

MAINE STATE LEGISLATURE

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Maine
REVISED STATUTES
1964

*Prepared Under the Supervision
of the
Committee on Revision of Statutes*

Being the Tenth Revision of the
Revised Statutes of the State
of Maine, 1964

Volume 1
CONSTITUTION

Titles 1 to 10



Boston, Mass.
Boston Law Book Co.

Orford, N. H.
Equity Publishing Corporation

St. Paul, Minn.
West Publishing Co.

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CHAPTER 143
ACCOUNTS AND CONTROL

Sec.

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§ 1541. Powers and duties relating to accounting

The Department of Finance and Administration, through the Bureau of Accounts and Control, shall have authority:

1. Official system of general accounts. To maintain an official system of general accounts, unless otherwise provided by law, embracing all the financial transactions of the State Government;

2. Approve contracts and orders. To examine and approve all contracts, orders and other documents, the purpose of which is to incur financial obligations against the State Government, to ascertain that moneys have been duly appropriated and allotted to meet such obligations and will be available when such obligations will become due and payable;

3. Audit. To audit and approve all bills, invoices, accounts, payrolls and all other evidences of claims, demands or charges against the State Government; and to determine the regularity, legality and correctness of such claims, demands or charges;

4. Inspect materials and labor. To inquire into and cause an inspection to be made of articles and materials furnished, or work and labor performed, for the purpose of ascertaining that the prices, quality and amount of such articles or materials are fair, just and reasonable, and that all the requirements expressed or implied pertaining thereto have been complied with, and to reject or disallow any excess;

5. Reports. To make monthly reports on all receipts and expenditures of the State Government to the Governor and the

State Auditor; to make monthly reports on appropriations, allotments, encumbrances and authorized payments to the Governor, to the State Auditor and to the head of the department or agency directly concerned;

6. Forms. To prescribe the forms of receipts, vouchers, bills or claims to be filed by any and all departments and agencies with the Department of Finance and Administration;

7. Subsidiary accounts. To prescribe such subsidiary accounts, including cost accounts, for the various departments and agencies as may be desired for the purposes of administration, supervision and financial control;

8. Examine accounts. To examine the accounts of every department or agency receiving appropriations from the State;

9. Illegality of expenditures. To report to the Attorney General for such action, civil or criminal, as he may deem necessary, all facts showing illegality in the expenditure of public moneys or the misappropriation of public properties;

10. Other rights, powers and duties. To exercise the rights, powers and duties conferred and imposed by law upon the State Auditor which were effective November 9, 1931 insofar as these relate to financial administration and general accounting control of the State Government, involving the keeping of general accounts, the auditing before payment of all bills or vouchers and the authorizing of all claims against the State for which appropriations have been made. The State Controller shall set up and maintain special accounts with respect to moneys received for designated purposes from the Federal Government. (1961, c. 101, § 5.)

R.S.1954, c. 16, § 16; 1957, c. 340, § 1; 1961, c. 101, § 5.

§ 1542. Signature of outgoing Controller valid

The facsimile signature of the State Controller who is leaving office shall be valid until new signature plates for the signing of checks have been obtained for his successor.

R.S.1954, c. 16, § 17; 1957, c. 340, § 1.

§ 1543. Disbursements; exceptions

No money shall be drawn from the State Treasury except in accordance with appropriations duly authorized by law. Every

disbursement from the treasury shall be upon the authorization of the State Controller and the Treasurer of State, as evidenced by their facsimile signatures, which authorization shall be in the form of a warrant drawn in favor of the payee, and said warrant shall, upon being delivered by the Treasurer of State to the payee, become a check against a designated bank or trust company acting as a depository of the State Government.

Notwithstanding the foregoing paragraph, the Chairman of the Maine Employment Security Commission is authorized to prepare and sign warrants for the payment of benefits to eligible unemployed persons, which warrants shall, upon being countersigned by the remaining 2 members of the commission and delivered to the payee, become a check against a designated bank or trust company acting as a depository of the State Government. The authority of the chairman to prepare and sign such warrants is limited solely to the payment of benefits to eligible unemployed persons. The facsimile signatures of the chairman of the commission and the remaining 2 members of the commission who are leaving office shall be valid until new signature plates for the signatures authorized have been obtained for their successors.

R.S.1954, c. 16, § 29; 1955, c. 312, § 1; 1957, c. 340, § 1; c. 429, § 9; 1961, c. 83.

§ 1544. Unappropriated Surplus; report; purchase of real estate adjacent to State House

The State Controller shall maintain on the books of the State an account to be known as "Unappropriated Surplus." The balances of all revenue and appropriation accounts not otherwise provided for by law, together with any other necessary adjustments of balances previously closed to the Unappropriated Surplus Account, shall be closed to this account at the end of each fiscal year. Any amounts authorized for allocation by the Governor and Council or representing permanent working capital advances shall be removed from Unappropriated Surplus and set up in separate accounts so that the balance of the Unappropriated Surplus Account shall be the amount of free and unencumbered surplus according to generally accepted accounting principles.

The State Controller shall include in his official annual financial report a statement of the Unappropriated Surplus Account reflecting all changes in this account during the fiscal year and the balance of this account at the close of the fiscal period.

The Governor and Council may allocate from the Unappropriated Surplus amounts not to exceed \$700,000 for the purchase of real estate in accordance with Title 1, section 814.

R.S.1954, c. 16, §§ 25, 27; 1957, c. 340, § 1; c. 429, § 10; 1961, c. 381.

§ 1545. **Reproduction of certain documents authorized**

The State Controller is authorized to cause to be made, at the expense of the State, by any photostatic, photographic, microfilm or other mechanical process which produces a clear, accurate and permanent copy or reproduction thereof, copies of any part or all of the state cancelled checks, vouchers and other documents on file in the Bureau of Accounts and Control.

R.S.1954, c. 16, § 20; 1957, c. 340, § 1.

§ 1546. **Records open to public inspection**

The books, accounts, vouchers, affidavits and other records and papers in the office of the State Controller relating to the public business shall be open for inspection to the citizens of this State at all reasonable times and for all proper purposes.

R.S.1954, c. 16, § 18; 1957, c. 340, § 1.

§ 1547. **Annual financial report**

The State Controller shall prepare as soon as possible after the close of each fiscal year an explanatory report in pamphlet form of the financial condition of the State together with such supporting figures for such fiscal year as may be necessary to furnish a comprehensive and concise report. This report shall be the official annual financial report of the State Government.

The State Controller shall publish a condensed summary of such report on or before September 5th of each year in all daily newspapers and in all weekly newspapers published in the State which are entered as second-class matter with the United States Post-Office Department and which are published regularly at least 52 times a year. Monthly newspapers may be used for this purpose on authorization of the Governor and Council. Such condensed summary shall not require newspaper space in excess of a 6-column page or its equivalent. Such condensed summary may be published in the English language in a foreign language newspaper.

R.S.1954, c. 16, § 33; 1955, c. 398; 1957, c. 340, § 1; c. 429, § 11.

§ 1548. Claims and accounts against State or municipalities must be verified

A person, presenting an account or claim against any town, village, corporation, city, county or the State for services rendered, articles furnished or expenses incurred, shall cause said account or claim to be verified by oath, if required by any person whose duty it is to audit the same. If said claimant refuses so to verify, his claim shall be rejected.

R.S.1954, c. 119, § 11.