrows.
Crayon.	Oilstones.	Whetstones.
Cups, tin.	Padlocks.	White lead.
Cushion beaters.	Paint pots.	Whiting.
Dippers.	Picks.	Window cloths.
Disinfectants.	Pipe-joint grease.	Wire.
Ditching lines.	Pliers.	Wire brushes.
Drill bits.	Plumbago.	Wrenches.
Drinking cups.	Polish.	Zinc cakes.
	Polish, stove.	Zincs.

(g) *Incidental expenses.*—Watchmen's uniforms, clocks, and call boxes; traveling expenses connected with the operation of shops and not directly chargeable to other

accounts; removal of snow and ice from transfer tables and shop yards; cleaning of privy vaults; horse keep; cost of ice for shops; and other undistributed shop expenses.

16. MATERIAL STORE EXPENSES.—To a clearing account called "Material store expenses" shall be charged expenses in connection with purchasing, handling, and storing material in and distributing it from the company's storehouses, including the pay of officers and employees in the purchasing and store departments and their traveling, office, and other expenses; also all expenses, including wages, fuel, and supplies, of operating switching locomotives when exclusively assigned to the service of switching at material storehouses. (Expenses of incidental switching at material yards by locomotives in regular switching service shall be charged to the appropriate transportation accounts.) The pay and expenses of men employed in purchasing or inspecting a single class of material, such as ties, shall be added as store expenses to the cost of that particular material.

The total amount of storehouse expense charged to this account shall be so distributed among the accounts to which material has been charged that the amounts thus distributed will be, for each account, in proportion to the value of the material issued chargeable thereto, except that the amount representing the purchasing department expenses shall be apportioned on the value of the material issued which was purchased by that department. To avoid monthly fluctuations in the ratio of store expenses to the value of material purchased or issued, carriers may make a monthly apportionment on the basis of fair percentage rates, provided the store expense account be adjusted and closed out at the end of each year.

17. STATIONERY STORE EXPENSES.—A clearing account entitled "Stationery store expenses" shall be kept, to which shall be charged expenses in connection with purchasing, handling, and storing stationery, and for distributing it from the stationery stores, including the pay of officers and employees in the stationery store department and their traveling, office, and other expenses. The amounts charged to this account shall be apportioned to the accounts to which is charged stationery issued from the store, upon the basis of the charges to these accounts for such stationery. To avoid monthly fluctuations in the ratio of store expenses to the value of material issued or purchased carriers may make a monthly apportionment on the basis of fair percentage rates, provided the stationery store expense account be adjusted and closed out at the end of each year.

18. INSURANCE.—Provision has been made in each of the general accounts for premiums paid and amounts set aside for fire and other insurance. Amounts of insurance recovered on account of losses shall be credited to the accounts to which the losses are chargeable.

19. EQUALIZATION OF EXPENSES.—For the purpose of equalizing the monthly charges for the repairs of fixed improvements and equipment the carrier may include each month in the appropriate primary repair accounts a uniform proportion of the amount of authorized estimates of such expenses for the fiscal or calendar year. In a like manner, the authorized estimates of expenses on account of personal injury or loss and damage liability, for stationery and printing, and for advertising may be equalized in the monthly accounts for the fiscal or calendar year. If the carrier has been unable to carry out its program for repairs and does not adjust its accounts to conform to the actual expenditures, it may carry forward the balances and treat them as provided in section 20, relating to balances in operating reserves. If, on account of claims for personal injury or loss and damage being unsettled at the close of the year, the accounts for such expenses are not adjusted, the balances carried forward in the operating reserve account shall be analyzed as also provided for in section 20 of these instructions.

Charges for stationery and printing, and for advertising, for a fiscal or calendar year shall be adjusted to the actual expenses.

20. **BALANCES IN OPERATING RESERVES.**—If, at the end of a fiscal year, balances remain in operating reserves, the carrier shall indicate in detail in a formal report to the Commission the amounts therein, and the conditions causing the carrying forward of such balances, except as to balances applicable to personal injury or loss and damage liability, for which balances the carrier shall preserve in its files the details upon which such estimates were based. Separate records shall be kept of the operating reserve accounts for each year.

21. **SUBPRIMARY ACCOUNTS FOR WATER LINES AND ELECTRIC DIVISIONS.**—When a carrier operates a water line and desires to set up subprimary accounts under the primary accounts for such operations contained in this classification, the subprimary accounts shall conform to the accounts prescribed in the classification of operating expenses of carriers by water. When the carrier operates an electric division and desires to set up subprimary accounts under the primary accounts contained in this classification, the subprimary accounts shall conform to the accounts prescribed in the classification of operating expenses of electric railways.

22. **INTERPRETATION OF ITEM LISTS.**—Lists of “items,” “details,” etc., have been given as a part of this classification for the purpose of clearly indicating the application of the accounting rules in specific cases. The lists in every case are to be considered as merely representative and not as excluding from any account analogous items which happen to be omitted from the list appended. On the other hand, the appearance of an item in a list warrants the inclusion of such item in the account concerned only when the text of the account also indicates inclusion, inasmuch as the same item frequently appears in more than one list—for example, the item of blank books under accounts Nos. 276, 334, 358, 410, and 458—and the proper charge in any one instance must be determined by the text of the account.

## TEXT PERTAINING TO OPERATING EXPENSE ACCOUNTS.

### I. MAINTENANCE OF WAY AND STRUCTURES.

The primary accounts included in this general account are designed to show the expenses of maintaining fixed improvements which are devoted to railway operations, with the exception of shop machinery, power plant machinery, and power substation apparatus, the expenses of maintaining which are includible in general account II, Maintenance of Equipment.

The accounts for maintenance of way and structures shall be kept in such manner as to show separately, by primary accounts, the expenses directly assignable to sleeping car operations, water-line operations, dining and buffet service, hotels and restaurants, grain elevators, stockyards, producing power sold, and other miscellaneous operations.

#### 201. SUPERINTENDENCE.

This account shall include:

**PAY OF OFFICERS.**—The pay of officers directly in charge of or engaged in the maintenance of roadway and structures.

##### LIST OF OFFICERS.

(See special instructions, section 22.)

Vice president.	Chief signal engineer.	Inspector of maintenance.
Assistant vice president.	Assistant engineers.	Building inspector.
General manager.	Architect.	Inspector of roadway stores.
Assistant general manager.	Roadmaster.	Supervisor.
General superintendent.	Assistant roadmaster.	Assistant supervisor.
Assistant general superintendent.	Master carpenter.	Fire chief.
Chief engineer.	Assistant master carpenter.	Fire inspector.
Engineer.	Master mason.	Sanitary inspector.
Division engineer	Superintendent of roadway	
Bridge engineer.	structures.	
	Superintendent of scales.	

**PAY OF CLERKS AND ATTENDANTS.**—The pay of clerks and other employees in the offices and on the business cars of officers whose pay is chargeable to this account.

##### LIST OF EMPLOYEES.

(See special instructions, section 22.)

Chief clerk.	Levelmen.	Messengers.
Draftsmen.	Rodmen.	Cooks.
Clerks.	Chainmen.	Porters.
Stenographers.	Axmen.	
Transitmen.	Janitors.	

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## OPERATING EXPENSES.

**OFFICE AND OTHER EXPENSES.**—Office expenses and other expenses of officers and employees whose pay is chargeable to this account; also amounts paid detective agencies and others for investigations in connection with maintenance of way and structures.

## ITEMS OF EXPENSE AND SUPPLIES.

(See special instructions, section 22.)

Atlases and maps.	Lighting.	Repairs of rented offices.
Books for office use.	Official train service.	Telegraph service.
Business car service.	Periodicals and newspapers.	Telephone service.
Fees and dues in associations.	Power.	Traveling expenses.
Furniture repairs and renewals.	Provisions for business cars.	Water and ice.
Heating.	Rent of offices.	

## SUPPLIES FOR TECHNICAL ASSISTANTS.

(See special instructions, section 22.)

Barometers.	Magnifiers.	Slide rules.
Books and maps.	Marking chalk.	Stakes.
Boxes for materials and instruments.	Oilstones.	Straightedges.
Cameras.	Paper, blue-print.	Tally registers.
Camp equipage.	Parallel rules.	Tape lines.
Chains for surveyors.	Photographic supplies.	Tee-squares.
Compasses.	Plane tables.	Telescopes.
Curves.	Planimeters.	Thermometers.
Drafting boards.	Plummets.	Thumb tacks.
Drafting instruments.	Protractors.	Tracing linens.
Field glasses.	Ranging poles.	Transits.
Field notebooks.	Reading glasses.	Traverse tables.
Hatchets.	Rods for surveyors.	Triangles.
Levels.	Scales.	Tripods.
Magnets.	Section liners.	Verniers.
	Sextants.	

**NOTE A.**—When employees designated above are engaged on construction or other work not chargeable to Maintenance of Way and Structures, their pay and expenses while thus employed shall be charged to the specific work on which engaged.

**NOTE B.**—When officers designated above have supervision over more than one department, their salaries, the pay of their clerks and attendants, and their office and other expenses shall be apportioned equally among the departments over which they have supervision.

**NOTE C.**—No part of the pay and expenses of the officers and employees designated above shall be charged to other primary accounts under Maintenance of Way and Structures.

**NOTE D.**—The cost of stationery for maintenance of way and structures offices is chargeable to account No. 276, "Stationery and printing."

## 202. ROADWAY MAINTENANCE.

This account shall include:

**CARE OF ROADBED.**—The cost of repairing roadbed.

## ITEMS OF ROADWAY EXPENSE.

(See special instructions, section 22.)

Blasting rocks.	Oiling roadbed.
Building temporary tracks around slides and washouts.	Removing temporary tracks around slides and washouts.
Constructing and cleaning tile ditches, open ditches, and drains.	Repairing roadbed damaged by washouts.
Crowning track ties with retaining earth.	Removing dangerous rocks.
Filling borrow and cattle pits.	Removing slides.
Keeping tracks clear and repairing subgrade in case of washouts.	Restoring roadbed, cuts, fills, and embankments to standard width.
Landscape gardening along roadway.	Sloping cuts.
	Sodding roadway.

**NOTE A.**—The cost of drains or sewers laid under tracks shall be included in account No. 208, "Bridges, trestles, and culverts." The cost of landscape gardening within the limits of the grounds around buildings shall be included in the appropriate repair accounts for buildings.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**GENERAL CLEANING.**—The cost of cutting, removing, and disposing of brush, grass, and weeds from the right of way; plowing and digging fireguards; dressing ballast and cutting sod lines; removing miscellaneous scrap, drift, cinders, dirt, and other material from right of way and from road and terminal tracks (including tracks at stations, engine yards, and car yards); and cleaning streets used as roadways.

**NOTE B.**—Loading ashes at engine-yard tracks shall be charged to the enginehouse expense accounts.

**WATCHING ROADWAY.**—The cost of extinguishing fires on right of way and adjacent thereto, and of walking, watching, and patrolling tracks and right of way.

**NOTE C.**—The cost of watching and patrolling bridges, buildings, and miscellaneous property is provided for in accounts specifically relating to such property.

**BANK PROTECTION.**—Cost of protecting banks by repairing retaining walls, riprap, piling, piers, dikes, breakwaters, and revetments, and by changing the channels of streams to prevent cutting, washing, and sliding of embankments.

**TRAIN SERVICE.**—The cost of work-train service in connection with work pertaining to roadway maintenance.

**TRACK CHANGES.**—The cost of roadway work in connection with taking up and relocating tracks.

**OTHER EXPENSES.**—The cost of roadway work not provided for elsewhere, such as official roadway inspection train service and premiums in connection with roadway maintenance.

**NOTE D.**—Tools and supplies used by repair men and watchmen in roadway maintenance service shall be charged to account No. 271, "Small tools and supplies."

(Note carefully special instructions, sections 2 and 3.)

### 203. ROADWAY—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of roadway. (See special instructions, section 8.)

### 204. UNDERGROUND POWER TUBES.

This account shall include the cost of repairing power tubes or conduits for underground contacts of electric railways or for underground cables of cable traction railways.

(Note carefully special instructions, sections 2 and 3.)

#### DETAILS OF UNDERGROUND CONTACT CONSTRUCTION.

(See special instructions, section 22.)

Concrete work.	Manhole frames.	Slot rails.
Drain pipes.	Pulleys.	Yokes.
Manhole covers.	Sheaves.	

**NOTE.**—The cost of replacing track rails, other track material, electric contact rails, and insulators shall be charged to the accounts provided for such expenses and not to this account.

### 205. UNDERGROUND POWER TUBES—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of underground power tubes. (See special instructions, section 8.)

### 206. TUNNELS AND SUBWAYS.

This account shall include the cost of repairing, ventilating, lighting, and watching tunnels and subways for the passage of trains, and the cost of special tools and supplies furnished in connection with the work.

(Note carefully special instructions, sections 2 and 3.)

**NOTE.**—The cost of repairs to signals and to roadway and tracks in tunnels shall be charged to the appropriate maintenance of way accounts and not to this account.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



## 207. TUNNELS AND SUBWAYS—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of tunnels and subways. (See special instructions, section 8.)

## 208. BRIDGES, TRESTLES, AND CULVERTS.

This account shall include the cost of repairing (including fuel and supplies used) and watching bridges, trestles, and culverts, including altering and bracing during process of filling, removing old structures in connection with the construction of new structures, dredging and cleaning water channels for protection, and cleaning culverts. •

The bridges, trestles, and culverts referred to in this account include only structures which carry the carrier's own tracks.

(Note carefully special instructions, sections 2 and 3.)

## DETAILS OF BRIDGE STRUCTURES.

(See special instructions, section 22.)

Abutments.	Painting.
Bridge signs.	Pier protection.
Cofferdams.	Piers and foundations.
Concrete and masonry ends for culverts.	Pipe culverts.
Cribs.	Retaining walls.
Decking, including gravel for fire protection.	Riprap around abutments.
Dike protection.	Riprap at culvert ends.
Drainage systems.	Supports.
Draw protection.	Water channels.
Drawbridge engines and machinery.	Waterproofing.
False work.	Wing dams.
Guard timbers.	Wing walls.
Ice breakers.	

NOTE.—When a part or the entire structure of a bridge or trestle is converted, by filling, into an earth embankment, the ledger value of the structure, or of the portion thereof filled, shall be credited to road and equipment account No. 6, "Bridges, trestles, and culverts." In case the bridge is used in lieu of a temporary trestle for the purpose of filling, the estimated cost of such a temporary trestle shall be charged to road and equipment account No. 3, "Grading." The ledger value of the structure, or portion thereof, filled, less the value of the salvage and the estimated cost of trestle charged to road and equipment account No. 3, "Grading," shall be charged to this account.

## 209. BRIDGES, TRESTLES, AND CULVERTS—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of bridges, trestles, and culverts. (See special instructions, section 8.)

## 210. ELEVATED STRUCTURES.

This account shall include the cost of repairing elevated structures and foundations of elevated railway systems.

(Note carefully special instructions, sections 2 and 3.)

## 211. ELEVATED STRUCTURES—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of elevated structures and foundations of elevated railway systems. (See special instructions, section 8.)

## 212. TIES.

This account shall include the cost of cross, switch, bridge, and other track ties used in the repairs of tracks.

(Note carefully special instructions, sections 2 and 3.)

NOTE A.—The cost of labor for unloading, distributing, and putting ties in tracks, the cost of work-train service in connection with the distribution of the ties laid, and the cost of picking up and concentrating or disposing of the ties released shall be charged to account No. 220, "Track laying and surfacing."

NOTE B.—The excess cost of metal ties applied in place of wooden ties over the cost at current prices of replacing in kind the wooden ties removed shall be charged to road and equipment account No. 8, "Ties."

NOTE C.—The cost of ties used for repairs of tracks in quarries and ballast pits shall be included in the appropriate clearing accounts, and of ties used for repairs of tracks on car floats in account No. 323, "Floating equipment—Repairs."

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**213. TIES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of ties. (See special instructions, section 8.)

**214. RAILS.**

This account shall include the cost (less salvage) of rails used in the repairs of tracks; also the difference between the cost (at current prices at time of removal) of heavy rails removed and the cost of lighter rails applied in repairs of tracks.

(Note carefully special instructions, sections 2 and 3.)

**NOTE A.**—The cost of labor for unloading, distributing, and putting rails in tracks, the cost of work-train service in connection with the distribution of the rails laid, and the cost of picking up and concentrating the rails released shall be charged to account No. 220, "Track laying and surfacing."

**NOTE B.**—The excess cost of heavier rails or rails of improved quality or type applied in repairs of tracks over the cost, at current prices, of rails of the weight, type, and quality released shall be charged to road and equipment account No. 9, "Rails."

**NOTE C.**—The cost of rails used for repairs of tracks in quarries and ballast pits shall be included in the appropriate clearing accounts, and of rails used for repairs of tracks on car floats to account No. 323, "Floating equipment—Repairs."

**215. RAILS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of rails. (See special instructions, section 8.)

**216. OTHER TRACK MATERIAL.**

This account shall include the cost (less salvage) of all track material used in the repairs of tracks, other than ballast, ties, and rails.

(Note carefully special instructions, sections 2 and 3.)

## ITEMS OF OTHER TRACK MATERIAL.

(See special instructions, section 22.)

Angle bars.	Rail braces.	Switch points.
Anticreepers.	Rail chairs.	Switch stands.
Connecting rods.	Rail clips.	Switch-stand bolts.
Derails.	Rail joints.	Switch targets.
Frog and guard-rail blocking.	Rail rests.	Switches.
Frogs.	Rail shims.	Tie plates.
Guard-rail clamps.	Rail splices.	Tie plugs.
Guard-rail fasteners.	Splice bars.	Tie-rods.
Guard rails.	Step chairs.	Track bolts.
Main rods.	Switch chairs.	Track insulators.
Nut locks.	Switch crossings.	Track spikes.
Nuts.	Switch lamps.	
Offset bars.	Switch locks and keys.	

**NOTE A.**—The cost of labor and train service for distributing, unloading, and applying "other track material" used, and the cost of picking up and concentrating the material released shall be charged to account No. 220, "Track laying and surfacing."

**NOTE B.**—The excess cost of improved or heavier track material applied for repairs of tracks, under a definite plan of changing standards, over the cost, at current prices, of material of the same weight and quality as that released, shall be charged to road and equipment account No. 10, "Other track material."

**NOTE C.**—The cost of "other track material" used for repairs of tracks in quarries and ballast pits shall be included in the appropriate clearing accounts, and of such track material used for repairs of tracks on car floats in account No. 323, "Floating equipment—Repairs."

**217. OTHER TRACK MATERIAL—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of "other track material." (See special instructions, section 8.)

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**218. BALLAST.**

This account shall include the cost of gravel, stone, slag, cinders, sand, and like ballast material used in the repairs of tracks, including the cost of work-train service and of unloading the material. (See special instructions, section 11.)

When the ballast taken from a pit is not sufficient to justify the opening of a clearing account, the cost of gravel and quarry rights and cost of sinking test holes shall be included in this account.

(Note carefully special instructions, sections 2 and 3.)

**NOTE A.**—The cost of loading cinders at ash pits shall be charged to account No. 388, "Enginehouse expenses—Yard," or to account No. 400, "Enginehouse expenses—Train." No charge to cover the value of cinders accumulated by the carrier shall be included in this account.

**NOTE B.**—The cost of labor putting ballast in tracks shall be included in account No. 220, "Track laying and surfacing."

**NOTE C.**—The excess cost of ballasting tracks over the cost of replacing in kind to its maximum height and width the ballast previously put in the roadbed shall be charged to road and equipment account No. 11, "Ballast."

**NOTE D.**—Earth placed to form a crown in the middle of the track is not to be considered as ballast.

**NOTE E.**—The cost of ballast used for repairs of temporary tracks, such as gravel pit or quarry tracks, shall be included in the appropriate clearing accounts.

**219. BALLAST—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of ballast. (See special instructions, section 8.)

**220. TRACK LAYING AND SURFACING.**

This account shall include:

**APPLYING BALLAST.**—The cost of labor expended in preparing the roadbed, and applying ballast for repairs of tracks.

**APPLYING TIES.**—The cost of labor expended in unloading, distributing, and applying ties for repairs of tracks; in gathering up and disposing of the ties released; and in respacing ties.

**APPLYING RAILS.**—The cost of labor expended in unloading, distributing, cutting, slotting, drilling, adzing for, and laying rails for repairs of tracks; in gathering up and loading rails released; and in adjusting for expansion and contraction of rails.

**APPLYING OTHER TRACK MATERIAL.**—The cost of labor expended in unloading, distributing, and applying other track material for repairs of tracks; and the cost of gathering up and loading the material released.

**TRACK MAINTENANCE.**—The cost of labor expended in alining, surfacing, gauging, and shimming tracks; in tightening track bolts and track spikes; in restoring rails, ties, and ballast in case of washouts, derailments, and wrecks; and in taking up tracks.

**TRAIN SERVICE.**—The cost of work-train service (except work trains distributing ballast material) in connection with work pertaining to track laying and surfacing.

**TRACK CHANGES.**—The cost of track work (exclusive of the cost of track material) in taking up and relocating tracks.

**OTHER EXPENSES.**—The cost of track laying and surfacing work not provided for elsewhere, and expenses, such as repairing and replacing rail rests, official track inspection train service, and premiums in connection with track repairs.

(Note carefully special instructions, sections 2 and 3.)

**NOTE.**—Tools and supplies used by track repair men and watchmen shall be charged to account No. 271, "Small tools and supplies."

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**221. RIGHT-OF-WAY FENCES.**

This account shall include the cost of repairing right-of-way fences (including permanent snow and sand fences in lieu of ordinary right-of-way fences), farm gates, cattle guards, wing fences, aprons, and hedges, except those around stock-yards, fuel stations, station and shop grounds, and building sites.

(Note carefully special instructions, sections 2 and 3.)

**222. RIGHT-OF-WAY FENCES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of right-of-way fences. (See special instructions, section 8.)

**223. SNOW AND SAND FENCES AND SNOWSHEDS.**

This account shall include the cost of repairing permanent and portable snow and sand fences and snowsheds for the protection of tracks from snow and sand, including rent of land for placing snow and sand fences.

(Note carefully special instructions, sections 2 and 3.)

NOTE A.—The cost of repairing permanent snow and sand fences which take the place of right-of-way fences shall be included in account No. 221, "Right-of-way fences."

NOTE B.—The cost of setting up, taking down, and storing portable snow and sand fences shall be included in account No. 272, "Removing snow, ice, and sand."

**224. SNOW AND SAND FENCES AND SNOWSHEDS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of snow and sand fences and snowsheds. (See special instructions, section 8.)

**225. CROSSINGS AND SIGNS.**

This account shall include the cost of repairing farm passes, highway crossings, and crossings of other railways crossing the carrier's right of way, except railways crossing at grade; also cost of repairing track signs.

(Note carefully special instructions, sections 2 and 3.)

## DETAILS OF GRADE CROSSINGS.

(See special instructions, section 22.)

Batteries, with track instruments and connections, including battery renewals.	Planking.
Crossing gates.	Soil crossing drains.
Crossing signal bells.	Watch houses at crossings.
Hose for sprinkling grade crossings.	Warning signals.
Paving.	Water for sprinkling grade crossings.
	Water pipes.

## DETAILS OF OVERGRADE CROSSINGS.

(See special instructions, section 22.)

Bridge substructures.	Drainage systems.
Bridge superstructures.	Piers, including foundations.
Decking, including roadways.	Retaining and wing walls, including foundations

## DETAILS OF UNDERGRADE CROSSINGS.

(See special instructions, section 22.)

Drainage systems.	Roadways and sidewalks.
Retaining walls, outside of bridge abutments.	Curbing.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## LIST OF SIGNS.

(See special instructions, section 22.)

Boundary signs.	Subdivision boards.
Mile signs.	Tunnel caution signs.
Monument stones.	Water station signs.
Overhead-bridge caution signs.	Water trough signs.
Section signs.	Whistle signs.
Slow or stop signs.	Yard-limit signs.

NOTE A.—The cost of repairing shop and station overgrade footbridges and subways not public highways shall be included in repairs of such buildings.

NOTE B.—The cost of repairing a bridge or other structure which carries the track of another carrier over the accounting carrier's tracks shall be included in this account. The cost of repairing bridges or trestles, carrying the carrier's tracks over roads, highways, or other railways, shall be charged to account No. 208, "Bridges, trestles, and culverts."

NOTE C.—The cost of repairing bridge signs shall be included in account No. 208, "Bridges, trestles, and culverts."

## 226. CROSSINGS AND SIGNS—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of crossings and signs. (See special instructions, section 8.)

## 227. STATION AND OFFICE BUILDINGS.

This account shall include the cost of repairing station and office buildings, fixtures, and appurtenances (including those for heating and lighting), used by the carrier in its operations; also the cost of maintaining grounds appurtenant to such buildings.

(Note carefully special instructions, sections 2 and 3.)

## STATION AND OFFICE STRUCTURES AND DETAILS.

(See special instructions, section 22.)

Baggage rooms.	General office buildings.	Scale houses.
Breakwaters for protection of buildings.	Grain cribs.	Sidewalks.
Buildings and rooms for trainmen.	Grain elevators.	Stables.
Buildings on piers.	Grain warehouses.	Station footbridges (not highway crossings).
Call bells.	Greenhouses.	Station intertrack fences.
Coal bins.	Hay houses.	Station platforms.
Coal-transferring machinery (not on coal and ore wharves).	Heating plants.	Station signs.
Coal trestles (not at fuel stations).	Hedges.	Station stairways.
Commissarial buildings.	Hoisting engines, for handling freight.	Station subways (not highway crossings).
Drainage and sewer systems.	Hose houses.	Station power houses.
Dwellings.	Ice houses.	Stations, freight.
Eating houses.	Lighting plants.	Stations, passenger.
Electric wiring.	Mail cranes.	Stock pens.
Elevators and machinery.	Milk stands.	Storehouses.
Express buildings.	Office buildings.	Telegraph offices.
Fences.	Ore transferring machinery (not on coal and ore wharves).	Telpher systems.
Fire-engine houses.	Outhouses.	Track scales.
Freight cranes.	Pavement in ground limits.	Transfer houses.
Freight derricks.	Platforms, freight.	Transfer platforms.
Freight handling machinery.	Platforms, passenger, including planking between tracks.	Waiting rooms.
Freight houses.	Power distribution systems, interior.	Warehouses.
Garages.	Reading rooms.	Washrooms.
Gas-supply systems.	Rooms for Y. M. C. A.	Water-supply systems.

NOTE.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by station or office employees, shall not be included in this account.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**228. STATION AND OFFICE BUILDINGS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of station and office buildings. (See special instructions, section 8.)

**229. ROADWAY BUILDINGS.**

This account shall include the cost of repairing roadway shops and other roadway buildings, including drainage, water, gas, and sewer pipes and their connections, machinery and other apparatus, fixtures, and furniture in the buildings; also the cost of maintaining the grounds appurtenant to such buildings.

(Note carefully special instructions, sections 2 and 3.)

## LIST OF ROADWAY STRUCTURES.

(See special instructions, section 22.)

Bins for material.	Frog shops used solely for re-	Repair shops.
Blacksmith shops.	pairs of track material.	Scrap bins.
Boarding houses.	Hand-car houses.	Section dwelling houses.
Breakwaters for protection of	Lumber sheds.	Stables.
buildings.	Offices.	Storehouses.
Carpenter shops.	Outhouses.	Tool houses.
Dwellings for roadway em-	Planing mills.	Watch houses.
ployees.	Rail shops used solely for repairs	
Fire-engine houses.	of track material.	

NOTE A.—The cost of repairing signal and interlocker buildings and their appurtenances shall be included in account No. 249, "Signals and interlockers."

NOTE B.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by employees regularly working in the buildings, shall not be included in this account.

**230. ROADWAY BUILDINGS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of roadway buildings. (See special instructions, section 8.)

**231. WATER STATIONS.**

This account shall include the cost of repairing water stations, fixtures, and appurtenances used by the carrier in its operations, and the cost of maintaining the grounds appurtenant to such stations.

(Note carefully special instructions, sections 2 and 3.)

## WATER STATION STRUCTURES AND DETAILS.

(See special instructions, section 22.)

Boilers.	Penstocks.	Tanks and foundations.
Breakwaters for protection of	Pump houses.	Track tanks.
buildings.	Pumps.	Tubs.
Buildings on piers.	Purifying plants.	Water cranes.
Cisterns.	Reservoirs.	Water-pipe lines.
Dams.	Settling basins.	Water-treating plants.
Fences.	Stationary engines.	Wells.
Outhouses.	Steam pipes.	Windmills.

NOTE.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by water station employees, shall not be included in this account.

**232. WATER STATIONS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of water stations. (See special instructions, section 8.)

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**233. FUEL STATIONS.**

This account shall include the cost of repairing fuel stations, fixtures, and appurtenances used by the carrier in its operations, and the cost of maintaining the grounds appurtenant to such stations.

(Note carefully special instructions, sections 2 and 3.)

**FUEL STATION STRUCTURES AND DETAILS.**

(See special instructions, section 22.)

Breakwaters for protection of buildings.	Fences.	Inclines.
Buckets.	Fuel houses.	Outhouses.
Buildings on piers.	Fuel-oil columns.	Scales.
Coal buggies.	Fuel-oil plants.	Sheds.
Coal hoists.	Fuel-oil pumps.	Stationary engines.
Coal pockets and chutes.	Fuel-oil sumps.	Tipple cars.
Dumping machinery.	Fuel-oil tanks.	Weighing apparatus.
Elevating machinery.	Fuel platforms.	Wood racks.
	Fuel wharves.	

NOTE.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by fuel station employees, shall not be included in this account.

**234. FUEL STATIONS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of fuel stations. (See special instructions, section 8.)

**235. SHOPS AND ENGINEHOUSES.**

This account shall include the cost of repairing shop and enginehouse buildings, fixtures, and appurtenances used by the carrier in repairing and preparing equipment, and the cost of maintaining the grounds appurtenant to such buildings.

(Note carefully special instructions, sections 2 and 3.)

**SHOP AND ENGINEHOUSE STRUCTURES AND DETAILS.**

(See special instructions, section 22.)

Air-compressor houses.	Foundries.	Repair shops.
Ash pits and pockets.	Gas-compressor houses.	Sand houses.
Ash plants.	Heating plants.	Scale houses.
Bins for material.	Hose houses.	Scrap bins.
Blacksmith shops.	Ice houses.	Sidewalks.
Breakwaters for protection of buildings.	Laboratories.	Stables.
Buildings on piers.	Lighting plants.	Steam distribution systems, interior.
Car sheds.	Lumber sheds.	Storehouses.
Car shops.	Machine shops.	Tanks, gas.
Carpenter shops.	Material and supply truck tracks.	Tanks, oil.
Cinder pits.	Motor-crane tracks.	Test rooms.
Cinder pockets.	Offices, shop.	Tin shops.
Drop pits.	Oil houses.	Tool houses.
Dry houses.	Outhouses.	Track scales.
Electric-power distribution systems within buildings.	Paint shops.	Transfer tables.
Enginehouses.	Pipe lines, air, interior.	Turntables.
Fire-engine houses.	Pipe lines, car-heating.	Upholstering shops.
Footbridges (not public highways).	Pipe lines, gas, interior.	Warehouses.
	Planing mills.	Wash rooms.
	Platforms, shop and yard.	Watch houses.

NOTE A.—The cost of repairing machinery and other apparatus, including special foundations, in shops for maintenance of equipment shall be included in account No. 302, "Shop machinery."

NOTE B.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by shop employees, shall not be included in this account.

**236. SHOPS AND ENGINEHOUSES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of shops and enginehouses. (See special instructions, section 8.)

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**237. GRAIN ELEVATORS.**

This account shall include the cost of repairing structures for the transfer, treatment, and storage of grain, including conveyors, machinery and fixtures; also the cost of maintaining the grounds appurtenant to such buildings.

The buildings referred to in this account are large elevators in which a regular grain business is handled or grain is stored for various owners.

(Note carefully special instructions, sections 2 and 3.)

NOTE A.—Small storage elevators at way stations, where the freight is received for shipment, etc., are classed as station buildings.

NOTE B.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by grain elevator employees shall not be included in this account.

**238. GRAIN ELEVATORS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of grain elevators. (See special instructions, section 8.)

**239. STORAGE WAREHOUSES.**

This account shall include the cost of repairing storage warehouses, including machinery and fixtures therein; also the cost of maintaining the grounds appurtenant to such warehouses.

The buildings referred to herein are not the ordinary freight warehouses or stations where freight is received for shipment, etc., but are warehouses in which merchandise is stored and which the carrier operates as storage warehouses.

(Note carefully special instructions, sections 2 and 3.)

NOTE.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by storage warehouse employees, shall not be included in this account.

**240. STORAGE WAREHOUSES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of storage warehouses. (See special instructions, section 8.)

**241. WHARVES AND DOCKS.**

This account shall include the cost of repairing wharves located at marine, lake, or river docks; dredging waterways to approaches and around such structures, including removal of dredged-out material; and cutting ice in and around docks and wharves to prevent damage; also cost of repairs of cribwork, racks, or caissons for preserving the depth of water in docks; and cost of repairs of guards, piling, and other protection against damage by drift or ice.

(Note carefully special instructions, sections 2 and 3.)

**DETAILS OF WHARVES AND DOCKS.**

(See special instructions, section 22.)

Bridge pontoons.	Dry docks.	Ferry slips.
Bulkheads.	Ferry-bridge machinery.	Jetties and inclines.
Caissons.	Ferry bridges.	Transfer-bridge machinery.
Cribwork.	Ferry racks.	Transfer bridges.

NOTE A.—The cost of repairing buildings, tracks, and machinery (not bridge machinery) on wharves and piers shall be charged to the appropriate expense accounts.

NOTE B.—The cost of repairing coal and ore wharves shall be charged to account No. 243, "Coal and ore wharves."

NOTE C.—Incidental cleaning, when done by regular wharf employees, shall not be included in this account.

**242. WHARVES AND DOCKS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of wharves and docks. (See special instructions, section 8.)

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



**243. COAL AND ORE WHARVES.**

This account shall include the cost of repairing wharves and docks, including the cost of repairing conveyors, machinery, and fixtures for the transfer, treatment, blending, or storage of coal or ore.

(Note carefully special instructions, sections 2 and 3.)

NOTE A.—The structures referred to in this account do not include small transfer or storage trestles at stations where coal is stored or delivered, such trestles being classed as station buildings.

NOTE B.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by coal and ore wharf employees, shall not be included in this account.

**244. COAL AND ORE WHARVES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of coal and ore wharves. (See special instructions, section 8.)

**245. GAS PRODUCING PLANTS.**

This account shall include the cost of repairing gas producing and gas compressing plants, including the machinery and appliances in such plants; also the cost of maintaining the grounds appurtenant to such plants.

(Note carefully special instructions, sections 2 and 3.)

NOTE.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by employees of the gas producing plant, shall not be included in this account.

**246. GAS PRODUCING PLANTS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of gas producing plants and gas compressing plants. (See special instructions, section 8.)

**247. TELEGRAPH AND TELEPHONE LINES.**

This account shall include:

TELEGRAPH.—The cost of repairs of telegraph outside plant and terminal equipment for which the carrier is responsible, including the cost of work-train service and of special tools provided for the work.

TELEPHONE.—The cost of repairs of telephone outside plant and terminal equipment for which the carrier is responsible, including the cost of work-train service and of special tools provided for the work.

(Note carefully special instructions, sections 2 and 3.)

**DETAILS OF TELEGRAPH AND TELEPHONE TERMINAL EQUIPMENT.**

(See special instructions, section 22.)

Batteries.	Fuses and mechanical protectors.
Cables and wires, interior.	Rectifiers.
Conduits, interior.	Rheostats.
Connecting wires.	Sending and receiving instruments.
Current-controlling instruments.	Switchboards.
Electric generators and motors.	Testing outfits.
Electric meters.	Transformers.
Engines, stationary.	

**DETAILS OF TELEGRAPH AND TELEPHONE OUTSIDE PLANT.**

(See special instructions, section 22.)

Aerial attachments.	Guy wires.
Braces.	Insulators.
Brackets.	Poles.
Cable boxes and appurtenances.	Submarine cables and connections.
Cables and wires, aerial.	Telephone pole boxes.
Conduits and appurtenances.	Towers.
Cross arms.	Underground cables and connections.
Guy stubs.	

NOTE.—The salaries, rent, other office expenses, and traveling expenses of superintendents of telegraph and telephone, their assistants, clerks, and attendants, when engaged both in maintaining and operating telegraph and telephone lines, shall be apportioned equally between this account and account No. 407, "Telegraph and telephone operation."

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**248. TELEGRAPH AND TELEPHONE LINES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of telegraph and telephone lines. (See special instructions, section 8.)

**249. SIGNALS AND INTERLOCKERS.**

This account shall include the cost of repairing signals and interlockers governing the movement of trains, including salaries, rent, and other office expenses, and the traveling expenses of division signal engineers, signal supervisors, their assistants, clerks, and attendants; also the cost of special tools furnished for such work.

(Note carefully special instructions, sections 2 and 3.)

**DETAILS OF SIGNALS AND INTERLOCKERS.**

(See special instructions, section 22.)

Air compressors.	Semaphores.
Batteries.	Signal and switch levers.
Boilers.	Signal arms.
Distant signals.	Signal blades.
Dynamos.	Signal bridges.
Engines, stationary.	Signal buildings.
Gates at crossings of other railroads.	Signal lamp brackets and connections.
Home signals.	Signal lamps.
Interlocker buildings.	Signal machinery.
Interlocker machinery.	Signal poles and foundations.
Interlocker mechanism.	Signal pulleys and foundations.
Levers.	Special appliances.
Power transmission lines.	Station signals.
Rail bonds.	Train-order signals.
Railway-crossing signals.	Wiring.
Relays.	

NOTE.—The cost of repairing track material, such as switches, special track fastenings, split rails, and frogs used in connection with interlockers, shall be charged to account No. 216, "Other track material."

**250. SIGNALS AND INTERLOCKERS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of signals and interlockers. (See special instructions, section 8.)

**251. POWER PLANT DAMS, CANALS, AND PIPE LINES.**

This account shall include the cost of repairing dams, canals, and pipe lines and accessories devoted to the utilization of water power for the operation of trains and cars, and to furnish power, heat, and light for general purposes.

(Note carefully special instructions, sections 2 and 3.)

**DETAILS OF DAMS, CANALS AND PIPE LINES.**

(See special instructions, section 22.)

Aqueducts.	Gates.	Roadways.
Bridges.	Grids.	Sluices.
Fences.	Inlet valves.	Valves.
Footbridges.	Penstocks.	Viaducts.
Fore bays.	Reservoirs.	Walls.

**252. POWER PLANT DAMS, CANALS, AND PIPE LINES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of power plant dams, canals, and pipe lines. (See special instructions, section 8.)

**253. POWER PLANT BUILDINGS.**

This account shall include the cost of repairing the buildings of power plants which furnish power for the operation of trains and cars, and furnish power, heat, and light for general purposes, including distinct power plant buildings at shops;

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drainage, water, and sewer pipes\* and their connections; miscellaneous furniture and fixtures; and the cost of maintaining the grounds appurtenant to such buildings.

(Note carefully special instructions, sections 2 and 3.)

NOTE A.—The cost of repairing machinery and other apparatus in general power plants shall be included in account No. 304, "Power plant machinery."

NOTE B.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by power plant employees, shall not be included in this account.

#### 254. POWER PLANT BUILDINGS—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of power plant buildings. (See special instructions, section 8.)

#### 255. POWER SUBSTATION BUILDINGS.

This account shall include the cost of repairing buildings of power substations, including storage-battery stations, used to transform power for the operation of trains and cars, and to furnish power, heat, and light for general purposes; drainage, water, and sewer pipes and their connections; fixtures, including wiring for lighting and heating; and miscellaneous furniture and fixtures; also the cost of maintaining the grounds appurtenant to such buildings.

(Note carefully special instructions, sections 2 and 3.)

NOTE A.—The cost of repairing substation apparatus for transforming or storing power in power substations shall be included in account No. 306, "Power substation apparatus."

NOTE B.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by substation employees, shall not be included in this account.

#### 256. POWER SUBSTATION BUILDINGS—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of power substation buildings. (See special instructions, section 8.)

#### 257. POWER TRANSMISSION SYSTEMS.

This account shall include the cost of repairing systems for transmitting high-tension power from power houses to the point where transformed for use, including the cost of work-train service and special tools furnished for such work.

(Note carefully special instructions, sections 2 and 3.)

##### DETAILS OF POWER TRANSMISSION SYSTEMS.

(See special instructions, section 22.)

Cables.	Span wires.
Cut-outs (not at power houses and substations).	Switchboards (not at power houses and substations).
Feed wires.	
Guard wires.	Transformers (not at power houses and substations).
Insulators and connections.	

NOTE A.—The cost of repairing track material, such as insulated rail splices used in connection with transmission systems shall be charged to account No. 216, "Other track material."

NOTE B.—When the electric current generated or received is changed by means of (a) rotary converters, (b) motor generator sets, or (c) static transformers (substation apparatus), that portion of the line or outside conductor system carrying current other than the operating kind or voltage shall be classed as transmission system. When the electric current is generated or received and used substantially unchanged in voltage and kind, the line or outside conductor system, including any feeders, trolley wires, booster circuits, and supplementary return, shall be classed wholly as distribution system. Tie lines between generating stations and substations should follow the same rule as other lines.

#### 258. POWER TRANSMISSION SYSTEMS—DEPRECIATION.

This account shall include charges covering the current loss from depreciation of power transmission lines. (See special instructions, section 8.)

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**259. POWER DISTRIBUTION SYSTEMS.**

This account shall include the cost of repairing electric distribution systems, whether overhead, surface, or underground, for conveying low-tension power for propelling trains and cars, and for power, heat, light, and general purposes. (Note carefully special instructions, sections 2 and 3.)

**DETAILS OF POWER DISTRIBUTION SYSTEMS.**

(See special instructions, section 22.)

Compressed-air pipe lines.	Rail insulating devices.
Cut-outs (not at power houses and substations).	Span wires.
Feed wires.	Steam pipe lines.
Guard wires.	Switchboards (not at power houses and substations).
Insulators and connections.	Third rail.
Overhead trolley wires.	Third-rail braces.
Rail bond plugs.	Third-rail insulation and protection.
Rail bonds.	Third-rail supports.

**NOTE A.**—The cost of repairing and replacing track material, such as insulated rail splices, used in connection with electric distribution systems, shall be charged to account No. 216, "Other track material."

**NOTE B.**—The cost of repairing that portion of distribution systems located in shop buildings and station and office buildings shall be included in the cost of repairing the buildings. The cost of repairing distribution systems in plants used exclusively for operating signals and interlockers shall be included in account No. 249, "Signals and interlockers."

**NOTE C.**—When the electric current generated or received is changed by means of (a) rotary converters, (b) motor generator sets, or (c) static transformers (substation apparatus), that portion of the line or outside conductor system carrying current other than the operating kind or voltage shall be classed as transmission system. When the electric current is generated or received and used substantially unchanged in voltage and kind, the line or outside conductor system, including any feeders, trolley wires, booster circuits, and supplementary return, shall be classed wholly as distribution system. The lines between generating stations and substations should follow the same rule as other lines.

**260. POWER DISTRIBUTION SYSTEMS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of power distribution systems. (See special instructions, section 8.)

**261. POWER LINE POLES AND FIXTURES.**

This account shall include the cost of repairing and replacing electric line poles, cross arms, and insulating pins; brackets and other pole fixtures; and braces and other supports for holding poles in position; also the cost of repairing structures primarily for supporting the overhead electric construction.

(Note carefully special instructions, sections 2 and 3.)

**262. POWER LINE POLES AND FIXTURES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of power line poles and fixtures. (See special instructions, section 8.)

**263. UNDERGROUND CONDUITS.**

This account shall include the cost of repairing conduits required for underground electric wires and cables of electric railway construction, including man-holes, sewer connections, sewer traps, and all other material necessary for the maintenance of the conduit system.

(Note carefully special instructions, sections 2 and 3.)

**264. UNDERGROUND CONDUITS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of underground conduits. (See special instructions, section 8.)

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**265. MISCELLANEOUS STRUCTURES.**

This account shall include the cost of repairing permanent structures, not provided for elsewhere, including the cost of repairing all furniture and fixtures to equip them for use. It shall also include the cost of maintenance of the grounds appurtenant to such structures.

(Note carefully special instructions, sections 2 and 3.)

NOTE A.—When separable the cost of maintaining structures which are rented to other companies or individuals shall be charged to the income account in which is included the rent received for use of the structures.

NOTE B.—Incidental cleaning, including the cost of cleaning snow from roofs, when done by employees regularly working in miscellaneous buildings, shall not be included in this account.

**266. MISCELLANEOUS STRUCTURES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of miscellaneous structures. (See special instructions, section 8.)

**267. PAVING.**

This account shall include the cost of repairing paving about tracks in public highways and streets through which the carrier's tracks are laid.

(Note carefully special instructions, sections 2 and 3.)

NOTE.—The cost of repairing paving upon the carrier's lands, within the grounds of buildings or other structures, shall be included in the accounts provided for the repairs of the structures, and the cost of repairing paving upon the carrier's right of way at crossings in account No. 225, "Crossings and signs."

**268. PAVING—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of paving. (See special instructions, section 8.)

**269. ROADWAY MACHINES.**

This account shall include the cost of repairing roadway machines which are used for the repairs of roadway and structures.

(Note carefully special instructions, sections 2 and 3.)

**LIST OF ROADWAY MACHINES.**

(See special instructions, section 22.)

Boilers, portable.	Grading outfits.
Cars, hand.	Hydraulic outfits.
Cars, lever.	Jacks, hydraulic.
Cars, motor inspection.	Log loaders.
Cars, push.	Pile drivers.
Cars (small), crane, for supply yards and general use.	Plows, unloading.
Concrete mixers.	Rail unloaders.
Ditching machines.	Rock crushers.
Dredging machines.	Steam rollers.
Engines, portable.	Timber trucks.
	Velocipedes.

NOTE A.—The cost of repairing machines in the maintenance of equipment shops shall be included in account No. 302, "Shop machinery," as provided for therein.

NOTE B.—The cost of repairing roadway machines, such as pile drivers, log loaders, hoisting engines, and concrete mixers, when permanently mounted for movement on carrier's tracks, shall be included in account No. 326, "Work equipment—Repairs."

**270. ROADWAY MACHINES—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of roadway machines. (See special instructions, section 8.)

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## 271. SMALL TOOLS AND SUPPLIES.

This account shall include:

**ROADWAY AND TRACK TOOLS.**—The cost of roadway tools (except special tools provided for elsewhere), including the cost of repairing such tools.

(Note carefully special instructions, sections 2 and 3.)

## LIST OF ROADWAY AND TRACK TOOLS.

(See special instructions, section 22.)

Adzes.	Hammers, napping.	Rakes.
Anvils.	Hammers, paving.	Rope.
Angers.	Hammers, spiking.	Saws, crosscut.
Axes.	Handles for tools.	Saws, hand.
Ballast forks.	Hatchets.	Scrap boxes.
Bars, claw.	Hoes.	Scythes.
Bars, crow.	Jack levers.	Shovels.
Bars, lining.	Jacks, ratchet.	Sickles.
Bars, pinch.	Jacks, screw.	Sledges.
Bars, raising.	Jacks, track.	Spades.
Bars, tamping.	Kegs, water.	Spike mauls.
Braces and bits.	Ladders.	Spike pullers.
Brooms.	Lanterns and fixtures.	Spot boards.
Brush hooks.	Lawn mowers.	Squares.
Cable stretchers.	Levels.	Straightening machines.
Cables.	Lines for ditching.	Tape lines.
Cans, oil.	Nippers.	Thermometers for laying rail.
Cans, water.	Oilstones.	Tongs.
Cant hooks.	Padlocks.	Tool boxes.
Chains.	Pails, water.	Torches.
Chisels, track.	Paint brushes.	Track gauges.
Chisels, wood.	Picks, clay.	Track levels.
Curbing hooks.	Picks, tamping.	Vises.
Dippers.	Pike poles.	Weed spuds.
Drawing knives.	Post-hole diggers.	Wheelbarrows.
Drill bits.	Post-hole tamperers.	Whetstones.
Drills (portable).	Punches.	Wood mallets.
Flags, signal.	Rail benders.	Wrenches, monkey.
Furnaces (portable).	Rail tongs.	Wrenches, track.
Grindstones.		

**ROADWAY AND TRACK SUPPLIES.**—The cost of supplies consumed in connection with the operation of roadway machines while used in repairs of roadway and tracks; and cost of supplies used by trackwalkers, track watchmen, and roadway and track repair men.

## ITEMS OF ROADWAY SUPPLIES.

(See special instructions, section 22.)

Alcohol for hydraulic jacks.  
 Fuel for heating tool and other section houses.  
 Fuel for portable forges used in roadway and track work.  
 Gasoline for motor cars.  
 Oatmeal and ice for drinking water used by roadway and track repair men.  
 Oil and waste for hand cars, lever cars, motor inspection cars, and push cars.  
 Oil and wicks for lanterns used by trackwalkers, track watchmen, and roadway and track repair men.  
 Oil and wicks for lighting tool and other section houses.  
 Torpedoes used by trackwalkers, track watchmen, and roadway and track repair men.  
 Water for section houses.

## 272. REMOVING SNOW, ICE, AND SAND.

This account shall include the cost of keeping track and roadway clear of snow, ice, and sand.

It shall include cost of preventing accumulation, such as the cost of distributing, setting up, inspecting, taking down, and regathering portable snow and sand fences; and cost of tools furnished for the purpose; also cost of storing fences.

It shall include cost of removing accumulations of snow, ice, and sand, cost of snow-plow and flanger service, and of work-train service; cost of applying and

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removing flangers from locomotives and cars, and of slatting pilots; cost of salt to keep switches clear; and cost of meals and lodging for men employed in removal service.

(Note carefully special instructions, sections 2 and 3.)

### 273. ASSESSMENTS FOR PUBLIC IMPROVEMENTS.

This account shall include the carrier's proportion of the cost of repairing public improvements, such as sewers, curbs, gutters, pavement and sidewalks, including costs of such repairs made under Government regulations by the carrier's own employees.

(Note carefully special instructions, sections 2 and 3.)

NOTE.—The cost of repairs, required by Government authority, to paving between rails and adjacent to tracks laid through public highways shall be included in account No. 267, "Paving."

### 274. INJURIES TO PERSONS.

This account shall include expenses on account of injuries to persons which occur directly in connection with the maintenance of way and structures, including injuries occurring in connection with the operation of work trains in such service, and injuries caused by defective highways within the right of way.

It shall also include expenses on account of injuries to employees incurred while demolishing structures, the maintenance of which would be chargeable to Maintenance of Way and Structures; services of employees and others called in consultation in connection with claim adjustments; pay and expenses of employees while engaged as witnesses at inquests and lawsuits; and a suitable proportion of donations made to hospitals.

#### ITEMS OF EXPENSE.

(See special instructions, section 22.)

Artificial limbs.	Medical and surgical services.
Carriage fees.	Medical and surgical supplies.
Claim adjusters' and clerks' services.	Notarial fees.
Claim adjusters' office expenses.	Nursing.
Compensation for injuries or death.	Railway transportation.
Final judgments, including plaintiffs' court costs.	Undertakers' services.
Funeral expenses.	Undertakers' supplies.
Hospital attendance.	Witnesses' fees and expenses at inquests and lawsuits.

NOTE A.—Expenses incident to personal injury suits, not otherwise provided for, shall be included in account No. 454, "Law expenses."

NOTE B.—Amounts donated by a carrier to hospitals shall be distributed, 25 per cent to account No. 274, "Injuries to persons"; 25 per cent to account No. 332, "Injuries to persons"; and 50 per cent to account No. 420, "Injuries to persons."

NOTE C.—The pay, office rent, office expenses, and other expenses of claim adjusters, claim clerks and others in charge of or engaged in connection with claim cases, when not assignable to a distinct class of claims, shall be apportioned equally among the several classes of claims over which they have jurisdiction or in connection with which they are engaged.

### 275. INSURANCE.

This account shall include premiums, except reinsurance premiums, for insuring the carrier against loss through injuries to persons or damage to or destruction or loss of property, whether caused by fire, accident, or other cause, when such loss to the carrier would be chargeable to Maintenance of Way and Structures; also premiums on fidelity bonds of employees whose pay is chargeable to Maintenance of Way and Structures. (See special instructions, section 18.)

NOTE.—The premiums paid by the carrier to its insurance fund shall be credited to an insurance reserve account, to which account shall be charged the amount of all claims for injuries to persons and damages to the property covered by its insurance. To such account shall also be charged all reinsurance premiums paid to insurance companies, and to it shall be credited all amounts recovered from insurance companies in reimbursement for losses under such reinsurance.

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**276. STATIONERY AND PRINTING.**

This account shall include the cost of stationery and printing used in connection with maintenance of way and structures.

**STATIONERY AND PRINTING ITEMS.**

(See special instructions, section 22.)

Adding machines.	Forms, blank and printed.	Pins.
Addressographs and supplies.	Glass pens.	Postage.
Arm rests.	Hectographs.	Profile books and paper.
Binders.	Indexes.	Punches (not conductors' or bag-
Blank books.	Ink for writing and drawing	gagemen's).
Blotters.	Inkstands.	Rubber bands.
Blotting paper.	Invoice books.	Rubber stamps.
Bristol board.	Legal cap paper.	Rulers.
Calculating machines.	Letter paper.	Ruling pens.
Calendars.	Manifold paper.	Scrapbooks.
Carbon paper.	Manifold pens.	Sealing wax.
Cardboard.	Mimeographs.	Seals.
Cards, blank and printed.	Mucilage.	Shears.
Circulars.	Mucilage brushes.	Shipping tags.
Computing tables.	Neostyles.	Shorthand notebooks.
Copy (impression) books.	Note paper.	Sponge cups.
Copying brushes.	Notices.	Sponges.
Copying presses.	Numbering stamps.	Stamps, impression.
Crayons.	Oil paper.	Stylographs.
Cross-section books.	Paper.	Tablets, blank and printed.
Cross-section paper.	Paper baskets.	Tape.
Cyclostyles.	Paper clips.	Telegraph blanks.
Dating stamps and ribbons.	Paper cutters.	Tissue (impression) paper.
Dictaphones.	Paper fasteners.	Tracing cloth.
Dictographs.	Paper files.	Tracing paper.
Drawing paper.	Paper weights.	Twine.
Duplicators.	Papyrographs.	Typewriters and ribbons.
Electric pens.	Pencil sharpeners.	Wage tables.
Envelopes.	Pencils for writing and drawing.	Wastebaskets.
Erasers, rubber and steel.	Penholders.	Water colors.
Eyelet punches.	Penracks.	Water holders.
Eyelets.	Pens for writing and drawing.	Wrapping paper.
File boxes, paper.	Phonographs and records.	Wringers for copying presses.

NOTE—The cost of dictionaries, periodicals, technical books, etc., shall be included in the appropriate superintendence accounts.

**277. OTHER EXPENSES.**

This account shall include all expenses in connection with maintenance of way and structures not provided for elsewhere.

**ITEMS OF EXPENSE.**

(See special instructions, section 22.)

Pay and expenses of maintenance of way employees attending conferences with officers in connection with wage disputes.  
 Fees paid arbitrators in wage disputes with maintenance of way employees.  
 Payments to maintenance of way employees for time absent on account of sickness, when not compensation for personal injuries.  
 Gratuities paid to persons for discovering defective rails, etc.

**278. MAINTAINING JOINT TRACKS, YARDS, AND OTHER FACILITIES—DR.**

This account shall include the carrier's proportion of the costs incurred by others in maintaining joint tracks, yards, terminals, and other facilities.

NOTE.—The purpose of this account is to show the amounts accruing against the carrier for its proportion of the cost of maintaining tracks, yards, and other roadway and structure facilities maintained by others and in the joint use of which the carrier participates. (See special instructions, section 9.)

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### 279. MAINTAINING JOINT TRACKS, YARDS, AND OTHER FACILITIES—CR.

This account shall include amounts chargeable to others as their proportions of the cost incurred by the carrier in maintaining joint tracks, yards, terminals, and other facilities.

NOTE.—The purpose of this account is to show the amounts accruing in favor of the carrier and against others for their proportions of the cost of maintaining tracks, yards, and other roadway and structure facilities maintained by the carrier and in the joint use of which others participate. (See special instructions, section 9.)

## II. MAINTENANCE OF EQUIPMENT.

The primary accounts included in this general account are designed to show the expenses of maintaining the carrier's equipment and the carrier's expense for the repairs of other equipment used in its operations, also the cost of maintaining the fixed improvements which are classified as shop and power plant machinery, and power substation apparatus. The repair accounts shall include foreign roads' freight charges for transporting the carrier's equipment to shops for repairs and for transporting such equipment to the carrier's line after repairs have been made. No charge shall be made to these accounts for transporting equipment in the carrier's transportation service trains to shops for repairs or from shops after repairs have been made.

The accounts for maintenance of equipment shall be kept in such manner as to show separately, by primary accounts, the expenses directly assignable to sleeping car operations, water-line operations, dining and buffet service, producing power sold, and other miscellaneous operations.

### 301. SUPERINTENDENCE.

This account shall include:

**PAY OF OFFICERS.**—The pay of officers directly in charge of or engaged in the maintenance of equipment.

#### LIST OF OFFICERS.

(See special instructions, section 22.)

Vice president.	Engineer of tests.
Assistant vice president.	Supervisor of car department.
General superintendent of motive power.	Electrical engineer.
Assistant general superintendent of motive power.	Assistant electrical engineer.
Mechanical superintendent.	Chemist and assistant chemist.
Superintendent of motive power.	Master car builder.
Assistant superintendent of motive power.	Master mechanic.
Mechanical engineer.	General foreman.
Assistant mechanical engineer.	Chief car inspector.
Chief chemist.	Inspector of passenger-train cars.
General equipment inspector.	General car inspector.
	Traveling boiler inspector.

**PAY OF CLERKS AND ATTENDANTS.**—The pay of clerks and other employees in the offices and on business cars of officers whose pay is chargeable to this account.

#### LIST OF EMPLOYEES.

(See special instructions, section 22.)

Chief motive power clerks.	Shop clerks.
Chief clerks.	Messengers.
Draftsmen.	Cooks.
Stenographers.	Porters.
Motive power clerks.	

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**OFFICE AND OTHER EXPENSES.**—Office expenses and other expenses of officers and employees whose pay is chargeable to this account, and amounts paid to detective agencies and others for investigations in connection with repairs of equipment.

## ITEMS OF EXPENSE AND SUPPLIES.

(See special instructions, section 22.)

Atlases and maps.	Official train service.
Barometers.	Periodicals and newspapers.
Books for office use.	Power.
Business car service.	Provisions for business cars.
Drafting instruments.	Rent of offices.
Drafting supplies.	Repair of rented offices.
Engineering supplies.	Telegraph service.
Fees and dues in technical associations.	Telephone service.
Furniture repairs and renewals.	Traveling expenses.
Heating.	Water and ice.
Lighting.	

**NOTE A.**—When employees designated above are engaged on construction or other work not chargeable to Maintenance of Equipment, their pay and expenses while thus employed shall be charged to accounts covering the specific work on which engaged.

**NOTE B.**—When officers designated above have supervision over more than one department, their salaries, the pay of their clerks and attendants, and their office and other expenses shall be apportioned equally among the departments over which they have jurisdiction.

**NOTE C.**—The cost of stationery purchased for maintenance of equipment offices is chargeable to account No. 334, "Stationery and printing."

**NOTE D.**—The pay of general foremen in small shops, who exercise direct supervision over all departments, unassisted by departmental foremen, shall be apportioned through clearing account "Shop expenses."

**302. SHOP MACHINERY.**

This account shall include the cost of repairing machinery and other apparatus, including special foundations, in shops and enginehouses.

(Note carefully special instructions, sections 2 and 3.)

## LIST OF SHOP MACHINERY.

(See special instructions, section 22.)

Air compressors.	Furnaces.	Power machinery, where no distinct power plant is provided.
Ash conveyors.	Grinding and polishing machines.	Punches.
Belting.	Hoists.	Riveters.
Blowers.	Hydraulic jacks.	Saws.
Boilers for furnishing power.	Lathes.	Shafting.
Boring machines.	Lifting magnets.	Shapers.
Cars, small motor.	Metal chimneys.	Slotters.
Cars, push.	Milling machines.	Stationary engines.
Cranes.	Motors.	Steam hammers.
Drill presses.	Pipe cutting and threading machines.	Vises.
Drilling machines.	Planers.	Welding machines.
Drop tables.	Pneumatic hammers.	Woodworking machines.
Forges.		
Framing machines.		

**NOTE A.**—The cost of repairing power plant machinery for shop power when located in distinct buildings shall be included in account No. 304, "Power plant machinery."

**NOTE B.**—The cost of repairing boilers used exclusively for heating shall be included in the appropriate repair accounts for buildings.

**NOTE C.**—The cost of small tools which are soon worn out, when used by mechanics on miscellaneous work, shall be included in clearing account "Shop expenses," and when used on repairs of equipment shall be included in the appropriate accounts for repairs of equipment.

**NOTE D.**—The cost of repairing machinery and tools in shops used exclusively for maintenance of way and structures shall be included in account No. 229, "Roadway buildings."

**303. SHOP MACHINERY—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of shop machinery. (See special instructions, section 8.)

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**304. POWER PLANT MACHINERY.**

This account shall include the cost of repairing machinery and other apparatus, including special foundations, for generating power in power plants used for the operation of trains and cars and to furnish power, heat, and light for general purposes. It shall also include the cost of repairing machinery and other apparatus for transforming and storing power, when such apparatus is contained in a power plant.

(Note carefully special instructions, sections 2 and 3.)

**DETAILS OF POWER PLANT MACHINERY.**

(See special instructions, section 22.)

Ammeters.	Engine-room appliances and tools.	Purifiers.
Batteries.	Feed-water heaters.	Rheostats.
Belting.	Furnaces.	Sewer connections.
Boiler-room appliances and tools.	Generators.	Shafting.
Boilers and fittings.	Globes.	Stationary engines.
Boosters.	Hangers.	Steam distribution systems.
Cables.	Heating apparatus.	Steam fittings.
Circuit breakers.	Hoists.	Switchboards.
Clutches.	Insulators.	Tanks.
Conductors.	Lamps.	Transformers.
Cranes.	Lighting apparatus.	Turbines.
Draft machinery.	Lubricating devices.	Voltmeters.
Dynamos.	Mechanical stokers.	Water meters.
Economizers.	Piping.	Water wheels.
Electric-power distribution systems, interior.	Poles.	Wires from generators or transformers to switchboards.
	Pumps.	

**NOTE A.**—The cost of repairing power apparatus in shops where no distinct plant is provided shall be included in account No. 302, "Shop machinery."

**NOTE B.**—The cost of repairing power apparatus in stations and offices used solely for station and office purposes, where no distinct plant is provided, shall be included in account No. 227, "Station and office buildings."

**NOTE C.**—The cost of repairing power apparatus in plants used solely for operating signals and interlockers shall be included in account No. 249, "Signals and interlockers."

**305. POWER PLANT MACHINERY—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of power plant machinery. (See special instructions, section 8.)

**306. POWER SUBSTATION APPARATUS.**

This account shall include the cost of repairing machinery and other apparatus, including special foundations, for transforming or storing power in power substations used for the operation of trains and cars and for power, heat, and light for general purposes.

(Note carefully special instructions, sections 2 and 3.)

**DETAILS OF POWER SUBSTATION APPARATUS.**

(See special instructions, section 22.)

Rotary converters.	Switchboards.
Storage batteries.	Transformers.

**NOTE.**—When machinery and other apparatus for transforming and storing power are located in a power plant the cost of repairs shall be included in account No. 304, "Power plant machinery."

**307. POWER SUBSTATION APPARATUS—DEPRECIATION.**

This account shall include charges covering the current loss from depreciation of power substation apparatus. (See special instructions, section 8.)

**308. STEAM LOCOMOTIVES—REPAIRS.**

This account shall include the cost of repairing transportation service steam locomotives and tenders, including all appurtenances, and the cost of small hand tools used in repair work.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

This account shall also include the cost of work-train service for the transportation of locomotives without steam to shops for repairs, including the pay and expenses of caretakers, and the pay and expenses of caretakers of locomotives without steam which are hauled in transportation service trains to shops for repairs; also notarial fees in connection with reports on conditions of locomotives.

(Note carefully special instructions, sections 2 and 3, and general instructions for income, profit and loss, and general balance-sheet accounts, section 2.)

LIST OF APPURTENANCES TO LOCOMOTIVES.

(See special instructions, section 22.)

Air-brake equipment and hose.	Head lamps.
Arm rests.	Packing (except for lubricating).
Awnings.	Pneumatic sanding equipment.
Brake fixtures.	Seat boxes.
Cab cushions.	Speed recorders.
Cab lamps.	Steam-gauge lamps.
Clocks.	Steam-heat equipment and hose.
Coal boards.	Storm doors.
Fire extinguishing apparatus.	Tool boxes.
Gongs.	Train-signal equipment and hose.

NOTE A.—The cost of inspecting smokestacks and ash pans of locomotives in service shall be included in the appropriate enginehouse expense accounts.

NOTE B.—The cost of repairing steam locomotives and tenders of foreign lines, waybilled as freight, and damaged in transit shall be charged to account No. 418, "Loss and damage—Freight"; and the cost of repairing steam locomotives and tenders of foreign lines having trackage rights over the carrier's line, damaged by collision, wreck, or other cause, for which the carrier is liable, shall be charged to account No. 416, "Damage to property."

NOTE C.—The cost of running locomotives under steam to shops for repairs in connection with transportation service shall be included in the cost of the service in connection with which the movement occurs.

NOTE D.—The cost of repairing steam locomotives used solely in work service in connection with operations shall be included in account No. 328, "Work equipment—Repairs." The cost of repairing locomotives on account of construction work shall be included in the cost of the work. (See general instructions for the classification of investment in road and equipment, section 4c.)

309. STEAM LOCOMOTIVES—DEPRECIATION.

This account shall include uniform monthly charges representing the depreciation of steam locomotives. These charges shall be based upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of such equipment determined to be equitable from the carrier's experience and best sources of information as to the average current loss from depreciation. A statement of the percentages used by the carrier for computing these charges, together with the estimated life of the equipment upon which such percentages are based, shall be included in its annual report to the Commission.

Depreciation charges with respect to any locomotive shall cease when the difference between the ledger value and the estimated scrap value shall have been credited to the accrued depreciation account.

(See general instructions for income, profit and loss, and general balance-sheet accounts, section 2.)

NOTE.—All charges to this account for depreciation of the carrier's equipment shall be concurrently credited to balance-sheet account No. 776 "Accrued depreciation—Equipment."

310. STEAM LOCOMOTIVES—RETIREMENTS.

This account shall include amounts necessary to adjust the difference between the ledger value (less salvage) of steam locomotives retired from service and the amount of accrued depreciation charged on account of such retired locomotives to the date of their retirement. (See road and equipment account II, Equipment, paragraphs 4 and 5.)

NOTE.—Steam locomotives permanently retired from service, but held pending disposition, shall be written out of service and carried in an appropriate suspense account at an equitable valuation.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**311. OTHER LOCOMOTIVES—REPAIRS.**

This account shall include the cost of repairs of transportation service locomotives other than steam locomotives, analogous to those set forth for steam locomotives in account No. 308, "Steam locomotives—Repairs."

(Note carefully special instructions, sections 2 and 3.)

**312. OTHER LOCOMOTIVES—DEPRECIATION.**

This account shall include uniform monthly charges representing the depreciation of other than steam locomotives. These charges shall be based upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of such equipment determined to be equitable from the carrier's experience and best sources of information as to the average current loss from depreciation. A statement of the percentages used by the carrier for computing these charges, together with the estimated life of the equipment upon which such percentages are based, shall be included in its annual report to the Commission.

Depreciation charges with respect to any locomotive shall cease when the difference between the ledger value and the estimated scrap value shall have been credited to the accrued depreciation account.

NOTE.—All charges to this account for depreciation of the carrier's equipment shall be concurrently credited to balance-sheet account No. 776, "Accrued depreciation—Equipment."

**313. OTHER LOCOMOTIVES—RETIREMENTS.**

This account shall include amounts necessary to adjust the difference between the ledger value (less salvage) of locomotives other than steam locomotives retired from service and the amount of accrued depreciation charged on account of such retired locomotives to the date of their retirement. (See road and equipment account II, Equipment, paragraphs 4 and 5.)

NOTE.—Locomotives permanently retired from service but held pending disposition shall be written out of service and carried in an appropriate suspense account at an equitable valuation.

**314. FREIGHT-TRAIN CARS—REPAIRS.**

This account shall include the cost of repairing freight-train cars and appurtenances, and cost of repairs of the freight car feature of motor cars engaged in transportation service; also cost of small hand tools used in repairs. This account shall also include the net loss sustained on account of the destruction of foreign freight cars in the carrier's transportation service and amounts paid to others for repairs of freight cars for which the carrier is liable.

(Note carefully special instructions, sections 2 and 3, and general instructions for income, profit and loss, and general balance-sheet accounts, section 2.)

## LIST OF FREIGHT-TRAIN CARS.

(See special instructions, section 22.)

Ballast (commercial).	Furniture.	Platform.
Beer.	Gondola.	Poling.
Box.	Gondola (hopper).	Poultry.
Cabin.	Gondola (long).	Produce.
Caboose.	Gun truck.	Rack.
Charcoal.	Hay.	Refrigerator.
Coal.	Lime.	Stock.
Coke.	Logging.	Tank (in commercial service).
Dump (commercial).	Oil tank.	Water (in commercial service).
Flat.	Ore.	Work (in commercial service).
Fruit.		

## LIST OF APPURTENANCES TO FREIGHT-TRAIN CARS.

(See special instructions, section 22.)

Air-brake equipment, including hose.	Heating equipment.	Speed recorders.
Cooking equipment and utensils.	Ice boxes.	Train-signal equipment, including hose.
Cushions.	Lamps and fixtures.	Water tanks.
	Seats.	

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

NOTE A.—The cost of candles, wicks, lamp chimneys, globes, and shades for oil or other lamps in freight-train cars shall be charged to account No. 402, "Train supplies and expenses."

NOTE B.—The cost of repairing freight-train cars of foreign lines waybilled as freight and damaged in transit shall be charged to account No. 418, "Loss and damage—Freight"; and the cost of repairing freight-train cars of foreign lines having trackage rights over the carrier's line, when damaged by collision, wreck, or other cause, for which the carrier is liable, shall be charged to account No. 416, "Damage to property."

### 315. FREIGHT-TRAIN CARS—DEPRECIATION.

This account shall include uniform monthly charges representing the depreciation of freight-train cars. These charges shall be based upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of such equipment determined to be equitable from the carrier's experience and best sources of information as to the average current loss from depreciation. A statement of the percentages used by the carrier for computing these charges, together with the estimated life of the equipment upon which such percentages are based, shall be included in its annual report to the Commission.

Depreciation charges with respect to any freight-train car shall cease when the difference between the ledger value and the estimated scrap value shall have been credited to the accrued depreciation account.

(See general instructions for income, profit and loss, and general balance-sheet accounts, section 2.)

NOTE.—All charges to this account for depreciation of the carrier's equipment shall be concurrently credited to balance-sheet account No. 776, "Accrued depreciation—Equipment."

### 316. FREIGHT-TRAIN CARS—RETIREMENTS.

This account shall include amounts necessary to adjust the difference between the ledger value (less salvage) of freight-train cars retired from service and the amount of accrued depreciation charged on account of such retired cars, to the date of their retirement. (See road and equipment account II, Equipment, paragraphs 4 and 5.)

NOTE.—Freight-train cars permanently retired from service, but held pending disposition, shall be written out of service, and carried in an appropriate suspense account at an equitable valuation.

### 317. PASSENGER-TRAIN CARS—REPAIRS.

This account shall include the cost of repairing passenger-train cars and appurtenances and passenger car features of motor cars used in transportation service; small hand tools used in repairs; the net loss sustained on account of the destruction of foreign passenger-train cars in the carrier's transportation service, and amounts paid others for repairs of passenger-train cars for which the carrier is liable.

(Note carefully special instructions, sections 2 and 3, and general instructions for income, profit and loss, and general balance-sheet accounts, section 2.)

#### LIST OF PASSENGER-TRAIN CARS.

(See special instructions, section 22.)

Baggage.	Dining.	Passenger-baggage-mail.
Baggage-express.	Express.	Postal.
Baggage-mail.	Immigrant.	Refrigerator-express.
Baggage-mail-express.	Library.	Sleeping.
Buffet.	Mail.	Smoking.
Café.	Milk.	Tourist.
Chair.	Observation.	
Club.	Parlor.	
Colonist.	Parlor-baggage.	
Combination passenger and baggage.	Passenger.	
	Passenger-baggage.	

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## LIST OF APPURTENANCES TO PASSENGER-TRAIN CARS.

(See special instructions, section 22.)

Air-brake equipment, including hose.	Ice boxes.	Table glassware.
Bedding.	Ice tanks.	Table linen.
Chairs.	Kitchen equipment and utensils.	Table silver.
Coat hooks.	Lighting equipment.	Toilet equipment.
Curtains and fixtures.	Mail catchers.	Train-signal equipment, including hose.
Cushions.	Parcel racks.	Water tanks.
Electric bells.	Ranges and boilers.	
Floor coverings.	Seats.	
Heating equipment and steam-heat hose.	Speed recorders.	
	Steam heat hose.	
	Table china.	

NOTE A.—The cost of candles, wicks, and lamp chimneys, and of globes and shades for electric and other lights in passenger-train cars shall be charged to account No. 402, "Train supplies and expenses."

NOTE B.—The cost of repairing passenger-train cars of foreign lines, which are waybilled as freight and have been damaged in transit, shall be charged to account No. 418, "Loss and damage—Freight," and the cost of repairing passenger-train cars of foreign lines having trackage rights over the carrier's line, when damaged by collision, wreck, or otherwise, for which the carrier is liable, shall be charged to account No. 416, "Damage to property."

## 318. PASSENGER-TRAIN CARS—DEPRECIATION.

This account shall include uniform monthly charges representing the depreciation of passenger-train cars. These charges shall be based upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of such equipment determined to be equitable from the carrier's experience and best sources of information as to the average current loss from depreciation. A statement of the percentages used by the carrier for computing these charges, together with the estimated life of the equipment upon which such percentages are based, shall be included in its annual report to the Commission.

Depreciation charges with respect to any passenger-train car shall cease when the difference between the ledger value and the estimated scrap value shall have been credited to the accrued depreciation account.

(See general instructions for income, profit and loss, and general balance-sheet accounts, section 2.)

NOTE.—All charges to this account for depreciation of the carrier's equipment shall be concurrently credited to balance-sheet account No. 776, "Accrued depreciation—Equipment."

## 319. PASSENGER-TRAIN CARS—RETIREMENTS.

This account shall include amounts necessary to adjust the difference between the ledger value (less salvage) of passenger-train cars retired from service and the amount of accrued depreciation charged on account of such retired cars to the date of their retirement. (See road and equipment account II, Equipment, paragraphs 4 and 5.)

NOTE.—Passenger-train cars permanently retired from service, but held pending disposition, shall be written out of service and carried in an appropriate suspense account at an equitable valuation.

## 320. MOTOR EQUIPMENT OF CARS—REPAIRS.

This account shall include the cost of repairing motor equipment affixed to cars; also cost of small hand tools used in repairs. The cars to which this account has reference are distinct from independent locomotives used for the propulsion of trains.

(Note carefully special instructions, sections 2 and 3.)

ITEMS OF MOTOR EQUIPMENT.  
(See special instructions, section 22.)

Batteries, storage.	Lightning arresters.	Switches.
Circuit breakers.	Motors.	Third-rail contact.
Controllers.	Overload switches.	Trolley poles.
Engines, internal-combustion.	Rheostats.	Trolleys.
Generators.		

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**321. MOTOR EQUIPMENT OF CARS—DEPRECIATION.**

This account shall include uniform monthly charges representing the depreciation of the motor equipment of cars. These charges shall be based upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of such equipment determined to be equitable from the carrier's experience and best sources of information as to the average current loss from depreciation. A statement of the percentages used by the carrier for computing these charges, together with the estimated life of the equipment upon which such percentages are based, shall be included in its annual report to the Commission.

Depreciation charges with respect to the motor equipment of cars shall cease when the difference between the ledger value and the estimated scrap value shall have been credited to the accrued depreciation account.

NOTE.—All charges to this account for depreciation of the carrier's equipment shall be concurrently credited to balance-sheet account No. 776, "Accrued depreciation—Equipment."

**322. MOTOR EQUIPMENT OF CARS—RETIREMENTS.**

This account shall include amounts necessary to adjust the difference between the ledger value (less salvage) of motor equipment of cars retired from service, and the amount of accrued depreciation charged on such retired equipment to the date of its retirement. (See road and equipment account II, Equipment, paragraphs 4 and 5.)

NOTE.—The motor equipment of cars permanently retired from service but held pending disposition shall be written out of service and carried in an appropriate suspense account at an equitable valuation.

**323. FLOATING EQUIPMENT—REPAIRS.**

This account shall include the cost of repairing floating equipment (other than work equipment), including appurtenances, and cost of small hand tools used in repairs.

The pay and expenses of captains and engineers and of boat employees, while engaged on maintenance of floating equipment, shall be included in this account.

(Note carefully special instructions, sections 2 and 3.)

**LIST OF FLOATING EQUIPMENT.**

(See special instructions, section 22.)

Barges.	Lighters.	Steamboats.
Canal boats.	Power launches.	Steamships.
Car and other floats.	Power lighters.	Transfer boats.
Ferryboats.	Scows.	Tugboats.

**LIST OF APPURTENANCES, TOOL EQUIPMENT, AND FURNITURE.**

(See special instructions, section 22.)

Anchors.	Flue cleaners.	Racks.
Axes.	Furniture.	Railings.
Barometers.	Gangplanks.	Rakes.
Beds and bedding.	Hatchets.	Rigging.
Binnacle lamps.	Heating equipment.	Safes.
Blocks and tackle.	Hoisting equipment.	Sails.
Rollers and foundations.	Hooks.	Scales.
Cables.	Keys.	Seats, chairs, and cushions.
Capstan bars.	Kitchen equipment.	Shovels.
Carpets.	Life preservers.	Slice bars and pokers.
Charts.	Lighting equipment.	Spyglasses.
China, crockery, and glassware.	Linen.	Steam distribution systems.
Chronometers.	Lines.	Steering equipment.
Clocks.	Logs.	Telescopes.
Compasses.	Machinery and foundations.	Ticket cases.
Counters.	Masts.	Tool boxes.
Desks.	Office furniture.	Tools, miscellaneous.
Engines and foundations.	Oil cans.	Tracks on car floats.
Fire buckets.	Pianos and other musical instruments.	Ventilating equipment.
Fire extinguishers.	Pumps.	Wrenches.
Floor coverings.		

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



NOTE A.—When the compensation for the use of floating equipment includes rent, maintenance, and operation, the portion covering rent shall be included in income account No. 539, "Rent for floating equipment," the portion covering repairs shall be included in this account, the portion covering depreciation shall be included in account No. 324, "Floating equipment—Depreciation," and the portion covering operation shall be included in account No. 408, "Operating floating equipment," or in the primary accounts in general account V, Transportation—Water Line, as may be appropriate.

NOTE B.—The cost of repairs resulting from casualties shall be charged to the casualty accounts when covered by insurance and to insurance reserves to the extent of the accruals therein when such reserves have been provided for the damage to property. Any part of such cost not recoverable from underwriters or chargeable to insurance reserves shall be charged to the repair account.

### 324. FLOATING EQUIPMENT—DEPRECIATION.

This account shall include uniform monthly charges representing the depreciation of floating equipment other than work equipment. These charges shall be based upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of such equipment determined to be equitable from the carrier's experience and best sources of information as to the average current loss from depreciation. A statement of the percentages used by the carrier for computing these charges, together with the estimated life of the equipment upon which such percentages are based, shall be included in its annual report to the Commission.

Depreciation charges with respect to any floating equipment shall cease when the difference between the ledger value and the estimated scrap value shall have been credited to the accrued depreciation account.

NOTE A.—All charges to this account for depreciation of the carrier's equipment shall be concurrently credited to balance-sheet account No. 776, "Accrued depreciation—Equipment."

NOTE B.—When the compensation for the use of floating equipment includes rent, maintenance, and operation, the portion covering rent shall be included in Income account No. 539, "Rent for floating equipment," the portion covering repairs shall be included in account No. 323, "Floating equipment—Repairs," the portion covering depreciation shall be included in this account, and the portion covering operation shall be included in account No. 408, "Operating floating equipment," or in the primary accounts in general account V, Transportation—Water Line, as may be appropriate.

### 325. FLOATING EQUIPMENT—RETIREMENTS.

This account shall include amounts necessary to adjust the difference between the ledger value (less salvage) of floating equipment, other than work equipment, retired from service and the amount of accrued depreciation charged on account of such retired equipment to the date of its retirement. (See road and equipment account II, Equipment, paragraphs 4 and 5.)

NOTE.—When floating equipment is permanently retired from service but held pending disposition, it shall be written out of service and carried in an appropriate suspense account at an equitable valuation.

### 326. WORK EQUIPMENT—REPAIRS.

This account shall include the cost of repairing rail and floating work equipment, including appurtenances, and cost of small hand tools used in repairs.

The cost of fitting up commercial cars for work service in connection with maintenance and operation; the cost of refitting them for commercial service; the cost of repairs to locomotives while in service for repairs of road and equipment; and the cost of repairs to foreign cars damaged while in such service shall be included in this account; also amounts paid in settlement for such cars destroyed in such service.

(Note carefully special instructions, sections 2 and 3, and general instructions for income, profit and loss, and general balance-sheet accounts, section 2.)

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## LIST OF WORK EQUIPMENT—RAIL.

(See special instructions, section 22.)

Air-brake instruction cars.	Grading cars.	Scrapper cars.
Ballast cars.	Gravel cars.	Snow dozers.
Ballast unloader cars.	Indicator cars.	Snow drags.
Boarding cars.	Locomotive tanks used as water cars.	Snow plows (not attached to but moved by locomotives).
Bridge cars.	Locomotives.	Sprinkling cars.
Business cars.	Officer's cars.	Steam shovels.
Camp cars.	Outfit cars.	Steam wrecking derricks.
Cinder cars.	Painters' cars.	Supply cars.
Concrete mixers (mounted).	Pay cars.	Sweeper cars.
Derrick cars.	Pile drivers (mounted).	Tool and block cars.
Dirt spreaders (mounted).	Rail saws (mounted).	Tool cars.
Ditching cars.	Salt cars.	Water cars.
Dump cars.	Sanding cars.	Weed burners (mounted).
Dynamometer cars.	Scale test cars.	Wrecking cars.
Gas-tank cars.		

## APPURTENANCES TO WORK EQUIPMENT—RAIL.

(See special instructions, section 22.)

Air-brake equipment.	Flue cleaners.	Oil cans.
Beds and bedding.	Hatchets.	Rakes.
Blocking.	Heating equipment.	Ranges.
Blocks and tackle.	Hooks.	Shovels.
Boilers on cars.	Jacks.	Slice bars and pokers.
Bunks, seats, and chairs.	Kitchen utensils.	Tool boxes.
Chains.	Lighting equipment.	Tools, miscellaneous.
China, crockery, and glassware.	Linen.	Train-signal equipment.
Cushions.	Lines.	Wrecking trucks.
Engines on cars.	Machinery on cars.	Wrenches.

## LIST OF WORK EQUIPMENT—FLOATING.

(See special instructions, section 22.)

Derricks.	Dredges.	Pile drivers.
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## APPURTENANCES TO WORK EQUIPMENT—FLOATING.

(See special instructions, section 22.)

Anchor.	Floor coverings.	Oil cans.
Axes.	Flue cleaners.	Pumps.
Barometers.	Gangplanks.	Rakes.
Beds and bedding.	Hatchets.	Rigging.
Blocks and tackle.	Heating equipment.	Sails.
Boilers and foundations.	Hoisting equipment.	Seats and chairs.
Cables.	Hooks.	Shovels.
China, crockery, and glassware.	Keys.	Slice bars and pokers.
Compasses.	Life preservers.	Steam distribution systems.
Cushions.	Lighting equipment.	Steering equipment.
Desks.	Linen.	Tool boxes.
Engines and foundations.	Lines.	Tools, miscellaneous.
Fire extinguishers.	Machinery and foundations.	Wrenches.
Fire buckets.	Masts.	

NOTE.—The cost of repairs to work equipment on account of construction work shall be included in the cost of the construction work on which it is used. (See general instructions for the classification of investment in road and equipment, section 4c.)

## 327. WORK EQUIPMENT—DEPRECIATION.

This account shall include uniform monthly charges representing the depreciation of work equipment. These charges shall be based upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of such equipment, determined to be equitable from the carrier's experience and best sources of information as to the average current loss from depreciation. A statement of the percentages used by the carrier for computing these charges, together with the estimated life of the equipment upon which such percentages are based, shall be included in its annual report to the Commission.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

Depreciation charges with respect to any work equipment shall cease when the difference between the ledger value and the estimated scrap value shall have been credited to the accrued depreciation account.

(See general instructions for income, profit and loss, and general balance-sheet accounts, section 2.)

NOTE.—All charges to this account for depreciation of the carrier's equipment shall be concurrently credited to balance-sheet account No. 776, "Accrued depreciation—Equipment."

### 328. WORK EQUIPMENT—RETIREMENTS.

This account shall include amounts necessary to adjust the difference between the ledger value (less salvage) of work equipment retired from service and the amount of accrued depreciation charged on account of such retired equipment to the date of its retirement. (See road and equipment account II, Equipment, paragraphs 4 and 5.)

NOTE.—When work equipment is permanently retired from service, but held pending disposition, it shall be written out of service and carried in an appropriate suspense account at an equitable valuation.

### 329. MISCELLANEOUS EQUIPMENT—REPAIRS.

This account shall include the cost of repairing miscellaneous equipment, such as wagons, automobiles, and other highway vehicles, and harness.

(Note carefully special instructions, sections 2 and 3.)

### 330. MISCELLANEOUS EQUIPMENT—DEPRECIATION.

This account shall include uniform monthly charges representing the depreciation of miscellaneous equipment. These charges shall be based upon the percentage of the original cost (estimated if not known), ledger value, or purchase price of such equipment, determined to be equitable from the carrier's experience and best sources of information as to the average current loss from depreciation. A statement of the bases used by the carrier for computing these charges shall be included in its annual report to the Commission.

NOTE.—All charges to this account for depreciation of the carrier's equipment shall be concurrently credited to balance-sheet account No. 776, "Accrued depreciation—Equipment."

### 331. MISCELLANEOUS EQUIPMENT—RETIREMENTS.

This account shall include amounts necessary to adjust the difference between the ledger value (less salvage) of miscellaneous equipment, including horses, retired from service and the amount of accrued depreciation charged on account of such retired equipment to the date of its retirement. (See road and equipment account II, Equipment, paragraphs 4 and 5.)

NOTE.—Miscellaneous equipment permanently retired from service, but held pending disposition, shall be written out of service and carried in an appropriate suspense account at an equitable valuation.

### 332. INJURIES TO PERSONS.

This account shall include expenses on account of injuries to persons which occur directly in connection with repairs of equipment.

Services of employees and others called in consultation in relation to claim adjustments, pay and expenses of employees while engaged as witnesses at inquests and lawsuits, and a suitable proportion of donations made to hospitals shall be included in this account.

#### ITEMS OF EXPENSE.

(See special instructions, section 22.)

Artificial limbs.	Medical and surgical services.
Carriage fees.	Medical and surgical supplies.
Claim adjusters' and clerks' services.	Notarial fees.
Claim adjusters' office expenses.	Nursing.
Compensation for injuries or death.	Railway transportation.
Final judgments, including plaintiffs' court costs.	Undertakers' services.
Funeral expenses.	Undertakers' supplies.
Hospital attendance.	Witnesses' fees and expenses at inquests and lawsuits.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

NOTE A.—Expenses incident to personal injury suits, not otherwise provided for, shall be included in account No. 454, "Law expenses."

NOTE B.—Amounts donated by a carrier to hospitals shall be distributed, 25 per cent to account No. 274, "Injuries to persons"; 25 per cent to account No. 332, "Injuries to persons"; and 50 per cent to account No. 420, "Injuries to persons."

NOTE C.—The pay, office rent, and office and other expenses of claim adjusters, claim clerks, and others in charge of or engaged in connection with claim cases, when not assignable to a distinct class of claims, shall be apportioned equally among the several classes of claims over which they have jurisdiction or in connection with which they are engaged.

### 333. INSURANCE.

This account shall include premiums, except reinsurance premiums, for insuring the carrier against loss, through injuries to persons or damage to or destruction or loss of property, whether caused by fire, accident, or other cause, when such loss to the carrier would be chargeable to Maintenance of Equipment; also premiums on fidelity bonds of employees whose pay is chargeable to Maintenance of Equipment. (See special instructions, section 18.)

NOTE.—The premiums paid by the carrier to its insurance fund shall be credited to an insurance reserve account, to which account shall be charged the amount of all claims for injuries to persons and damages to the property covered by its insurance. To such account shall also be charged all reinsurance premiums paid to insurance companies, and to it shall be credited all amounts recovered from insurance companies for damage to the property reinsured by them.

### 334. STATIONERY AND PRINTING.

This account shall include the cost of stationery and printing used in connection with maintenance of equipment.

#### STATIONERY AND PRINTING ITEMS.

(See special instructions, section 22.)

Adding machines.	Hectographs.	Pins.
Addressographs and supplies.	Indexes.	Postage.
Arm rests.	Ink for writing and drawing.	Punches (not conductors' or baggage men's).
Binders.	Inkstands.	Rubber bands.
Blank books.	Invoice books.	Rubber stamps.
Blotters.	Legal cap paper.	Rulers.
Blotting paper.	Letter paper.	Ruling pens.
Bristol board.	Manifold paper.	Scrapbooks.
Calculating machines.	Manifold pens.	Sealing wax.
Calendars.	Mimeographs.	Seals.
Carbon paper.	Mucilage.	Shears.
Cardboard.	Mucilage brushes.	Shipping tags.
Cards, blank and printed.	Neostyles.	Shorthand notebooks.
Circulars.	Note paper.	Sponge cups.
Computing tables.	Notices.	Sponges.
Copy (impression) books.	Numbering stamps.	Stamps, impression.
Copying brushes.	Oil paper.	Stylographs.
Copying presses.	Paper.	Tablets, blank and printed.
Crayons.	Paper baskets.	Tape.
Cyclostyles.	Paper clips.	Telegraph blanks.
Dating stamps and ribbons.	Paper cutters.	Tissue (impression) paper.
Dictaphones.	Paper fasteners.	Tracing cloth.
Dictographs.	Paper files.	Tracing paper.
Drawing paper.	Paper weights.	Twine.
Duplicators.	Papyrographs.	Typewriters and ribbons.
Electric pens.	Parchment paper.	Wage tables.
Envelopes.	Pencil sharpeners.	Wastebaskets.
Erasers, rubber and steel.	Pencils for writing and drawing.	Water colors.
Eyelet punches.	Penholders.	Water holders.
Eyelets.	Penracks.	Wrapping paper.
File boxes, paper.	Pens for writing and drawing.	Wringers for copying presses.
Forms, blank and printed.	Phonographs and records.	
Glass pens.		

NOTE.—The cost of dictionaries, periodicals, technical books, etc., shall be included in the appropriate superintendence accounts.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**335. OTHER EXPENSES.**

This account shall include expenses in connection with the maintenance of equipment not properly chargeable to other accounts for maintenance of equipment or to clearing accounts such as "Material store expenses" and "Shop expenses."

## ITEMS OF EXPENSE.

(See special instructions, section 22.)

Pay and expenses of mechanical department employees attending conferences with officers in connection with mechanical department wage disputes.  
 Fees paid arbitrators in connection with mechanical department wage disputes.  
 Payments to mechanical department employees for time absent on account of sickness when not in compensation for personal injuries.

**336. MAINTAINING JOINT EQUIPMENT AT TERMINALS—DR.**

This account shall include the carrier's proportion of expenses incurred by others in maintaining equipment used for the operation of joint terminals, including the carrier's proportion of expenses of repairing equipment made necessary by accidents in terminals, when such expenses are participated in by more than one party using the joint terminals.

NOTE.—The purpose of this account is to show the amount accruing against the carrier for its proportion of the expense of maintaining equipment at terminals which is maintained by others and in the joint use of which the carrier participates.

**337. MAINTAINING JOINT EQUIPMENT AT TERMINALS—CR.**

This account shall include amounts chargeable to others as their proportions of expenses incurred by the carrier in maintaining equipment used for the operation of joint terminals, and for expenses of repairing equipment made necessary by accidents in terminals, when such expenses are participated in by more than one party using the joint terminals.

NOTE.—The purpose of this account is to show the amounts accruing in favor of the carrier and against others for their proportions of the expense of maintaining equipment at terminals which is maintained by the carrier and in the joint use of which others participate.

**III. TRAFFIC.**

The primary accounts included in this general account are designed to show the expenses incurred for advertising, soliciting, and securing traffic for the carrier's lines and for preparing and distributing tariffs governing such traffic.

The accounts for traffic expenses shall be kept in such manner as to show separately, by primary accounts, the expenses directly assignable to water-line operations.

**351. SUPERINTENDENCE.**

This account shall include:

**PAY OF OFFICERS.**—The pay of officers directly in charge of or engaged in supervising the procurement of traffic, and the preparation and distribution of tariffs, division sheets, and classifications.

## LIST OF OFFICERS.

(See special instructions, section 22.)

Vice president.	General passenger agent.
Assistant to vice president.	Assistant general passenger agent.
Traffic director.	Division passenger agent.
Traffic manager.	Division freight agent.
General freight agent.	General baggage agent.
Assistant general freight agent.	General express agent.
Chief of tariff bureau.	General express manager.
Traveling tariff inspector.	Coal traffic agent.
Live stock agent.	

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**PAY OF CLERKS AND ATTENDANTS.**—The pay of clerks and other employees in the offices and on business cars of officers whose pay is chargeable to this account.

LIST OF EMPLOYEES.

(See special instructions, section 22.)

Chief clerk.	Stenographers.	Porters.
Clerks.	Messengers.	Attendants.
File clerks.	Cooks.	

**OFFICE AND OTHER EXPENSES.**—Office expenses and other expenses of officers and employees whose pay is chargeable to this account.

ITEMS OF EXPENSE AND SUPPLIES.

(See special instructions, section 22.)

Atlases and maps.	Furniture repairs and renewals.	Rent of offices.
Barometers.	Heating.	Repairs of rented offices.
Bicycles.	Lighting.	Telegraph service.
Books for office use.	Official train service.	Telephone service.
Business car service.	Periodicals and newspapers.	Traveling expenses.
Express charges.	Power.	Water and ice.
Fees and dues in commercial and other clubs.	Provisions for business cars.	

**NOTE A.**—When officers designated above have supervision over more than one department, their salaries, the pay of their clerks and attendants, and their office and other expenses shall be apportioned equally among the departments over which they have jurisdiction.

**NOTE B.**—The pay and expenses of officers engaged exclusively in soliciting traffic are chargeable to account No. 352, "Outside agencies."

**NOTE C.**—The cost of stationery for traffic offices is chargeable to account No. 358, "Stationery and printing," except stationery chargeable to accounts Nos. 354, 355, and 356.

352. OUTSIDE AGENCIES.

This account shall include the pay, and the office, traveling, and other expenses of general, commercial, city, and district agents and others soliciting traffic, the employees of their offices, and traveling agents and solicitors located on or off the line of the carrier's road.

City ticket and freight offices, separate from regular station ticket and freight offices, shall be treated as outside agencies; the pay and expenses of the employees therein and the expenses of such offices shall be charged to this account.

Commissions for services pertaining to either freight or passenger business, except commissions paid in lieu of salaries to carrier's agents located upon the carrier's own line (which shall be charged to account No. 373, "Station employees"), shall be included in this account.

ITEMS OF EXPENSE.

(See special instructions, section 22.)

Bicycles.	Office supplies.
Books for office use.	Periodicals and newspapers.
Express charges.	Rent of offices.
Furniture repairs and renewals.	Repairs of rented offices.
Heating.	Telegraph service.
Lighting.	Telephone service.
Membership fees and dues in agency associations.	Traveling expenses.
Membership fees and dues in commercial clubs.	Water and ice.

353. ADVERTISING.

This account shall include the cost of advertising for the purpose of securing traffic; pay of advertising agents, their clerks and attendants; rent of offices, and the office, traveling, and other expenses of such employees; also donations to carnivals, local development associations, summer schools, and other gatherings, when made for the purpose of increasing traffic.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## OPERATING EXPENSES.

## ITEMS OF ADVERTISING EXPENSE.

(See special instructions, section 22.)

Advertisements in newspapers.	Handbills.
Advertisements in periodicals.	Maps used for advertising.
Bulletin boards and cards.	Pamphlets.
Card cases.	Photographs and views.
Customs charges on advertising matter.	Postage.
Display and other advertising cards.	Posters.
Distributing folders.	Publishing advertising matter.
Distributing general notices to shippers.	Publishing folders.
Distributing time-tables.	Publishing notices to shippers.
Dodgers.	Publishing time-tables.
Express charges.	Racks.
Frames.	

NOTE.—Advertising expenses of industrial and immigration bureaus shall be included in account No. 356, "Industrial and immigration bureaus."

## 354. TRAFFIC ASSOCIATIONS.

This account shall include the cost to the carrier of participation in traffic associations, including its proportion of the pay of officers and employees of such associations and of their office, stationery and printing, traveling, and other expenses.

## LIST OF TRAFFIC ASSOCIATIONS.

(See special instructions, section 22.)

Boards of trade.	Commercial associations.	Passenger associations.
Classification bureaus.	Freight associations.	Tariff bureaus.
Clergy bureaus.	Mileage ticket bureaus.	Ticket validating agencies.

## 355. FAST FREIGHT LINES.

This account shall include the cost to the carrier of participation in fast freight or dispatch organizations, including its proportion of the pay of officers, soliciting agents, and employees of such organizations, and their office, stationery and printing, traveling, and other expenses.

## 356. INDUSTRIAL AND IMMIGRATION BUREAUS.

This account shall include the cost to the carrier of industrial and immigration bureaus, including the pay of industrial and immigration agents, and exhibit agents, their clerks and attendants and their office, stationery and printing, traveling, and other expenses.

## ITEMS OF EXPENSE.

(See special instructions, section 22.)

Advertising.	Donations to fairs.	Good roads trains.
Agricultural trains.	Donations to stock shows.	Premiums to fairs.
Dairy trains.	Exhibits.	Premiums to stock shows.
Donations to expositions.	Experimental farms.	

## 357. INSURANCE.

This account shall include premiums, except reinsurance premiums, for insuring the carrier against loss through injuries to persons or damage to or destruction or loss of property, whether caused by fire, accident, or other cause, when such loss to the carrier would be chargeable to Traffic; also premiums on fidelity bonds of employees whose pay is chargeable to Traffic. (See special instructions, section 2.)

NOTE.—The premiums paid by the carrier to its insurance fund shall be credited to an insurance reserve account, to which account the amount of all claims for injuries to persons and damages to the property covered by its insurance shall be charged. To such account shall also be charged all reinsurance premiums paid to insurance companies, and to it shall be credited all amounts recovered from insurance companies for damage to the property reinsured by them.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**358. STATIONERY AND PRINTING.**

This account shall include the cost of stationery and printing used in connection with securing traffic, including the cost of tariffs governing such traffic.

**STATIONERY AND PRINTING ITEMS.**

(See special instructions, section 22.)

Adding machines.	Freight classifications.	Pins.
Arm rests.	Glass pens.	Postage.
Binders.	Hectographs.	Punches (not conductors' or baggage men's).
Blank books.	Indexes.	Rate sheets.
Blotters.	Ink for writing and drawing.	Rubber bands.
Blotting paper.	Inkstands.	Rubber stamps.
Bristol board.	Invoice books.	Rulers.
Calculating machines.	Legal cap paper.	Ruling pens.
Calendars.	Letter paper.	Scrapbooks.
Carbon paper.	Manifold paper.	Sealing wax.
Cardboard.	Manifold pens.	Seals.
Cards, blank and printed.	Mimeographs.	Shears.
Circulars.	Mucilage.	Shipping tags.
Classifications.	Mucilage brushes.	Shorthand notebooks.
Computing tables.	Neostyles.	Sponge cups.
Copy (impression) books.	Note paper.	Sponges.
Copying brushes.	Notices.	Stamps, impression.
Copying presses.	Numbering stamps.	Stylographs.
Crayons.	Oil paper.	Tablets, blank and printed.
Cyclostyles.	Paper.	Tape.
Dating stamps and ribbons.	Paper baskets.	Tariffs, printed.
Dictaphones.	Paper clips.	Telegraph blanks.
Dictographs.	Paper cutters.	Tissue (impression) paper.
Division sheets.	Paper fasteners.	Typewriters and ribbons.
Duplicators.	Paper files.	Wage tables.
Electric pens.	Paper weights.	Wastebaskets.
Envelopes.	Papyrographs.	Water colors.
Erasers, rubber and steel.	Pencil sharpeners.	Water holders.
Eyelet punches.	Pencils for writing and drawing.	Wrapping paper
Eyelets.	Penholders.	Wringers for copying presses.
File boxes, paper.	Penracks.	
Flexotype machines.	Pens for writing and drawing.	
Forms, blank and printed.	Phonographs and records.	

NOTE A.—The cost of dictionaries, periodicals, technical books, etc., shall be included in the appropriate superintendence accounts.

NOTE B.—The cost of stationery and printing used by traffic associations, fast freight lines, and industrial and immigration bureaus shall be included in the accounts provided for the expenses of such organizations.

**359. OTHER EXPENSES.**

This account shall include all expenses in connection with traffic not properly chargeable to other traffic accounts.

**IV. TRANSPORTATION—RAIL LINE.**

The primary accounts included in this general account are designed to show expenses incurred for transporting persons and the property of others, including the expenses of station, train, yard, and terminal service; also the expense of transporting company material in transportation service trains.

**371. SUPERINTENDENCE.**

This account shall include:

**PAY OF OFFICERS.**—The pay of officers directly in charge of or engaged in conducting transportation.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



## OPERATING EXPENSES.

## LIST OF OFFICERS.

(See special instructions, section 22.)

Vice president.	Members of examining boards.
Assistant to the vice president.	Superintendent of mail service.
General manager.	Traveling train and station inspectors.
Assistant general manager.	Air-brake instructor.
General superintendent of transportation.	Superintendent of agencies.
Superintendent of transportation.	Superintendent of transfer stations.
General superintendent.	Trainmaster.
Assistant general superintendent.	Assistant trainmaster.
Superintendent.	General road foreman of locomotives.
Division superintendent.	Road foreman of locomotives.
Assistant division superintendent.	Traveling locomotive engineer.
Superintendent of car service.	Traveling locomotive fireman.
Chief special agent.	

**PAY OF CLERKS AND ATTENDANTS.**—The pay of clerks and others employed in the offices and on business cars of officers whose pay is chargeable to this account.

## LIST OF EMPLOYEES.

(See special instructions, section 22.)

Division clerk.	Special agents.	Messengers.
Chief clerk.	Detectives.	Cooks.
Clerks.	Stenographers.	Porters.

**OFFICE AND OTHER EXPENSES.**—Office expenses and other expenses of officers and employees whose pay is chargeable to this account; also the pay and expenses of employees attending investigations concerning the cause of or responsibility for accidents, and amounts paid detective agencies and others for work in connection with such investigations.

## ITEMS OF EXPENSE AND SUPPLIES.

(See special instructions, section 22.)

Atlases and maps.	Periodicals and newspapers.
Barometers.	Power.
Books for office use.	Provisions for business cars.
Business car service.	Rent of air-brake instruction cars.
Express charges.	Rent of offices.
Fees and dues in associations.	Repairs of rented offices.
Furniture repairs and renewals.	Telegraph service.
Heating.	Telephone service.
Lighting.	Traveling expenses.
Official train service.	Water and ice.

**NOTE A.**—When officers designated above have supervision over more than one department, their salaries, the pay of their clerks and attendants, and their office and other expenses shall be apportioned equally among the departments over which they have jurisdiction.

**NOTE B.**—The cost of stationery purchased for transportation offices is chargeable to account No. 410, "Stationery and printing."

## 372. DISPATCHING TRAINS.

This account shall include the pay of chief and other train dispatchers, their clerks, copying operators, and attendants, and pay of operators on the line whose duties are confined to directing train movements; also the office, traveling, and other expenses of such employees.

**NOTE.**—Pay of operators who also perform station work shall be charged to account No. 373, "Station employees."

## 373. STATION EMPLOYEES.

This account shall include:

**AGENTS, CLERKS, AND ATTENDANTS.**—The pay of agents, clerks, and attendants in charge of, or engaged in, the operation of stations, wharves, and piers located on the carrier's line; also payments to such station or ticket agents in lieu of salaries.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

Special payments to customs inspectors on account of opening and resealing cars under unusual conditions, and payments to produce-exchange inspectors for inspecting, measuring, and weighing grain shall be here included.

## LIST OF EMPLOYEES.

(See special instructions, section 22.)

Accountants.	Detectives.	Station agents.
Assistant agents.	Express agents.	Station foremen.
Assistant depot masters.	Gatemen.	Station passenger agents.
Assistant stationmasters.	Information bureau employees.	Station freight agents.
Baggage agents at stations.	Janitors.	Stationmasters.
Baggagemen.	Maids.	Telegraph and telephone op- erators.
Car clerks.	Matrons.	Ticket agents.
Cashiers.	Messengers.	Ticket collectors.
Chauffeurs.	Package and parcel room em- ployees.	Ticket examiners.
Clerks.	Policemen.	Train callers.
Collectors.	Porters.	Ushers.
Customs inspectors.	Relief agents.	Watchmen.
Depot masters.		

LABOR AT STATIONS.—Station and other labor expended in handling freight, mail, baggage, and express at stations, wharves, and piers; in loading, unloading, feeding, and watering stock; in disinfecting stations, stockyards, and stock pens; in transferring, picking up, straightening, and reloading freight in the ordinary course of transportation; in miscellaneous station work, including (when done by station employees) cleaning station grounds, station platforms, walks, stockyards, and stock pens, and removing snow and ice therefrom; and in tending switch lamps not in yards and terminals.

Payments to elevator companies (when not made as division of rate) for transferring grain en route, and payments to other companies and individuals for loading and unloading commercial freight under contract or otherwise shall be included in this account.

## LIST OF EMPLOYEES.

(See special instructions, section 22.)

Baggage storeroom employees.	Freight house foremen.	Stevedores.
Car sealers.	Freight loaders.	Stock-pen laborers.
Checkmen.	Freight unloaders.	Tallymen.
Coal handlers.	Longshoremen.	Teamsters.
Coopers.	Mail carriers.	Truckmen.
Delivery men.	Mail weighers.	Warehousemen.
Electricians.	Station cleaners.	Weighmasters.
Freight callers.	Stationary engineers.	
Freight handlers.	Stationary firemen.	

NOTE A.—The cost of transferring freight, mail, baggage, and express on account of wrecks shall be included in account No. 415, "Clearing wrecks."

NOTE B.—This account shall not include the pay of telegraph and telephone operators provided for under accounts No. 372, "Dispatching trains," and No. 407, "Telegraph and telephone operation," or pay of employees provided for under account No. 375, "Coal and ore wharves."

## 374. WEIGHING, INSPECTION, AND DEMURRAGE BUREAUS.

This account shall include the cost to the carrier of its participation in joint weighing, inspection, demurrage, and car distribution bureaus and associations.

## 375. COAL AND ORE WHARVES.

This account shall include the cost of operating docks, and wharves, piers, and other marine, lake, or river landings, and the machinery located thereon, used in connection with the transportation of coal and ore.

LABOR AND EXPENSES.—The pay and the office, traveling, and other expenses of employees engaged in operating coal and ore wharves.

TOOLS AND SUPPLIES.—The cost of all tools and supplies used in the operation of coal and ore wharves.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## OPERATING EXPENSES.

## ITEMS OF TOOLS AND SUPPLIES.

(See special instructions, section 22.)

Cylinder oil.	Lanterns.	Slice bars.
Fuel for stationary boilers.	Lubricating oil.	Waste.
Illuminating oil.	Picks.	Wicks.
Lantern parts.	Shovels.	

NOTE.—The cost of switching service in connection with coal and ore wharves shall not be included in this account.

## 376. STATION SUPPLIES AND EXPENSES.

This account shall include:

**HEATING.**—The cost of fuel (including cost of unloading), water, steam, and miscellaneous supplies used for heating stations, waiting rooms, freight and passenger offices, and other station buildings.

**LIGHTING.**—The cost of fuel, water, gas, oil, electricity, lamp globes, lamp chimneys, wicks, lamp carbons, incandescent lamps, and miscellaneous supplies used in lighting stations, waiting rooms, freight and passenger offices, other station buildings, street approaches thereto, and passenger footbridges and subways at stations.

**OTHER EXPENSES.**—The cost of miscellaneous station supplies and station expenses.

## ITEMS OF EXPENSE.

(See special instructions, section 22.)

Cleaning privy vaults.	Rent of automatic weighing and recording devices.
Express charges.	Rent of scales.
Feeding and shoeing horses.	Rent of station buildings (not jointly used).
Furniture repairs and renewals.	Reports to agents of commercial standing.
Garage expenses.	Sprinkling station grounds.
Licenses for ticket agents.	Station employees' expenses.
Mail transfer by others than employees.	Telegraph service.
Membership fees and dues in agents' associations.	Telephone service.
Power for station machinery.	Warehouse charges for storage of freight.
	Washing towels.

## ITEMS OF TOOLS AND SUPPLIES.

(See special instructions, section 22.)

Atlases and maps.	Check boxes.	Fire grenades.
Auto trucks.	Check racks.	Flags.
Awnings.	Checks.	Floor coverings.
Axes.	Clocks.	Gangplanks.
Badges.	Coal hods.	Gas.
Baggage checks.	Cold chisels.	Gasoline.
Barometers.	Cooperage material.	Hampers.
Baskets.	Copy-press stands.	Hatchets.
Bicycles.	Counter brushes.	Hoes.
Blocking.	Counter scales.	Hooks.
Brooms.	Cups.	Hose and couplings.
Brushes.	Curtains.	Ice.
Buckets.	Cuspidors.	Ice barrels.
Bulletin boards.	Desks.	Ice boxes.
Call bells.	Dippers.	Ice buckets.
Candles.	Directories.	Ice carts.
Car-seal presses.	Dusters.	Ice tongs.
Car seals.	Electric fans.	Keys.
Carpets.	Electric lamps.	Ladders.
Chains.	Electric-light supplies.	Lamp burners.
Chair cushions.	Feather dusters.	Lamp chimneys.
Chairs.	Feed for horses.	Lamp fittings.
Chalk.	Files, document.	Lamp globes.
Chamois skins.	Fire buckets.	Lamp mantles.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

Lampblack.	Punches for baggagemen and gatemen.	Tacks.
Lamps (not permanently attached to buildings).	Rakes.	Tarpaulins (not for cars).
Lantern fittings.	Reflectors.	Thermometers.
Lantern globes.	Rolling chairs for invalids.	Ticket cases.
Lanterns.	Safes.	Tongs.
Letter boxes.	Sawdust.	Tool boxes.
Mail bags.	Saws.	Torpedoes.
Marking brushes.	Scoops.	Towels.
Marking pots.	Scales, portable.	Trucks.
Marline.	Scrubbing brushes.	Twine.
Matches.	Settees.	Uniforms.
Measures.	Shovels.	Washbasins.
Medical boxes.	Sledges.	Waste.
Medical supplies.	Soap.	Water.
Mirrors.	Spades.	Water barrels.
Money drawers.	Sponges.	Water bowls.
Nails for boxing.	Sprinkling cans.	Water cans.
Newspapers.	Stools.	Water coolers.
Oil.	Stove blacking.	Water pails.
Oil cans.	Stoves and stovepipe.	Wheelbarrows.
Packing material.	Switch lamp supplies at points where regular switching service is not maintained.	Whisk brooms.
Padlocks.	Tables.	Wicks.
Pails.		Wrenches.
Pinch bars.		

**377. YARDMASTERS AND YARD CLERKS.**

This account shall include the pay of general yardmaster, yardmaster, assistant yardmaster, general yard foreman, and yard clerks and attendants in yards where regular switching service is maintained and in terminal switching and transfer service, including employees engaged in calling yardmen and trainmen; also pay of policemen, watchmen, and detectives in yard service. (See account No. 389, "Yard supplies and expenses.")

**378. YARD CONDUCTORS AND BRAKEMEN.**

This account shall include the pay of yard conductors or foremen and yard brakemen or switchmen handling cars in passenger and freight yards where regular switching service is maintained and in terminal switching and transfer service, including pay while deadheading in connection with such service. (See account No. 389, "Yard supplies and expenses.")

NOTE.—When conductors and brakemen are engaged in both train and yard service their pay shall be apportioned between the train and yard accounts on the basis of service rendered. This does not apply to train switching service performed by train crews, the entire pay of whom shall be charged to account No. 401, "Trainmen."

**379. YARD SWITCH AND SIGNAL TENDERS.**

This account shall include the pay of employees in yards where regular switching service is maintained, who are engaged in the operation of yard switches and signals, including interlockers used solely or principally for the government of all movements of locomotives and trains between main and yard tracks, movements of locomotives between yard tracks and enginehouses, and yard switching movements. (See account No. 389, "Yard supplies and expenses.")

LIST OF EMPLOYEES.

(See special instructions, section 22.)

Battery men.	Lamplighters.	Switch oilers.
Interlocker oilers.	Lever men.	Switch tenders.
Lamp cleaners.	Signalmen.	Tower men.
Lamp men.		

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**380. YARD ENGINEMEN.**

This account shall include the pay of yard engineers, and firemen while engaged in yards where regular switching service is maintained and in terminal switching and transfer service, including pay of such employees while deadheading in connection with yard service.

NOTE.—The pay of enginemen on locomotives engaged in more than one class of service shall be apportioned on the basis of service rendered. Pay of enginemen on train locomotives while engaged in train switching service shall be included in account No. 392, "Train enginemen." The pay of enginemen on locomotives engaged in work service shall be included in the cost of the work to which the service pertains.

**381. YARD MOTORMEN.**

This account shall include the pay of yard motormen while engaged in switching service in yards where regular switching service is maintained, and in terminal switching and transfer service, including pay of such employees while deadheading in connection with yard service.

NOTE.—The pay of motormen on locomotives engaged in more than one class of service shall be apportioned on the basis of service rendered. Pay of motormen on train locomotives while engaged in train switching service shall be included in account No. 393, "Train motormen." The pay of motormen on locomotives engaged in work service shall be included in the cost of the work to which the service pertains.

**382. FUEL FOR YARD LOCOMOTIVES.**

This account shall include the cost, delivered on locomotive tenders, of coal, coke, oil, wood, and other fuel consumed by locomotives in switching service in yards where regular switching service is maintained, and in terminal switching and transfer service, including a suitable proportion of the pay of fuel agents, fuel inspectors, fuel weighers, and clerks engaged in accounting for fuel at fuel stations; pay of foremen and other fuel-station employees; also a suitable proportion of the cost of tools, such as wheelbarrows, shovels, scoops, and picks, used for handling fuel at such stations, and the cost of operating machinery at fuel stations.

NOTE A.—The cost of repairs and renewals of coal chutes, buggies, pockets, air hoists, mechanical hoists, and mechanical conveyors at fuel stations shall be charged to account No. 233, "Fuel stations."

NOTE B.—The cost of supplies consumed by locomotives engaged in more than one class of service shall be apportioned upon the basis of service rendered. The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

**383. YARD SWITCHING POWER PRODUCED.**

This account shall include the cost of the production and distribution of electric power used in operating locomotives and cars in switching service in yards where regular switching service is maintained, and in terminal switching and transfer service.

EMPLOYEES.—The pay of employees engaged in operating electric-power stations and substations, such as engineers, firemen, electricians, dynamo men, oilers, cleaners, and coal passers.

FUEL.—The cost of coal, oil, gas, and other fuel, including the cost of labor unloading or stocking fuel.

WATER.—The cost of water used to produce steam or to operate water plants, including pumping, rent of ponds, streams, and pipe lines; also water tests, boiler compounds, and other like supplies and expenses.

OTHER SUPPLIES AND EXPENSES.—The cost of lubricants, such as oil and grease used in lubricating engines, shafting, dynamos, and pumps; cost of waste, carbon brushes, fuses, lamps, and other supplies; also the cost of heating and lighting

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

power plants, and other expenses not elsewhere specified in connection with operation of electric-power plants. (See special instructions, section 12.)

NOTE.—The cost of supplies consumed by locomotives engaged in more than one class of service shall be apportioned upon the basis of service rendered. The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

### 384. YARD SWITCHING POWER PURCHASED.

This account shall include the cost of electric power purchased for the propulsion of engines and cars in switching service in yards where regular switching service is maintained, and in terminal switching and transfer service.

NOTE.—The cost of supplies consumed by locomotives engaged in more than one class of service shall be apportioned upon the basis of service rendered. The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

### 385. WATER FOR YARD LOCOMOTIVES.

This account shall include the cost of water supplied to locomotives in switching service in yards where regular switching service is maintained, and in terminal switching and transfer service, including rent of ponds, lakes, other sources of water supply, and right of way for pipe lines; cost of water purchased, expenses of work trains while engaged in hauling water for locomotive supply, and cost of testing water; also cost of labor expended and cost of materials and supplies used in the operation of water stations and purifying plants.

The cost of operating boilers, engines, and pumps at water stations; heating and lighting water stations, breaking ice in water tanks, thawing out tank spouts and water cars, keeping fires in tanks and water cars to prevent freezing, shoveling snow into locomotive tanks; also temporary connections between water cars and locomotive tenders, compounds injected into locomotive boilers to decrease scale formation, and other expenses directly incident to the supplying of water to such locomotives, shall be included in this account.

An equitable proportion of the pay and the office, traveling, and other expenses of superintendent of water service engaged in connection with water supply for locomotives shall be included in this account.

#### ITEMS OF WATER STATION SUPPLIES.

(See special instructions, section 22.)

Axes.	Gasoline drums.	Slice bars.
Boiler compounds.	Hand tools.	Stove fixtures.
Chemicals.	Hose.	Stoves.
Coal.	Oil.	Waste.
Coal picks.	Rubber packing.	Wrenches.
Engine igniter batteries.	Shovels.	
Gasoline.	Siphons.	

NOTE.—The cost of supplies consumed by locomotives engaged in more than one class of service shall be apportioned upon the basis of service rendered. The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

### 386. LUBRICANTS FOR YARD LOCOMOTIVES.

This account shall include the cost of valve, engine, car, and other lubricating oils, grease, compounds, and waste used for lubrication of locomotives in switching service in yards where regular switching service is maintained and in terminal switching and transfer service.

NOTE.—The cost of supplies consumed by locomotives engaged in more than one class of service shall be apportioned upon the basis of service rendered. The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 387. OTHER SUPPLIES FOR YARD LOCOMOTIVES.

This account shall include the cost of supplies, other than fuel, water, and lubricants, used on locomotives in switching service in yards where regular switching service is maintained and in terminal switching and transfer service, including the cost of repairs and renewals of furniture, tools, and other movable articles required for use on locomotives in yard service.

The cost of sand charged to this account shall include the cost of material and supplies used in preparing and drying the sand for use, such as the cost of fuel, wheelbarrows, shovels, and sand screens.

## ITEMS OF TOOLS AND SUPPLIES.

(See special instructions, section 22.)

Ash hoes.	Hatchets.	Sand.
Ash-pan rods.	Hose (not air-brake, air-signal, or steam).	Saws.
Axes.	Hose, thaw-out.	Scoops.
Bars, buggy.	Hose reels.	Shovels.
Bell cords.	Ice.	Signal lamps.
Boxes, portable.	Jacks.	Sledges.
Brooms.	Jackscrews.	Slice bars.
Brushes.	Lanterns and parts.	Soap.
Buckets.	Locks for portable boxes.	Switch chains.
Carbide for acetylene gas.	Matches.	Switch poles.
Carbons for electric lights.	Oil cans.	Switch ropes.
Chimneys for headlights.	Oil for headlights.	Tool boxes, portable.
Chimneys for signal lamps.	Oil for lanterns.	Torches.
Chisels.	Oil for signal lamps.	Torpedoes.
Clinker hooks.	Oil for torches.	Waste.
Crowbars.	Oilers.	Water buckets.
Files.	Packing hooks.	Water coolers.
First-aid boxes.	Packing spoons.	Wicks for headlights.
Flags.	Picks, coal.	Wicks for lanterns.
Globes for lanterns.	Pinch bars.	Wicks for signal lamps.
Grate shakers.	Plugging bars.	Wicks for torches.
Hammers.	Pokers.	Wrecking frogs.
Handsaws.		Wrenches.

NOTE A.—Where the quantity of sand used on locomotives engaged in yard service is relatively small as compared with the quantity used by locomotives engaged in train service, the entire cost of such material shall be included in account No. 399, "Other supplies for train locomotives." Where the quantity used in yard service is relatively large, the entire cost shall be included in this account.

NOTE B.—The cost of other supplies consumed by locomotives engaged in more than one class of service shall be apportioned upon the basis of service rendered. The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

## 388. ENGINEHOUSE EXPENSES—YARD.

This account shall include the expense of caring for and preparing locomotives for switching service in yards where regular switching service is maintained and in terminal switching and transfer service, including a proportion of such expenses as are common to train, yard switching, and work service.

ENGINEHOUSE MEN.—The pay of enginehouse employees engaged in wiping, cleaning, watching, and dispatching locomotives; keeping and preparing fires, dumping ashes, washing boilers, cleaning fire boxes, packing driving boxes and truck boxes; cleaning smokestacks, air-brake equipment, and front ends of locomotives; checking locomotive tool equipment, cleaning ash and cinder pits; operating turntables, drying sand, inspecting smokestacks and ash pans; calling enginemen; and moving locomotives around engine yards when operated by hostlers; also a proportion of the pay of enginehouse foremen and their clerks.

MISCELLANEOUS EXPENSES.—The cost of tools, supplies, and sundry expenses on account of caring for and preparing locomotives at enginehouses.

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## ITEMS OF MISCELLANEOUS EXPENSES.

(See special instructions, section 22.)

Boiled oil.	Paint for front ends of locomotives.
Compounds for cleaning and polishing.	Power for operation of turntables and transfer tables.
Enginehouse cupboards.	Rent of roundhouse stalls.
Gas, oil, and electricity for lighting.	Shovels.
Heating enginehouses, including offices.	Signal lights on transfer tables and turntables.
Lampblack.	Waste.
Lanterns used by enginehouse men.	Water for cinder pits.
Lighting enginehouses, including offices.	Water for washing boilers.
Lubricating oil for enginehouse, ash pit, transfer table, and turntable machinery.	Water hose.
Lye.	Wheelbarrows.
Packing tools.	

NOTE A.—Enginehouse expenses of locomotives in work service shall be included in the cost of the work to which the service pertains.

NOTE B.—The pay of mechanics and laborers engaged in locomotive repair work in enginehouses shall be charged to the appropriate accounts for locomotive repairs.

## 389. YARD SUPPLIES AND EXPENSES.

This account shall include the cost of supplies (except locomotive supplies, used in yard service, yard signal and interlocker supplies, and miscellaneous yard expenses for yards where regular switching service is maintained; also office and other expenses of employees whose pay is chargeable to accounts Nos. 377, 378, and 379.

## ITEMS OF YARD SUPPLIES.

(See special instructions, section 22.)

Electric-light carbons.	Lamp wicks.	Stoves.
Electric-light globes.	Lantern globes.	Switch chains.
Flags.	Lantern wicks.	Switch lamps.
Fuel for heating.	Lanterns.	Switch ropes.
Fuel for power.	Lubricants for machinery and switches.	Waste.
Illuminating oil.	Semaphore lamps.	Wrecking frogs.
Lamp burners.	Signal lamps.	Wrecking wedges.
Lamp chimneys.		

## ITEMS OF YARD EXPENSE.

(See special instructions, section 22.)

Electricity purchased for lighting yards and yard buildings.	Power purchased for operating switches and signals.
Furniture repairs and renewals.	Rent of telephones.
Gas purchased for lighting yards and yard buildings.	Rent of yard buildings (not jointly used).
Power produced for operating switches and signals.	

## 390. OPERATING JOINT YARDS AND TERMINALS—DR.

This account shall include the carrier's proportion of the costs incurred by others in their operation of joint yards and terminals, including signals, interlockers, and other facilities at such joint yards and terminals.

NOTE A.—The purpose of this account is to show the amounts accruing against the carrier for its proportion of the cost of operating yards and terminals operated by others, and in the joint use of which the carrier participates. (See special instructions, section 9.)

NOTE B.—No proportions of items of expense chargeable by the operating carrier to accounts Nos. 392 to 402, inclusive, shall be included in this account.

## 391. OPERATING JOINT YARDS AND TERMINALS—CR.

This account shall include amounts chargeable to others as their proportions of the costs incurred by the carrier in the operation of joint yards and terminals,

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including signals, interlockers, and other facilities at such joint yards and terminals.

NOTE A.—The purpose of this account is to show the amounts accruing in favor of the carrier and against others for their proportions of the cost of operating yards and terminals operated by the carrier and in the joint use of which others participate. (See special instructions, section 9.)

NOTE B.—No proportions of items of expense chargeable by the operating carrier to accounts Nos. 392 to 402, inclusive, shall be included in this account.

### 392. TRAIN ENGINEMEN.

This account shall include the pay of steam locomotive engineers and firemen while engaged in transportation train service or while deadheading in connection therewith and pay of such enginemen engaged in piloting trains over home lines; also the pay of employees while regularly engaged in shoveling coal forward on locomotive tenders.

NOTE.—The pay of enginemen on locomotives engaged in more than one class of service shall be apportioned on the basis of service rendered. Pay of enginemen on train locomotives while engaged in train switching service shall be included in this account. The pay of enginemen on locomotives engaged in work service shall be included in the cost of the work to which the service pertains.

### 393. TRAIN MOTORMEN.

This account shall include the pay of motormen while engaged in running other than steam locomotives and cars in transportation train service or while deadheading in connection therewith; also the pay and expenses of motormen while engaged in piloting trains or cars over home lines.

NOTE.—The pay of motormen on locomotives engaged in more than one class of service shall be apportioned on the basis of service rendered. Pay of motormen on train locomotives while engaged in train switching service shall be included in this account. The pay of motormen on locomotives engaged in work service shall be included in the cost of the work to which the service pertains.

### 394. FUEL FOR TRAIN LOCOMOTIVES.

This account shall include the cost, delivered on locomotive tenders, of coal, coke, oil, wood, and other fuel consumed by locomotives in transportation train service, including a suitable proportion of the pay of fuel agents, fuel inspectors, fuel weighers, and clerks engaged in accounting for fuel at fuel stations; pay of foremen and other fuel station employees; also a suitable proportion of the cost of tools, such as wheelbarrows, shovels, scoops, and picks, used for handling fuel at such stations, and the cost of operating machinery at fuel stations.

NOTE A.—The cost of repairs and renewals of coal chutes, buggies, pockets, air hoists, mechanical hoists, and mechanical conveyors shall be charged to account No. 233, "Fuel stations."

NOTE B.—The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

### 395. TRAIN POWER PRODUCED.

This account shall include the cost of producing and distributing electric power for the propulsion of electric locomotives and cars in transportation train service.

EMPLOYEES.—The pay of employees engaged in operating electric-power stations and substations, such as engineers, firemen, electricians, dynamo men, oilers, cleaners, and coal passers.

FUEL.—The cost of coal, oil, gas, and other fuel, including the cost of labor unloading or stocking fuel.

WATER.—The cost of water used to produce steam or to operate water plants, including pumping, rent of ponds, streams, and pipe lines; also water tests, boiler compounds, and other like supplies and expenses.

OTHER SUPPLIES AND EXPENSES.—The cost of lubricants, such as oil and grease, used in lubricating engines, shafting, dynamos, and pumps; cost of waste, carbon brushes, fuses, lamps, and other supplies; also cost of heating and lighting power.

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plants, and other expenses not elsewhere specified in connection with operation of electric-power plants. (See special instructions, section 12.)

NOTE.—The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

### 396. TRAIN POWER PURCHASED.

This account shall include the cost of electric power purchased for the propulsion of locomotives and cars in transportation train service.

NOTE.—The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

### 397. WATER FOR TRAIN LOCOMOTIVES.

This account shall include the cost of water supplied to locomotives in transportation train service, including rent of ponds, lakes, other sources of water supply, and right of way for pipe lines; cost of water purchased, expenses of supply trains while engaged in hauling water for locomotive supply, and cost of testing water; also cost of labor expended and cost of material and supplies used in the operation of water stations and purifying plants.

The cost of operating boilers, engines, and pumps at water stations, heating and lighting water stations, breaking ice in water tanks, thawing out tank spouts and water cars, keeping fires in tanks and water cars to prevent freezing, shoveling snow into locomotive tanks; also temporary connections between water cars and locomotive tenders, compounds injected into locomotive boilers to decrease scale formation, and other expenses directly incident to the supplying of water to such locomotives, shall be included in this account.

An equitable proportion of the pay and the office, traveling, and other expenses of superintendent of water service, engaged in connection with water supply for locomotives, shall be included in this account.

#### ITEMS OF WATER STATION SUPPLIES.

(See special instructions, section 22.)

Axes.	Gasoline drums.	Slice bars.
Boiler compounds.	Hand tools.	Stove fixtures.
Chemicals.	Hose.	Stoves.
Coal.	Oil.	Waste.
Coal picks.	Rubber packing.	Wrenches.
Engine igniter batteries.	Shovels.	
Gasoline.	Siphons.	

NOTE.—The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

### 398. LUBRICANTS FOR TRAIN LOCOMOTIVES.

This account shall include the cost of valve, engine, car, and other lubricating oils, grease, compounds, and waste used for lubrication of locomotives in transportation train service.

NOTE.—The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

### 399. OTHER SUPPLIES FOR TRAIN LOCOMOTIVES.

This account shall include the cost of supplies other than fuel, water, and lubricants, including the cost of repairs and renewals of furniture, tools, and other movable articles required for use on locomotives in transportation train service.

The cost of sand charged to this account shall include the cost of material and supplies used in preparing and drying the sand for use, such as the cost of fuel, wheelbarrows, shovels, and sand screens.

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## OPERATING EXPENSES.

## ITEMS OF TOOLS AND SUPPLIES.

(See special instructions, section 22.)

Ash hoes.	Hose (not air-brake, air-signal, or steam).	Sand.
Ash-pan rods.	Hose, thaw-out.	Saws.
Axes.	Hose reels.	Scoops.
Bars, buggy.	Ice.	Shovels.
Bell cords.	Jacks.	Signal lamps.
Boxes, portable.	Jackscrews.	Sledges.
Brooms.	Lanterns and parts.	Slice bars.
Brushes.	Locks for portable boxes.	Soap.
Buckets.	Matches.	Switch chains.
Carbide for acetylene gas.	Oil cans.	Switch poles.
Carbons for electric lights.	Oil for headlights.	Switch ropes.
Chimneys for headlights.	Oil for lanterns.	Tool boxes, portable.
Chimneys for signal lamps.	Oil for signal lamps.	Torches.
Chisels.	Oil for torches.	Torpedoes.
Clinker hooks.	Oilers.	Waste.
Crowbars.	Packing, fiber.	Water buckets.
Files.	Packing, rubber.	Water coolers.
First-aid boxes.	Packing hooks.	Wicks for headlights.
Flags.	Packing spoons.	Wicks for lanterns.
Globes for lanterns.	Picks, coal.	Wicks for signal lamps.
Grate shakers.	Pinch bars.	Wicks for torches.
Hammers.	Plugging bars.	Wrecking frogs.
Handsaws.	Pokers.	Wrenches.
Hatchets.		

NOTE A.—Where the quantity of sand used on locomotives engaged in train service is relatively small as compared with the quantity used by locomotives engaged in yard service, the entire cost of such material shall be included in account No. 387, "Other supplies for yard locomotives." Where the quantity used in train service is relatively large, the entire cost shall be included in this account.

NOTE B.—The entire cost of supplies consumed by train locomotives in train switching service shall be included in the accounts provided for train service. The supplies consumed by locomotives in work service shall be included in the cost of the work to which the service pertains.

## 400. ENGINEHOUSE EXPENSES—TRAIN.

This account shall include the expense of caring for and preparing locomotives for transportation train service, including a proportion of such expenses as are common to train, yard switching, and work service.

ENGINEHOUSE MEN.—The pay of enginehouse employees engaged in wiping, cleaning, watching, and dispatching locomotives; preparing and keeping fires, dumping ashes, washing boilers, cleaning fire boxes, packing driving boxes and truck boxes; cleaning smokestacks, air-brake equipment, and front ends of locomotives; checking locomotive tool equipment, cleaning ash and cinder pits; operating turntables, drying sand, inspecting smokestacks and ash pans; and moving locomotives around engine yards when operated by hostlers; also a proportion of the pay of enginehouse foremen and their clerks.

MISCELLANEOUS EXPENSES.—The cost of tools and supplies and sundry expenses on account of caring for and preparing locomotives at enginehouses.

## ITEMS OF MISCELLANEOUS EXPENSES.

(See special instructions, section 22.)

Boiled oil.	Power for operation of turntables and transfer tables.
Compounds for cleaning and polishing.	Rent of roundhouse stalls.
Gas, oil, and electricity for lighting.	Shovels.
Heating enginehouses, including offices.	Signal lights on transfer tables and turntables.
Lampblack.	Waste.
Lanterns used by enginehouse men.	Water for cinder pits.
Lighting enginehouses, including offices.	Water for washing boilers.
Lubricating oil.	Water hose,
Lye.	Wheelbarrows.
Packing tools.	
Paint for front ends of locomotives.	

NOTE A.—Enginehouse expenses of locomotives in work service shall be included in the cost of the work to which the service pertains.

NOTE B.—The pay of mechanics and laborers engaged in locomotive repair work in enginehouses shall be charged to the appropriate accounts for locomotive repairs.

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## 401. TRAINMEN.

This account shall include the pay of conductors; of train auditors, ticket collectors, and others engaged in lifting or examining authorities for transportation; and of baggagemen, brakemen, flagmen, train porters, train guards, train stenographers, maids, and other train employees while engaged in transportation train service or while deadheading in connection therewith; also the pay of trainmen while engaged in piloting trains over home lines.

NOTE.—The pay of trainmen while engaged in work-train service shall be included in the cost of the work to which the service pertains.

## 402. TRAIN SUPPLIES AND EXPENSES.

This account shall include miscellaneous expenses of transportation service trains and the cost of all supplies other than locomotive supplies.

CLEANING CARS.—The cost of cleaning and disinfecting passenger and freight cars in transportation train service, including cost of removing from freight-train cars such refuse material as sawdust, hay, and straw.

## ITEMS OF SERVICE AND SUPPLIES.

(See special instructions, section 22.)

Brooms.	Disinfecting machines.	Soap.
Brushes.	Fuel for heating water.	Sponges.
Cleaning compounds.	Hose and fixtures.	Water.
Compressed air.	Labor of employees.	
Disinfectants.	Polishing compounds.	

HEATING CARS.—The cost of heating cars in transportation train service, including cost of operating steam-heating plants for car heating at stations and yards.

## ITEMS OF SERVICE AND SUPPLIES.

(See special instructions, section 22.)

Connections between steam heating lines and cars.	Labor of employees.
Fuel.	Removal of ashes from car stoves.
	Stoves temporarily in freight cars.

LIGHTING CARS.—The cost of lighting cars in transportation train service, including the cost of filling and cleaning lamps and of operating plants for supplying gas or electricity for lighting purposes.

## ITEMS OF SERVICE AND SUPPLIES.

(See special instructions, section 22.)

Battery renewals.	Gas mantles.	Lamp carbons.
Candles.	Globes.	Oil.
Chimneys.	Hose and connections.	Shades.
Electricity.	Incandescent lamp bulbs.	Wicks.
Gas.	Labor of employees.	

NOTE.—Repairs of gas lighting and electric lighting plants shall be included in the proper maintenance accounts. Repairs and renewals of electric lighting equipment of cars, except supplies as above provided, shall be included in the appropriate car-repair account.

LUBRICATING CARS.—The cost of lubricating cars in transportation train service, including cost of inspecting, repacking, and oiling car journal boxes and air-brake equipment.

## ITEMS OF SERVICE AND SUPPLIES.

(See special instructions, section 22.)

Cotton waste.	Oil, grease, and other lubricants.	Packing irons.
Grease buckets.	Packing buckets.	Packing, miscellaneous.
Labor of employees.	Packing hooks.	Wool waste.
Oil cans.		

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**ICING AND WATERING CARS.**—The cost of icing and watering cars in transportation train service, including icing cars for refrigeration purposes. Credits shall be made to this account for refrigeration charges collected from other companies and individuals.

ITEMS OF SERVICE AND SUPPLIES.  
(See special instructions, section 22.)

Buckets.	Ice tools.	Salt.
Hose and fixtures.	Labor of employees.	Water.
Ice.	Ladders.	

**DETOURING TRAINS.**—The compensation for temporary use of tracks of other carriers, including the cost of pilot service, on account of wrecks, washouts, landslides, snow blockades, and other defects of the tracks, bridges, or tunnels on the carrier's line.

**TRAIN SUPPLIES.**—The cost of supplies furnished for use on cars in transportation train service.

ITEMS OF TRAIN SUPPLIES.  
(See special instructions, section 22.)

<b>Axes.</b>	Hammers.	Shovels.
Badges.	Hatchets.	Signal boxes.
Beds.	Jacks.	Signal lamps (rear).
Bell cords.	Lamp boards.	Sledges.
Boxes for trainmen.	Lamp sticks.	Soap.
Brooms.	Lantern globes.	Switch chains.
Brushes.	Lantern parts.	Switch ropes.
Chains.	Lanterns.	Toilet paper.
Chairs for cabooses (not permanently attached).	Matches.	Torpedoes.
Cold chisels.	Medical boxes.	Towels.
Combs.	Oil for lanterns.	Train tool boxes.
Conductors' punches.	Order hoops.	Uniform trimmings.
Cuspidors.	Padlocks.	Uniforms.
Drinking cups and glasses.	Pails.	Ventilator sticks.
Fire buckets.	Punches.	Waste.
Flags.	Sawdust.	Water buckets.
Fuses.	Saws.	Wrecking frogs.
	Scoops.	Wrenches.

**OTHER EXPENSES.**—The cost of miscellaneous supplies required to equip trains for transportation service and miscellaneous expenses incident to operation of such trains.

ITEMS OF EXPENSE ON ACCOUNT OF EMPLOYEES.  
(See special instructions, section 22.)

Apparatus for testing the sight and hearing of engineers and trainmen.  
Employees' reading and bunk room expense, including pay of attendants and supplies furnished.  
Laundry work.  
Physicians' fees for examination of train employees.  
Wages paid to superintendents and secretaries of reading rooms.

ITEMS OF EXPENSE ON ACCOUNT OF TRANSPORTATION.  
(See special instructions, section 22.)

Bedding for stock cars.  
Boarding and slatting box and stock cars for carrying coal, coke, and other freight  
Boards for flooring fruit cars.  
Chains for securing loads.  
Cleaning, trimming, and filling trainmen's lanterns and rear signal lamps.  
Coupling and uncoupling cars at terminals.  
Disinfecting cars.  
Dunnage used in loading cars or fitting cars for freight shipments.  
Feed for live stock in snow-bound or otherwise delayed trains.  
Flowers and plants for cars.  
Laundry for revenue service cars other than for dining and buffet service and sleeping car service.  
Occasional turning of engines on Y of other carriers.  
Oil and other supplies for locomotives hauled as freight.  
Periodicals for use of passengers on trains.

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Planking cars for billet shipments and other material.  
 Provisions, supplies, or board for passengers in delayed trains.  
 Removing advertisements from cars.  
 Rent of fare registers in cars.  
 Safety chains for use between twin and triple cars.  
 Supplies for parlor and chair cars.  
 Supplies furnished cars for the purpose of protection against accidents and fires.  
 Temporary grain doors.  
 Temporary lining of cars for freight shipments and stoves and heaters to prevent freezing.  
 Temporary openings in cars for freight shipments.  
 Temporary racking of cars for handling sugar-cane, corn, bark, or cordwood.  
 Transferring passengers, express matter, baggage, mail, and freight on account of defective tracks, bridges, or tunnels.

NOTE.—The expenses of operating sleeping, dining, and buffet car features of train service shall be included in the account No. 403, "Operating sleeping cars," or in account No. 441, "Dining and buffet service," as may be appropriate.

#### 403. OPERATING SLEEPING CARS.

This account shall include the cost of operating sleeping car service on trains.

**SUPERINTENDENCE.**—The pay of officers directly in charge of operating sleeping car service; the pay of their clerks and office attendants; also the office, traveling, and other expenses of such officers and employees.

**STATION EMPLOYEES.**—The pay and expenses of local agents, ticket agents, cashiers, clerks, and attendants; also the office and other expenses of such employees.

**STATION EXPENSES.**—The expenses of fuel, water, steam, and supplies used in heating station offices; gas, oil, electric current, and other supplies for lighting; repairs and renewals of station furniture, and all other station expenses connected with sleeping car service when separable from the station expenses chargeable to account No. 376, "Station supplies and expenses."

**CONDUCTORS.**—The pay of conductors employed on sleeping cars.

**PORTERS AND MAIDS.**—The pay of porters and maids employed on sleeping cars.

**CAR SUPPLIES.**—The cost of miscellaneous supplies used on sleeping cars, such as combs, brushes, brooms, and toilet paper; also uniforms, caps, and service stripes for employees.

**LAUNDRY.**—Expenses for laundry work, such as laundering sheets, pillow-cases, towels, blankets, etc.

**OTHER EXPENSES.**—The cost of flowers and plants, heating cars, cleaning the interior of cars, and of supplies used in interior cleaning, rent and cost of supplies for rooms furnished for sleeping car service employees, and such other expenses in connection with the operation of sleeping cars as are not provided for elsewhere.

NOTE.—When officers have immediate supervision over sleeping car service and other operations their pay, office, and other expenses, as also the pay, office, and other expenses of their assistants, clerks, and office attendants, shall be equitably apportioned to the accounts appropriate to the operations over which they have supervision.

#### 404. SIGNAL AND INTERLOCKER OPERATION.

This account shall include the cost of operating signals and interlockers other than those solely or principally used for governing all movements of locomotives and trains between main and yard tracks, movements of locomotives between yard tracks and enginehouses, and yard switching movements.

**LABOR.**—The wages of employees engaged in operating signals and interlockers or power producing plants in connection therewith, such as switch tenders, signalmen other than telegraph operators, lever men, switch and signal oilers, battery men, lamp men, lamp cleaners, and lamplighters; gatemen at crossings of other railroads, engineers and others operating plants furnishing compressed air for signals and interlockers; engineers, electricians, and others operating plants furnishing electric power for signals and interlockers.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**SUPPLIES.**—The cost of supplies used in operating signals and interlockers or in signal offices, such as gasoline, vitriol, battery zincs, battery coppers, lubricating oils, fuel for heating, fuel for power purposes, produced and purchased power used in operating switches and signals, furniture repairs and renewals, water, and light.

**NOTE.**—The cost of operating signals and interlockers solely or principally used for governing the movement of yard locomotives and trains shall be included in the appropriate yard expense accounts.

#### 405. CROSSING PROTECTION.

This account shall include the pay of street and highway crossing gatekeepers and flagmen, the cost of supplies used by them, the cost of lights at street and highway crossings not a part of the lighting outfit at stations or in yards, and the cost of compressed air for operating gates.

#### 406. DRAWBRIDGE OPERATION.

This account shall include the cost of operating drawbridges.

**LABOR.**—The wages of employees engaged in operating drawbridges, such as bridge engineers, tenders, and watchmen.

**SUPPLIES.**—The cost of produced and purchased power and of supplies, such as fuel, oil, lanterns, water, waste, boats, stoves, chairs, brooms, and pails used in drawbridge operation.

#### 407. TELEGRAPH AND TELEPHONE OPERATION.

This account shall include the cost of telegraph and telephone operation not provided for elsewhere.

**SUPERINTENDENCE—TELEGRAPH.**—The pay of superintendents of telegraph, telegraph censors, their clerks, and attendants.

**TELEGRAPH OPERATORS AND MESSENGERS.**—The pay of telegraph operators, block inspectors, and messengers in telegraph and relay offices other than those employed in dispatching trains and those located in general offices or at stations.

**OTHER TELEGRAPH EXPENSES.**—Office, traveling, and incidental expenses, including office rent, of employees whose pay is chargeable to this account; rent of telegraph conduits, lines, and poles; cost of battery renewals and supplies, bicycles for messengers, and electric current for telegraph purposes; also excess payments to telegraph companies when in connection with telegraph service and not provided for elsewhere.

**NOTE A.**—The pay, rent, other office expenses, and traveling expenses of superintendents of telegraph, their assistants, clerks, and attendants, when engaged both in maintaining and operating telegraph lines, shall be apportioned equally between this account and account No. 247, "Telegraph and telephone lines."

**SUPERINTENDENCE—TELEPHONE.**—The pay of superintendents of telephone, their clerks, and attendants.

**TELEPHONE OPERATORS AND MESSENGERS.**—The pay of telephone operators and messengers in telephone offices other than those employed in dispatching trains and those located in general offices or at stations.

**OTHER TELEPHONE EXPENSES.**—Office, traveling, and incidental expenses, including office rent, of employees whose pay is chargeable to this account; rent of telephone conduits, lines, and poles; cost of battery renewals and supplies, bicycles for messengers, and electric current for telephone purposes; also excess payments to telephone companies when in connection with telephone service and not provided for elsewhere.

**NOTE B.**—The pay, rent, other office expenses, and traveling expenses of superintendents of telephone, their assistants, clerks, and attendants, when engaged both in maintaining and operating telephone lines, shall be apportioned equally between this account and account No. 247, "Telegraph and telephone lines."

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## 408. OPERATING FLOATING EQUIPMENT.

This account shall include the cost of operating floating equipment in water transfer service (ferriage, lighterage, and floatage). (See general instructions, section I.)

**SUPERINTENDENCE.**—The pay of vice presidents and other officers directly in charge of or engaged in the operation of boats; the pay of their assistants, clerks, and attendants; also the office, traveling, and other expenses of such officers and their employees.

**WAGES OF CREWS.**—The pay of captains, pilots, chief officers, mates, sailors, wireless telegraph operators, and other employees of the deck department; engineers, assistant engineers, electricians, oilers, firemen, coal passers, and all other employees of the engineer's department; and pursers, porters, and all other employees in the steward's department, except when engaged in dining and buffet service.

**FUEL.**—The cost, on board boats (including the cost of trimming) of coal, oil, wood, and other fuel used for generating power, heat, or light.

**LUBRICATION.**—The cost of oil, grease, tallow, graphite, and other material furnished for lubricating purposes.

**OTHER SUPPLIES AND DEPARTMENTAL EXPENSES.**—The cost of supplies furnished to deck department; the incidental expenses of deck department employees; supplies other than fuel and lubricants, furnished the engineer's department; water furnished to boats; incidental expenses of engineer's department employees; supplies (other than dining and buffet supplies) furnished to the steward's department; laundry for boats; and incidental expenses of steward's department employees.

## ITEMS OF SUPPLIES.

(See special instructions, section 22.)

Axes.	Hose.	Ropes.
Brooms.	Ice.	Shovels.
Brushes.	Lamps.	Soap.
Commissarial supplies.	Laundry.	Tallow.
Flags.	Lines.	Tools, miscellaneous.
Gas.	Mops.	Trucks.
Globes.	Oil.	Waste.
Grease.	Pails.	Water.
Handspikes.	Planks.	Wicks.
Hatchets.	Provisions.	Wrenches.

**OTHER EXPENSES.**—Expenses incident to the operation of floating equipment not otherwise provided for in this account.

## ITEMS OF EXPENSE.

(See special instructions, section 22.)

Customhouse fees.	Raising sunken boats.
License fees.	Transferring passengers in case of accidents.
Pumping out boats laid up.	Wharfage.

**ELEVATION AND LONGSHORE LABOR.**—The cost of shore labor in connection with loading and unloading lighterage freight at wharves and piers, such as labor of bridgemen at transfer bridges and of watchmen, longshoremen, stevedores, and other wharf men.

**ELEVATION AND SHORE EXPENSES.**—Shore expenses in connection with loading and unloading lighterage freight, such as the cost of steam and electricity for power, heating, and lighting; power and supplies used for transfer or float bridges; supplies used in connection with operating wharves and piers and not chargeable to account No. 376, "Station supplies and expenses."

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



## OPERATING EXPENSES.

## ITEMS OF SUPPLIES.

(See special instructions, section 22.)

Brooms.	Incandescent lights.	Shovels.
Carbons.	Lamps, reflector.	Soap.
Chalk.	Lanterns.	Tacks.
Coal hods.	Marline.	Tallow.
Coal shovels.	Matches.	Torches.
Cold chisels.	Oil.	Towels.
Crowbars.	Oil cans.	Twine.
Gas.	Pails.	Waste.
Hammers.	Pinch bars.	Water.
Hatchets.	Ropes.	Water coolers.
Ice.	Salt.	Wheelbarrows.
Ice tongs.	Scoops.	

NOTE A.—When the compensation for the use of floating equipment used in water transfer service includes rent, maintenance, and operation, the portion covering rent shall be charged to income account No. 539, "Rent for floating equipment," the portion covering maintenance shall be charged to the appropriate account for maintenance of equipment, and the portion covering operation shall be included in this account.

NOTE B.—The cost of labor expended in transferring freight between cars and boats shall be distributed in such manner as to include in account No. 373, "Station employees," the expense of handling between the cars and the string piece of the wharf or rail of the boat, and to include in this account the expense of handling upon the boats.

## 409. EXPRESS SERVICE.

This account shall include the cost of operating express service.

DRIVERS AND MESSENGERS.—Pay of express messengers, drivers, and helpers, and cost of their uniforms, uniform trimmings, and badges; and pay of baggage-masters handling express.

OTHER EXPENSES.—Pay of stablemen in express service, rent of stables, and expense of feeding and shoeing horses.

## 410. STATIONERY AND PRINTING.

This account shall include the cost of stationery and printing used in connection with rail line transportation, including operation of floating equipment.

## STATIONERY AND PRINTING ITEMS.

(See special instructions, section 22.)

Adding machines.	Cross-section paper.	Manifold pens.
Addressographs and supplies.	Cyclostyles.	Mileage books.
Arm rests.	Dating stamps and ribbons.	Mimeographs.
Baggage checks, printed.	Delivery tickets.	Mucilage.
Baggage scrip.	Dictaphones.	Mucilage brushes.
Baggage storage checks.	Dictographs.	Neostyles.
Bills of lading.	Drawing paper.	Note paper.
Binders.	Duplicators.	Notices.
Blank books.	Electric pens.	Numbering stamps.
Blotters.	Envelopes.	Oil paper.
Blotting paper.	Erasers, rubber and steel.	Paper.
Bristol board.	Eyelet punches.	Paper baskets.
Calculating machines.	Eyelets.	Paper clips.
Calendars.	File boxes, paper.	Paper cutters.
Carbon paper.	Forms, blank and printed.	Paper fasteners.
Cardboard.	Fuel tickets.	Paper files.
Cards, blank and printed.	Glass pens.	Paper weights.
Circulars.	Hectographs.	Papyrographs.
Computing tables.	Indexes.	Parchment paper.
Conductors' hat checks.	Ink for writing and drawing.	Pencil sharpeners.
Copy (impression) books.	Inkstands.	Pencils for writing and drawing.
Copying brushes.	Invoice books.	Penholders.
Copying presses.	Legal cap paper.	Penracks.
Crayons.	Letter paper.	Pens for writing and drawing.
Cross-section books.	Manifold paper.	Phonographs and records.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

Pins.	Shipping tags.	Tracing cloth.
Postage.	Shorthand notebooks.	Tracing paper.
Punches (not conductors' or baggage men's).	Sponge cups.	Twine.
Rubber bands.	Sponges.	Typewriters and ribbons.
Rubber stamps.	Stamps, impression.	Wage tables.
Rulers.	Stylographs.	Wastebaskets.
Ruling pens.	Tablets, blank and printed.	Water colors.
Scrapbooks.	Tape.	Water holders.
Sealing wax.	Telegraph blanks.	Waybills.
Seals.	Ticket stamps.	Wrapping paper.
Shears.	Tickets.	Wringers for copying presses.
Shipping orders.	Time-tables (employees).	
	Tissue (impression) paper.	

NOTE.—The cost of dictionaries, periodicals, technical books, etc., shall be included in appropriate superintendence accounts, and city directories and books of reference used by station agents shall be charged to account No. 376, "Station supplies and expenses."

#### 411. OTHER EXPENSES.

This account shall include all expenses in connection with rail line transportation not properly chargeable to other transportation accounts.

##### ITEMS OF EXPENSE.

(See special instructions, section 22.)

Amounts paid for switching empty cars otherwise than in connection with loaded movements or with the repairs to the equipment.

Amounts paid on account of bills of lading issued on fraudulent receipts.

Amounts paid to suspended transportation department employees covering periods of suspension.

Compensation for property loss incident to failure to stop at station to pick up passengers.

Demurrage accruing on a foreign line by reason of error of carrier's agent.

Extra drayage due to agent's error in routing interline shipment.

Fees paid arbitrators in wage disputes of transportation department employees.

Loss of station funds by burglary, when not covered by insurance.

Loss of train collections in holdup.

Overcharges paid foreign lines on account of error of the carrier's agent in routing and billing.

Pay and expenses of transportation department employees attending conferences with officers in connection with wage disputes.

Payments for switching on account of cars not passing inspection at junction points.

Penalties imposed under reciprocal demurrage laws for failure to furnish cars.

"Penalty switching" payments on account of improper delivery of cars to other carriers.

#### 412. OPERATING JOINT TRACKS AND FACILITIES—DR.

This account shall include the carrier's proportion of the transportation expenses incurred by others in the operation of joint tracks, interlockers, and other facilities which are not provided for in account No. 390, "Operating joint yards and terminals—Dr."

NOTE A.—The purpose of this account is to show the amount accruing against the carrier for its proportion of the cost of operating tracks and facilities (other than at joint yards and terminals) operated by others and in the joint use of which the carrier participates. (See special instructions, section 9.)

NOTE B.—No proportions of items of expense chargeable by the operating carrier to accounts Nos. 392 to 402, inclusive, shall be included in this account.

#### 413. OPERATING JOINT TRACKS AND FACILITIES—CR.

This account shall include amounts chargeable to others as their proportions of transportation expenses incurred by the carrier in the operation of joint tracks, interlockers, and other facilities which are not provided for in account No. 391, "Operating joint yards and terminals—Cr."

NOTE A.—The purpose of this account is to show the amounts accruing in favor of the carrier and against others for their proportions of the cost of operating tracks and facilities (other than at joint yards and terminals) operated by the carrier and in the joint use of which others participate. (See special instructions, section 9.)

NOTE B.—No proportions of items of expense chargeable by the operating carrier to accounts Nos. 392 to 402, inclusive, shall be included in this account.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 414. INSURANCE.

This account shall include premiums, except reinsurance premiums, for insuring the carrier against loss through injuries to persons or damage to or destruction or loss of property, whether caused by fire, accident, or other cause, when such loss to the carrier would be chargeable to Transportation—Rail Line; also premiums on fidelity bonds of employees whose pay is chargeable to Transportation—Rail Line. (See special instructions, section 18.)

NOTE.—The premiums paid by the carrier to its insurance fund shall be credited to an insurance reserve account, to which account shall be charged the amount of all claims for injuries to persons and damages to the property covered by its insurance. To such account shall also be charged all reinsurance premiums paid to insurance companies, and to it shall be credited all amounts recovered from insurance companies for damage to property reinsured by them.

## 415. CLEARING WRECKS.

This account shall include the cost of clearing wrecks other than wrecks of work trains.

LABOR.—The wages of employees while engaged in connection with wrecking service, loading, and transferring contents of wrecked cars, building temporary tracks around wrecks, and removing such tracks.

TRAIN SERVICE.—The cost of train service in connection with replacing wrecked equipment upon the tracks and transporting such equipment to shops for repairs, including amounts paid to other companies for service of locomotives, derricks, and other equipment and for wages of crews in wrecking service.

OTHER SUPPLIES AND EXPENSES.—Payments for reloading or transferring freight, express, baggage, and mail; transferring passengers, and cost of provisions or board for men clearing up or watching at wrecks.

NOTE A.—Expenses of clearing wrecks of work trains shall be included in the cost of the work in connection with which the wrecked train was engaged.

NOTE B.—The cost of restoring roadbed and tracks to original condition after wrecks and the cost of repairing equipment damaged or destroyed by wrecks shall be charged to the appropriate accounts for maintenance of way and structures and maintenance of equipment.

NOTE C.—That proportion of payments to other companies for use of locomotives, derricks, and other equipment in wrecking service which represents rent shall be included in the income accounts.

## 416. DAMAGE TO PROPERTY.

This account shall include payments and expenses on account of damages to the property of others, whether by fire, collision, flood, or other cause, with the exception of payments and expenses on account of damage to property intrusted to the carrier for transportation, and for damage to stock on right of way. It shall include also fines or compensation paid for interference with the business of others, as by detention of vessels at drawbridges, or by blocking streets.

This account shall include also the pay, office rent, and office, traveling, and other expenses of employees and others engaged as claim adjusters or as witnesses in lawsuits in connection with damage to property cases, or engaged in detection of thieves; notarial fees paid in connection with such cases; and payments for or repairs of damage to equipment of other carriers, or to property contained therein, such carriers having trackage rights upon or grade crossings over the carrier's tracks.

NOTE A.—Damage to live stock on right of way, and damage to freight and baggage intrusted for transportation, are provided for under accounts No. 417, "Damage to live stock on right of way"; No. 418, "Loss and damage—Freight"; and No. 419, "Loss and damage—Baggage."

NOTE B.—Expenses incident to suits growing out of damage to property claims, not otherwise provided for, shall be included in account No. 454, "Law expenses."

NOTE C.—The pay, office rent, and the traveling, office, and other expenses of claim adjusters, claim clerks, and others engaged in claim matters when not accurately assignable to a distinct class of claims, shall be apportioned equally among the several classes of claims over which they have jurisdiction or in connection with which they are engaged. This provision does not apply to the pay and expenses of general officers or general office employees whose pay is includible in general account VII, General.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 417. DAMAGE TO LIVE STOCK ON RIGHT OF WAY.

This account shall include payments on account of cattle and other live stock killed or injured while crossing or trespassing on the right of way, including cost of removing and burying the same.

There shall be included in this account also the pay and the traveling, office, and other expenses of employees and others engaged as live-stock claim adjusters or engaged as witnesses in lawsuits in connection with damage to live stock on right of way; also notarial fees in connection with claims for damage to live stock on right of way.

**NOTE A.**—Expenses incident to suits growing out of live-stock claims, not otherwise provided for, shall be included in account No. 454, "Law expenses."

**NOTE B.**—The pay, office rent, and the traveling, office, and other expenses of claim adjusters, claim clerks, and others engaged in claim matters when not accurately assignable to a distinct class of claims, shall be apportioned equally among the several classes of claims over which they have jurisdiction or in connection with which they are engaged. This provision does not apply to the pay and expenses of general officers or general office employees whose pay is includible in general account VII, General.

## 418. LOSS AND DAMAGE—FREIGHT.

This account shall include payments and expenses on account of loss, destruction, damage, or delays to revenue freight shipments, including locomotives and cars transported as freight, express matter, milk shipments, and live stock, and expenses incurred on account of such payments; also expenses on account of loss, destruction, or damage to shipments of company material.

This account shall also include the cost of repacking and boxing damaged freight shipments; notarial fees in connection with freight claims; freight charges paid other carriers on lost, destroyed, or damaged shipments; pay, traveling, office, and other expenses of employees or others engaged as freight-claim adjusters, as witnesses in lawsuits in connection with freight-claim cases, in selling damaged and unclaimed shipments, or in detecting thieves; rent of warehouses used for storage of damaged and astray freight shipments, payments for storage of such shipments in public warehouses, and interest and penalties assessed for nonpayment of freight claims.

Amounts received from the sale of astray and damaged freight shall be credited to this account.

**NOTE A.**—Expenses incident to suits growing out of loss and damage (freight) claims, not otherwise provided for, shall be included in account No. 454, "Law expenses."

**NOTE B.**—The pay, office rent, and traveling, office, and other expenses of claim adjusters, claim clerks, and others engaged in claim matters when not accurately assignable to a distinct class of claims, shall be apportioned equally among the several classes of claims over which they have jurisdiction or in connection with which they are engaged. This provision does not apply to the pay and expenses of general officers or general office employees whose pay is includible in general account VII, General.

## 419. LOSS AND DAMAGE—BAGGAGE.

This account shall include payments for loss, destruction, damage, or delays to baggage and other personal property carried as baggage, and damage to personal apparel; also expenses on account of such loss or damage.

This account shall also include the cost of repacking and boxing damaged baggage; notarial fees in connection with baggage claims; baggage claim payments made to other carriers on lost, destroyed, damaged, or delayed shipments; pay, traveling, office, and other expenses of employees or others engaged as baggage claim adjusters, as witnesses in lawsuits in connection with baggage claim cases, in selling damaged and unclaimed baggage, or in detecting thieves; rent of warehouses used exclusively for storage of damaged and unclaimed baggage, payments for storage of such shipments in public warehouses, and interest and penalties assessed for nonpayment of claims.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

Amounts received from the sale of astray and damaged baggage shall be credited to this account.

NOTE A.—Expenses incident to suits growing out of loss and damage (baggage) claims, not otherwise provided for, shall be included in account No. 454, "Law expenses."

NOTE B.—The pay, office rent, and traveling, office, and other expenses of claim adjusters, claim clerks, and others engaged in claim matters when not accurately assignable to a distinct class of claims shall be apportioned equally among the several classes of claims over which they have jurisdiction or in connection with which they are engaged. This provision does not apply to the pay and expenses of general officers or general office employees whose pay is includible in general account VII, General.

NOTE C.—When a payment on account of injuries to passengers includes allowance for damage to personal apparel the damage allowance shall be included in this account when separable; otherwise in the appropriate personal injury account.

#### 420. INJURIES TO PERSONS.

This account shall include expenses on account of injuries to persons which occur directly in connection with transportation service, including damages for ejection of passengers.

Services of employees and others called in consultation in relation to claim adjustments; pay and expenses of employees while engaged as witnesses at inquests and lawsuits, and a suitable proportion of donations made to hospitals, shall be included in this account.

##### ITEMS OF EXPENSE.

(See special instructions, section 22.)

Artificial limbs.	Medical and surgical supplies.
Carriage fees.	Notarial fees.
Claim adjusters' and clerks' services.	Nursing.
Claim adjusters' office expenses.	Railway transportation.
Compensation for injuries or death.	Undertakers' services.
Final judgments, including plaintiffs' court costs.	Undertakers' supplies.
Funeral expenses.	Witnesses' fees and expenses at inquests and lawsuits.
Hospital attendance.	
Medical and surgical services.	

NOTE A.—Expenses incident to personal injury suits, not otherwise provided for, shall be included in account No. 454, "Law expenses."

NOTE B.—Amounts donated by a carrier to hospitals shall be distributed, 25 per cent to account No. 274, "Injuries to persons"; 25 per cent to account No. 332, "Injuries to persons"; and 50 per cent to account No. 420, "Injuries to persons."

NOTE C.—The pay, office rent, and traveling, office, and other expenses of claim adjusters, claim clerks, and others engaged in claim matters, when not accurately assignable to a distinct class of claims, shall be apportioned equally among the several classes of claims over which they have jurisdiction or in connection with which they are engaged. This provision does not apply to the pay and expenses of general officers or general office employees whose pay is includible in general account VII, General.

NOTE D.—When a payment on account of injuries to persons includes allowance for damage to personal apparel, the damage allowance shall be included in account No. 419, "Loss and damage—Baggage," when separable; otherwise the entire payment shall be included in this account.

#### V. TRANSPORTATION—WATER LINE.

The primary accounts included in this general account are designed to show the expenses incurred in transporting persons and property by water lines.

When the compensation for the use of floating equipment used in water-line operations includes rent, maintenance, and operation, the portion covering rent shall be charged to income account No. 539, "Rent for floating equipment," the portion covering maintenance shall be charged to the appropriate accounts for maintenance of equipment, and the portion covering operation shall be distributed to the primary accounts in this account. (See general instructions, section I.)

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 431. OPERATION OF VESSELS.

This account shall include the cost of operating vessels in water-line service. It shall include:

**SUPERINTENDENCE.**—The pay of vice presidents and other officers directly in charge of or engaged in the operation of vessels; the pay of their assistants, clerks, and attendants; also the office, traveling, and other expenses of such officers and their employees.

**WAGES OF CREWS.**—The pay of captains, pilots, chief officers, mates, sailors, wireless telegraph operators, and other employees of the deck department; engineers, assistant engineers, electricians, oilers, firemen, coal passers, and all other employees of the engineer's department; and pursers, stewards, stewardesses, cooks, pantrymen, waiters, porters, and all other employees in the steward's department.

**FUEL.**—The cost, on board vessels (including the cost of trimming), of coal, oil, wood, and other fuel used for generating power, heat, or light.

**LUBRICATION.**—The cost of oil, grease, tallow, graphite, and other material furnished for lubricating purposes.

**STATIONERY AND PRINTING.**—The cost of stationery and printing used in connection with the operation of vessels. (For stationery and printing items, see expense account No. 410.)

**FOOD SUPPLIES.**—The cost of all food supplies furnished to the steward's department.

**BAR SUPPLIES.**—The cost of all wines, liquors, beers, ales, mineral waters, cigars, cigarettes, tobacco, and other bar supplies.

**OTHER SUPPLIES AND DEPARTMENTAL EXPENSES.**—The cost of supplies furnished to deck department; the incidental expenses of deck department employees; supplies, other than fuel and lubricants, furnished the engineer's department; water furnished to ships; and incidental expenses of engineer's department employees; supplies (other than food and bar) furnished to the steward's department; laundry for ships; and incidental expenses of steward's department employees.

**LAY-UP EXPENSES.**—The pay of crews and all other transportation expenses incurred on account of floating equipment when laid up and not undergoing repairs or betterment.

**OTHER EXPENSES.**—Expenses incident to the operation of vessels not otherwise provided for in this account.

**NOTE A.**—When officers enumerated above have supervision over other departments also, their pay, office and other expenses, as also the pay, office and other expenses of their assistants, clerks, and attendants, shall be equitably apportioned among the departments over which they have jurisdiction.

**NOTE B.**—The rent for offices and other structures of minor importance used in the operation of vessels shall be included in this account. The rent for such property of major importance, which is ordinarily leased for a period of years, shall be included in Income.

## 432. OPERATION OF TERMINALS.

This account shall include the expenses of the operation of terminals devoted to water-line operations. It shall include:

**SUPERINTENDENCE.**—The pay of vice presidents and other officers in charge of or engaged in the operation of terminals; the pay of their assistants, clerks, and attendants; also the office, traveling, and other expenses of such officers and their employees; the salaries of agents, clerks, and attendants; the pay of port or station agents and their employees; the pay of wharf employees (except stevedores and other laborers provided for in the subheading "Stevedore and

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

wharf labor"); agency and office expenses; expenses of telegraph and telephone service; postage, heat, light, power, water, ice, furniture, and other supplies (except stationery and printing); and incidental office and traveling expenses of port or station agents, their clerks, and attendants.

**STATIONERY AND PRINTING.**—The cost of stationery and printing used in connection with the operation of terminals. (For stationery and printing items see expense account No. 410.)

**STEVEDORE AND WHARF LABOR.**—The pay of stevedores, foremen, and longshoremen when engaged directly in loading and unloading vessels; payments for labor in connection with handling, trimming, and stowing cargoes in vessels, including payments to companies and individuals engaged to handle cargoes by contract; and the pay of laborers on wharves when engaged in piling, tiering, and handling freight, and in unloading and loading baggage.

**TUGS AND LIGHTERS—OPERATION.**—Expenses in connection with the operation of tugs, lighters, and other floating equipment employed in terminal operations, including superintendence, wages, fuel, water, lubricants, food supplies, wharfage, and laborers engaged in handling lightered cargoes (except directly to or from ships).

**SWITCHING, LIGHTERAGE, AND OTHER TRANSFERS.**—Payments made to other companies or individuals for lightering, switching, or transferring freight; teaming; operating team transfers owned by the carrier; and other expenses in connection with the transfer of freight not provided for in the foregoing paragraph or in revenue account No. 121, "Freight."

**LIGHT, HEAT, POWER, AND WATER.**—The expenses of light, heat, power, and water used in the operation of terminals (except in agents' or superintendents' offices), both when purchased and when produced by the carrier.

**WHARF SUPPLIES AND EXPENSES.**—The cost of supplies used by and expenses of wharf employees, such as meals furnished, advertising for wharf employees, cost or rent of equipment for watchmen, firemen, and police; uniforms for wharf employees; supplies for coopering, marking, and tagging freight; car standards, binders, etc.; and expenses not chargeable as repair items incident to keeping wharves in proper condition.

**OTHER EXPENSES.**—Expenses incident to the operation of terminals not otherwise provided for in this account, including harbor master's fees, quarantine expenses, customhouse and other port charges.

**NOTE A.**—When officers enumerated above have supervision over other departments also, their pay, office and other expenses, as also the pay, office and other expenses of their assistants, clerks, and attendants, shall be equitably apportioned among the departments over which they have jurisdiction.

**NOTE B.**—The rent for offices and other structures of minor importance used in the operation of terminals shall be included in this account. The rent for such property of major importance, which is ordinarily leased for a period of years, shall be included in Income.

### 433. INCIDENTAL.

This account shall include incidental transportation expenses in connection with water-line operations. It shall include:

**LOSS AND DAMAGE—FREIGHT.**—Payments and expenses for loss, damage, delays, or destruction of freight (including company material); uncollectible freight charges paid other carriers on misrouted, lost, damaged, or destroyed shipments; cost of repacking and boxing damaged merchandise; pay and expenses of employees and others engaged as adjusters and in detecting thieves; and the pay and expenses of employees and others engaged as witnesses in lawsuits in connection with loss and damage cases. The net amount received from the sale of astray and damaged freight shall be credited to this account.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**LOSS AND DAMAGE—BAGGAGE.**—Payments and expenses for loss, damage, delays, or destruction of baggage or other personal property carried as baggage, and damage to personal apparel; the cost of repacking and boxing damaged baggage; and the pay and expenses of employees or others while engaged as adjusters and witnesses in lawsuits in cases involving loss or damage to baggage. The net amount received from the sale of astray and damaged baggage shall be credited to this account.

**DAMAGE TO PROPERTY.**—Payments and expenses on account of damages to or destruction of property of others, whether by fire, collision, or other cause, with the exception of payments and expenses on account of damage to property entrusted to the carrier for transportation; and pay and expenses of employees and others while engaged as adjusters and as witnesses in lawsuits arising out of damage to property.

**INJURIES TO PERSONS.**—Compensation and expenses incident to injuries to persons occurring directly in connection with the transportation operations of water lines; a proportion of the pay and expenses of physicians and surgeons; of claim adjusters and clerks; expenses of nurses and hospital attendants; medical and surgical supplies; artificial limbs; funeral expenses; railway, boat, and carriage fares for conveying injured persons and attendants; donations or contributions to hospitals in which employees are cared for; pay and expenses of employees and others while attending coroners' inquests, while engaged as witnesses in lawsuits in connection with personal injury cases, or when called in consultation in relation to personal injury claims.

**INSURANCE.**—Premiums paid, except reinsurance premiums, for insuring the carrier against loss through injuries to persons, or damage to or destruction or loss of property, whether caused by fire, accident, or other cause, when such loss to the carrier would be chargeable to Transportation—Water Line; also premiums on fidelity bonds of employees whose pay is chargeable to that account. (See special instructions, section 18.)

**NOTE A.**—The premiums paid by the carrier to its insurance fund shall be credited to an insurance reserve account, to which account shall be charged the amount of all claims for injuries to persons and damages to the property covered by its insurance. To such account shall also be charged all reinsurance premiums paid to insurance companies, and to it shall be credited all amounts recovered from insurance companies for damage to property reinsured by them.

**NOTE B.**—Expenses not otherwise provided for in connection with the conduct of loss, damage, and personal injury suits shall be charged to account No. 454, "Law expenses," but the amount of final judgments, including plaintiff's court costs, shall be included in this account.

**NOTE C.**—The pay, office rent, and traveling, office, and other expenses of claim adjusters, claim clerks, and others engaged in claim matters when not directly assignable to a distinct class of claims, shall be apportioned equally among the several classes of claims over which they have jurisdiction or in connection with which they are engaged.

## VI. MISCELLANEOUS OPERATIONS.

The primary accounts included in this general account are designed to show the expenses incurred in miscellaneous operations. (See general instructions, section 4.)

### 441. DINING AND BUFFET SERVICE.

This account shall include the cost of operating dining and buffet service on trains and transfer boats. It shall include:

**SUPERINTENDENCE.**—The pay of officers directly in charge of operating dining and buffet service; the pay of their assistants, clerks, and office attendants; also the office, traveling, and other expenses of such officers and their employees.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



**COMMISSARIAL EMPLOYEES.**—The pay of storekeepers, assistant storekeepers, clerks, porters, and other employees in commissarial supply depots and storehouses.

**STEWARDS.**—The pay of stewards or conductors employed on dining and buffet cars and transfer boats.

**COOKS AND WAITERS.**—The pay of cooks, waiters, and assistants on dining and buffet cars and transfer boats

**FUEL AND SUPPLIES.**—The cost of fuel for cooking purposes; of provisions, such as meats, groceries, vegetables, fish, table waters, ice, etc.; bar supplies, such as wines, liquors, beers, ales, etc.; cost of licenses; and cost of cigars, cigarettes, and tobacco.

**LAUNDRY.**—Expenses for laundry work, such as laundering tablecloths, napkins, aprons, etc.

**STATIONERY AND PRINTING.**—The cost of stationery and printing used in connection with dining and buffet service.

**OTHER EXPENSES.**—The cost of flowers and plants; cleaning the interior of cars; rent and cost of supplies for rooms furnished for dining and buffet service employees; and such other expenses in connection with the operation of dining and buffet service as are not provided for elsewhere.

**NOTE.**—When officers have immediate supervision over dining and buffet service and other operations their pay, office and other expenses, as also the pay, office and other expenses of their assistants, clerks, and office attendants, shall be equitably apportioned to the accounts appropriate to the operations over which they have supervision.

#### 442. HOTELS AND RESTAURANTS.

This account shall include the cost of operating hotels, restaurants, and lunch counters when the cost of the operated property is includible in the road and equipment accounts. It shall include:

**SUPERINTENDENCE.**—The pay of officers directly in charge of operating hotels, restaurants, and lunch counters; pay of their clerks and office attendants; also the office, traveling, and other expenses of such officers.

**EMPLOYEES.**—The pay of stewards, hotel keepers, storekeepers, checkers, linen clerks, butchers, chefs, cooks, kitchen help, maids, porters, elevator men, call boys, hat and cloak attendants, waiters, waitresses, laundresses, engineers, firemen, and other employees engaged in operating hotels, restaurants, and lunch counters.

**FUEL AND SUPPLIES.**—The cost of fuel for cooking and heating purposes; provisions, such as meats, groceries, vegetables, fish, table waters, ice, etc.; bar supplies, such as wines, liquors, beers, ales, etc.; the cost of liquor licenses; the cost of tobacco, cigars, cigarettes, etc.; and miscellaneous supplies for operating the service.

**STATIONERY AND PRINTING.**—The cost of stationery and printing used in connection with the operation of hotels and restaurants.

**OTHER EXPENSES.**—The cost of lighting, and other items of expense not otherwise provided for in this account.

**NOTE.**—When officers have immediate supervision over hotels, restaurants, and lunch counters and other operations their pay, office, and other expenses, as also the pay, office, and other expenses of their assistants, clerks, and office attendants, shall be equitably apportioned to the accounts appropriate to the operations over which they have supervision.

#### 443. GRAIN ELEVATORS.

This account shall include the cost of operating grain elevators other than small elevators which are classed as station facilities. It shall include:

**SUPERINTENDENCE.**—The pay of officers directly in charge of grain-elevator service; the pay of their assistants, clerks, and office attendants; also the office, traveling, and other expenses of such officers and their employees.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**EMPLOYEES.**—The pay of engineers, firemen, foremen, machine men, oilers, millwrights, carpenters, trimmers, weighers, spout men, sweepers, laborers, watchmen, and all other employees engaged in operating grain elevators.

**FUEL AND SUPPLIES.**—The cost of fuel for power, heating, and lighting plants; power for heating, lighting, and operating machinery; and water, ice, oil, waste, and other supplies for operating such property.

**STATIONERY AND PRINTING.**—The cost of stationery and printing used in connection with the operation of grain elevators.

**OTHER EXPENSES.**—The cost of grain used to make up shortage in elevators; stationery and printing; rent for and repairs of rented offices; and other operating expenses not otherwise provided for in this account.

**NOTE.**—When officers have immediate supervision over grain elevators and other operations their pay, office, and other expenses, as also the pay, office, and other expenses of their assistants, clerks, and office attendants, shall be equitably apportioned to the accounts appropriate to the operations over which they have supervision.

#### 44. STOCKYARDS.

This account shall include the cost of operating stockyards other than small stockyards or stock pens at stations, which are classed as station facilities. It shall include:

**SUPERINTENDENCE.**—The pay of officers directly in charge of stockyard operations; the pay of their assistants, clerks, and office attendants; also the office, traveling, and other expenses of such officers and employees.

**EMPLOYEES.**—The pay of foremen, subforemen, yardmen, tallymen, weighmasters, stock loaders, drovers, drivers, engineers, firemen, shovelers, watchmen, policemen, and other stockyard employees.

**FUEL AND SUPPLIES.**—The cost of fuel, gas, electric current, water; hay, grain, oats, and other feed for stock; straw and other bedding material; and other stockyard supplies.

**STATIONERY AND PRINTING.**—The cost of stationery and printing used in connection with the operation of stockyards.

**OTHER EXPENSES.**—Payments for loss or damage to live stock, and other expenses not otherwise provided for in this account.

**NOTE.**—When officers have immediate supervision over stockyard service and other operations their pay, office, and other expenses, as also the pay, office, and other expenses of their assistants, clerks, and office attendants, shall be equitably apportioned to the accounts appropriate to the operations over which they have supervision.

#### 45. PRODUCING POWER SOLD.

This account shall include the cost of operating power plants, substations, transmission systems and distribution systems, for the production of power sold.

The proportion of the cost assignable to the production of the power sold only shall be included in this account. (See special instructions, sections 12, 13, and 14.)

This account shall include:

**SUPERINTENDENCE.**—The pay of officers directly in charge of power plants, substations, transmission systems and distribution systems; pay of their clerks and office attendants; also the office, traveling, and other expenses of such officers and employees.

**EMPLOYEES.**—The pay of foremen, subforemen, engineers, firemen, electricians, system operators or load dispatchers, dynamo tenders, foremen regulators, regulators and assistants, switchboard men, brush men, oilers, wipers, wiremen, and others engaged in the operation of power plant and substation apparatus and devices.

**FUEL.**—The cost of fuel used in the production of power and for heating power plants.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**OTHER SUPPLIES.**—The cost of water, lubricants, and other power plant and substation supplies.

**STATIONERY AND PRINTING.**—The cost of stationery and printing used in connection with producing power sold.

**OTHER EXPENSES.**—The items of expense not otherwise provided for in this account.

**NOTE.**—When officers have immediate supervision over producing power sold and other operations, their pay, office, and other expenses, as also the pay, office, and other expenses of their assistants, clerks, and office attendants, shall be equitably apportioned to the accounts appropriate to the operations over which they have supervision.

#### 446. OTHER MISCELLANEOUS OPERATIONS.

This account shall include the operations of facilities such as cold-storage plants; coal-storage plants; cotton-compress plants; wood-preserving plants; ice-supply plants, etc., when the cost of the facilities is includible in the road and equipment accounts and they are operated for the benefit of the carrier and others. The proportion assignable to the commercial operations only shall be included in this account.

**NOTE.**—When officers have immediate supervision over other miscellaneous service and other operations, their pay, office, and other expenses, as also the pay, office and other expenses of their assistants, clerks, and office attendants, shall be equitably apportioned to the accounts appropriate to the operations over which they have supervision.

### VII. GENERAL.

The primary accounts included in this general account are designed to show the expenses incurred of a general character not chargeable to the preceding general accounts, such as those for general administration and accounting, and those of the financial, law, real estate, tax, and claim departments.

The accounts for general expenses shall be kept in such manner as to show separately, by primary accounts, the expenses directly assignable to water-line operations.

**NOTE.**—Directly assignable organization and administration expenses incident to investments in leased or nonoperating physical property, and in stocks, bonds, and other securities, are chargeable to income account No. 549, "Maintenance of investment organization."

#### 451. SALARIES AND EXPENSES OF GENERAL OFFICERS.

This account shall include:

**SALARIES.**—The pay of all general officers not otherwise provided for, including salaries and fees of receivers and commissions paid to general officers in lieu of salaries.

##### LIST OF OFFICERS.

(See special instructions, section 22.)

Chairman of the board.	Auditor of passenger accounts.
President.	Assistant auditor of passenger accounts.
Assistant to president.	Auditor of freight accounts.
Vice president.	Assistant auditor of freight accounts.
Assistant to vice president.	Auditor of station accounts.
Secretary.	Auditor of disbursements.
Assistant secretary.	Assistant auditor of disbursements.
Transfer agent.	Auditor of miscellaneous accounts.
Treasurer.	Assistant auditor of miscellaneous accounts.
Assistant treasurer.	Auditor of coal and coke accounts.
Local treasurer.	Freight claim agent.
Comptroller.	Assistant freight claim agent.
Assistant comptroller.	General accountant.
General auditor.	Real-estate agent.
Auditor.	Assistant real-estate agent.
Assistant auditor.	Tax commissioner.
Auditor of revenues.	

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**EXPENSES.**—The traveling and other expenses of officers whose pay is included in this account, including supplies for business cars used by them, cost of running official trains for them, and cost of membership fees and dues in railway and other associations.

**NOTE A.**—When officers' duties are restricted to a single department, their salaries and expenses shall be charged to that department in the accounts for superintendence or for law expenses, as may be appropriate. When officers have immediate supervision over more than one operating department, their salaries and expenses shall be apportioned equally among the departments over which they have jurisdiction.

**NOTE B.**—The pay and expenses of the purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, their clerks and attendants, shall be charged through clearing accounts "Material store expenses" and "Stationery store expenses," or material account "Fuel," as may be appropriate.

#### 452. SALARIES AND EXPENSES OF CLERKS AND ATTENDANTS.

This account shall include the pay and expenses of clerks and attendants of the officers whose salaries are includible in account No. 451, "Salaries and expenses of general officers."

**PAY OF CLERKS.**—The pay of persons employed in accounting and clerical service.

##### LIST OF EMPLOYEES.

(See special instructions, section 22.)

Cashiers.	Mail clerks.	Stenographers.
Chief accountants.	Paymasters.	Ticket receivers.
Chief clerks.	Postmasters.	Traveling accountants.
Clerks.	Route agents.	Traveling auditors.
Inspectors.	Special agents.	

**PAY OF ATTENDANTS.**—The pay of persons employed in attendance at general offices and on business cars.

##### LIST OF EMPLOYEES.

(See special instructions, section 22.)

Bank messengers.	Janitors.	Telephone operators.
Chauffeurs.	Messengers.	Ushers.
Cleaners.	Porters.	Waiters.
Cooks.	Pump men.	Watchmen.
Drivers of service wagons.	Stablemen.	
Elevator operators.	Superintendent of general office building.	
Engineers.	Telegraph operators.	
Firemen.		

**EXPENSES.**—The traveling and other expenses of employees designated above, including the cost of supplies for business cars and cost of running official trains for them.

#### 453. GENERAL OFFICE SUPPLIES AND EXPENSES.

This account shall include the office expenses of officers designated in account No. 451, "Salaries and expenses of general officers."

##### ITEMS OF EXPENSE AND SUPPLIES.

(See special instructions, section 22.)

Alterations of partitions and fixtures in general offices.	Furniture repairs and renewals.	Rent of tabulating machines.
Atlases and maps.	Heating.	Repairs of rented general offices.
Books for office use.	Horse keep.	Reports of commercial standings.
Cable tolls.	Lighting.	Service of automobiles.
Cleaning.	Local messenger service.	Telegraph service.
Express charges.	Periodicals and newspapers.	Telephone service.
	Rent of general offices.	Watchmen service.

**NOTE.**—The proportion of general office expenses occasioned by the law department shall be included in account No. 454, "Law expenses."

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 454. LAW EXPENSES.

This account shall include the pay and the office and other expenses, when not provided for elsewhere, of officers and employees of the law department, the cost of suits, and the payments of special law fees.

## LIST OF OFFICERS AND EMPLOYEES.

(See special instructions, section 22.)

General counsel.	Commerce agent.	Law agent.
General solicitor.	Special counsel.	Clerks.
Assistant counsel.	Statutory attorney.	Office attendants.
Solicitor.	Attorney.	
Commerce counsel.	Counsel.	

## ITEMS OF EXPENSE AND SUPPLIES.

(See special instructions, section 22.)

Arbitrators' services in settlement of disputed questions.	Membership fees and dues in associations to protect carriers against litigation in respect to patents.
Cost of taking depositions.	Membership fees and dues in law associations.
Cost of testimony.	Notarial fees not provided for elsewhere.
Cost of suits.	Office expenses.
Court bonds.	Printing of briefs, testimony, and reports.
Court expenses.	Proportion of general office expenses.
Drawing and recording agreements as to track-age rights, etc.	Rent of offices.
Express charges.	Special fees.
Fees and retainers of attorneys (not regular employees).	Telegraph service.
Law books.	Telephone service.
Legal forms.	Traveling expenses.
Legal reports.	Witness fees not provided for elsewhere.

## 455. INSURANCE.

This account shall include premiums, except reinsurance premiums, for insuring the carrier against loss, through injuries to persons or damage to or destruction or loss of property, whether caused by fire, accident, or other cause, when such loss to the carrier would be chargeable to general account VII, General; also premiums on fidelity bonds of officers and employees whose pay is chargeable to general account VII, General. (See special instructions, section 18.)

NOTE.—The premiums paid by the carrier to its insurance fund shall be credited to an insurance account, to which account shall be charged the amount of all claims for injuries to persons and damages to the property covered by its insurance. To such account shall also be charged all reinsurance premiums paid to insurance companies, and to it shall be credited all amounts recovered from insurance companies for damage to the property reinsured by them.

## 456. RELIEF DEPARTMENT EXPENSES.

This account shall include salaries and expenses incurred in connection with conducting relief departments; also contributions to such departments.

## 457. PENSIONS.

This account shall include pensions or gratuities paid out of the carrier's funds to retired employees or their heirs and the expenses solely in connection therewith.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

## 458. STATIONERY AND PRINTING.

This account shall include the cost of stationery and printing used in general offices and not chargeable to other accounts, including the cost of printing annual reports, contracts, leases, stock certificates, and passes.

## STATIONERY AND PRINTING ITEMS.

(See special instructions, section 22.)

Adding machines.	Indexes.	Postage.
Addressographs and supplies.	Ink for writing and drawing.	Punches (not conductors' or bag-
Arm rests.	Inkstands.	gagemen's).
Binders.	Invoice books.	Rubber bands.
Blank books.	Legal cap paper.	Rubber stamps.
Blotters.	Letter paper.	Rulers.
Blotting paper.	Manifold paper.	Ruling pens.
Bristol board.	Manifold pens.	Scrapbooks.
Calculating machines.	Mimeographs.	Sealing wax.
Calendars.	Mucilage.	Seals.
Carbon paper.	Mucilage brushes.	Shears.
Cardboard.	Neostyles.	Shipping tags.
Cards, blank and printed.	Note paper.	Shorthand notebooks.
Circulars.	Notices.	Sponge cups.
Computing tables.	Numbering stamps.	Sponges.
Copy (impression) books.	Oil paper.	Stamps.
Copying brushes.	Paper.	Stamps, impression.
Copying presses.	Paper baskets.	Stylographs.
Crayons.	Paper clips.	Tablets, blank and printed.
Cyclostyles.	Paper cutters.	Tape.
Dating stamps and ribbons.	Paper fasteners.	Telegraph blanks.
Dictaphones.	Paper files.	Tissue (impression) paper.
Dictographs.	Paper weights.	Tracing cloth.
Drawing paper.	Papyrographs.	Tracing paper.
Duplicators.	Parchment paper.	Twine.
Electric pens.	Passes.	Typewriters and ribbons.
Envelopes.	Pay checks.	Wage tables.
Erasers, rubber and steel.	Pencil sharpeners.	Wastebaskets.
Eyelet punches.	Pencils for writing and drawing.	Water colors.
Eyelets.	Penholders.	Water holders.
File boxes, paper.	Penracks.	Wrapping paper.
Forms, blank and printed.	Pens for writing and drawing.	Wringers for copying presses.
Glass pens.	Photographs and records.	
Hectographs.	Pins.	

NOTE A.—The cost of printing briefs, legal forms, testimony, reports, etc., for the law department is chargeable to account No. 454, "Law expenses."

NOTE B.—The cost of printing bonds, etc., in connection with the carrier's funded debt shall be included in balance-sheet account No. 725, "Discount on funded debt."

## 459. VALUATION EXPENSES.

This account shall include expenses incident to the ascertainment (in accordance with the Act to Regulate Commerce as amended March 1, 1913, or with other Federal or State requirements) of the value of property owned or used by the carrier, such expenses including pay, and office, traveling, and other expenses of officers specially employed or assigned to such work, and of their assistants, clerks, and attendants, and the cost of stationery and printing, and of engineering supplies consumed.

NOTE.—No charge shall be made to this account for the salaries of officers or of their clerks and attendants for incidental services in connection with valuation work; but special office, clerical, traveling, and incidental expenses incurred by these officers on account of such work shall be included as a part of the cost of the work.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**

**460. OTHER EXPENSES.**

This account shall include incidental general expenses which are not properly chargeable to any of the foregoing accounts.

## ITEMS OF EXPENSE.

(See special instructions, section 22.)

Cost of draping buildings.  
 Cost of publishing annual reports in newspapers, and other corporate and financial notices of general character.  
 Cost of publishing notices of stockholders' meetings and of election of directors.  
 Donations on account of catastrophes, epidemics, etc.  
 Donations to local fire departments.  
 Donations to Y. M. C. A., and similar institutions.  
 Exchange on checks cashed or deposited.  
 Exchange on drafts bought.  
 Fees and expenses paid to directors and trustees.  
 Loss through payment of wages to a wrong person.  
 Penalties assessed for nonpayment of claims for overcharges.

**461. GENERAL JOINT FACILITIES—DR.**

This account shall include the carrier's proportions of general expenses incurred by others incident to maintaining and operating tracks, yards, terminals, and other facilities used jointly.

NOTE.—The purpose of this account is to show the amount accruing against the carrier for its proportion of the expense of general administration of tracks, yards, terminals, and other facilities administered by others, and in the joint use of which the carrier participates. (See special instructions, section 9.)

**462. GENERAL JOINT FACILITIES—CR.**

This account shall include amounts chargeable to others as their proportions of general expenses incurred by the carrier incident to maintaining and operating tracks, yards, terminals, and other facilities used jointly.

NOTE.—The purpose of this account is to show the amounts accruing in favor of the carrier and against others for their proportions of the expense of general administration of tracks, yards, terminals, and other facilities administered by the carrier, and in the joint use of which others participate. (See special instructions, section 9.)

**VIII. TRANSPORTATION FOR INVESTMENT—CR.**

This account shall include fair allowances representing the expense to the carrier of transporting, on transportation trains, men engaged in and material for construction.

Amounts credited to this account shall be concurrently charged to the appropriate property investment accounts.

**NOTE CAREFULLY THE GENERAL AND SPECIAL INSTRUCTIONS.**



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