

IC 8-17-4.1

Chapter 4.1. Accounting System for Local Roads and Streets

IC 8-17-4.1-1

Application of chapter; governing body

Sec. 1. (a) This chapter applies to:

- (1) all counties; and
- (2) municipalities with a population of at least twenty thousand (20,000).

(b) As used in this chapter, "governing body" means the county executive, the city executive, or the town legislative body.

(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by Acts 1981, P.L.44, SEC.8; P.L.86-1988, SEC.115.

IC 8-17-4.1-2

Records

Sec. 2. The governing body of every county and municipality shall set up and maintain an adequate system of records as prescribed by the state board of accounts, for their departments having road and street responsibilities.

(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.116.

IC 8-17-4.1-3

Development of adequate system

Sec. 3. The state board of accounts shall develop systems of records for every county and municipality to maintain. The records shall be adequate (considering the anticipated number and type of transactions relating to roads and streets) to show the sources and amount of receipts and expenditures of the department, the purpose of the expenditures, and an accounting of all funds.

(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.117.

IC 8-17-4.1-4

Additional records

Sec. 4. The state board of accounts may require additional records to be kept by every county and municipality to adequately reflect the financial and material condition of the department.

(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.118.

IC 8-17-4.1-5

Annual operational report

Sec. 5. The governing body shall prepare by April 15 of each year an operational report for the prior calendar year of the department within the county or municipality that has road and street responsibilities.

(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.119; P.L.173-2003, SEC.10.

IC 8-17-4.1-6

Contents of report

Sec. 6. This report shall be prepared on forms prescribed by the state board of accounts and must disclose all information considered necessary by the state board of accounts to reflect the financial condition and operations of the department.

(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.120; P.L.173-2003, SEC.11.

IC 8-17-4.1-7

Filing report

Sec. 7. The annual operational report must be completed and a copy filed with the state board of accounts, the governing body, and the department by June 1 following the operational report year. The department shall make the report available to the public.

(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by Acts 1980, P.L.74, SEC.302; P.L.86-1988, SEC.121; P.L.173-2003, SEC.12.

IC 8-17-4.1-8

Certified list of complying counties and municipalities; withholding funds

Sec. 8. (a) On March 1 following the operational report year, the state board of accounts shall prepare a certified list of counties and municipalities that have complied with this chapter.

(b) The auditor shall withhold the distribution of motor vehicle highway account funds from any county or municipality not appearing on the state board of accounts certified list until its annual operational report is certified.

(Formerly: Acts 1971, P.L.103, SEC.1.) As amended by P.L.86-1988, SEC.122.

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Distribution to municipalities

Sec. 9. The record system provided herein shall be distributed with an explanation by the state board of accounts to the municipalities in adequate time for the municipalities to use the system to keep a record beginning with the 1972 calendar year.

(Formerly: Acts 1971, P.L.103, SEC.1.)