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STATE COMPTROLLER:
Adoption of expense account forms:

: Forms for rendering expense accounts of state officers and state employees proposed by the Division of Comptroller and Budget, to be filed with the Secretary of State on May 20, 1955, to become effective June 1, 1955, are in the public interest and are a necessary aid to the Comptroller and State Auditor in performance of their duties relating to such expenditures and should be adopted by the Division.

FILED 3

May 23, 1955

Honorable Newton Atterbury
State Comptroller and
Director of the Budget
Department of Revenue
State of Missouri
Jefferson City, Missouri

Dear Mr. Atterbury:

This will be the opinion you requested from this office respecting the adoption of new forms for rendering expense accounts by state officials and employees in the performance of services for the state while away from places where their offices are located. You have supplied this office with a set of the new forms to be used in rendering expense accounts. The pertinent part of your letter of request reads as follows:

> "* * * We would appreciate your opinion in regard to the adoption of this new form."

Section 33.040, RSMo 1949, defining the duties of the State Comptroller respecting the incurring of obligations by state officials and state employees and the approval and certification thereof by the Comptroller for the expenditures of state funds reads as follows:

> "1. No expenditure shall be made and no obligation incurred by any department without the following certifications:
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> "(1) Certification by the comptroller pursuant to the provisions of section 33.030;

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> "(2) Certification by the auditor that the expenditure is within the purpose of the appropriation and that there is in the appropriation an unencumbered balance sufficient to pay it.
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> "2. At the time of issuance each such certification shall be entered on the general accounting books by the comptroller as an encumbrance on the appropriation and on the allotment; provided, that if the obligation shall not be incurred after such certification shall have been entered on the general accounting books as an encumbrance on the appropriation and on the allotment, such certification shall be removed from the general accounting books as an encumbrance on the appropriation and on the allotment. Any officer or employee of the state who shall make any expenditure or incur any obligation without first securing such certifications from the comptroller and the auditor shall be personally liable and liable on his bond for the amount of such expenditure or obligation. To prevent inconvenience and delay, the comptroller and the auditor shall be authorized to establish a system for certification of emergency or anticipated minor obligations and expenditures, and non-budgetary expenditures."

Said Section 33.040 provides in paragraph (1) thereof, that the certification by the Comptroller provided for of such expenditures shall be pursuant to the provisions of Section 33.030, RSMo 1949. Such provisions as they appear in Section 33.030 further defining the duties of the Comptroller read, in part, as follow:

> "The division of the budget and comptroller shall have the power and its duties shall be:
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> * * * * * * * *

> "(3) To preapprove all claims and accounts and certify them to the state auditor for payment. As a prerequisite to his preapproval of claims and accounts, the comptroller shall ascertain that such claims and accounts are regular and correct. Each such certification from the comptroller to the state auditor shall be accompanied by a copy of the invoice."

Section 33.150, RSMo 1949, providing for the preservation of the original of all accounts and vouchers approved by the Comptroller reads, in part, as follows:

> "The original of all accounts, vouchers and documents approved or to be approved by the comptroller shall be preserved in his office; and copies thereof shall be given without charge to any person, county, city, town, township and school or special road district interested therein, that may require the same for the purpose of being used as evidence in the trial of the cause, and like copies shall be furnished to any corporation or association requiring the same, under tender of the fees allowed by law; * * *."

We have observed from the sections hereinabove noted that the Comptroller shall preapprove all claims and accounts submitted to him before certifying the same to the State Auditor for payment; that the Comptroller shall ascertain that such claims and accounts are regular and correct, and that every official and employee of the state who shall make any such expenditure without first securing the certifications of the Comptroller and the Auditor is subject to personal liability.

The provisions contained in the above-noted sections refer primarily, we may assume, to the certification and approval of purchases by various departments, but since there is no exception made of the certification and approval of travel expense accounts incurred, requiring the payment of money, in obligations required to be so

certified and approved, we believe such provisions apply in like measure and with like effect, to such obligations as maintenance and expense accounts of state officers and employees in the performance of services for the state at places outside the town of their residence and official domicile where they are authorized by law to perform such services. Rule 3 of the new rules and regulations of the Division of Comptroller and Budget, to be filed with the Secretary of State on May 20, inst., and to become effective on June 1, inst., provides that:

> "All claims for reimbursement of expenses must be itemized and sworn to by the claimant and approved by the head of the department or executive officer of the board or commission, or as otherwise provided by the laws of the State of Missouri. This requirement is necessary as the Comptroller's Office must depend on such approvals and certifications of accounts as proof of the correctness and necessity of travel expenses."

Section 33.090 provides that the Comptroller may establish rules to be observed by state officials and state employees who may incur travel expenses. That section states:

> "The comptroller shall be empowered to promulgate rules and regulations governing the incurring and payment of reasonable and necessary travel and subsistence expenses actually incurred on behalf of the state, which rules and regulations shall take effect not less than ten days after the filing thereof in the office of the secretary of state."

We have inspected and examined the proposed new forms for making up monthly expense accounts, supplied for our consideration, to be rendered for reimbursement by the makers thereof, and the spaces and lines providing for the items of such expense, based as they are upon the

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rules, so proposed to be filed with the Secretary of State, and to become effective as stated, and we believe they are in the public interest and are necessary in the proper rendition of such accounts so that the Comptroller and State Auditor may have the facts at hand relating to such expense accounts in order to perform their several respective duties imposed upon them by law in regard to such expenditures.

CONCLUSION

Considering the premises, it is the opinion of this office that the new forms proposed by the Division of Comptroller and Budget, Department of Revenue, for rendering the expense accounts being considered, should be adopted.

The foregoing opinion, which I hereby approve, was prepared by my Assistant, Mr. George W. Crowley.

Yours very truly,

JOHN M. DALTON
Attorney General

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