

ES

Decision No. 9887.

BEFORE THE RAILROAD COMMISSION OF THE
STATE OF CALIFORNIA

---ooOoo---

In the Matter of the investigation)
on the Commission's own motion of)
proposed uniform classification of)
accounts for transportation companies.)

Case No. 1676.

BENEDICT, Commissioner.

O P I N I O N

On October 6, 1921, the Railroad Commission made an order, instituting the above-entitled proceeding for the purpose of fixing and prescribing a uniform system of accounts for transportation companies as defined by Chapter 213, Statutes of 1917, as amended. The Commission ordered that a hearing be held in the above-entitled matter on October 21st at San Francisco and a further hearing on November 1st at Los Angeles. Hearings were had on these days, as ordered by the Commission, and transportation companies given an opportunity to show cause why the Commission should not put into effect a uniform classification of accounts for transportation companies having operating revenues of more than \$20,000.00 per annum.

The Railroad Commission under Chapter 213, Statutes of 1917, as amended, is vested with power and authority to supervise and regulate every transportation company, and among other things, to regulate their accounts, and require the filing of annual and other reports and of other data by transportation companies.

The Commission through its department of finance and accounts prepared a tentative uniform classification of accounts for transportation companies. Copies of the tentative classification

were mailed to transportation companies on or about August 19, 1921. The companies were urged to submit any criticisms or suggestions they desired to make in regard to the tentative classification. Further opportunity to do so was given at the hearings on October 21st and November 1st. The criticisms and suggestions submitted have been considered and as a result of such consideration certain changes were made in the tentative classification filed in this proceeding and marked "Railroad Commission's Exhibit No. 1". For the purpose of identification, the revised proposed uniform classification of accounts, which will be made effective by the order contained herein, has been marked "Railroad Commission's Exhibit No. 2".

I recommend the adoption of the revised uniform classification of accounts for transportation companies marked as "Railroad Commission's Exhibit No. 2" and herewith submit the following Order:-

O R D E R

Public hearings having been held as directed by the Railroad Commission in its order of October 6, 1921, and consideration having been given to the revised uniform classification of accounts for transportation companies filed in this proceeding and marked "Railroad Commission's Exhibit No. 2", and the Commission being of the opinion that said classification of accounts should be prescribed for transportation companies having annual gross operating revenues exceeding \$20,000.00 and be made effective as of January 1, 1922;

IT IS ORDERED, that the uniform classification of accounts for transportation companies filed in this proceeding and marked "Railroad Commission's Exhibit No. 2" be, and the same is hereby, prescribed for the use of transportation companies having gross annual

operating revenues of more than \$20,000.00, subject to the jurisdiction of the Railroad Commission, in the keeping and recording of their accounts; that each and every company and each and every receiver or operating trustee of any such company be required to keep all accounts in conformity therewith; and that a copy of said uniform classification of accounts be sent to each and every company and to each and every receiver or operating trustee of such company.

IT IS FURTHER ORDERED, that January 1, 1922 be, and it is hereby, fixed as the date on which the said uniform system of accounts for transportation companies shall become effective.

The foregoing Opinion and Order are hereby approved and ordered filed as the Opinion and Order of the Railroad Commission of the State of California.

DATED at San Francisco, California, this 5th day of December, 1921.

H. A. Rundie
H. S. Loveland
Waring M. Carter
J. C. Benedict

Commissioners.