

APPROPRIATIONS: Persons who care for graves must furnish  
receipts for expense items over \$1.00.

May 4, 1938



Hon. Forrest Smith  
State Auditor  
Jefferson City, Missouri

Dear Sir:

This department is in receipt of your request for an opinion which reads as follows:

"Section 69, p. 126 Laws of Mo. 1937 provides for an appropriation of \$5,000 to be spent in the "care of monument in France and care of burial places in Europe.

"We have a copy of an opinion rendered by your office holding that the Governor has power to appoint three persons to carry out the provisions of Sec. 69.

"I would like to have a written opinion from your office as to whether the expenditure of this money under Sec. 69 falls within Chapter 72 of Revised Statutes of Mo. under Sec. 11405, which section provides that all sums in excess of \$1.00 must be supported by receipts or supporting data that the money has been paid out by the person claiming reimbursement."

This department, in an opinion rendered to the Honorable Lloyd C. Stark on April 6, 1938, held that the traveling expenses of persons chosen by the Governor to care for monuments and burial places for Missouri's dead in France could be paid out of money appropriated by Section 69, page 126, Laws of Missouri, 1937.

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Section 11405, R.S. Missouri, 1929, provides regulations for expense accounts of persons traveling on business for the state, and provides in part as follows:

"If any item of expense exceeds one dollar (\$1.00), it shall be supported by a sub-voucher or receipt signed by the person to whom payment was made by the official, employe or person traveling at the public expense as herein provided and such sub-voucher or receipt shall show in detail the information required by this section. Also the place and date."

It will be noted that the above statute provides that any "person traveling at the public expense" must have a signed receipt if any item of expense exceeds one dollar (\$1.00), such receipt to be signed by the person to whom payment is made.

The language of the statute is plain and unambiguous, and in such a case, "there is no occasion for construction". 59 C.J. 953; Cummins v. Kansas City Public Service Company, 66 S.W. 2nd 920.

As was said in State ex rel. Cobb v. Thompson, 5 S.W. 2nd 57; 319 Mo. 492, "courts are not permitted to search for meanings beyond the statute where the language is unambiguous".

Since the meaning of Section 11405, supra, is plain and the persons who are to care for the monuments and graves in France clearly come within its purview, such persons must meet the requirements of said statute.

#### CONCLUSION

It is, therefore, the opinion of this department that those persons who are to care for the monuments and graves in France, under the provisions of Section 69, page

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26, Laws of Missouri, 1937, must obtain signed receipts for every item of expense which exceeds one dollar (\$1.00) in compliance with Section 11405, R.S. Missouri, 1929.

Respectfully submitted,

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APPROVED By:

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J.E. TAYLOR  
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