

STATE AUDITOR: May not draw one warrant covering expenditure  
WARRANTS: of three institutions from six different appropriations.

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September 18, 1943

Hon. Forrest Smith  
State Auditor  
Jefferson City, Missouri



Dear Sir:

This will acknowledge receipt of your letter of August 25, 1943, as follows:

"I am enclosing a list of properties owned by the State of Missouri under control of the Penal Board of Jefferson City showing the amount of fire insurance and the premiums on the various properties listed.

"The total insurance premiums on the properties at Tipton, Mo., Farm No. 2, Algoa Farm and the Church Farm amount to \$8,433.55.

"Upon an appropriation made by the last legislature to the Penal Board and your opinion which was given to Senator Falzone as of June 18, 1943, I will appreciate an opinion from you as to whether I should issue a warrant in the amount of this blanket premium for the fire insurance on the buildings as outlined in the schedule I am enclosing."

The attached schedule shows the location and description of the buildings to be insured; the amount of coverage on each building and the premium.

The opinion to Hon. Joseph A. Falzone of June 18, 1943, has no bearing on the instant question since all it passed upon was whether appropriations could be expended for insurance premiums.

It appears from your letter and the attached schedule that the property insured is at four general locations. Since you refer to the same as being property under control of the Penal Board, the property at Tipton, Missouri, must be that used in connection with the Industrial Home for Negro Girls, and the others are the Intermediate Reformatory for Young Men at Algoa; and Prison Farm No. 2 and Church Farm which are a part of the penitentiary proper.

House Bill 411 of the 62nd General Assembly approved July 26, 1943 provides the funds to operate the penal institutions for 1943-1944. Section 1 thereof provides the funds that are involved in this question. Under the heading "For the Missouri Penitentiary, payable out of General Revenue: \* \* \* \* D. Operations" there is appropriated \$1,200,000. and one of the objects specified for which the funds may be expended is "insurance". Under the heading "For the Missouri Penitentiary, payable out of Earnings Fund: \* \* \* \* D. Operations" there is appropriated \$600,000. and one of the objects specified for which the funds may be expended is "insurance". Under the heading "For Intermediate Reformatory, payable out of General Revenue fund \* \* \* \* D. Operations" there is appropriated \$231,000. and one of the objects specified for which the funds may be expended is "insurance". Under the heading "For Intermediate Reformatory, payable out of Earnings Fund \* \* \* \* D. Operations" there is appropriated \$20,000. and one of the objects specified for which the funds may be expended is "insurance". Under the heading "For the Industrial Home for Negro Girls, payable out of General Revenue fund \* \* \* \* D. Operations" there is appropriated \$15,000. and one of the objects specified for which the funds may be expended is "insurance". Under the heading "For the Industrial Home for Negro Girls, payable out of Industrial Home for Negro Girls Fund \* \* \* \* D. Operations" there is appropriated \$26,000. and one of the objects specified for which the funds may be expended is "insurance".

It appears from the foregoing resume of Section 1 of House Bill 411 that there are two distinct appropriations for insurance for each of the three institutions involved, and each of the six constitute distinct and separate appropriations. And there is no doubt that each institution's appropriation must bear the charge for insuring that institution's buildings. Insurance for the Penitentiary property certainly cannot be paid out of funds appropriated for insurance at the Algoa Reformatory.

Section 13026, R. S. Mo. 1939, fixes the general duties of the Auditor as follows:

"He shall: \* \* \* \* third, express in the body of every warrant which he may draw upon the treasury the particular fund, appropriated by law, out of which the same is to be paid: \* \* \* \*"

Section 13042, R. S. Mo. 1939, prescribes the form of the Auditor's warrants and that form, if properly executed, will be in compliance with Section 13026 as above quoted.

In view of these requirements we do not see how the Auditor can draw one warrant for \$8,443.55, covering accounts chargeable against six different appropriations for three different institutions, and yet have properly expressed in the body of the warrant the "particular fund appropriated by law, out of which the same is to be paid". He would have to designate the six different funds and the amount chargeable to each. However, we think the purpose of Section 13026 was to require a separate warrant for each institution, and where such institution has two appropriations for the same purpose and the expenditure is to be charged partially against each of the funds, that separate warrants must be drawn on each fund. In other words, if the penitentiary proper, in expending funds for the insurance of its buildings at Farm No. 2 and Church Farm, draws against both the General Revenue and Earnings appropriations, a separate warrant must be drawn on each fund for that portion of the expenditure charged to said fund.

We do not mean to convey the impression, however, that the cost of insurance on each separate building at each institution must be covered by a separate warrant. All we conclude is that the cost of "insurance" at a single institution cannot be paid by a single warrant which may be chargeable to two appropriations.

#### CONCLUSION

It therefore is our opinion a single warrant may not be drawn by the Auditor to cover expenditures for three different institutions chargeable against six different appropriations.

Respectfully submitted,

APPROVED:

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Assistant Attorney General

ROY McKittrick  
Attorney General