

Surface Transportation Board, DOT

§ 1242.51

FREIGHT CARS

**§ 1242.42 Administration, repair and maintenance, machinery repair, equipment damaged, dismantling retired property, fringe benefits, other casualties and insurance, lease rentals, joint facility rents, other rents, depreciation, joint facility, repairs billed to others, and other (accounts XX-22-01, XX-22-42, XX-22-40, XX-22-48, XX-22-39, 12-22-00, 50-22-00, 31-22-00 to 38-22-00 inclusive, 62-22-00, 40-22-98 and XX-22-99).**

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

OTHER EQUIPMENT

**§ 1242.43 Administration (account XX-27-01).**

Separate common expenses according to freight/passenger separation of the following accounts:

Passenger and Other Revenue Equipment (XX-27-45)

Work and Other Non-Revenue Equipment (XX-27-47)

**§ 1242.44 Trucks, trailers, and containers (revenue service) and floating equipment (revenue service) (accounts XX-23-43 and XX-23-44).**

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

**§ 1242.45 Passenger and other revenue equipment (account XX-27-45).**

Separate as particular facts suggest.

**§ 1242.46 Computers and data processing equipment (account XX-27-46).**

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 accounting division involved. 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 a special test. If common expenses exist in an accounting division but the direct ex-

penses are applicable to only one service, i.e., freight or passenger, 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 divisions, follow the intent of the above instructions.

**§ 1242.47 Machinery (account XX-27-40).**

Separate common expenses on the basis of the freight/passenger separation of administration (account XX-27-01).

**§ 1242.48 Work and other non-revenue equipment (account XX-27-47).**

Separate common expenses according to distribution of common expenses in Way and structures—administration—other (account XX-19-06).

**§ 1242.49 Equipment damaged (account XX-27-48).**

Separate common expenses according to distribution of common expenses in machinery, passenger and other revenue equipment, computer and data processing equipment and work and other non-revenue equipment accounts (accounts XX-27-40, XX-27-45, XX-27-46, and XX-27-47).

**§ 1242.50 Fringe benefits (account 12-27-00).**

Separate common expenses in proportion to the percentage separation of common salaries and wages in administration (account XX-27-01).

**§ 1242.51 Dismantling retired property and depreciation (accounts XX-27-39 and 62-27-00).**

Separate common expenses in proportion to the separation of common repair and maintenance expenses associated with the particular common property depreciated and/or dismantled.