

CONFEDERATE HOME: ✓

ELEEMOSYNARY INSTITUTIONS: ✓

Receipts of sale of products
from farm operated by home
not to be transmitted to
state treasurer.

July 7, 1933

Judge Roy D. Williams
Boonville, Missouri



Dear Judge Williams:

This Department acknowledges receipt of
your letter of June 17, 1933, as follows:

"The Confederate Home Board has asked
that I write you for an official
opinion upon the following state of
facts:

From year to year the Confederate
Home has earned certain amounts upon
its farm. There is now an accumu-
lation of several thousand dollars in
this fund. An Act was passed at the
last Legislature which seems to
require that this fund be turned over
to the State Treasurer.

We are not sure, however, whether this
fund should be turned over now to the
Treasurer, or whether what remains of
the fund should be given over at the
end of the first biennial.

Our appropriation is so meager that
we are very desirous of having this
fund with which to run the farm and
turn in what is left of the fund in
December, 1934.

If you will write me or the Superintendent
of the Home, Mr. Stone, the Board would
greatly appreciate it."

July 7, 1933

Section 13932 Revised Statutes of Missouri 1929,
provides:

"All money received by the treasurer, or by any financial officer of said institution from whatever source, except such as may arise from the sale or exchange of the products of the home by order of the executive committee, shall be immediately transmitted by such financial officer to the state treasury, and the state treasurer, on receipt of such moneys, shall receipt the same into the confederate home fund which is hereby created and established".

From the operation of the above section with reference to the transmission of moneys received by the treasurer of the home is specifically exempted such money as may arise from the sale or exchange of the products of the home. In the word home we think is included the farm operated by the board of trustees in connection with and for the uses of the home.

Section 11478 Revised Statutes Missouri 1929 makes provision for the state auditor inspecting, visiting, examining and auditing the accounts of the various state institutions of Missouri, including the Confederate Soldiers' Home. Section 13929 requires the board of trustees of the home to furnish the general assembly each two years a detailed report of its work accompanied by a statement under oath of the treasurer of the board as to the financial transactions in connection with the home for the two preceding years, giving a detailed statement of all moneys and property received on account of such home and an itemized account of the disbursements of such money and property. So that, by each of the above sections an audit and check is provided and public information given thereof as to all the moneys received and disbursed by the home.

Senate Bill Number 124 to which your letter doubtless refers, is as follows:

"All fees, funds and moneys from whatsoever source received by any department, board, bureau, commission, institution, official or agency of the

state government by virtue of any law or rule or regulation made in accordance with any law, shall, by the official authorized to receive same, and at stated intervals, be placed in the state treasury to the credit of the particular purpose or fund for which collected, and shall be subject to appropriation by the General Assembly for the particular purpose or fund for which collected during the biennium in which collected and appropriated. The unexpended balance remaining in all such funds (except such unexpended balance as may remain in any fund authorized, collected and expended by virtue of the provisions of the Constitution of this State), shall at the end of the biennium and after all warrants on same have been discharged and the appropriation thereof has lapsed, be transferred and placed to the credit of the ordinary revenue fund of the state by the state treasurer. Any official or other person who shall willfully fail to comply with any of the provisions of this section, and any person who shall willfully violate any provision hereof, shall be deemed guilty of a misdemeanor; provided, that in the case of state educational institutions there is excepted herefrom, gifts or trust funds from whatever source; appropriations, gifts or grants from the Federal Government, private organizations and individuals; funds for or from student activities, farm or housing activities, and other funds from which the whole or some part thereof may be liable to be repaid to the person contributing the same, and hospital fees; all of which excepted funds shall be reported in detail quarterly

July 7, 1933

to the Governor and biennially to the General Assembly".

Section 13932 provides for the transmission to the State Treasurer of certain moneys received by the treasurer of the board, just as Senate Bill No. 124 provides for such transmission of certain moneys. But Section 13932 exempts the receipts from the sale or exchange of the products of the farm operated by the board of trustees of the home and there is nothing in Senate Bill No. 124 that suggests an intention to repeal Section 13932. Furthermore, the impracticability of transmitting the receipts from the sale or exchange of the products of the farm to the State Treasurer and the consequent necessity of a subsequent appropriation for the needs of the home and the operation of the farm, repels the thought that by the enactment of Senate Bill No. 124, there was any intention to repeal Section 13932.

Other reasons might be suggested why Senate Bill No. 124 does not affect the sale or exchange of the products of the farm under consideration but in view of the conclusion we have reached, that is not necessary.

We are of the opinion that the moneys received by the treasurer of the Confederate Soldiers' Home from the sale or exchange of the products of the farm operated by the managers or trustees of the home, are not required to be transmitted to the State Treasurer.

Very truly yours,

GILBERT LAMB
Assistant Attorney General

APPROVED:

ROY McKITTRICK
Attorney General.