

MAINE STATE LEGISLATURE

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FINANCE**

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GENERAL PROVISIONS**

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§ 1501. Uniform fiscal year

The fiscal year of the State Government shall commence on the first day of July and end on the 30th day of June each year. The fiscal year shall be followed in making appropriations and in financial reporting, and shall be uniformly adopted by all departments and agencies of the State Government.

R.S.1954, c. 16, § 5; 1957, c. 340, § 1.

§ 1502. Federal funds

The Governor and every state officer and department head who shall be intrusted with the expenditure of federal funds in this State shall file in the office of the State Controller a detailed

report of all disbursements, including the purposes for which such disbursements were made and the persons to whom any money was paid, supported by proper vouchers, said report to be filed within 30 days after the entire fund has been disbursed.

Any state officer excepting the Governor, whether elected or appointed, and any department head who shall fail or neglect to file such report as provided shall be subject to removal from office by authority of the Governor, and if the Governor of the State shall fail or neglect to file such report, he shall be subject to impeachment in the manner provided in the Constitution of Maine, Article IX, section 5.

R.S.1954, c. 16, § 34; 1957, c. 340, § 1.

§ 1503. Allocations from the Construction Reserve Fund; balance

Funds appropriated by the Legislature to the Construction Reserve Fund may be allocated by the Governor, with the advice and consent of the Council, for construction, repairs, equipment, supplies and furnishings, whenever:

1. Legislative recommendations. The Legislature makes specific recommendations for the use of funds appropriated to the Construction Reserve Fund;

2. Increased costs. An increase in construction or equipment costs results in a project cost in excess of the amount appropriated therefor by the Legislature;

3. Plan changes. A condition arises during the course of a project which necessitates a change in plans, specifications or equipment resulting in a project cost in excess of funds previously made available therefor;

4. Acquiring real estate. It appears to be in the best interests of the State to acquire real estate or to have estimates, plans or specifications prepared for a project in advance of the date on which funds may be made available therefor by the Legislature, except that with respect to allocations from the Construction Reserve Fund, no allocations shall be made for the purpose of acquiring real estate in any municipality until such time as the acquisition has been approved by the governing body of that municipality;

5. Construction in best interests of State. It appears to be necessary and in the best interests of the State to proceed with the construction of, or the purchase of equipment for, a project

for which funds were not otherwise made available by the Legislature.

Any allocation of funds made by the Governor and Council under this section shall constitute a continuous carrying account for the purposes designated by the Governor and Council. The State Controller is authorized to carry forward all such allocations to the succeeding fiscal year, provided work shall have begun by the letting of a contract or contracts or by actually starting the work during the year in which the allocation was made. Any balance remaining after the completion of the object of the allocation shall revert to the Construction Reserve Fund.

Any balance in the Construction Reserve Fund shall not lapse but shall be carried forward from year to year to be expended for the purposes set forth in this section.

1957, c. 429, § 14; 1959, c. 58.

§ 1504. Charging off accounts due State

The State Controller shall charge off the books of account of the State or any department, institution or agency thereof, such accounts receivable, including all taxes for the assessment or collection of which the State is responsible, and all impounded bank accounts, as shall be certified to him as impractical of realization by or for said State, department, institution or agency. Such certification shall be by the Attorney General, the Commissioner of Finance and Administration and the Treasurer of State, subject to the approval of the Governor and Council. In each such case, the charging off of such accounts shall be recommended by the head of the department, institution or agency originally responsible for such account.

R.S.1954, c. 16, § 32; 1957, c. 340, § 1.

§ 1505. Petty Cash Funds

A Petty Cash Fund shall be allowed by the Commissioner of Finance and Administration to each state department or agency, which shall in his opinion require such a fund. Said fund so established shall be reimbursed only upon statements and bills audited by the State Controller.

R.S.1954, c. 16, § 19; 1957, c. 340, § 1.

§ 1506. Return of working capital advances

Whenever a working capital advance, or any part thereof, is no longer required for the purpose for which it was made, such

amount shall be returned to the state fund from which the advance was made. Such return shall be made only on the recommendation of the department or agency head having jurisdiction over the advance and with the approval of the Commissioner of Finance and Administration and the Governor and Council.

1957, c. 340, § 1.

§ 1507. Contingent account

The Governor, with the advice and consent of the Council, may allocate from the State Contingent Account amounts not to exceed in total the sum of \$450,000 in any fiscal year. Such allocations may be made to meet any expense necessarily incurred under any requirement of law, or for the maintenance of government within the scope existing at the time of the previous session of the Legislature or contemplated by laws enacted thereat, or to pay bills arising out of some emergency requiring an expenditure of money not provided by the Legislature. The Governor and Council shall determine the necessity for such allocations. All such allocations shall be supported by a statement of facts setting forth the necessity for the allocations. At the close of each fiscal year there shall be transferred from the Unappropriated Surplus of the General Fund an amount sufficient to restore the State Contingent Account to \$450,000.

The State Controller shall include in his official annual financial report at the close of each fiscal year, a statement showing all transfers made from the State Contingent Account for the fiscal period.

R.S.1954, c. 16, §§ 26, 27; 1957, c. 340, § 1.

§ 1508. State funds eliminated

Unless the Legislature shall otherwise direct, the Commissioner of Finance and Administration, with the approval of the Governor and Council, shall have authority to discontinue any or all special expendable state funds with the exception of the sinking funds and trust funds, and to merge the balance or balances of such fund or funds so discontinued with the General Fund.

R.S.1954, c. 16, § 24; 1957, c. 340, § 1.