

**Surface Transportation Board, DOT**

**§ 1242.71**

**§ 1242.63 Fringe benefits (account 12-51-00).**

Separate common expenses in proportion to the percentage separation calculated for the salaries and wages account—administration (account 11-51-01).

**§ 1242.64 Joint facility—debit and credit (accounts 37-51-00 and 38-51-00).**

(a) Solely related freight and passenger service debit expense accounts shall be assigned according to the use made of each facility by the reporting carrier, regardless of the use made of the facility by other carriers. Common debit expense accounts shall be separated on the basis of the percentage separation of the solely related expenses. If there are no solely related expenses or if the solely related expenses are assigned entirely to either freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-51-01).

(b) Separate common credit expense accounts on the basis of the percentages calculated for the separation of administration (account XX-51-01).

**§ 1242.65 Other and casualties and insurance (accounts XX-51-99 and 50-51-00).**

Separate common expenses on the basis of the percentages calculated for the separation of administration (account XX-51-01).

**YARD OPERATIONS**

**§ 1242.66 Administration (account XX-52-01).**

Separate common expenses according to distribution of common expenses in the following accounts:

- Switch Crews (XX-52-64)
- Controlling Operations (XX-52-65)
- Yard and Terminal Clerical (XX-52-66)
- Operating Switches, Signals, Retarders and Humps (XX-52-59)
- Locomotive Fuel (XX-52-67)
- Servicing Locomotives (XX-52-69)
- Electric Power Purchased/Produced for Motive Power (XX-52-68)
- Clearing Wrecks (XX-52-63)

**§ 1242.67 Switch crews; controlling operations; yard and terminal clerical; locomotive fuel; electric power purchased/produced for motive power; operating switches signals, retarders, and humps; and servicing locomotives (accounts XX-52-64, XX-52-65, XX-52-66, XX-52-59, XX-52-67, XX-52-68 and XX-52-69).**

Separate common expenses on the basis of the distribution of freight and passenger yard-switching hours in those yards common to both freight and passenger services.

**§ 1242.68 Freight lost or damaged—solely related (to yard) (account 51-52-00).**

Separate common expenses on the basis of the solely related freight and passenger expenses or on the basis of a special study.

**§ 1242.69 Clearing wrecks (account XX-52-63).**

Separate common expenses according to specific circumstances.

**§ 1242.70 Fringe benefits (account 12-52-00).**

Separate common expenses in proportion to the percentage separation calculated for the salaries and wages administration account (account 11-52-01).

**§ 1242.71 Joint facility—debit and credit (accounts 37-52-00 and 38-52-00).**

(a) Solely related freight and passenger service debit expenses accounts shall be assigned according to the use made of each facility by the reporting carriers, regardless of the use made of the facility by other carriers. Common debit expenses shall be separated on the basis of the percentage separation of the solely related expenses. If there are no solely related expenses or if the solely related expenses are assigned entirely to freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-52-01).

(b) Separate common credit expense accounts on the basis of the percentages calculated for the separation of administration (account XX-51-01).