

FOREWARD

This guide is intended to be used as a medium for clarifying the classification of items under the Uniform System of Accounts and Reports effective October 3, 1972, as amended. It should be used in context with, and does not in any respect supplant, the instructions contained in the Code of Federal Regulations Title 14, Part 241.

The classifications indicated for the items listed in this guide are only representative of common classifications to be accorded any specific item, in accordance with the Uniform System of Accounts and Reports. In no case should the guide be construed as constituting a complete list of possible items or as indicating all possible classifications to be accorded a particular item. Conformance with the Uniform System of Accounts and Reports requires the classification of each item in terms of its operational characteristics and not in terms of its nominal features only. The appropriate classification to be accorded any particular item may, depending upon its substantive characteristics, conform with any one or all, or even none, of the classifications indicated in this guide for items of the same nominal class. Items of questionable classification should be submitted to the Office of Airline Information for interpretation or resolution.

Suggested additional items to be included in this list, or additional classifications to be accorded any specific item, would be appreciated. Suggestions should be accompanied by sufficient descriptive material as to permit identification and determination of the appropriate classification. All communications should be addressed to the Department of Transportation, Bureau of Transportation Statistics, Office of Airline Information, RTS-42, 1200 New Jersey Avenue SE, Washington, DC 20590.

OPERATING EXPENSES

Forward Note Applicable to Payroll Accounts:

Separate objective accounts are provided in the manual for recording remuneration of those personnel engaged in operational activities (23, 24, 25, 26, 28, 30 and 33), those engaged in administrative activities (21, 31, 32 and 34), and those engaged in miscellaneous unclassified operational or administrative activities (35).

In principle, all personnel whose duties are directly identified with the performance of a single operational or administrative objective for which separate classifications are provided, are to be so recorded regardless of job title or class. Personnel not so directly identified are to be included in the unclassified category. Thus, secretaries, typists and clerks directly identified with traffic handling activities are to be included in the appropriate subdivision of Account 26; those directly identified with paperwork management, accounting or general economic research, not incident to traffic handling or other operational activities, are to be included in Account 31; and those directly identified with activities not otherwise separately provided for, such as industrial relations, internal security, or centralized services available equally to two or more named objectives, are to be included in Account 35.

Examples of the objective classifications to be accorded representative personnel are listed on the following pages.

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- 21 General Management Personnel
- President
 - Vice Presidents
 - Assistant to president, vice president
 - Controller
 - Treasurer
 - Corporate secretary
 - Division Manager
- 23 Pilots and Copilots
- Captains
 - Check Pilots
 - Chief Pilots
 - Copilot
 - Pilot
 - Reserve Pilot
 - Test Pilot
- 24.1 Flying Operations
- Communications Officer
 - Engineering Officer
 - Navigation Officer
- 24.2 Passenger/General Services and Administration
- Cabin attendant (cargo)
 - Cabin attendant (passenger)
 - Hostess
 - Purser
 - Steward
 - Stewardess

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- 25 Maintenance Labor
- Apprentice mechanic
 - Carpenter
 - Chief mechanic
 - Cleaner
 - Crew chief
 - Electrician
 - Engineer
 - Foreman
 - Inspector
 - Lead mechanic
 - Mechanic
 - Mechanic helper
 - Non-productive shop labor - vacation/sick
leave
 - Shop labor not identified with specific
maintenance projects
- 26 Aircraft and Traffic Handling Personnel
 (Group I air carriers only)
- Analyst - procedures
 - Baggage clerk
 - Baggage handler
 - Cargo clerk
 - Cargo handler
 - Cashier - ticket office
 - Chauffeur - passenger vehicle
 - Cleaner - aircraft
 - Clerk
 - Control tower operator
 - Counterman - airport
 - Counter ticket salesman - city
 - Crew Scheduler
 - Doorman - passenger
 - Draftsman - flight control
 - Express agent

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26 Aircraft and Traffic Handling Personnel
(Group I air carriers only) - Cont.

Flight director
Flight dispatcher
Flight regulations supervisor
Flight specifications supervisor
Freight agent
Gateman
Mail handling clerk
Meteorologist
Mechanic - line service
Passenger ramp agent
Passenger sales ticketing clerk
Porter - baggage
Rates clerk
Reservations clerk
Reservations manager
Refreshing crew
Regional manager
Secretary
Station manager
Stenographer
Tariff specialist
Typist
Waybill clerk

26.1 General Aircraft and Traffic Handling Personnel

Analyst - procedures
Cleaner - aircraft
Clerk
Mechanic - line service
Rates clerk
Refreshing crew
Regional manager
Secretary
Station manager
Stenographer
Tariff specialist
Typist

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26.2 Aircraft Control Personnel

Analyst - procedures
Clerk
Control tower operator
Crew Scheduler
Draftsman - flight control
Flight director
Flight dispatcher
Flight regulations supervisor
Flight specifications supervisor
Meteorologist
Secretary
Stenographer
Typist

26.3 Passenger Handling Personnel

Analyst - procedures
Cashier - ticket office
Chauffeur - passenger vehicles
Clerk
Counterman - airport
Counter ticket salesman - city
Doorman - passenger
Gateman
Passenger ramp agent
Passenger sales ticketing clerk
Rates clerk
Reservations clerk
Reservations manager
Secretary
Stenographer
Tariff specialist
Typist

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26.4 Cargo Handling Personnel

Analyst - procedures
Baggage clerk
Baggage handler
Cargo clerk
Cargo handler
Clerk
Express agent
Freight agent
Mail handling clerk
Porter - baggage
Rates clerk
Secretary
Stenographer
Tariff specialist
Typist
Waybill clerk

28.1 Trainees, and Instructors

Cabin attendant trainee
Engineering officer trainee - flight
Flight simulator instructor
Hostess trainee
Mechanic trainee
Mechanic instructor
Passenger service instructor
Pilot instructor - flight
Pilot instructor - ground
Pilot trainee - flight
Purser trainee
Reservations and ticketing instructor
Reservations trainee
Sales instructor
Sales trainee
Steward trainee
Stewardess trainee
Ticket clerk trainee

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31 Record Keeping and Statistical Personnel

Accountant
Analyst - budget
Auditor
Budget personnel
Cashier
Comptometer operator
Computer operator
Economist
Insurance specialist
Inventory clerk
Key punch operator
Maintenance record clerk
Office machine operator
Programmer
Receiving clerk
Secretary
Statistician
Stenographer
Stock handler
Storekeeper
Systems analyst
Tabulating machine operator
Tax analyst
Timekeeper
Typist

33 Traffic Solicitors

Cargo salesman
District sales managers
Passenger salesman
Regional sales managers

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99.1 Other Personnel

Communications Personnel:

Clerk
Communications director
Courier
Draftsman
Engineer
Messenger
Radio operator - ground
Secretary
Stenographer
Switchboard operator
Telegraph operator
Teletype operator
Typist

Lawyers and Law Clerks:

Attorney
General counsel
Law clerk
Lawyer
Secretary
Stenographer
Typist

Purchasing Personnel:

Buyers
Clerk
Purchasing agent
Purchasing specialist
Secretary
Stenographer
Typist

Other Personnel:

Advertising specialist
Artist
Caretaker
Chauffeur
Cleaner
Clerk
Guard

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99.1 Other Personnel - Cont.

Other Personnel - Cont.

Hostess - non flying
Industrial relations personnel
Janitor
Medical personnel
Nurse
Photographer
Publicity representative
Safety personnel
Secretary
Stenographer
Stewardess - non flying
Typist
Watchman

99.2 Transport Related

Employees related to the generation of
Transport Related Revenues including
but not limited to pickup and delivery
couriers.

99 Total

Sum of the above accounts.