

## Surface Transportation Board, DOT

## § 1242.38

same percentages calculated for the separation of administrative—other (account XX-19-06).

(b) Separate all common credit expense accounts on the same percentages calculated for the separation of administration—other (account XX-19-06).

### § 1242.33 Other expenses and casualties and insurance (accounts XX-17-99, XX-18-99, XX-19-99, 50-17-00, 50-18-00, and 50-19-00).

Separate common expenses on the basis of the percentages calculated for the separation of administrative—other (account XX-19-06).

#### OPERATING EXPENSES—EQUIPMENT

### locomotives

#### § 1242.34 Administration (account XX-26-01).

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

Repair and Maintenance (XX-26-41)  
Machinery Repair (XX-26-40)  
Equipment Damage (XX-26-48)  
Dismantling Retired Property (XX-26-39)

#### § 1242.35 Repair and maintenance (account XX-26-41).

(a) Where the carrier maintains records of the repairs by individual locomotive units or classes of locomotive units:

(1) If individual locomotive units or classes of locomotive units are used exclusively in road-freight, road-passenger, yard-freight, or yard-passenger service, the separation shall be actual.

(2) If individual locomotive units or classes of locomotive units are used interchangeably (common) in road-freight (including train-switching), road passenger (including train switching), yard-freight or yard-passenger service, separate the heavy shop repairs between these services on the basis of run-out unit miles of individual locomotive units or classes of locomotive units since the previous shopping; and separate the cost of running repairs between such services on the basis of the miles run by the individual locomotive unit or class of locomotive unit in each service during the

accounting period for which the separation is being made.

(b) Where the carrier maintains records of heavy shop repair costs by individual locomotive units or classes of locomotive units, but does not maintain records of the cost of running repairs by individual locomotive units:

(1) The heavy shop repairs shall be separated as indicated in paragraph (a) of this section.

(2) The common expenses of running repairs shall be separated among road-freight (including train switching), road-passenger (including train switching), yard-freight and yard-passenger services on the basis of locomotive unit miles or locomotive ton-miles for the accounting period for which the separation is being made.

(c) Where the carrier does not maintain records of either heavy shop repairs or running repairs by individual locomotive units or classes of locomotive units: The expenses shall be separated among road-freight service (including train-switching), road-passenger service (including train switching), yard freight, and yard-passenger services, on the basis of locomotive unit-miles or locomotive ton-miles for the accounting period for which the separation is being made.

#### § 1242.36 Machinery repair and equipment damaged (accounts XX-26-40 and XX-26-48).

Separate common expenses according to separation of common expenses in repair and maintenance (account XX-26-41).

#### § 1242.37 Dismantling retired property and depreciation (accounts XX-26-39 and 62-26-00).

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

#### § 1242.38 Fringe benefits (account 12-26-00).

Separate common expenses in proportion to the split of common salaries and wages in administration, locomotive repair and maintenance, machinery repair, equipment damaged,