

Original Sponsor: Senator Hansen

Offered: 3/7/64
Referred: Rules

1 IN THE SENATE BY THE FINANCE COMMITTEE

2 CS FOR 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 revenue 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 the Governor is respectfully requested
3 to direct the Local Affairs Agency to prepare for the First
4 Session of the Fourth Legislature a comprehensive study of the
5 foreseeable accounting functions, requirements, and practices of
6 the organized boroughs; to undertake, in cooperation with borough
7 governments, the preparation of a uniform manual for borough
8 accounting, including, but not necessarily limited to, sections
9 on uniform terminology, charts of accounts, statistics, reports,
10 installation and operations, financial controls, cost allocations,
11 budgeting, and organization and policy; and to prepare any legis-
12 lation necessary to establish a uniform accounting system for
13 organized boroughs; and be it

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

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

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