

School Trustees—Accounts—Supplies—Budgets.

Chapter 34, laws of 1923, applies to third class districts only. Where books and supplies are furnished they must be paid for from the budget allowance of the county commissioners.

January 19, 1928.

Miss May Trumper,
Superintendent of Public Instruction,
Helena, Montana.

My dear Miss Trumper:

You have called my attention to the provisions of chapter 34, laws of 1923, and have requested advice as to whether the necessary books and blanks for carrying out the provisions of this act and which are required to be furnished by the board of county commissioners under section 4 of this chapter should be paid for from the general fund of the county or from the budget estimates of certain county officers, or whether the act applies to districts of the first and second class, and if not, how shall such supplies be paid for by districts of the first and second classes?

The purpose of chapter 34 was to furnish clerks of third class school districts with some definite plan of keeping their book accounts. Section 1 of the act provides that it is the duty of the county auditor in counties having an auditor, and of the county treasurer in all other counties, to prescribe the method of keeping the books in school districts of the third class, and to make an examination of the books of such third class school districts at least once a year.

It is apparent that the act applies only to school districts of the third class. As each department of the county government except the district court is required to make out a budget of their expenditures it would follow that if the books and blanks are to be charged to the county that they must be charged to some department of the county government, and as the county commissioners are required to furnish these books and blanks it is my opinion that they should be charged to the budget account of the county commissioners.

Districts of the first and second class would necessarily be required to furnish their books, blanks, and supplies from their own funds. While the act does not state the particular books and blanks to be furnished it would seem to include all such books and blanks as are necessary for the

bookkeeping system prescribed by the county treasurer or by the county auditor.

In my opinion it would not include warrants, however, for the reason that the only method by which districts can pay out funds is by direct warrant. Unless the warrant is required in some particular form prescribed by the county treasurer or county auditor it would not be necessary to furnish blank warrants.

Very truly yours,

L. A. FOOT,

Attorney General.