

county. The language found in said statutes is definite and certain and susceptible to only one conclusion; that is, that such warrants should be made payable and delivered to the state department of public welfare by the counties. No ambiguity is involved in the language found therein and the same lends its own interpretation. No doubt the purpose of the legislature in requiring disbursements to be made in such manner was to enable the state department to maintain a practical accounting system and to facilitate and establish a practical auditing and accounting procedure and system.

On September 27, 1937, in Attorney General's Opinion No. 171, this office held that all reimbursements, when made to the state department, should be deposited with the state treasurer. Opinion No. 171 had application to the depositing of said funds after the receipt of the same from the counties by the state department. In that opinion I said:

"The above provision (paragraph (b) of Section X, Part I of Chapter 82) cannot be construed to hold that the counties reimburse the state department by paying said reimbursements direct to the state treasurer, but said reimbursements are made to the state treasurer in the manner and form as provided by the terms of this act, and payment to the state department by the counties of said reimbursements for administrative costs, is to be forwarded to the state department and by it deposited, as all other funds are deposited, with the state treasurer * * *."

April 19, 1938.

Mr. L. D. French
County Attorney
Polson, Montana

My Dear Mr. French:

You have submitted the question as to whom the county shall make out reimbursement warrants under the Public Welfare Act when the law requires the counties to reimburse the state; that is, whether the reimbursements, as evidenced by said warrants, shall be made to the State Department of Public Welfare or to the State Treasurer.

Paragraph (b), Section XIX, Part I; Section V, Part III; Section VII, Part IV, and Section X, Part V of Chapter 82, of the 1937 Session Laws, expressly provide that the county departments of public welfare shall make reimbursements to the state department of public welfare for assistance for certain purposes granted to the

Therefore, it is my opinion that you should make all reimbursement payment warrants out in the name of the State Department of Public Welfare, and forward them to said department.