

§ 1242.10

OPERATING EXPENSES—WAY AND  
STRUCTURES

§ 1242.10 **Administration—track** (ac-  
count XX-19-02).

Separate common administration—  
track expenses between freight and  
passenger services in the same propor-  
tion as the common expenses of the fol-  
lowing accounts are separated between  
freight and passenger services:

Roadway:

Running (XX-17-10)  
Switching (XX-18-10)

Ties:

Running (21-17-13)  
Switching (21-18-13)

Rails:

Running (21-17-14)  
Switching (21-18-14)

Other Track Materials:

Running (21-17-15)  
Switching (21-18-15)

Ballast:

Running (21-17-16)  
Switching (21-18-16)

Track Laying and Surfacing:

Running (XX-17-17)  
Switching (XX-18-17)

Road Property Damaged:

Running (XX-17-48)  
Switching (XX-18-48)  
Other (XX-19-48)

Dismantling Retired Road Property:

Running (XX-17-39)  
Switching (XX-18-39)  
Other (XX-19-39)

§ 1242.11 **Administration—bridges and  
buildings** (account XX-19-03).

Separate common administration—  
bridges and buildings expenses between  
freight and passenger services in the  
same proportion as the common ex-  
penses of the following accounts are  
separated between freight and pas-  
senger services:

Tunnels and Subways:

Running (XX-17-11)  
Switching (XX-18-11)

Bridges and Culverts:

Running (XX-17-12)  
Switching (XX-18-12)

Electric Power Systems (XX-19-21)

Station and Office Buildings (XX-19-23)

Shop Buildings:

Locomotives (XX-19-24)  
Other Equipment (XX-19-26)  
Locomotive Servicing Facilities (XX-19-27)  
Miscellaneous Buildings and Structures  
(XX-19-28)

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§ 1242.12 **Administration—signals** (ac-  
count XX-19-04).

Separate common administration—  
signals expenses between freight and  
passenger services in the same propor-  
tion as the common expenses of the fol-  
lowing accounts are separated between  
freight and passenger services:

Signals and Interlockers:

Running (XX-17-19)  
Switching (XX-18-19)

§ 1242.13 **Administration—communica-  
tions** (account XX-19-05).

Separate common administration—  
communications expenses between  
freight and passenger services in the  
same proportion as the common ex-  
penses of the following accounts are  
separated between freight and pas-  
senger services:

Communications Systems (XX-19-20)

§ 1242.14 **Administration—other** (ac-  
count XX-19-06).

Separate common administration—  
other expenses between freight and  
passenger services in the same propor-  
tion as the common expenses of the fol-  
lowing accounts are separated between  
freight and passenger services:

Administration:

Track (XX-19-02)  
Bridges and Buildings (XX-19-03)  
Signals (XX-19-04)  
Communications (XX-19-05)

§ 1242.15 **Roadway, tunnels and sub-  
ways, bridges and culverts, ties,  
rails, other track material, ballast,  
track laying and surfacing, and  
road property damaged** (accounts  
XX-17-10 to XX-18-12 inclusive, 21-  
17-13 to 21-18-16 inclusive, XX-17-  
17, XX-18-17, XX-17-48, and XX-18-  
48).

The expenses for running and switch-  
ing subactivities shall be separated be-  
tween freight service and passenger  
service as follows:

(a) *Switching tracks.* (1) Yard: Ex-  
penses for yards used in common by  
freight and passenger services shall be  
apportioned on the basis of the respec-  
tive switching locomotive unit-hours  
in the common yards.

(2) Way: Where the tracks at any one  
location are used in common by both