

**§ 1242.22**

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,