

TOWNSHIP CLERK:-Section 12293,-12298, inclusive, or other sections of Chapter 86, R. S. Mo. 1929, do not require Clerk to itemize individual warrants in making report.

35
February 27, 1934.



Mr. George F. Ballew,
Township Clerk,
Hale, Missouri.

Dear Sir:

We are acknowledging receipt of your letter in which you inquire as follows:

"Just a little information if you please. In making the statement to the Township Board and the citizenry of the Township of receipts and expenditures is it necessary that that should be an itemized account for every individual warrant? Thank you."

Chapter 86, R. S. Mo. 1929, deals with Township organization. Sections 12293 to 12298, inclusive, define the duties of Township Clerk. We find no section in the article defining the duties of the Clerk which provides as to just how the report to the Township Board and the citizens should be made. In the absence of any direct statutory provision requiring a detailed itemized account to be filed, we do not believe it would be necessary, in making the report, to list each individual warrant separately. However, as a practical matter, for the enlightenment of the Court, as well as the public who read the statement, an itemizing of the individual warrants would be advisable. Such is the course adopted by the County in making its report, but such detailed statement is required by statute.

It is therefore the opinion of this Department that in view of the absence of any statutory provision requiring the itemizing of each individual warrant, such is not legally necessary, but that as a practical matter the report would better accomplish its purpose were a detailed report made.

Very truly yours,

FRANK W. HAYES,
Assistant Attorney General.

APPROVED:

Attorney General.

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