

SAM—INTRODUCTION TO UNIFORM SYSTEM OF ACCOUNTING

NECESSITY FOR UNIFORMITY

7120

(Renumbered 2/65)

Uniformity of accounts and accounting procedure among the agencies of a government obviously is necessary. Hopeless confusion would result if each agency maintained its individual methods and accounts. Comparison among agencies would be impossible. Consolidation of detailed statements of agencies, each with dissimilar methods and classifications, into any such documents as an executive budget or Annual Report of the State Controller would be an overwhelming task.