

**Opinion No. 53-5799**

August 20, 1953

**BY:** RICHARD H. ROBINSON, Attorney General

**TO:** Mr. Edward M. Hartman State Comptroller Santa Fe, New Mexico

{\*208} In your letter dated August 14, 1953, you state that the Albuquerque City Board of Education acts as its own Board of Finance in accordance with Section 7-206 of the 1941 Compilation, and that said Board proposes to establish a special payroll account in which will be deposited a lump sum each month by check signed by the president of the Board, but which would not require the School Board president's signature on any payroll checks drawn thereon. You inquire whether such payroll checks or warrants without the signature of the president of the Board would meet statutory requirements.

In the case of municipal and county warrants, the statute specifically provides the manner and by whom warrants shall be signed. However, there is no statutory requirement covering signature of warrants issued by School Boards acting as a Board of Finance. Since this is the case it would be perfectly valid for the Board to establish a special payroll account and have the warrants issued and signed as directed by the Board based upon proper vouchers as required by your office.

By: C. C. McCulloh

Assist. Attorney General