

# MAINE STATE LEGISLATURE

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SEVENTY-SEVENTH LEGISLATURE

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HOUSE

NO. 28

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*In House of Representatives, Jan. 28, 1915.*

*Ordered, That five hundred copies be printed, and that the same be referred to the Committee on Judiciary.*

*Committee on Reference.*

*Presented by Mr. Lewis of North Haven.*

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STATE OF MAINE

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

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AN ACT to Establish the State Board of Accounts.

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

Section 1. That there is hereby created and established a  
2 department of inspection and supervision of public officers  
3 to be known as the STATE BOARD OF ACCOUNTS.

The said State Board of Accounts shall consist of three  
5 members, two members of which shall be the Governor of  
6 the State and the State auditor. It shall be the duty of  
7 the Governor within sixty days after the passage of this  
8 act, to appoint the third member of said board who shall  
9 be known as State Examiner, and who shall be a skillful

10 accountant and well versed in public accounting. Said State  
11 Examiner shall hold office for the term of three years unless  
12 sooner removed by the Governor and Council for the time  
13 being.

Said State Examiner shall receive a salary of ten dollars  
15 per diem for each working day that he is employed on the  
16 business of the State.

Sect. 2. The clerk of said board shall be appointed by  
2 the State Examiner and shall be responsible to him, and said  
3 clerk shall be paid a salary of five dollars per diem, for each  
4 working day that he is employed on the business of the  
5 State.

The State Board of Accounts shall be provided with suit-  
7 able quarters in the State House.

Salaries provided in Section 1 and Section 2 of this act  
9 shall be paid monthly out of any moneys of the State not  
10 otherwise appropriated.

The necessary traveling expenses of the State Examiner  
12 and his clerk when engaged in business of the State, shall,  
13 when approved by the Governor and duly itemized and  
14 accompanied with vouchers, as required by the law relating  
15 to state expenditures, be paid out of money not otherwise  
16 appropriated.

Sect. 3. It shall be the duty of the State Board of Ac-  
2 counts to collect annually from all town, city, village, county  
3 and other public officers information as to the assessment

4 of property, collection of taxes, receipts from licenses and  
5 other sources, the expenditure of public funds for all pur-  
6 poses, and such other information as may be needful in  
7 the work of the board, in such form and upon such blanks  
8 as the board shall prescribe; and it shall be the duty of all  
9 public officers so called upon to fill out properly and return  
10 promptly to the board all blanks transmitted to them for  
11 these purposes. To examine all towns, village, city, county  
12 and other public records for such purposes as are deemed  
13 needful by the board.

The substance of the reports required by the provisions of  
15 this act shall be arranged under the direction of the State  
16 examiner in such form as shall indicate the comparative  
17 receipts of the various sources of revenue and the com-  
18 parative costs of the several branches of government in the  
19 specified municipalities, and shall be published as an annual  
20 statement of comparative statistics, which shall be issued  
21 for each class of municipalities at the expense of the State  
22 as a public document, and shall be transmitted annually to  
23 the Governor and Council and to the Legislature at each reg-  
24 ular session. Copies thereof shall also be furnished by him  
25 to each municipality named therein.

It shall be the duty of the Board of Accounts to inquire  
27 into the systems of accounting of public funds in towns,  
28 villages, cities, counties and other public offices; to devise,  
29 prescribe and at the request of any town, village, city, county  
30 or other public office to install a system of accounts which

31 shall be uniform for every public office and every public ac-  
32 count of the same class ; provided that when so installed the  
33 system shall be retained by the town, village, city, county  
34 or other public office ; and to audit the books of the town,  
35 village, city, county or other public officers upon the re-  
36 quest of the town or village board, city council or county  
37 board, the officers in charge of other public offices, or upon  
38 its own motion. It shall be the duty of the board to estab-  
39 lish a scale of charges for the installation of systems of  
40 accounts and for audits, when such installation or audit is  
41 requested by a town, village, city, county or other public of-  
42 fice. Upon the completion of such work the board shall  
43 transmit to the clerk of the town, village, city, county, or  
44 other public office, a statement of such charges.

Duplicates of such statements shall be filed in the offices  
46 of the secretary of state and state treasurer. Within sixty  
47 days after the receipt of the above statement of charges,  
48 the same shall be audited, as other claims against towns,  
49 villages, cities, counties and other public offices are audited  
50 and shall be paid into the state treasury, in default of which  
51 the same shall become a special charge against such town,  
52 village, city, county or other public office ; and be included  
53 in the next apportionment or certification of state taxes and  
54 charges, and collected with interest at the rate of ten per  
55 cent per annum from the date the charges were certified by  
56 the State Board of Accounts, as other special charges are  
57 certified and collected.

Sect. 4. In formulating, prescribing and installing a uni-  
2 form system of accounting and reporting, and in making  
3 audits, the Governor, state auditor and state examiner may  
4 employ necessary clerical assistants and one or more expert  
5 assistants should he deem such services necessary at a rea-  
6 sonable compensation to be by them determined, and such  
7 compensation shall be paid out of any moneys of the State  
8 not otherwise appropriated, upon vouchers certified as to  
9 correctness by the State Examiner, and complying in all  
10 respects with the law relating to disbursements by the State  
11 government.

Sect. 5. The term "public office" as used in this act shall  
2 be construed to extend to, include and mean the office of  
3 any and every person who for or on behalf of the State  
4 or any municipality or any public service industry, holds,  
5 receives, disburses or keeps the accounts of the receipts  
6 and disbursements of any public funds. The term "mu-  
7 nicipality" as used in this act shall be construed to extend  
8 to, include and mean town, village, city or county in this  
9 State. The term "public service industry" as used in this  
10 act shall be construed to extend to, include and mean any  
11 and all public service industries owned either directly by  
12 the municipality or to the support of which the municipality  
13 may be the owner of any part, or the bonds of which may  
14 be owned or guaranteed by the municipality.