

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

(EMERGENCY)

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 234

S. P. 76

In Senate, January 21, 1969

Referred to Committee on Appropriations and Financial Affairs. Sent down for concurrence and ordered printed.

JERROLD B. SPEERS, Secretary

Presented by Senator Sewall of Penobscot.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

**AN ACT Appropriating Moneys for Salary and Wage Accruals for
University of Maine Personnel.**

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, since the state colleges are now part of the University of Maine, it is in the interest of good government that the accounting practices of all the colleges and the university should be consistent; and

Whereas, it is vitally necessary that the following legislation be enacted to prevent uncertainty and confusion; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine, as follows:

University of Maine; appropriation. There is appropriated from the Un-appropriated Surplus of the General Fund to the University of Maine the sum of \$488,735 for the fiscal year ending June 30, 1969 to carry out the purposes of this Act. The breakdown shall be as follows:

UNIVERSITY OF MAINE

State College Salary and Wage Accruals

1968-69

\$488,735

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

STATEMENT OF FACTS

Prior to the unification of the university and the state colleges, the University of Maine was on an accrual basis for salaries and wages whereas the state colleges were on a cash basis. In order to be consistent in an accounting sense and to eliminate any confusion which might result due to different accounting practice, it is recommended that the state colleges be put on the accrual system. This change would result in reflecting the expense in the fiscal year in which it occurs rather than the year in which the funds are expended. This is a one-time charge.