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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).

§ 1242.25 Locomotive servicing facilities (account XX-19-27).

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

Locomotive Fuel (XX-51-67 and XX-52-67)
Electric Power Purchased or Produced for Motive Power (XX-51-68 and XX-52-68)
Servicing Locomotives (XX-51-69 and XX-52-69)

§ 1242.26 Miscellaneous building and structures (account XX-19-28).

Separate common expenses as specific facts indicate or according to distribution of common expenses listed in § 1242.10, Administration-Track (account XX-19-02).

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§ 1242.27 Coal marine terminals, ore marine terminals, TOFC/COFC terminals, other marine terminals, motor vehicle loading and distribution facilities, and facilities for other specialized service operations (accounts XX-13-29 to XX-13-35, inclusive).

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

§ 1242.28 Roadway machines, small tools and supplies, and snow removal (accounts XX-19-36 to XX-19-38, inclusive).

Separate common expenses according to distribution of common expenses listed in § 1242.10, Administration—Track (account XX-19-02).

§ 1242.29 Fringe benefits (accounts 12-17-00, 12-18-00, and 12-19-00).

Separate common expenses in the running subactivity in the same proportion as the salaries and wages, way and structures, common expenses in all accounts with a designated running subactivity. Separate common expenses in the switching subactivity in the same proportion as the salaries and wages, way and structure, common expense accounts with a designated switching activity. Separate common expenses in the other subactivity in the same proportion as the salaries and wages, way and structures, common expenses in all accounts with a designated other subactivity.

§ 1242.30 Dismantling retired road property and depreciation (accounts XX-17-39, XX-18-39, XX-19-39, 62-17-00, 62-18-00, and 62-19-00).

Separate common expenses in each account for each subactivity (running, switching and other) in proportion to the separation of common repair and maintenance expenses associated with the particular common properties depreciated and/or dismantled.

§ 1242.31 Lease rentals—debit and credit and other rents—debit and credit (accounts 31-17-00, 31-18-00, 31-19-00, 32-17-00, 32-18-00, 32-19-00, 35-17-00, 35-18-00, 35-19-00, 36-17-00, 36-18-00, and 36-19-00).

(a) Separate common debit expense accounts in each subactivity (running,

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switching and other) in proportion to the separation of solely related freight or passenger service in each account. If there are no solely related expenses in an account or if the solely related expenses are assignable entirely to freight or to passenger service, separate common debit expense accounts on the basis of the same percentages calculated for the separation of administration—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).

§ 1242.32 Joint facility rents—debit and credit and joint facility—debit and credit (accounts 33-17-00, 33-18-00, 33-19-00, 34-17-00, 34-18-00, 34-19-00, 37-17-00, 37-18-00, 37-19-00, 38-17-00, 38-18-00, and 38-19-00).

(a) Solely related (freight or passenger service) debit expense accounts in each subactivity (running, switching and other) shall be assigned according to the use made of each facility by the reporting carrier, regardless of the use by other carriers. Common debit expenses shall be separated on the basis of the percentage separations of the solely related expenses in each individual account. If there are no solely related expenses or if the solely related expenses are assigned entirely to freight or to passenger service, separate common debit expenses on the 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 or 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