

MAINE STATE LEGISLATURE

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NEW DRAFT.

SEVENTY-FOURTH LEGISLATURE

HOUSE.

No. 789

STATE OF MAINE.

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

AN ACT to amend Chapter 147 of the Public Laws of 1907
creating the office of State Auditor.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Section three of chapter one hundred and forty-
2 seven, public laws of 1907, is hereby amended by inserting
3 therein, after the word "matter" in the tenth line, the fol-
4 lowing: 'If, upon examination, it appears to him that there
5 are improper charges in such accounts or demands he may
6 return them for correction or revision, require additional
7 information or affidavits, or disallow such improper charges,
8 or submit a report of the same to the Governor and Coun-
9 cil, who may, in their discretion, direct the payment of such

10 claims. When a claim, account or demand has been disal-
11 lowed by the auditor, in whole or in part, he shall at once
12 submit the portion disallowed to the Governor and Council,
13 and forthwith notify the claimant that it has been so sub-
14 mitted. The Governor and Council may, after a hearing
15 of which the auditor shall be notified, issue a certificate to
16 the claimant for the amount found to be due, if any;’ and
17 by striking out after the word “purpose” in the twenty-third
18 line, the following: ‘And if, upon examination, it appears
19 to him that there are improper charges in such accounts or
20 demands, he shall report the same to the Governor and
21 Council, with a separate certificate therefor;’ so that said
22 section, as amended, shall read as follows :

‘Sect. 3. Said auditor shall examine all accounts and de-
24 mands against this State, including all matters requiring the
25 payment of money from the State treasury. In the exam-
26 ination of claims, accounts and demands he may require af-
27 fidavits that articles have been furnished, services rendered,
28 and expenses incurred, as therein specified; and the affidavit
29 for articles furnished, services rendered, and expenses in-
30 curred for or by any officer, institution, commission, or
31 board of trustees, may be made by the disbursing agent or
32 any officer thereof having special knowledge of the matter.
33 If, upon examination, it appears to him that there are im-
34 proper charges in such accounts or demands he may return
35 them for correction or revision, require additional informa-

36 tion or affidavits, or disallow such improper charges, or sub-
37 mit a report of the same to the governor and council, who
38 may, in their discretion, direct the payment of such claim
39 when not inconsistent with law. When a claim, account,
40 or demand has been disallowed by the auditor, in whole or
41 in part, he shall at once submit the portion disallowed to the
42 governor and council, and forthwith notify the claimant that
43 it has been so submitted.

The governor and council may, after a hearing of which the
45 auditor shall be notified, issue a certificate to the claimant for
46 the amount found to be due, if any. All accounts filed with
47 the auditor shall be fully itemized. He shall in all cases,
48 after he has approved a claim, account or demand make a
49 certificate specifying the amount due and allowed thereon,
50 the name of the party to whom such amount is due or pay-
51 able, the law authorizing the same, and the particular head,
52 expenditure, department or appropriation to which it is
53 chargeable. When the legislature, by express statute, au-
54 thorizes a board of trustees, commission, or public officer to
55 approve demands against the State, and an appropriation
56 therefor has been made, it shall be the duty of the auditor,
57 when such accounts or demands are properly approved, to
58 promptly audit and certify as aforesaid such accounts as he
59 may deem correct, not exceeding the appropriation for that
60 purpose.

He shall issue a certificate for the payment of all salaries
62 established by law as the same shall become due and pay-
63 able, and when the legislature has authorized the payment
64 of money for any specific purpose or purposes, he shall
65 promptly issue a certificate for the payment of said money
66 in accordance with the said act of the legislature. He shall
67 record all certificates issued by him in a book kept for that
68 purpose, and shall transmit such certificates to the governor
69 and council.'

Sect. 2. Section five of chapter one hundred and forty-
2 seven of the public laws of nineteen hundred and seven is
3 hereby amended by striking out after the word "trustees,"
4 in the seventh line thereof, the following: "And if, after said
5 investigation, the amount demanded seems to be excessive
6 or improper, he shall so report in his certificate to the gov-
7 ernor and council;" and by adding after the word "is" in
8 the thirtieth line of said section the words 'lapsed or;' and
9 by striking out the word "said" in the thirty-first line of
10 said section and inserting in place thereof the words 'such
11 lapsed or;' and by adding after the word "fund," in the
12 thirty-first line of said section the words 'or for which there
13 is no appropriation;' also by inserting in the thirty-third
14 line, between the words "and" and "he," the following:
15 'Except as herein otherwise provided;' also by adding to
16 said section the following: 'Provided, however, that un-

17 less otherwise specially provided in the law making the ap-
18 propriation, any balances of appropriations unexpended on
19 December thirty-first of any year may be carried forward
20 upon order of the governor and council to the succeeding
21 year for the payment of claims, accounts or demands in-
22 curred or contracted during the year for which the appro-
23 priation was made. Provided, further, that claims, ac-
24 counts and demands incurred or contracted during the last
25 month of any fiscal year may be approved and paid out of
26 the appropriation for the succeeding year,' so that as amend-
27 ed said section shall read as follows:

'Sect. 5. The auditor shall keep a distinct account of all
29 State receipts and expenditures under appropriate heads.
30 He shall keep a statement of all property belonging to the
31 State and of all debts and obligations due to and from the
32 State. He shall investigate all accounts, demands, bills,
33 vouchers or claims against the State, including those made
34 by any State officer, department, commission or trustee. He
35 shall have free access to all the books and papers of the
36 several departments, commissions, boards, and institutions
37 of the State. Every officer, department, commission, in-
38 stitution and board of trustees shall keep books of accounts
39 in such a form and manner as the auditor shall direct, and
40 they shall at all times make such reports to the auditor as he
41 may require. He shall, from time to time, notify the said

42 officers, heads of departments, institutions, commissions and
43 trustees, who are intrusted with the expenditures of public
44 moneys of the State, of the condition of the specific appro-
45 priation which they are entrusted to expend, showing the
46 balance of such appropriation unexpended. And no State
47 officer, heads of departments, institutions, commissions,
48 trustee or trustees shall contract any bill or incur any obli-
49 gations on behalf of the State in excess of the appropriation
50 therefor. And the auditor shall not approve or issue his
51 certification for the payment of any bill or account unless
52 there is a specific appropriation or fund for the payment
53 thereof or an expenditure is authorized by law to be paid
54 out of a contingent fund or moneys in the treasury not
55 otherwise appropriated, and whenever any appropriation or
56 fund is lapsed or expended, all bills and accounts presented
57 to said auditor, and drawn on such lapsed or expended ap-
58 propriation or fund, or for which there is no appropriation,
59 shall not be approved by him but shall be reported by him
60 to the next session of the legislature, and except as herein
61 otherwise provided, he shall not approve any bill or account
62 against any appropriation unless said bill or account was
63 incurred during the time for which said appropriation was
64 made. Provided, however, that unless otherwise specially
65 provided in the law making the appropriation, any balances
66 of appropriations unexpended on December thirty-first of

67 any year may be carried forward upon order of the governor
68 and council to the succeeding year for the payment of claims,
69 accounts or demands incurred or contracted during the year
70 for which the appropriation was made. Provided, further,
71 that claims, accounts and demands incurred or contracted
72 during the last month of any fiscal year may be approved
73 and paid out of the appropriation for the succeeding year.'

Sect. 3. Section six of chapter one hundred and forty-
2 seven of the public laws of nineteen hundred and seven is
3 hereby amended by inserting after the word "council" in
4 the fourth line the following: 'And such report of the au-
5 ditor, if completed before February tenth, shall be em-
6 bodied in the annual report of the treasurer. He shall also
7 examine all cancelled bonds and coupons and destroy the
8 same by burning in the presence of said treasurer, and give
9 him a certificate of said destruction,' so that as amended said
10 section shall read as follows:

'Sect. 6. He shall annually, in the month of January,
12 examine the books, accounts and vouchers of the State treas-
13 urer; and report the result of said examination to the gov-
14 ernor and council, and such report of the auditor, if com-
15 pleted before February tenth, shall be embodied in the an-
16 nual report of the treasurer. He shall also examine all can-
17 celled bonds and coupons and destroy the same by burning
18 in the presence of said treasurer, and give him a certificate

19 of said destruction. He shall comply with all regulations
20 in relation to the duties of his office which may be transmit-
21 ted to him by the governor and council, and which are con-
22 sistent with the provisions of this act. The books, accounts,
23 vouchers, affidavits, and other records and papers in his of-
24 fice relating to the public business shall be open for in-
25 spection to the citizens of this State at all reasonable times,
26 and for all proper purposes. Section seventy-seven of chap-
27 ter two of the revised statutes is hereby repealed.'

Sect. 4. Chapter one hundred and forty-seven of the pub-
2 lic laws of nineteen hundred and seven is hereby further
3 amended by inserting therein and in place of section ten,
4 the following section :

'Sect. 10. Any State department or officer may appeal
6 from any order, direction or decision of the State auditor to
7 the governor and council, whose decision, after notice to
8 both parties and to the attorney general of a hearing at
9 which the attorney general or his assistant shall be present,
10 shall be final.'

Sect. 5. The treasurer of State shall issue a receipt to
2 every person, firm or corporation required by law to make
3 a deposit of any funds with said treasurer to be held in
4 trust, which said receipt shall describe fully the funds so
5 deposited in trust, and be countersigned by the State audi-
6 tor or his chief clerk. The return of any such funds to the

7 depositors or their legal representatives shall be endorsed
8 on the back of such receipt and be attested by the treasurer
9 or his chief clerk, and also by the auditor or his chief clerk.

Sect. 6. All acts or parts of acts inconsistent with this
2 act are hereby repealed.



STATE OF MAINE.

HOUSE OF REPRESENTATIVES,

Augusta, March 25, 1909.

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

E. M. THOMPSON, *Clerk.*