

GENERAL ORDER No. 28

Public Utilities Commission of the
State of California

IN THE MATTER OF THE PRESERVATION OF RECORDS OF PUBLIC
UTILITIES AND COMMON CARRIERS.

Approved September 10, 1912. Effective October 10, 1912
(Annual Report, Railroad Commission, 1912-1913, pages 605, 611)
(Reissued December 22, 1947)

To all Public Utilities and Common Carriers not subject to the jurisdiction of the Interstate Commerce Commission:

It is hereby ordered, That each and every public utility and common carrier subject to the jurisdiction of this Commission, but not subject to the jurisdiction of the Interstate Commerce Commission shall, from the date of October 10, 1912, preserve all records, memoranda and papers supporting each and every entry in the following general books of such public utilities and common carriers:

Voucher register or accounts payable ledger;
Accounts receivable register, or ledger inventories;
Vouchers and papers supporting all deeds and title papers;
Trial balances of all ledgers;
General and auxiliary ledgers;
General and auxiliary journals;
General and auxiliary cash books;
All cash papers and journal entries;
Capital stock ledger, journal stubs and all records pertaining thereto;
Annual reports;
Minute books.

Also:

All records, contracts, estimates and memoranda pertaining to original cost of property and to Additions and Betterments.
All records pertaining to depreciation and replacement of equipment and plant.

In the event that different titles, or designations, from those named above are used, the records or memoranda similar in character and purpose to those mentioned above, shall be preserved.

The manner in which these records, memoranda and papers shall be preserved must be such that this Commission may readily examine the same at its convenience.

It is further ordered, That no records, memoranda or papers which come within the scope of this order shall be destroyed, except on the written authority of this Commission. In the application for such authority full particulars must be stated, and complete reference made to the records, memoranda or papers to be destroyed.

By order of the Commission.

PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

By R. J. PAJALICH, *Secretary*

Dated: December 22, 1947
State Building, San Francisco, California
