

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES
OF THE
SEVENTY-THIRD LEGISLATURE
OF THE
STATE OF MAINE
1907.

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PUBLIC LAWS

OF THE

STATE OF MAINE.

1907.

Chapter 147.

An Act to create the office of State Auditor and to define his duties.

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

Office of state auditor created.

-election of.

-tenure.

-must be a competent accountant.

-vacancy, how filled.

Shall give bond.

-salary.

-clerks.

Duties of auditor.

-may require affidavits.

-shall make certificate of amount due and allowed.

Section 1. The office of state auditor is hereby created and established. Said auditor shall be elected by the voters of this state qualified to vote for governor, biennially, on the second Monday of September; and shall hold his office for two years from the first day of January next, succeeding his election, excepting that the first auditor under the provisions of this act shall be appointed by the governor, by and with the advice and consent of the council, and shall hold office until the election and qualification of his successor. No person shall be eligible for the office of auditor unless he is a competent accountant, and he shall not be eligible to hold said office for more than three successive terms. In case a vacancy occurs at any time during the period between elections, the governor, by and with the advice and consent of the council, may appoint a person to fill said vacancy.

Section 2. Said auditor shall give to the treasurer of this state a bond, for the faithful discharge of his duties, with sufficient sureties. The amount of said bond and the sureties thereon to be approved by the governor, with the advice and consent of the council. He shall be duly sworn. He shall receive a salary of twenty-five hundred dollars per year. He may employ in his department one permanent clerk at a salary of twelve hundred dollars per year, and such additional assistants as the governor and council shall approve, and as may be necessary for the dispatch of the public business.

Section 3. Said auditor shall examine all accounts and demands against this state, including all matters requiring the payment of money from the state treasury. In the examination of claims, accounts and demands he may require affidavits that articles have been furnished, services rendered, and expenses incurred, as therein specified; and the affidavit for articles furnished, services rendered, and expenses incurred for or by any officer, institution, commission, or board of trustees, may be made by the disbursing agent or any officer thereof having special knowledge of the matter. All accounts filed with the auditor shall be fully itemized. He shall in all cases, after he has approved a claim, account or demand, make a certificate specifying the amount due and allowed thereon; the name of the party to whom such amount is due or payable, the law authorizing the same, and the particular head, expenditure, department or appropriation to which it is chargeable. When

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the legislature, by express statute, authorizes a board of trustees, commission, or public officer to approve demands against the state, and an appropriation therefor has been made, it shall be the duty of the auditor, when such accounts or demands are properly approved, to promptly audit and certify as aforesaid such accounts as he may deem correct, not exceeding the appropriation for that purpose; and if, upon examination, it appears to him that there are improper charges in such accounts or demands, he shall report the same to the governor and council, with a separate certificate therefor. He shall issue a certificate for the payment of all salaries established by law as the same shall become due and payable, and when the legislature has authorized the payment of money for any specific purpose or purposes, he shall promptly issue a certificate for the payment of said money in accordance with the said act of the legislature. He shall record all certificates issued by him in a book kept for that purpose, and shall transmit such certificates to the governor and council.

—shall audit accounts of trustees, commissions, etc.

—shall report improper charges to governor and council.

—shall issue certificate for all salaries.

—shall record all certificates.

Section 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.

Shall keep on file all bills, vouchers, etc.

—shall keep on file all affidavits.

Section 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 state, of the condition of the specific appropriation which

Shall keep account of all receipts and expenditures.

—shall investigate all accounts.

—shall have free access to books and papers.

—may direct how accounts shall be kept.

—shall notify heads of departments of balances of appropriations.

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—no state officer shall exceed appropriation.

—shall not certify any claim which is unauthorized.

Shall examine books of state treasurer.

—books shall be open to inspection.

Shall submit a report to the legislature.

—statement shall show detailed statement of each department.

they are entrusted to expend, showing the balance of such appropriation unexpended. And no state officer, heads of departments, institutions, commissions, trustee or trustees shall contract any bill or incur any obligations on behalf of the state in excess of the appropriation therefor. And the auditor shall not approve nor issue his certification for the payment of any bill or account unless there is a specific appropriation or fund for the payment thereof or an expenditure is authorized by law to be paid out of a contingent fund or moneys in the treasury not otherwise appropriated, and whenever any appropriation or fund is expended, all bills and accounts presented to said auditor and drawn on said expended appropriation or fund shall not be approved by him but shall be reported by him to the next session of the legislature, and he shall not approve any bill or account against any appropriation unless said bill or account was incurred during the time for which said appropriation was made.

Section 6. He shall annually, in the month of January, examine the books, accounts and vouchers of the state treasurer; and report the result of such examination to the governor and council. He shall comply with all regulations in relation to the duties of his office which may be transmitted to him by the governor and council, and which are consistent with the provisions of this act. The books, accounts, vouchers, affidavits, and other records and papers in his office 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. Section seventy-seven of chapter two of the revised statutes is hereby repealed.

Section 7. He shall, on or before the first day of February, biennially, submit to the legislature a report, in print or otherwise, showing a full and accurate statement of the financial condition of the state and of the financial transactions thereof for each of the two preceding years, said years to end on the thirty-first day of December. Said report shall contain a statement of the receipts by and payments from the state treasury for each of the two preceding years, and a statement of the receipts by, appropriation for, and expenditures of each department, institution, commission and board of trustees for each of the two preceding years. Said last statement shall be so made that it will show a separate statement in detail of each department, institution, commission and board of trustees for each of the two preceding years. All salaries and other general charges and appropriations shall likewise appear in said report; no expenditure exceeding five hundred dollars shall, if it is com-

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posed of separate items, be included under one indefinite head. Said report shall also contain a particular statement of all transactions affecting any funds belonging to or held in trust by the state, including any and all new investments which may have been made of any portion of said funds during each of the two preceding years, and of the disposition and expenditure of any and all funds applicable to educational purposes.

—shall contain statement concerning trust funds.

Section 8. The report shall show the aggregate amount of the funded debt of the state at the beginning and end of each of the two preceding years, the balance of increase or decrease, and a statement as to the cause of such balance; a statement of the aggregate amount of any and all temporary loans at the beginning and end of each of the two preceding years, the balance of increase or decrease, and a statement of the cause of such balance; a statement showing whether the ordinary expenses of each of the two preceding years have exceeded the income or not, and the amount of the balance.

Report shall show statement of public debt.

—of temporary loans.

Section 9. On the first Monday of each December preceding the session of the legislature of this state, the heads of the various departments, state institutions, commissions and boards of trustees, who are entrusted with the expenditures of public moneys, shall file with the auditor a written estimate in detail of the necessary expenditures of the department, institution or commission, of which they are in charge, for each of the two following years, together with the estimated income, if any, for said several years. This estimate shall be divided into, first, fixed charges; second, other charges; third, extraordinary or unusual expenses. A written statement showing the reason for all estimated expenditures, other than fixed charges, shall be filed with said estimate. Said auditor shall tabulate these statements under the various heads, and biennially on or before the fifteenth day of January shall submit to the legislature, in print or otherwise, a report showing these tabulated statements, including the reasons given for estimated expenditures, other than fixed charges, together with an estimate for each of the two following years of the ordinary revenues of the state, and of such other means as the auditor may be able to point out for defraying the expenses of the state, so that said report shall show the estimated revenues and income of the state, and the estimated expenditures of the state for each of the two following years. This act shall not apply to the contingent fund of the governor and council.

Heads of departments shall file estimates with auditor.

—estimates, how divided.

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

Section 11. This act shall take effect when approved.