

"D. Operation" may be transferred to "C. Repairs and Replacements." The appropriation under "C. Repairs and Replacements" is as follows:

"C. Repairs and Replacements:

Labor, material and supplies for repairing or replacing buildings, building equipment, operative equipment, and structures other than buildings 51,300.00"

And the appropriation under "D. Operation" is as follows:

"D. Operation:

General expense, and material and supplies 633,500.00"

We take it from your letter, if we understand you correctly, that inasmuch as the word "material" is used in sub-division "C" and the word "material" is used in sub-division "D", that it thereby authorizes you to transfer funds from "D" to "C" and vice versa. The word "material" is a word of broad meaning and may cover a great many articles. However, its meaning as given in any particular sentence must be arrived at from its context and the relation to other words in the sentence. The term "material" in "C" from its context means "building material" etc., such as cement, reinforcing rods, sand, crushed rock, paint and glass as mentioned in your letter, and things that might be used in making repairs and replacements in said hospital.

Now coming to the word "material" in "D. Operation," it is used in an entirely different sense and meaning and in that sense means things that might be used and are necessary in the operation of the hospital.

In making up the budget for appropriations the Committee on Appropriations no doubt had before it the estimates for each classification and sub-division and appropriated money for material for repairs and replacements under "C" and appropriated material for operation under "D."

Section 43, Article IV, and Section 19, Article X, of the Missouri Constitution pertain and are applicable to the subject of appropriations, and are respectively as follows:

Section 43, Article IV-

"All revenue collected and moneys received by the State from any source whatsoever shall go into the treasury, and the General Assembly shall have no power to divert the same, or to permit money to be drawn from the treasury, except in pursuance of regular appropriations made by law. All appropriations of money by the successive General Assemblies shall be made in the following order:

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Section 19, Article X -

"No moneys shall ever be paid out of the treasury of this State, or any of the funds under its management, except in pursuance of an appropriation by law; nor unless such payment be made, or a warrant shall have issued therefor, within two years after the passage of such appropriation act; and every such law, making a new appropriation, or continuing or reviving an appropriation, shall distinctly specify the sum appropriated, and the object to which it is to be applied; and it shall not be sufficient to refer to any other law to fix such sum or object. A regular statement and account of the receipts and expenditures of all public money shall be published from time to time."

And we further cite Section 8674, R. S. Mo. 1929, which provides in part as follows:

"The boards of managers shall not use any money appropriated by the state for any other purpose than that for which the same was appropriated, * *"

November 22, 1935.

In our opinion to you of date, November 5, 1935,
we stated that:

"It is our opinion that you have no authority to transfer moneys from one classification of your appropriation to another classification, even with the consent of the Governor so to do. In this opinion we do not mean to infer that the money would not be well spent and judiciously spent, but that the Constitution and the statutes do not permit same to be done as suggested in your letter."

From the above and foregoing, it is our opinion that you are not authorized to transfer funds from "D. Operation" to "C. Repairs and Replacements" even though the term "material" is used in both classifications, for the reason that in each classification the word has a different meaning and applies in each to different things.

Very truly yours,

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APPROVED:

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CRH:EG