

# MAINE STATE LEGISLATURE

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NEW DRAFT.

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# SEVENTY-THIRD LEGISLATURE

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HOUSE.

No. 624

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## STATE OF MAINE.

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IN THE YEAR OF OUR LORD ONE THOUSAND NINE  
HUNDRED AND SEVEN.

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AN ACT to create the office of State Auditor and to define  
his duties.

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*Be it enacted by the Senate and House of Representatives in  
Legislature assembled, as follows:*

Section 1. The office of state auditor is hereby created  
2 and established. Said auditor shall be elected by the voters  
3 of this state qualified to vote for governor, biennially, on  
4 the second Tuesday of September; and shall hold his office  
5 for two years from the first day of January, next, suc-  
6 ceeding his election, excepting that the first auditor under  
7 the provisions of this act shall be appointed by the gov-  
8 ernor, by and with the advice and consent of the council,  
9 and shall hold office until the election and qualification of

10 his successor. No person shall be eligible for the office of  
11 auditor unless he is a competent accountant, and he shall  
12 not be eligible to hold said office for more than three succes-  
13 sive terms. In case a vacancy occurs at any time during the  
14 period between elections, the governor, by and with the  
15 advice and consent of the council, may appoint a person to  
16 fill said vacancy.

Sect. 2. Said auditor shall give to the treasurer of this  
2 state a bond, for the faithful discharge of his duties, with  
3 sufficient sureties. The amount of said bond and the sure-  
4 ties thereon to be approved by the governor, with the advice  
5 and consent of the council. He shall be duly sworn. He  
6 shall receive a salary of twenty-five hundred (2,500) dollars  
7 per year. He may employ in his department one permanent  
8 clerk at a salary of twelve hundred (1,200) dollars per year,  
9 and such additional assistants as the governor and council  
10 shall approve, and as may be necessary for the dispatch of  
11 the public business.

Sect. 3. Said auditor shall examine all accounts and  
2 demands against this state, including all matters requiring  
3 the payment of money from the state treasury. In the  
4 examination of claims, accounts and demands he may require  
5 affidavits that articles have been furnished, services rendered,  
6 and expenses incurred, as therein specified; and the affi-  
7 davit for articles furnished, services rendered, and expenses  
8 incurred for or by any officer, institution, commission, or  
9 board of trustees, may be made by the disbursing agent or

10 any officer thereof having special knowledge of the matter.  
11 All accounts filed with the auditor shall be fully item-  
12 ized. He shall in all cases, after he has approved a claim,  
13 account or demand, make a certificate specifying the amount  
14 due and allowed thereon, the name of the party to whom  
15 such amount is due or payable, the law authorizing the same,  
16 and the particular head, expenditure, department or appro-  
17 priation to which it is chargeable. When the legislature, by  
18 express statute, authorizes a board of trustees, commission,  
19 or public officer to approve demands against the state, and  
20 an appropriation therefor has been made, it shall be the  
21 duty of the auditor, when such accounts or demands are  
22 properly approved, to promptly audit and certify as afore-  
23 said such accounts as he may deem correct, not exceeding  
24 the appropriation for that purpose; and if, upon examination,  
25 it appears to him that there are improper charges in such  
26 accounts or demands, he shall report the same to the gov-  
27 ernor and council, with a separate certificate therefor. He  
28 shall issue a certificate for the payment of all salaries estab-  
29 lished by law as the same shall become due and payable, and  
30 when the legislature has authorized the payment of money  
31 for any specific purpose or purposes, he shall promptly issue  
32 a certificate for the payment of said money in accordance  
33 with the said act of the legislature. He shall record all  
34 certificates issued by him in a book kept for that purpose,  
35 and shall transmit such certificates to the governor and  
36 council.

Sect. 4. The auditor shall keep on file in his department, all original bills and vouchers on which moneys have been or may be paid from the state treasury. He shall also keep on file all affidavits filed with him in relation to the auditing of any matters before him. All boards, commissions or public officers authorized to make contracts under which moneys may be payable from the state, shall at once file with the auditor certified copies of any and all contracts made by them.

Sect. 5. The auditor shall keep a distinct account of all state receipts and expenditures under appropriate heads. He shall keep a statement of all property belonging to the state and of all debts and obligations due to and from the state. He shall investigate all accounts, demands, bills, vouchers or claims against the state, including those made by any state officer, department, commission or trustee. And if, after said investigation, the amount demanded seems to be excessive or improper, he shall so report in his certificate to the governor and council. He shall have free access to all the books and papers of the several departments, commissions, boards, and institutions of the state. Every officer, department, commission, institution and board of trustees shall keep books of accounts in such a form and manner as the auditor shall direct, and they shall at all times make such reports to the auditor as he may require. He shall, from time to time, notify the said officers, heads of departments, institutions, commissions and trustees, who are entrusted with the expenditures of public moneys of the

20 state, of the condition of the specific appropriation which  
21 they are entrusted to expend, showing the balance of such  
22 appropriation unexpended. And no state officer, heads of  
23 departments, institutions, commissions, trustee or trustees  
24 shall contract any bill or incur any obligations on behalf of  
25 the state in excess of the appropriation therefor. And the  
26 auditor shall not approve nor issue his certificate for the  
27 payment of any bill or account unless there is a specific  
28 appropriation or fund for the payment thereof or an expend-  
29 iture is authorized by law to be paid out of a contingent  
30 fund or moneys in the treasury not otherwise appropriated,  
31 and whenever any appropriation or fund is expended, all  
32 bills and accounts presented to said comptroller and drawn  
33 on said expended appropriation or fund shall not be approved  
34 by him but shall be reported by him to the next session of  
35 the legislature, and he shall not approve any bill or account  
36 against any appropriation unless said bill or account was  
37 incurred during the time for which said appropriation was  
38 made.

Sect. 6. He shall annually, in the month of January, exam-  
2 ine the books, accounts and vouchers of the state treasurer;  
3 and report the result of such examination to the governor  
4 and council. He shall comply with all regulations in rela-  
5 tion to the duties of his office which may be transmitted to  
6 him by the governor and council, and which are consistent  
7 with the provisions of this act. The books, accounts,  
8 vouchers, affidavits, and other records and papers in his

9 office relating to the public business shall be open for inspec-  
10 tion to the citizens of this state at all reasonable times, and  
11 for all proper purposes. Section 77 of chapter 2 of the  
12 Revised Statutes is hereby repealed.

Sect. 7. He shall, on or before the first day of February,  
2 biennially, submit to the legislature a report, in print or  
3 otherwise, showing a full and accurate statement of the  
4 financial condition of the state and of the financial trans-  
5 actions thereof for each of the two preceding years, said  
6 years to end on the thirty-first day of December. Said  
7 report shall contain a statement of the receipts by and pay-  
8 ments from the state treasury for each of the two preceding  
9 years, and a statement of the receipts by, appropriation for,  
10 and expenditures of each department, institution, commis-  
11 sion and board of trustees for each of the two preceding  
12 years. Said last statement shall be so made that it will show  
13 a separate statement in detail of each department, institu-  
14 tion, commission and board of trustees for each of the two  
15 preceding years. All salaries and other general charges and  
16 appropriations shall likewise appear in said report; no  
17 expenditure exceeding five hundred (500) dollars shall, if  
18 it is composed of separate items, be included under one  
19 indefinite head. Said report shall also contain a particular  
20 statement of all transactions affecting any funds belonging  
21 to or held in trust by the state, including any and all new  
22 investments which may have been made of any portion of  
23 said funds during each of the two preceding years, and of

24 the disposition and expenditure of any and all funds appli-  
25 cable to educational purposes.

Sect. 8. The report shall show the aggregate amount of  
2 the funded debt of the state at the beginning and end of each  
3 of the two preceding years, the balance of increase or  
4 decrease, and a statement as to the cause of such balance;  
5 a statement of the aggregate amount of any and all tem-  
6 porary loans at the beginning and end of each of the two  
7 preceding years, the balance of increase or decrease, and a  
8 statement of the cause of such balance; a statement showing  
9 whether the ordinary expenses of each of the two preceding  
10 years have exceeded the income or not, and the amount of  
11 the balance.

Sect. 9. On the first Monday of each December preceding  
2 the session of the legislature of this state, the heads of the  
3 various departments, state institutions, commissions and  
4 boards of trustees, who are entrusted with the expenditures  
5 of public moneys, shall file with the auditor a written  
6 estimate in detail of the necessary expenditures of the depart-  
7 ment, institution or commission, of which they are in charge,  
8 for each of the two following years, together with the esti-  
9 mated income, if any, for said several years. This estimate  
10 shall be divided into, 1st, fixed charges; 2nd, other charges;  
11 3rd, extraordinary or unusual expenses. A written state-  
12 ment showing the reason for all estimated expenditures,  
13 other than fixed charges, shall be filed with said estimate.  
14 Said auditor shall tabulate these statements under the



15 various heads, and biennially on or before the fifteenth day  
16 of January shall submit to the legislature, in print or other-  
17 wise, a report showing these tabulated statements, including  
18 the reasons given for estimated expenditures, other than  
19 fixed charges, together with an estimate for each of the two  
20 following years of the ordinary revenues of the state, and  
21 of such other means as the auditor may be able to point  
22 out for defraying the expenses of the state, so that said  
23 report shall show the estimated revenues and income of the  
24 state, and the estimated expenditures of the state for each  
25 of the two following years. This act shall not apply to the  
26 contingent fund of the governor and council.

Sect. 10. All acts and parts of acts inconsistent herewith  
2 are hereby repealed.

Sect. 11. This act shall take effect when approved.

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## STATE OF MAINE.

HOUSE OF REPRESENTATIVES.

Augusta, March 19, 1907.

Reported by Mr. JOHNSON from Committee on Judiciary, and  
ordered printed under joint rules.

E. M. THOMPSON, *Clerk.*