

THE UNION PACIFIC COAL COMPANY

EXPENSE ACCOUNTS - GENERAL

Part 1

From: August 1, 1944



PERSONAL EXPENSE ACCOUNT OF KATHRYN BEGOVICH WHILE WORKING IN  
THE UNION PACIFIC COAL COMPANY OFFICE, U.P. BUILDING, OMAHA  
DURING THE PERIOD AUGUST 13 TO AUGUST 29, 1959

Transportation (Receipts attached) G.R. to Omaha & return	\$101.11
Hotel (Receipts attached)	84.00
Meals	43.90
Incidentals (Tips, Taxi fare, baggage check)	<u>7.60</u>
	\$236.61

APPROVED: Original Signed:  
V. O. MURRAY  
President

General Office  
Rock Springs, Wyoming  
September 1, 1959



Omaha - March 3, 1955

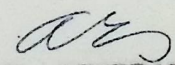
Mr. P. J. Lynch  
Mr. E. Hicks  
Mr. W. T. Burns  
Mr. E. J. Connors  
Mr. A. J. Seitz  
Mr. Wm. Reinhardt  
Mr. W. H. Rouse  
Mr. R. H. Sutton  
Mr. G. T. Wickstrom  
Mr. W. H. Hulsizer

Mr. O. J. Wullstein  
Mr. W. R. Moore  
Mr. H. B. Northcott  
Mr. L. L. Burri  
Mr. P. N. Ferrine  
Mr. I. N. Bayless ✓  
Mr. G. E. Stanley  
Mr. W. McGree  
Mr. W. P. Rogers  
Mr. H. B. Blanchard

Referring to Accounting Department Bulletin No. G-105-2 dated February 18, 1955, which provides that officers heretofore classified under Group (A) in Bulletin G-105 of August 1, 1944, shall hereafter furnish a limited detail in support of personal expense accounts.

These instructions, which are effective March 1, 1955, were issued to meet certain new requirements of the Interstate Commerce Commission.

Since under the instructions in General Auditor's Bulletin of August 1, 1944 officers in both Groups (A) and (B) have been required to keep a supporting record of expenses incurred, in order to make a reasonable substantiation of their expense accounts if and when requested, the new procedure should not add any appreciable burden, and I will appreciate it if you will see that these instructions are properly observed by those concerned.

  
A. E. STODDARD



UNION PACIFIC RAILROAD COMPANY

Accounting Department

Bulletin No. G-105-2  
(Amends No. G-105)

Omaha, Nebr., February 18, 1955

Detail of Personal Expense Accounts

TO ALL CONCERNED:

Effective March 1, 1955:

1. Paragraph 2(A) of Accounting Department Bulletin No. G-105 is hereby amended to provide that Officers heretofore classified under Group (A) should, when submitting personal expense accounts for reimbursement, furnish the limited detail required for Group (B).

R. M. SUTTON

General Auditor

(File 455-7)

(Copy for File 35 )  
( " " " F-137 )  
( " " " 432-3 )  
( " " " D-191-2-F )



UNION PACIFIC RAILROAD COMPANY

Accounting Department

Bulletin No. G-105-1  
(Amends No. G-105)

Omaha, Nebr., May 26, 1950

Detail of Personal Expense Accounts

TO ALL CONCERNED:

Effective at once:

1. Paragraphs 2(B) and 2(C) of Accounting Department Bulletin No. G-105 are each hereby amended by increasing the amount of \$6,000 to the amount of \$8,400.

R. M. SUTTON

General Auditor

(File 455-7)

(Copy for File 35 )  
( " " " F-137 )  
( " " " D-191-2 )  
( " " " D-191-2-F)



UNION PACIFIC RAILROAD COMPANY

Accounting Department

Bulletin No. G-105

Omaha, Nebr., August 1, 1944

Detail of Personal Expense Accounts

TO ALL CONCERNED:

Effective at once:

1. All previous instructions pertaining to the detail of personal expense accounts are canceled and superseded by the instructions herein which have been authorized by the President.

2. The detail to be submitted by officers and employes in support of personal expense accounts submitted for reimbursement should be to the extent provided, for the applicable group, under which the individual should be classified as follows:

(A) OFFICERS WHO INCUR EXPENSES IN THE SERVICE OF THE COMPANY FOR WHICH REIMBURSEMENT MAY BE MADE WITHOUT A SHOWING OF DETAIL:

Vice Presidents, General Managers and general officers who are heads of departments (principals), Executive Assistants to President and such others as the President may from time to time authorize, are not required to file detail of their personal expenses incurred in the service of the company.

(B) OFFICERS AND EMPLOYEES WHO INCUR EXPENSES IN THE SERVICE OF THE COMPANY FOR WHICH REIMBURSEMENT MAY BE MADE WHEN ACCOMPANIED BY LIMITED DETAIL:

Any officer or employe not coming within Group (A), whose salary is \$6,000 per annum or more, and such others as the President may from time to time authorize, will be required to file limited detail of personal expenses incurred in the service of the company. Such limited detail should consist of the following separations: hotel bills, meals, railroad fares, Pullman fares, automobile mileage, other large or unusual expenditures with explanation thereof, and incidentals, to which others may be added, according to the nature of the assignment, by the heads of departments.



(C) OFFICERS AND EMPLOYEES WHO WILL BE REQUIRED TO  
SUPPLY FULL DETAIL AS CALLED FOR ON FORM 137,  
"BILL PAYABLE FOR PERSONAL EXPENSES."

Any other officer or employee whose salary is less  
than \$6,000 per annum will be required to file full detail as  
called for on Form 137.

3. Regardless of the foregoing authorizations, the heads of  
departments may require officers reporting to them, who are hereby  
classified in group (B), to furnish additional detail or the full  
detail as required in group (C).

4. It should be understood that officers in groups (A) and  
(B) shall be prepared to make a reasonable substantiation of their  
accounts if and when required.

5. Practices not in conformity with the foregoing should be  
corrected to conform therewith as of the effective date hereof.

R. WIPPRECHT

General Auditor

(Corres. File Q 74-6)  
( " " 455-B)  
( " " F-137 )  
( " " D-191-2)