

Opinion No. 43-4261

March 31, 1943

BY: EDWARD P. CHASE, Attorney General

TO: Honorable John J. Dempsey, Governor of New Mexico, Santa Fe, New Mexico

You have today requested an opinion from this office relative to the law providing for a publication of a list of monthly expenditures by County and Municipal Boards and Boards of Education in this state. You inquire particularly whether such list must set out specifically the names of each person to whom disbursements are made, and the amounts of such disbursements, rather than merely a general summary of expenditures.

Sections 10-505 and 10-506 of the New Mexico 1941 Compilation provide that such boards shall prepare a monthly summary of minutes, showing all business transacted, the source and amount of all monies received, and a detailed statement of expenditures, including a list of all warrants issued, to whom issued, and the amount and purpose thereof. It is further provided that such summary of the proceedings shall be filed with the Clerk of each board and be a public record, and a copy thereof shall be mailed to each legal newspaper published in the county.

Section 10-507 of the New Mexico 1941 Compilation touches particularly on your question. This section provides as follows:

"On or before the 10th day of each month there shall be published by each board of county commissioners in this state, by the council, commission or trustees of every city, town or village in this state, and by every board of education in this state, **a full and complete list of expenditures made during the preceding calendar month, and shall give the names of all persons, firms, corporations, associations or partnerships to which disbursements were made.**"

This section, requiring publication, apparently does not require the detailed statement which is required in the summary above mentioned. However, it does specifically require a full and complete list of expenditures, and an itemized list of the names of all persons, firms, corporations, associations or partnerships to which disbursements were made. If several disbursements are made to the same person or firm during the month, they could all be grouped under the one name in preparing this list, and would not have to be set out separately in accordance with each separate warrant issued to the same person, as would be required in making the list and summary of the minutes above mentioned.

I am enclosing herewith a copy of Opinion No. 4215 pertaining to the question of publication as required by this act.

Trusting that the foregoing satisfactorily answers your question, I am

By C. C. McCULLOH,

First Asst. Atty. General