

1 IN THE SENATE BY SENATOR HANSEN

2 SENATE CONCURRENT RESOLUTION NO. 14

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 Relating to the establishment of  
6 a uniform accounting system for  
7 organized boroughs.

8 BE IT RESOLVED BY THE SENATE, THE HOUSE OF REPRESENTATIVES CON-  
9 CURRING:

10 WHEREAS, a uniform accounting system for organized boroughs  
11 will substantially promote efficiency and accuracy in the manage-  
12 ment of local tax revenues and state funds granted to boroughs  
13 and will facilitate the establishment of these new governmental  
14 units on a sound financial basis; and

15 WHEREAS, a uniform accounting system will be of significant  
16 benefit to organized boroughs in reporting to the public, in  
17 analyzing operating results, in comparing results with other  
18 boroughs, in aiding potential investors to evaluate borough  
19 finances and operations, in facilitating preparation and adminis-  
20 tration of borough budgets, and in planning future financing for  
21 borough activities; and

22 WHEREAS, boroughs organized at a future time will profit  
23 greatly from the availability of a tested system of uniform  
24 accounting applied in existing boroughs; and

25 WHEREAS, in order to establish a uniform accounting system  
26 for organized boroughs the legislature must have information as to  
27 the foreseeable accounting functions, requirements, practices and  
28 problems of the organized boroughs and information as to account-  
29 ing techniques and procedures appropriate to the organized

1 boroughs;

2 BE IT RESOLVED that, subject to the appropriation by the  
3 Legislature of money for the endeavor, the Governor is respect-  
4 fully requested to direct the Local Affairs Agency to prepare for  
5 the First Session of the Fourth Legislature a comprehensive study  
6 of the foreseeable accounting functions, requirements, and  
7 practices of the organized boroughs; to undertake, in cooperation  
8 with borough governments, the preparation of a uniform manual for  
9 borough accounting, including, but not necessarily limited to,  
10 sections on uniform terminology, charts of accounts, statistics,  
11 reports, installation and operations, financial controls, cost  
12 allocations, budgeting, and organization and policy; and to pre-  
13 pare any legislation necessary to establish a uniform accounting  
14 system for organized boroughs; and be it

15 FURTHER RESOLVED, that all persons and agencies at all levels  
16 of government give the Local Affairs Agency full cooperation in  
17 its study and preparation of a uniform accounting manual for  
18 organized boroughs; and be it

19 FURTHER RESOLVED, that the Director of the Local Affairs  
20 Agency is authorized to retain persons skilled in state and local  
21 governmental accounting, and to hold whatever hearings he may  
22 deem necessary for purposes of aiding the preparation of the study  
23 and the manual.

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