

State Institutions—Sales—Special Accounts—Funds.

Moneys received by all state institutions from sales of property must be deposited with the state treasurer and by him credited to the general fund; other funds perpetually appropriated by section 194 are credited to particular fund accounts.

December 16, 1927.

State Board of Education,
Helena, Montana.

Gentlemen:

You have requested my opinion as to how such sales (sales of cattle at the vocational school) could be handled and accounts opened up and checked out without coming through the state treasurer.

Section 192, R. C. M. 1921 makes the state treasurer the treasurer of each and every state board, commission, bureau, department, and state institution now existing or hereafter created or established, and requires every state officer, employee or agent of the state, except the industrial accident board, to make deposits on the 10th and 25th days of each month, of all moneys or securities or other evidence of indebtedness coming into his possession since the date of his last preceding remittance, save as hereafter provided.

These funds are receipted for by the state treasurer and deposited in the respective funds on account of which collection was made. Section 193 provides that no moneys received by the state treasurer shall be paid out except upon state warrant. Section 194 makes an annual and perpetual appropriation of certain funds, to-wit, income from all permanent funds and endowments, and all land grants and all contributions from public or private bounty, and from fees and earnings of each and every state institution.

Funds derived from income of permanent funds and endowments from land grants and from contributions by public or private bounty are required to be kept in special fund accounts, while all other fees and earnings from whatever source derived are required to be deposited to the credit of the general fund.

As these sections cover the deposits of every conceivable source of income, including sales of property used by the institution, it follows, unless there is some special provision of the statute authorizing an institution to set up and check out of a special income account, and I know of none such, that there is no authority of law for opening and checking on an institutional account such as that indicated in your question.

Very truly yours,

L. A. FOOT,

Attorney General.