

**SUPPLEMENT TO THE THIRD REVISED ISSUE OF  
THE CLASSIFICATION OF OPERATING  
EXPENSES AS PRESCRIBED BY THE INTERSTATE  
COMMERCE COMMISSION FOR STEAM  
ROADS IN ACCORDANCE WITH SECTION 20 OF  
THE ACT TO REGULATE COMMERCE**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649324460

Supplement to the Third Revised Issue of the Classification of Operating Expenses as Prescribed by the Interstate Commerce Commission for Steam Roads in Accordance with Section 20 of the Act to Regulate Commerce by Various

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# **VARIOUS**

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SUPPLEMENT TO THE THIRD REVISED ISSUE

OF THE

CLASSIFICATION

OF

OPERATING EXPENSES

AS PRESCRIBED BY THE

INTERSTATE COMMERCE COMMISSION

FOR

STEAM ROADS

IN ACCORDANCE WITH

SECTION 20 OF THE ACT TO REGULATE  
COMMERCE

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*Effective on July 1, 1908*

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WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1908

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22 Nov. 09 E.A.M.

Reclass. 5-28-30 A.V.M.

THE INTERSTATE COMMERCE COMMISSION.

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- MARTIN A. KNAPP, *of New York.*
- JUDSON C. CLEMENTS, *of Georgia.*
- CHARLES A. PROUTY, *of Vermont.*
- FRANCIS M. COCKBELL, *of Missouri.*
- FRANKLIN K. LANE, *of California.*
- EDGAR E. CLARK, *of Iowa.*
- JAMES S. HARLAN, *of Illinois.*
- EDWARD A. MOSELEY, *Secretary.*

(3)

313607





At a General Session of the INTERSTATE COMMERCE  
COMMISSION, held at its office in Washington, D. C.,  
on the 1st day of June, 1908.

*Present:*

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MARTIN A. KNAPP, JUDSON C. CLEMENTS, CHARLES A. PROUTY, FRANCIS M. COCKRELL, FRANKLIN K. LANE, EDGAR E. CLARK, JAMES S. HARLAN,	} Commissioners.
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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 Supplement to the Classification of Operating Expenses, Third Revised Issue, and the text pertaining thereto, prepared under the direction of this Commission by Henry C. Adams, in charge of Statistics and Accounts, and embodied in printed form to be hereafter known as Supplement to the Third Revised Issue, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Statistics and 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 Supplement to the Third Revised Issue 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 June 29, 1906, in the keeping and recording of their 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 operating expense accounts in conformity therewith; and that a copy of said Supplement to the Third Revised 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 the rules contained in the said Supplement to the Third Revised Issue are, and by virtue of this order do become lawful rules according to which the said operating expenses are defined: *Provided, however,* That nothing in this order shall be construed as relieving any such carrier or any receiver or operating trustee of any such carrier from observing all rules contained in the Classification of Operating Expenses, Third Revised Issue, which are not changed by the rules contained in said Supplement to the Third Revised Issue.

*It is further ordered,* That July 1, 1908, be, and is hereby, fixed as the date on which said Supplement to the Third Revised Issue shall become effective.

A true copy:

EDW. A. MOSELEY,  
*Secretary.*

## INTRODUCTORY LETTER.

INTERSTATE COMMERCE COMMISSION,  
DIVISION OF STATISTICS AND ACCOUNTS,  
*Washington, June 16, 1908.*

### To CARRIERS CONCERNED:

The first revised issue of the Classification of Operating Expenses took effect on July 1, 1894, and the second revised issue became effective on July 1, 1901. The Classification now in force dates from July 1, 1907.

It is found advisable to make a few changes in this Classification to become effective on July 1, 1908, and it is the purpose of this Supplement to the Third Revised Issue to indicate such changes. They are not of sufficient importance to warrant the publication of a fourth revised issue at this time. In this Supplement will be found, under the title of each primary account in the prescribed Classification of Operating Expenses, a statement, first, of the changes made in the text descriptive of the several accounts, and, second, reference to the cases published in Accounting Bulletin No. 1, which furnish an explanation of many of the amendments to the original text herewith promulgated. It thus appears that this Supplement will serve as an index to the cases bearing upon the interpretation of the several primary accounts, as well as authority for modifications in the text of such accounts.

The following are the important changes in the Classification:

(a) The three accounts "Work Equipment—Repairs," "Work Equipment—Renewals," and "Work Equipment—Depreciation," which, in the Third Revised Issue, are included as primary accounts under the general account "Maintenance of Way and Structures," are transferred to the general account "Maintenance of Equipment."