system of accounting and financial reporting, including such cost allocation methods as it may prescribe, by which hospitals and related institutions shall record their revenues, expenses, other income and other outlays, assets and liabilities, and units of service. All institutions under the Commission's jurisdiction shall adopt the system for their fiscal year period, starting on or after [April 1, 1972] April 1, 1973.

568U.

FROM AND AFTER JULY 1, [1974] 1975, THE COMMISSION SHALL HAVE THE POWER TO INITIATE SUCH REVIEWS OR INVESTIGATIONS AS MAY BE NECESSARY TO ASSURE ALL PURCHASERS OF HEALTH CARE INSTITUTIONAL SERVICES THAT THE TOTAL COSTS OF THE INSTITUTION ARE REASONABLY RELATED TO THE TOTAL SERVICES OFFERED BY THE INSTITUTION, THAT THE INSTITUTION'S AGGREGATE RATES ARE REASONABLY RELATED TO THE INSTITUTION'S AGGREGATE COSTS; AND THAT RATES ARE SET EQUITABLY AMONG ALL PURCHASERS OR CLASSES OF PURCHASERS OF SERVICES WITHOUT UNDUE DISCRIMINATION OR PREFERENCE.

IN ORDER TO PROPERLY DISCHARGE THESE OBLIGATIONS, THE COMMISSION SHALL HAVE FULL POWER TO REVIEW AND APPROVE THE REASONABLENESS OF RATES ESTABLISHED OR REQUESTED BY ANY INSTITUTION SUBJECT TO THE PROVISIONS OF THIS SUBTITLE. NO INSTITUTION SHALL CHARGE FOR SERVICES AT A RATE OTHER THAN THOSE ESTABLISHED IN ACCORDANCE WITH THE PROCEDURES ESTABLISHED HEREUNDER.

IN THE INTEREST OF PROMOTING THE MOST EFFICIENT AND EFFECTIVE USE OF HEALTH CARE INSTITUTIONAL SERVICE, THE COMMISSION MAY PROMOTE AND APPROVE ALTERNATIVE METHODS OF RATE DETERMINATION AND PAYMENT OF AN EXPERIMENTAL NATURE THAT MAY BE IN THE PUBLIC INTEREST AND CONSISTENT WITH THE PURPOSES OF THIS SUBTITLE.

568W.

FROM AND AFTER JULY 1, [1974] 1975, NO INSTITUTION SUBJECT TO THE PROVISIONS OF THIS SUBTITLE SHALL CHANGE OR AMEND THAT SCHEDULE OF RATES AND CHARGES OF THE TYPE AND CLASS WHICH CANNOT BE CHANGED WITHOUT PRIOR APPROVAL OF THE COMMISSION, EXCEPT IN ACCORDANCE WITH THE FOLLOWING PROCEDURE:

(1) ANY REQUEST FOR A CHANGE IN RATE SCHEDULES OR OTHER CHARGES MUST BE FILED IN WRITING WITH SUCH SUPPORTING DATA AS THE INSTITUTION SEEKING THE CHANGE DEEMS APPROPRIATE. UNLESS THE COMMISSION ORDERS OTHERWISE AS PROVIDED FOR HERE-UNDER, NO INSTITUTION SHALL ESTABLISH SUCH CHANGES EXCEPT AFTER 30 DAYS NOTICE TO THE COM-