

ORIGINAL

Decision No. 41124

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Investigation on the)
Commission's Own Motion into the Matter of)
Adopting and Prescribing Uniform Systems of)
Accounts for "Passenger Stage Corporations," : Case No. 4713
"Highway Common Carriers," "Radial Highway)
Common Carriers" and "Highway Contract)
Carriers.")
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FIFTE SUPPLEMENTAL ORDER

The Public Utilities Commission (formerly known as the Railroad Commission) by Decision No. 37429, dated October 24, 1944, as amended, among other things, adopted and prescribed for highway common carriers, radial highway common carriers and highway contract carriers having average annual gross operating revenues (including intrastate and interstate) of \$100,000 or more, the "Uniform System of Accounts for Class I Common and Contract Motor Carriers of Property, Issue of 1937," as amended, which had been prescribed by the Interstate Commerce Commission.

By an order dated November 21, 1947, the Interstate Commerce Commission canceled, effective January 1, 1948, the said system of accounts as amended, and in its place prescribed for Class I common and contract motor carriers of property a new system of accounts, referred to as the Issue of 1948, effective on January 1, 1948. This new system differs in some respects from the system prescribed by the Public Utilities Commission by Decision No. 37429, dated October 24, 1944, as amended.

Our records indicate that there are approximately 290 common, radial and contract carriers, having annual operating revenues in excess of \$100,000, operating in this state of which approximately 160 are required to file reports with both the Interstate Commerce Commission and the Public Utilities Commission. The reports are based on the system of accounts prescribed by the Commissions. We do not believe that it is in the public interest to require these carriers to keep two sets of accounting records or file different reports with the Commissions. Accordingly, we are of the opinion that those motor carriers of property in California who keep their accounts and accounting records in the manner prescribed by the Interstate Commerce Commission should be relieved from keeping the system of accounts prescribed by said Decision No. 37429, as amended, therefore,

IT IS HEREBY ORDERED as follows:

1. Highway common carriers as defined in Section 2-3/4 of the Public Utilities Act, radial highway common carriers and highway contract carriers as defined in the Highway Carriers Act who have average operating revenues (including intrastate and interstate) of \$100,000 or more from motor carrier operations may, from and after January 1, 1948, and until otherwise directed by the Public Utilities Commission, keep their accounts and accounting records in the manner prescribed by the Interstate Commerce Commission by its order of November 21, 1947.

2. Said highway common carriers, radial highway common carriers and highway contract carriers who will keep their accounts and accounting records in the manner prescribed by the Interstate Commerce Commission are, unless and until otherwise

ordered by the Public Utilities Commission, relieved from and after January 1, 1948, from keeping their accounts and accounting records in the form prescribed by Decision No. 37429, dated October 24, 1944, as amended.

3. The authority herein granted shall not be construed to be an approval or acceptance by the Commission of any definitions or instructions contained in said system of accounts or of any item set out in any account for the purpose of fixing rates or of determining other matters which may come before it.

4. The order in Decision No. 37429, dated October 24, 1944, as amended, shall remain in full force and effect except as modified by this Fifth Supplemental Order.

Dated at Los Angeles, California, this 13th day of January, 1948.

R. J. Indurana
Justus F. Casner
Harold A. Powell
Harold P. Hills
Samuel H. Patten
Commissioners