

Opinion No. 522**Budget Act—Transfers of Funds—
Mistake, Correction of—County
Commissioners.**

HELD: The correction of honest mistakes in expenditures by a transfer to the fund from which the expenditure should and could legally have been made to the fund from which it was mistakenly made, does not violate the spirit, intent and purpose of the Budget Act.

May 1, 1934.

You have requested my opinion on the question whether funds may be transferred from the Poor Fund to the Road Fund in an amount to cover expenditures made by mistakes from the Road Fund instead of from the Poor Fund.

If the county commissioners find it to be a fact that a mistake was made

in paying for a certain item from the Road Fund when it should have been paid, and could legally have been paid, out of the Poor Fund, we know of no legal reason why the county commissioners may not, by proper resolution and act, correct such error if it be in the interest of the county to do so.

The Budget Act, relating to transfers, does not, in my opinion, apply to and prevent the correction of honest mistakes in appropriations by the county commissioners. The correction of such mistakes does not violate the spirit, intent and purpose of the Budget Law.