

MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 466

S. P. 392

In Senate, Feb. 11, 1931.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Spear of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND THIRTY-ONE

AN ACT to Encourage and Provide for a System of Uniform Accounting in Cities, Towns and Village Corporations.

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

Section 1. Audit and accounting system for city, town and village corporations. Section ninety-seven of chapter five of the revised statutes is hereby amended by striking out said section and inserting in place thereof the following section:

‘Sec. 97. Audit and accounting system for city, town and village corporations. The state auditor shall cause an audit to be made of the accounts of all cities, towns and village corporations in the state and shall install the “uniform accounting system” therein as soon as possible. He shall cause subsequent audits to be made of the accounts of each city, town and village corporation as often as once in three years, or annually or biennially at the request of the municipal officers or selectmen, and for this purpose he and his duly accredited agents shall have access to all necessary papers, books and records.’

Sec. 2. Section one hundred two of chapter five of the revised statutes is hereby amended by striking out in the second and third lines of said section the words “availing itself of the benefits of sections ninety-seven to one hundred and six inclusive”; and by striking out in the ninth, tenth and

eleventh lines of said section the words "in all cases where cities, towns and village corporations shall avail themselves of the benefits of sections ninety-seven to one hundred six inclusive;" and by adding at the end of said section the following words: 'All accounting and other officials and custodians of public money of cities, towns and village corporations shall fill out properly and return promptly to the state auditor all schedules transmitted by him to them,' so that said section as amended shall read as follows:

'Sec. 102. State auditor to furnish municipal assessors schedules for uniform returns; he may prescribe forms; to collect information pertaining to municipal affairs. The state auditor shall annually furnish to the auditor or other accounting officer of each city, town or village corporation schedules so arranged as to provide for uniform returns detailed statements of all receipts classified by sources, and all payments classified by objects, for its last fiscal year; a statement of the public debt showing the purpose for which each item of the debt was created and the provision made for the payment thereof; and a statement of assets and liabilities at the close of the fiscal year. The state auditor may prescribe standard forms intended to promote the systematic accounting of financial transactions and the publication of same in the report of the city, town or village corporation. He shall collect from the proper local authorities such other information pertaining to municipal affairs as in his judgment may be of public interest. All accounting and other officials and custodians of public money of cities, towns and village corporations shall fill out properly and return promptly to the state auditor all schedules transmitted by him to them.'