

Decision No. 30448

BEFORE THE RAILROAD COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on  
the Commission's own motion of pro-  
posed uniform classification of accounts  
for transportation companies. }

Case No. 1676

BY THE COMMISSION:

FIRST SUPPLEMENTAL ORDER

The Commission by its order in Decision No. 9837 dated December 5, 1921 prescribed a uniform classification of accounts for transportation companies having gross annual operating revenues of more than \$20,000.

The Interstate Commerce Commission by its order of November 29, 1937 prescribed a uniform system of accounts for common or contract carriers of property having average gross revenues of \$100,000. or more annually from motor carrier operations; and by its order of the same date prescribed a uniform system of accounts for common or contract motor carriers of passengers having average gross revenues of \$100,000. or over annually from motor carrier operations.

The uniform systems of accounts prescribed by the Interstate Commerce Commission by its orders of November 29, 1937 become effective January 1, 1938. They differ in some respects from the system of accounts prescribed by the Railroad Commission by its order in Decision No. 9837 dated December 5, 1921.

Section 48 of the Public Utilities Act reads in part as follows:-

"The Commission shall have power to establish a system of accounts to be kept by the public utilities subject to its jurisdiction, or to classify said public utilities and to establish a system of accounts for each class, and to prescribe the manner in which such accounts shall be kept. It may also in its discretion prescribe the forms of accounts, records and memoranda to be kept by such public utilities, including the accounts, records and memoranda of the movement of traffic as well as the receipts and expenditures of moneys, and any other forms, records and memoranda which in the

judgment of the commission may be necessary to carry out any of the provisions of this act. The system of accounts established by the commission and the forms of accounts, records and memoranda prescribed by it shall not be inconsistent, in the case of corporations subject to the provisions of the act of congress entitled 'An Act to regulate commerce', approved February fourth, eighteen hundred and eighty-seven, and the acts amendatory thereof and supplementary thereto, with the systems and forms from time to time established for such corporations by the Interstate Commerce Commission, but nothing herein contained shall affect the power of the commission to prescribe forms of accounts, records and memoranda covering information in addition to that required by the Interstate Commerce Commission."

Passenger stage corporations and highway common carriers as defined in the Public Utilities Act should not, unless some special conditions require it, be subjected to the expense of keeping two sets of accounting records. Being aware of the fact that the Interstate Commerce Commission was preparing a system of accounts for stage and truck operators, we have delayed the revision of our system of accounts. Such revision we feel is not necessary now because of the said orders of the Interstate Commerce Commission. While this order will permit stage and truck operators who have annual operating revenues of \$100,000 or more to keep their accounts in the manner prescribed by the Interstate Commerce Commission, the Railroad Commission does not commit itself to the approval or acceptance of any item set out in any account for the purpose of fixing rates or determining other matters before the Commission, nor does the Commission commit itself to be bound by the definitions and instructions contained in said systems of accounts when fixing rates or determining other issues before it.


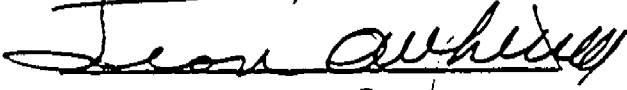

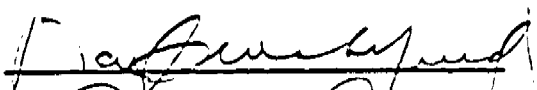
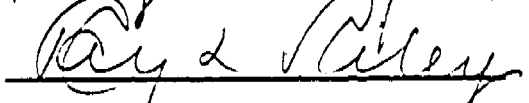
IT IS HEREBY ORDERED that, subject to the foregoing limitation, the order in said Decision No. 9237 dated December 5, 1921 be, and the same is hereby, amended so as to permit passenger stage corporations and highway common carriers, as defined in the Public Utilities Act, having gross revenues of \$100,000. or more/annually from their motor carrier operations, to keep their accounts and accounting records on and after January 1, 1938 and until otherwise directed by the Railroad Commission, in the manner prescribed by the Interstate Commerce

Commission by its orders of November 29, 1937.

IT IS HEREBY FURTHER ORDERED that said passenger stage corporations and highway common carriers, who will keep their accounts and accounting records in the manner prescribed by the Interstate Commerce Commission are, until otherwise ordered by the Railroad Commission, relieved from keeping their accounts and accounting records in the form prescribed by the order in said Decision No. 9837 dated December 5, 1921.

IT IS HEREBY FURTHER ORDERED that the order in Decision No. 9837 dated December 5, 1921 shall remain in full force and effect, except as modified by this First Supplemental Order.

DATED at San Francisco, California, this 27<sup>th</sup> day of December  
1937.

  
  
  
  
  
Commissioners.