

§ 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

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freight and passenger services, expenses may be assigned to that service which makes the dominant use of them.

(b) *Running tracks.* The expenses of tracks used in common by both services shall be apportioned on the basis of gross ton-miles (including locomotive ton-miles) handled over these tracks in the respective services.

§ 1242.16 Road property damaged—other (account XX-19-48).

Separate common expenses in proportion to the total common expenses assigned to freight/passenger from the following Way and Structures accounts:

Road Property Damaged—Running (XX-17-48)

Road Property Damaged—Switching (XX-18-48)

§ 1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).

Separate common expenses on the basis of the total train-hours in running service, and/or the yard-switching plus train switching hours in the switching service over the tracks on which the common signals and interlockers are used.

§ 1242.18 Communication systems (account XX-19-20).

Separate common expenses on the basis of the common expense separation in:

Way and Structures—Administration—Track, Bridges and Culverts, and Signals (accounts XX-19-02 to XX-19-04, inclusive)

Equipment—Administration—Locomotives and Other Equipment (accounts XX-26-01 and XX-27-01)

Transportation—Administration—Train, Yard, and Administrative Support (accounts XX-51-01, XX-52-01, and XX-55-01)
Dispatching Trains (Account XX-51-58)

§ 1242.19 Electric power systems (account XX-19-21).

Separate common expenses on basis of common expenses of electric power purchased or produced for motive power (accounts XX-51-68 and XX-52-68).

§ 1242.20 Highway grade crossings (accounts XX-17-22 and XX-18-22).

Separate running and switching common expenses according to distribution of the running and switching portions only of common expense accounts listed in §1242.10, Administration—Track (account XX-19-02).

§ 1242.21 Station and office buildings (account XX-19-23).

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 to more than 50 percent of the total charges for an accounting division, the common expenses should be separated on the basis of special test. Where common expenses exist in an accounting division but the direct expenses 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, the common expenses shall be separated on the basis of a special study.

§ 1242.22 Shop buildings—locomotives (account XX-19-24).

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

Machinery Repair (XX-26-40)

Locomotive—Repair and Maintenance (XX-26-41)

§ 1242.23 Shop buildings—freight cars (account XX-13-25).

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

§ 1242.24 Shop buildings—other equipment (account XX-19-26).

Assign directly to freight (or as particular facts suggest otherwise).