

# ILLINOIS CENTRAL SYSTEM

Manual outlining principal rules,  
reports and records, covering  
station operation, for guidance of  
new and inexperienced employes.

Prepared by  
W. M. HALE,  
Superintendent of Stations

Chicago, Ill.  
April 1, 1944.



# STATION ACCOUNTING WORK ILLINOIS CENTRAL SYSTEM

1. Keeping ledger sheet in order in ticket cases.
2. Use of ticket data. (Acctg. Rules 1715 to 1722)
3. Use of passenger fare.
4. Checking baggage. (Acctg. Rules 1630 to 1653, 1620, 1702 to 1706, also Book of Baggage Rules).
5. Mail shipments. (Acctg. Rules 1585 to 1595)
6. Miscellaneous ticket rules. (Acctg. Rules 1595 to 1614)
7. **Manual outlining principal rules, reports and records, covering station operation, for guidance of new and inexperienced employees.**

1. Freight.
2. Division officers, nearby experienced agents, traveling auditors, the Supervising Agent, and other traveling representatives are always willing to help the new employees over the rough spots.
3. Handling of freight bills to be forwarded. (Acctg. Rules 1595 to 1614)
4. Billing freight. (Acctg. Rules 1615 to 1619)
5. Classification and freight bills. (Acctg. Rules 1620 to 1624)
6. Preparation of freight bills. (Acctg. Rules 1625 to 1630)
7. Collection and recording of charges. (Acctg. Rules 1631 to 1635)
8. Preparation of station and station registers of freight.

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### **FOREWORD**

The outline contained herein is not a comprehensive treatise on station operation. Rather, it is a guide for new and inexperienced station employees. No attempt has been made to bring out complicated problems, although the general routine of ordinary station operation is fairly well covered.

The employe should form the habit of frequently referring to the rules. A knowledge of the rules will be helpful in solving new problems.

Division officers, nearby experienced agents, traveling auditors, the Supervising Agent, and other traveling representatives are always willing to help the new employe over the rough spots.



## STATION ACCOUNTING WORK

### PASSENGER

1. Keeping ticket stock in order in ticket cases.
2. Use of ticket dater. (Acctg. Rules 1715 to 1722).
3. Use of passenger tariffs.
4. Checking baggage. (Acctg. Rules 1580 to 1585, 1620, 1702 to 1704, also Book of Baggage Rules).
5. Milk shipments. (Acctg. Rules 1586 to 1593).
6. Miscellaneous ticket accounts. (Acctg. Rules 1596 to 1614).
7. Writing up ticket books and accounting for sales. (Acctg. Rules 1501 to 1576, 1620 to 1685, 1696 to 1701, 1722 to 1745, 1814 to 1828).
8. Preparation of weekly statement of passenger receipts. (Acctg. Rules 1505 to 1510).
9. Preparation of monthly ticket reports. Acctg. Rules 1501, 1511 to 1701).
10. Group insurance collections and reports. (Acctg. Rules 1690 to 1693).

### FREIGHT

1. Checking of LCL freight received for delivery to patrons. (Transp. Rules 1037 and 1038). (Acctg. Rules 95 to 120, 720 to 726, 958, 2027 to 2038). (Ass'n. American RR's. Book of Recommended Rules for Handling LCL Freight—Rules 109 to 120).
2. Checking and receipting for LCL freight to be forwarded. (Transp. Rules 1034 to 1037). (Acctg. Rules 1 to 95). (Ass'n. American RR's. Book of Recommended Rules for Handling LCL Freight—Rules 3 to 19).
3. Receipting for carload freight to be forwarded. (Acctg. Rules 1 to 95).
4. Billing Freight. (Acctg. Rules 125 to 400).
5. Classification and freight tariffs. (Read Classification Rules 1 to 51. Also study local tariffs).
6. Preparation of freight bills. (Acctg. Rules 1833, 1881 to 1896).
7. Collection and receipting for charges. (Acctg. Rules 1894 to 1908, 2401 to 2415).
8. Preparation of abstracts and station registers of waybills received and forwarded. (Acctg. Rules 655 to 675, 1834 to 1851).



### FREIGHT (Continued)

9. Preparation of demurrage and storage records and reports. (Acctg. Rules 970 to 978).
10. Preparation of and accounting for corrections on waybills. (Acctg. Rules 570 to 625, 1852 to 1854).
11. Preparation of daily, weekly, and monthly freight reports. (Acctg. Rules 616 to 625, 635 to 684, 767 to 802, 1501, 1864 to 1880).
12. Remittances—how to prepare—when to make—receipts to be obtained, etc. (Acctg. Rules 1863, 2416 to 2432).
13. Station drafts—care—when to issue, etc. (Acctg. Rules 1856 to 1862, 2460 to 2461).
14. Commercial telegraph accounts. (Acctg. Rules 1782, 1793).
15. Rental bills. (Acctg. Rules 1786 and 2601).

### MISCELLANEOUS

1. Handling of bad order, refused, short, astray and over freight. (Acctg. Rules—Bad Order 13, 2025, 2027 to 2035.  
Short—720 to 726, 2026.  
Over and Astray—929e, 205 to 214, 726.  
Sale—256 to 257, 1785 and 1797.  
Inspection—2009 to 2020.  
Claims—2001 to 2007.  
Refused and unclaimed—932g-2024.  
General—2021 to 2038.
2. Shippers' Order and Advise shipments *forwarded*—care to be taken in signing proper form of bill of lading, billing and handling. (Acctg. Rules 20 to 85, 422).
3. Shippers' Order and Advise shipments *received*—Care to be taken in protecting until shippers' order lading is surrendered or "advise" order surrendered, and proper care to be taken of these documents when surrendered. (Acctg. Rules 100 to 119, 423, Classification Rule 7).
4. C. O. D. shipments *forwarded*—How to receipt for same, and care to be taken in preparation of billing and marking the shipment. (Acctg. Rules 37, 898, 909, 911 to 913 and 932-H).
5. C. O. D. shipments *received*—Protection to be given, collecting and remitting and accounting for C. O. D. charge, fee, and freight charges. (Acctg. Rules 214, 887, 913, 922, 932, 1784 to 1785).
6. Pick-up and delivery service—Accounting and payments to patrons and draymen. (Acctg. Rules 885 to 953).



### MISCELLANEOUS (Continued)

7. Writing up station cash book, and keeping it in balance with the cash on hand. (Acctg. Rules 1778 to 1807).
8. Handling Railway Express work. (Express Company rules).
9. Accounting and Treasury Departments Book of Rules.
10. Accounting Rules 635, 1501, 2101 list accounting reports to be made, to whom sent, and date due.

## GENERAL

### TRANSPORTATION RULES

Page 3—

Rules A to M—

Agents' Rules 1016 to 1080, inclusive.

(The above in addition to the rules that cover duties of the operator handling trains and orders).

### CONSOLIDATED CLASSIFICATION RULES

All the rules in the Classification should be studied. Rules 1 to 51.

### CURRENT DEMURRAGE AND STORAGE TARIFF

All the rules in the tariff should be studied covering both demurrage and storage.

### RECOMMENDED RULES FOR THE RECEIPT, STOWING, HANDLING AND DELIVERY OF LCL FREIGHT

A. A. R. Booklet. All the rules and pictures are of value. Rules 1 to 120.

### ACCOUNTING AND TREASURY DEPARTMENT AUTHORIZED RULES AND INSTRUCTIONS

Suggested subjects, and rule numbers, covering, are listed below for study—

	Accounting Rule Numbers
Care of Money.....	2443 to 2453
Government Shipments.....	430 to 483
Refunds.....	747 to 753
Taxes for States.....	990 to 1226 (Select State)
Uncollected Bills.....	{ 1868 to 1875, 1899 to 1908, 2401 to 2415
Relief of Company Material Charges.....	700 to 713
Reconsigning.....	409 to 424
Weighing.....	365 to 407, 2648
Grain Doors.....	983



# **ACCOUNTING AND TREASURY DEPARTMENT AUTHORIZED RULES AND INSTRUCTIONS (Concluded)**

## **Accounting Rule Numbers (Concluded)**

Perishable.....	2603 to 2647
Live Stock.....	356 to 361
Cotton.....	{ 48, 65, 74, 141, 253, 407, 2501 to 2515
Switching.....	824 to 877
Interchange.....	2101 to 2140

# **LIST OF PRINCIPAL REPORTS TO MAINTAIN AT THE SMALL STATIONS**

## **DAILY**

## **Form No.**

Yard Check.....	731
Report of "Order notify" or "advise" cars received.....	T-237
33 Car Report.....	33
Wire Car Report.....	29
Interchange (if another road).....	21
Manifest of Freight to Truck.....	264
Relief of Company Material Charges.....	63
Fees Paid for Money Orders.....	90
Report of Loss and Damage.....	275
Report of Bad Order Freight.....	287
Report of Short Freight.....	288
Report of Refused and Unclaimed.....	291
Western Union.....	
Express.....	
Billing—Outbound.....	
Freight Bills for Inbound.....	
Write up Ticket Books.....	
Write up Cash Book.....	
Remittances.....	
Postal Notices.....	

## **WEEKLY**

Cotton Insurance.....	11
Report of Freight Earnings.....	87
Report of Passenger Earnings.....	351
Local Abstract Received.....	91
Interline Abstract Received.....	94
Correction Report.....	127
Tickets Exchanged.....	350
Compress Payments (Acctg. Rule 2504).....	



## SEMI-MONTHLY

Ticket Commission.....	347
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## MONTHLY REPORTS

Miscellaneous State Reports (Check State in Acctg. Department Rules Index).

Inventory of Cars.....	20
Per Diem .....	39
Monthly Report of Federal Tax.....	60
Monthly Report of Fees Paid.....	90
Local Abstract Forwarded.....	75
Report Miscellaneous Charges Advanced.....	92
Interline Abstract Forwarded.....	93
Statement of Freight Accounts (Local and Interline).....	98
Statement of Miscellaneous Items.....	102
Statement of Account (Balance Sheet).....	109
Station Earning Report.....	110
Analysis of Uncollected.....	126-A
List of Uncollected.....	126½
Statement of Corrections—Local and Interline).....	127
Unrefunded Overcharges.....	128
Statement of Refunds to be Made.....	128-A
Statement of Government Bills of Lading.....	130
Monthly Report of Drafts.....	132
Monthly Report of Demurrage.....	231
Monthly Report of Storage.....	232
Monthly Report of Uncollected Demurrage and Storage.....	233
Monthly Report of Mdse. Loaded.....	240
Report of Pickup and Delivery.....	261 and 261-A
Report of C.O.D. Shipments Received.....	263
Miscellaneous Passenger Collections.....	335
Monthly Report Local Tickets.....	342
Group Insurance—Report.....	344
Report Interline Tickets.....	345½
Report Excess Baggage.....	348½

## NOTE

To find the rules governing the reports listed above, check the list of Forms on Page 242 of the book "Accounting and Treasury Departments Authorized Rules and Instructions". The rules that cover are listed for each form number.

To find the rule for some item not listed, look for the subject in the index of Accounting Rules, starting on Page 214.

To find instructions governing "Yard Check," "33 Car Report," and "Wire Car Report" listed above and not contained in Accounting Rules, refer to caption in this manual "Outline of Steps Necessary to Handle Car Service."



## OUTLINE OF NECESSARY STEPS IN HANDLING OUTBOUND SHIPMENTS

### BILL OF LADING

Issue proper form, straight, shipper's order, or live stock contract. Check for complete information. Check articles on LCL. Show correct date of issue. Give shipper original and memorandum copies, retain the shipping order. Stamp date on shipping order.

### RATE AND ROUTE

Look up correct rate and if interline check correct route.

### WAYBILL

If local less-than-carload (that is, moves only on our line), use multibill. If carload local, use the large waybill, two copy, Form 400. If interline LCL, use the same Form 400 with Form 400-A white copy. If interline carload, use Form 406 the three copy bill with Form 400-A white copy. Transcribe all the information from the bill of lading. Retain agent's copy, and if interline, retain the white copy (Form 400-A).

### PREPAID

When an outbound shipment is prepaid and money collected at time of shipment, the bill of lading must be receipted in space provided. If collection is not made, insert in space provided, "To be Prepaid." Enter the collection in the cash book under the heading of PREPAID FORWARDED and the TAX in the Tax Column.

### ABSTRACT

There are two forwarded abstracts—LOCAL and INTERLINE. List local waybills FORWARDED on LOCAL ABSTRACT FORM 75, total at end of the month and carry totals of Advances and Prepaid to Form 98-LOCAL. List interline waybills FORWARDED on INTERLINE ABSTRACT Form 93, carry totals of Advances and Prepaid at the end of the month to Form 98 INTERLINE. Send in the narrow portion, retaining the register for station record. The white waybill copies of interline waybills are attached to the narrow portion of the interline abstract and are sent to the Auditor of Freight Receipts.

### DEMURRAGE

Cars for carload forwarded must be entered on the demurrage report showing arrival, placement, release and charges, if any.

### SHIPPER'S ORDER C.O.D., ETC.

When the outbound shipment is on an Order Notify Bill of Lading the WAYBILL must show this information. This is true when the bill of



lading is an ADVISE STRAIGHT bill of lading. When the shipment is C.O.D. the waybill must carry the notation that it is C.O.D. and the amount.

#### **MISCELLANEOUS**

Be sure shipment is in good condition. If not, make notation on the bill of lading and carry to the waybill. Check to see that the shipment is properly packed, properly marked, and that weight is correct. On carloads see that car is sealed and take a record of the seals on the car. Check the shipment to car or truck, and if to truck, obtain the driver's signature on the forwarded manifest.

### **OUTLINE OF NECESSARY STEPS IN HANDLING INBOUND SHIPMENTS**

#### **WAYBILL**

When the shipment arrives, check the articles against the waybill, make any notations necessary. If shipment is received via truck, make notation on the driver's manifest as well as on the waybill before signing.

#### **STAMPING**

Place station date stamp in lower right corner of waybill. Put station number and name stamp in lower body on left side of waybill. Put the next freight bill number in the proper block. Use care so stamps do not cover other information.

#### **FREIGHT BILL**

It is not necessary to make freight bill for multibills. Enter the freight bill number and date, tear off the waybill and agent's copy and use the balance for the freight bill. Other forms of waybills must be expensed (at small stations, Form 166-3). Transcribe all information from the waybills to the freight bills, showing exception notations on the record copy only.

#### **NOTICE**

Where telephone arrival notice is not authorized, forward postal notice (Form 170) to the consignee. This is important, retain record copy of the postal notice for station record.

#### **DEMURRAGE**

On carloads, enter the car on the station demurrage record.



### **DELIVERY**

Collect any charges due. Sign freight bill to receipt for charges collected. Take consignee's or drayman's receipt on delivery portion of freight bill. Check articles to consignee.

### **ABSTRACTS**

Make received abstracts daily or weekly as authorized. **LOCAL RECEIVED ABSTRACT**—enter carload bills first and total, then enter LCL waybills and total—then make a recapitulation of the two totals after which carry the grand total to Form 98—LOCAL. Interline waybills should be written up on the **INTERLINE RECEIVED ABSTRACT** the same as the local waybills—separate LCL and carload. Attach the bills securely to the abstract, and send to the Auditor of Freight Receipts, retaining register copy for station record.

### **EXCEPTIONS**

When there are any exceptions on freight received it is necessary to issue the proper report to cover such as bad order, short or over report. On Astray waybills received, show the proper reference to the bill it is due on. In the absence of revenue billing do not deliver without proper proof of ownership. (See Acctg. Rule 210 and AAR Rule 117). When damage is found by the consignee after delivery do not issue bad order report, but make an inspection of the damage and issue Form 275—Concealed Damage Report to cover.

## **OUTLINE OF STEPS NECESSARY TO HANDLE CAR SERVICE**

### **ORDERS**

When a shipper orders a car, secure a written request on Form 999. In case shipper orders empty car by 'phone, fill out the above form stating who called—date and hour. (Transportation Rule 1030 and Accounting Rule 35).

### **YARD CHECK**

Make a check of *all* cars on hand each morning the first thing, showing all information in the yard check book (Form 731), such as amount of lading in car, whether or not properly placed, and any other information necessary to insure proper record for assessing car service.

### **33 REPORT**

Make up the 33 Report from the yard check, showing the proper number of days under each heading, arriving at the total number of days held



by deducting the day of arrival from the date of the report. Transportation Rule 1031).

#### **DEMURRAGE**

Enter carload shipments received on the demurrage reports on arrival, showing dates placed, released and charges, if any. Likewise, enter cars ordered for loading outbound in the same manner. If patrons on Average Agreement, use one report for inbound (unloading), and one report for outbound (loading). Do not enter inbound and outbound cars on the same report. Enter both on same report if on straight plan.

#### **SWITCHING**

List all cars to be handled by the locals, showing what is to be done with them. Retain a copy for station record. Notify locals in advance, so that they can plan their work. (Transportation Rule 1033).

#### **INTERCHANGE**

At stations where interchange is handled, the interchange report *must* be made daily, unless otherwise instructed. An effort should be made to deliver cars to connecting lines before midnight to avoid per diem. (Acctg. Rule 2101).

#### **WIRE REPORTS**

Wire car reports should show all cars on hand, including those ordered for loading.

#### **INSPECTION**

To avoid damage to freight inspect cars before loading, looking for nails in floor of car, leaky roofs, or other things that might cause damage to freight shipments.

#### **RELEASE**

It is very important to release cars promptly. Ask shippers and receivers of carload freight to cooperate in releasing cars, and do not hold unnecessary surplus at the station, as they can be used elsewhere. Ask the Car Distributor for disposition of any cars not needed for immediate use.

#### **SEALS**

Maintain a book record of all seals on cars both inbound and outbound at the station. Seals should be protected so they are not accessible to other than an employee.



## DAILY ACCOUNTS

### TICKET BOOKS

The ticket stock book, Form 751, should be written up each day, then the ticket account book Form 761-A written up, carry the card sales from the stock book to the account book, then enter Simplex and miscellaneous sales. The total receipts for the day should be carried to the station cash book.

### EXPRESS CASH BOOK

The Express cash book should be maintained daily to keep the express account correct so it can be balanced against the abstracts, statements and balance sheet. It is necessary to have an express cash balance daily in addition to a railroad balance to know the cash is in balance for the station. There are two statements and two abstracts. The collect bills received are listed on the COLLECT STATEMENT Form 54, prepaid bills received are entered on the PREPAID STATEMENT Form 53. The abstract advice portion of collect bills forwarded are listed on the COLLECT ABSTRACT Form 52, abstract advice portion of prepaid bills forwarded are listed on the PREPAID ABSTRACT Form 50. C.O.D. charges collected are listed on Form 94 with remittances, and on the balance sheet. The C.O.D. brief is attached to the Form 94 when remittance is made.

Form 7050 is report of Railroad Pension deductions and is carried to the balance sheet. The balance sheet, Form 96-B, is a report of statements, Abstracts, C.O.D., Uncollected, Commission Voucher, Corrections and Monthly Balance.

### WESTERN UNION

Only messages on which money is collected are reported on the Western Union balance sheet, Form 4C. List all messages RECEIVED COLLECT or SENT PREPAID on the back of the balance sheet. Carry the total of Tolls and Tax to the reverse side under the proper headings. Fill out the Operators Commission detail at the bottom, right side. On the credit side under CREDITS enter commissions, postage, delivery service, etc., and deduct from the total shown on Debit Line 24, this amount is the amount remitted on the credit side. This gives a balance of debit and credit. The debit revenue should agree with the station cash book debit. Station cash book credits plus Western Union remittance should equal debits. The CASH REMITTED LINE 42 is carried to balance sheet Form 109.



### **STATION CASH BOOK**

Enter all collections and credits daily. Care should be taken to list, under the proper heading. When a new month starts, skip a page and start a new month, carry both months until final remittance is made for the old month, then carry future old months' collections under the heading of "PRIOR." Cross balance both the Debit and Credit side each day—the difference is the cash on hand. Remit as often as possible, keeping only authorized amount of cash on hand.

### **DAILY CASH BALANCE**

After the railroad cash book and express cash book is written up it can then be determined how much cash should be on hand at the station. This should be checked daily to know that the accounts are correct.

## **MONTHLY REPORTS**

Make up reports that do not affect station accounts, such as Monthly Inventory of Cars (Form 20); Grain Door Report (Form 190); Report of Merchandise Loaded (Form 240); various State reports, etc.

Make up ABSTRACTS RECEIVED FORMS 91 and 94 for last week, carry totals of FREIGHT, ADVANCES, AND PREPAID to proper columns on the proper dates on FORM 98 LOCAL AND INTERLINE. Total these three columns.

Make up ABSTRACTS FORWARDED FORMS 75 and 93, carry total of ADVANCES AND PREPAID Columns to Form 98 LOCAL OR INTERLINE as the case might be.

Make up LOCAL and INTERLINE CORRECTION BLANKS FORM 127—Carry net debit or credit to Form 98 LOCAL and INTERLINE.

Total Form 98 LOCAL and INTERLINE to get net of each, and carry the INTERLINE NET to the LOCAL 98, adding the two net amounts, which is the amount to carry to FORM 109 BALANCE SHEET as the FREIGHT ACCOUNT.

Enter any ADVANCE ONLY waybills for stop charges, reconsigning, etc., on Form 92. The total of Form 92 is carried to Form 102.

Carry total amount of Form 130 Report of GOVERNMENT BILLS OF LADING to Form 102.

Carry any totals of DEMURRAGE Form 231 and STORAGE Form 232 to Form 102.

Carry total of Form 263 REPORT of C.O.D. FEES to Form 102.



Carry REPORT OF FEDERAL TAX total Form 60 to BALANCE SHEET Form 109.

Carry REPORT OF FEES PAID Form 90 to BALANCE SHEET Form 109.

Carry REPORT OF DRAFTS issued Form 132 to BALANCE SHEET Form 109.

Carry total paid out on pickup and delivery, both to individuals and draymen to RELIEF CLAIM Form 134, and the total of Form 134 to the BALANCE SHEET Form 109.

Make up TICKET REPORTS, including Local, Interline, Baggage, Milk and Cream, Group Insurance, and Miscellaneous. Carry the total of the summary on Form 342 to BALANCE SHEET Form 109 as TICKET ACCOUNT.

List all uncollected items on UNCOLLECTED LIST Form 126½ and make ANALYSIS OF UNCOLLECTED Form 126-A; list over items on Form 128-A and carry totals of both these forms to the Analysis of Uncollected at bottom of Form 109. Carry the net balance column as balance due station or company. Enter the net debit or credit from last balance sheet to the new balance sheet by carrying the Auditor's net credit to the debit side at the top of the sheet, or the Auditor's net debit to the credit side. Carry uncollected demurrage and storage Form 233 to Form 126½ to be included in total uncollected.

Balance out each column of the cash book against the report the column covers. Reports and cash book columns must agree. To check a balance in the local freight column, add the amount in the column to the amount of LOCAL UNCOLLECTED and the amount will agree with the total of column 1 plus column 2 less column 3 of the LOCAL Form 98. The interline is checked in the same manner.



