

Register of Warrants, Must Be Well Bound Book. Loose Leaf System, Cannot Be Used for Register of Warrants. Warrants, Must Be Registered in Well Bound Book.

It being the duty of the state examiner, under the provisions of Subdivision 2 of Section 209, Revised Codes, to provide for the method of accounting for warrants and the kind of register that can be used, and he having directed the class of book to be used, the state auditor may not introduce loose leaf register of warrants.

February 5th, 1913.

Hon. William Keating,
State Auditor,
Helena, Montana.

Dear Sir:

I am in receipt of your favor of the 4th inst., asking for an opinion from this department as to whether or not you may lawfully change the present warrant register system by the installation of a loose-leaf system in place of the present bound book system.

The present register of warrants was provided for by the state examiner, under the provisions of Subdiv. 2, Sec. 209, of the Revised Codes. Under this subdivision, in my opinion, it is the duty of the state examiner, and within his province to provide for the method of accounting for warrants and for the kind of register that shall be used. I do not think that you may lawfully change the present system except upon the direction of the state examiner, and then only in accordance with such method as he shall prescribe. In the absence of any such order for a change, I would advise you that you have no authority to deviate from the present method.

I have consulted with the state examiner in reference to the change which you propose and he has submitted to me his views as follows:

"As this is a book of original entry, it is not deemed advisable to use anything but a well bound book for this purpose. While it is true that a loose-leaf system would be more convenient, it would at the same time be less reliable, because of the facility with which pages could be altered and inserted in the register, thus destroying its value as a record."

This being the view of the state examiner, I would say that you may not introduce a loose-leaf register of warrants.

Very truly yours,

D. M. KELLY,
Attorney General.