§ 1242.86 Industrial development (account XX–61–90).

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

§ 1242.87 Joint facility—debit and credit and casualties and insurance (accounts 37–63–00, 38–63–00 and 50–63–00).

Separate the common expenses in proportion to the total of all common expense separations determined in §§1242.83 and 1242.84 above.

Note: If compilation of the data in compliance with any of the above separation rules results in an undue burden in accounting expense, the carrier may request relief from such rules by letter to the Director, Bureau of Accounts. If reliable data can be developed through other methods and procedures, the carrier may request substitution of such methods also by letter to the Director, Bureau of Accounts. In both cases, the carrier shall support the request with full details.

PART 1243—QUARTERLY OPERATING REPORTS—RAILROADS

Sec.
1243.1 Revenues, expenses and income.
1243.2 Condensed balance sheet.
1243.3 Report of fuel cost, consumption, and surcharge revenue.


Source: 37 FR 5501, Mar. 16, 1972, unless otherwise noted.

Note: The report forms prescribed by part 1243 are available upon request from the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423-0001.

§ 1243.1 Revenues, expenses and income.

Commencing with reports for the 3 months beginning January 1, 1972, and for subsequent quarters thereafter, until further ordered, all class I railroads, except switching and terminal companies, subject to the provisions of Part I of the Interstate Commerce Act, be, and they are hereby, required to compile and file quarterly reports of revenues, expenses and income in accordance with quarterly report Form RE&I, and instructions thereon. Such