

**§ 1242.72**

**§ 1242.72 Other and casualties and insurance (accounts XX-52-99 and 50-52-00).**

Separate common expenses on the basis of the percentages calculated for the separation of administration (account XX-52-01).

TRAIN AND YARD OPERATIONS COMMON

**§ 1242.73 Cleaning car interiors and freight lost and damaged—all other (accounts XX-53-70 and 51-53-00).**

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

**§ 1242.74 Adjusting and transferring loads, and car loading devices and grain doors (accounts XX-33-71 and XX-33-72).**

These accounts pertain solely to freight service and contain no common expenses for separation herein.

**§ 1242.75 Fringe benefits (account 12-53-00).**

Separate common expenses in proportion to the freight/passenger separation calculated for the salaries and wages—cleaning car interiors common account (account 11-53-70).

SPECIALIZED SERVICE OPERATIONS

**§ 1242.76 Administration; pickup and delivery, marine line haul, and rail substitute service; loading, unloading and local marine; protective services; freight lost or damaged—solely related; fringe benefits; casualties and insurance; joint facility, and other (accounts XX-34-01, XX-34-73, XX-34-74, XX-34-75, 51-34-00, 12-34-00, 50-34-00, 37-34-00, 38-34-00 and XX-34-99).**

These accounts pertain solely to freight service and contain no common expenses for separation herein.

ADMINISTRATIVE SUPPORT OPERATIONS

**§ 1242.77 Administration (account XX-55-01).**

Separate common expenses in the same proportion as common expenses are separated in employees performing clerical and accounting functions, communication systems operations and loss and damage claims processing (ac-

**49 CFR Ch. X (10-1-10 Edition)**

counts XX-55-76, XX-55-77 and XX-55-78).

**§ 1242.78 Employees performing clerical and accounting functions, and loss and damage claims processing (accounts XX-55-76 and XX-55-78).**

If the sum of the direct freight and the direct passenger expenses is more than 50 percent of the total charges to this account for an accounting division, separate the common expenses on the basis of the directly assigned expenses in this account for the particular accounting division. If the sum of the direct freight and the direct passenger expenses does not aggregate 50 percent of the total charges for an accounting division, the common expenses shall be separated on the basis of special test. If common expenses exist in an accounting division but the direct expenses are applicable to only one service, i.e., freight or passenger, and even though the direct charges are over 50 percent of the total charges, the common expenses shall be separated on the basis of a special test. If the accounting is performed on a system basis rather than by accounting division, follow the intent of the above instructions.

**§ 1242.79 Communication systems operations (account XX-55-77).**

Separate common expenses on bases of the percentages calculated for the separation of Communication Systems (account XX-19-20), § 1242.18.

**§ 1242.80 Fringe benefits (account 12-55-00).**

Separate common expenses in proportion to the percentage separation calculated for the salaries and wages—administration account (account 11-55-01).

**§ 1242.81 Joint facility—debit and credit (accounts 37-55-00 and 38-55-00).**

Solely related freight and passenger service debit expense 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