

State Examiner, Authority to Prescribe Methods of Accounting for State Officers. Officers of State, Must Comply With Methods of Accounting Prescribed by State Examiner.

The state examiner has the power to prescribe general methods and details of accounting for the receipt and disbursement of monies by state officers, and may require that the auditor deliver all blank licenses and receipts to state officers, taking their receipts therefor.

Helena, Montana, March 14, 1910.

Hon. H. H. Pigott,
State Examiner,
Helena, Montana.

Dear Sir—

I am in receipt of your letter of March 12, requesting an opinion upon the following proposition:

"It seems desirable, for the betterment and improvement of the system of State accounting, that all State officers, collecting State moneys, issue official receipts therefor, and that all such receipts, and also licenses, issued by the several State

officers, be furnished, and a record thereof kept, by the State Auditor, and that the Auditor charge the respective State officers with such licenses and receipts in a manner similar to that provided in Section 1973, Revised Codes of 1907.

Will you please advise whether the provisions of the statutes governing this office and prescribing its duties (especially Section 209, revised codes of 1907), give it sufficient authority to prescribe and put in effect this system?"

Section 209, revised codes of Montana, defines the powers and duties of the state examiner, and subdivision 2 thereof reads as follows:

"To prescribe the general methods and details of accounting for the receipt and disbursement of all monies belonging to the State or Counties and to require of all officers an adherence to such general method and details as are required by law or prescribed by the State Examiner."

The language of this subdivision is very comprehensive as it gives the state examiner authority to prescribe not only the "general methods" but also the "details" of accounting for the receipt and disbursement of all monies belonging to the state, and it also provides that he can require of all officers an adherence to such general methods and details as are prescribed by law or by the state examiner. Therefore, the state examiner can prescribe such general method and details as, in his judgment, are necessary so long as the same do not conflict with express requirements heretofore enacted by the legislature.

It was under this power conferred upon the state examiner that the present methods and details of handling county funds was put into operation throughout the state, and under such method the county clerk is required to issue all licenses, tax receipts, etc., to the different officers, numbered consecutively, and to take their receipt for the same; and, in our opinion, the state examiner has the same authority to inaugurate such method in the various state offices. In fact, the law already, by division 19, of section 170; and section 1973 requires the state auditor to furnish certain licenses and charge the person receiving the same with them. And you clearly have the authority to supplement such legislation by requiring all licenses issued by the various state officers, either elective or appointive, and all receipts issued by any such officer for money received by them, to be furnished to them by the state auditor and charged to them.

Of course, what is said above is not to be understood as holding that the printing of these licenses and receipts must be charged against the appropriation for the state auditor's office. It merely being intended that when any form of receipt or license is needed by any officer, that the same is to be printed at the expense of such office and turned over to the auditor, who becomes the distributing agent of the same, taking the receipt of the person to whom they are delivered, showing the total number of licenses or receipts actually delivered to him.

Very truly yours,

ALBERT J. GALEN,

Attorney General.