

# Chapter 100 – Controller’s Bulletins & Policy Memos

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## **100.10**      **Controller’s Bulletins and Policy Memos**

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100.10.10	Purpose and intent	Sept. 1, 2004
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# 100.10

## Controller's Bulletins & Policy Memos

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### 100.10.10 Purpose and Intent

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The Purpose of Controller's Bulletins is to document and communicate financial management and accounting practices, which have been adopted by the Office of the State Controller for the purpose of promulgating uniform financial management practices for state agencies.

### 100.10.20 Authority

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In accordance with Title 5, Chapter 143, the Office of the State Controller has authority:

- To maintain an official system of general accounts, unless otherwise provided by law, embracing all the financial transactions of the State Government;
- To examine and approve all contracts, orders and other documents, the purpose of which is to incur financial obligations against the State Government, to ascertain that moneys have been duly appropriated and allotted to meet such obligations and will be available when such obligations will become due and payable;
- To audit and approve bills, invoices, accounts, payrolls and all other evidences of claims, demands or charges against the State Government; and to determine the regularity, legality and correctness of such claims, demands or charges
- To inquire into and cause an inspection to be made of articles and materials furnished, or work and labor performed, for the purpose of ascertaining that the prices, quality and amount of such articles or materials are fair, just and reasonable, and that all the requirements expressed or implied pertaining thereto have been complied with, and to reject or disallow any excess;

- To make monthly reports on all receipts and expenditures of the State Government to the Governor and the State Auditor;
- To make monthly reports on appropriations, allotments, encumbrances and authorized payments to the Governor, to the State Auditor and to the head of the department or agency directly concerned;
- To prescribe the forms of receipts, vouchers, bills or claims to be filed by any and all departments and agencies with the Department of Administrative and Financial Services.
- To prescribe such subsidiary accounts, including cost accounts, for the various departments and agencies as may be desired for the purposes of administration, supervision and financial control;
- To examine the accounts of every department or agency receiving appropriations from the State;
- To report to the Attorney General for such action, civil or criminal, as he may deem necessary, all facts showing illegality in the expenditure of public moneys or the misappropriation of public properties; and,
- To implement internal control standards that define the minimum level of quality acceptable for internal control systems in operation throughout the various state agencies and departments.

### **100.10.30    Applicability**

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Controller's Bulletins apply to all agencies of the State of Maine, unless otherwise noted in a specific bulletin or exempted by statute.