

Educational Institutions, Annual Reports Of. Reports, of Educational Institutions.

The report required by Section 6, Chapter 73, Laws of 1909, should be for the official or fiscal year for which appropriations are made.

Helena, Montana, May 20, 1910.

Hon. C. A. Duniway,
President, University of Montana,
Missoula, Montana.

Dear Sir:—

I am in receipt of your letter of May 18, 1910, requesting an opinion construing Section 6, of Chapter 73, Laws of 1909, the question presented being as to whether the report required to be made by the executive board on or before the first Monday in June should cover the period of one year immediately preceding the date of the report or should cover the official year for which appropriations are made, which expires on the last day of February.

In our opinion it is the intention of the law that the report which must be made "on or before the first Monday in June" should cover only the detailed statement of expenses and disbursements of such institution for the year ending on the last day of February preceding such report, as that is the close of the year for which estimates of expenditures are made at the time of passing the appropriation bills.

If the board of examiners or state board of education desire reports for the time intervening between the last day of February and the first

day of June, this same section provides that such boards have authority to call for such reports. But, in the absence of any call for a special report, I am of the opinion that the executive boards should make out their reports for the year closing February 28, as stated above.

Yours very truly,

ALBERT J. GALEN,
Attorney General.