

No. 360

**PUBLIC WELFARE DEPARTMENT—STATE BOARD OF
PUBLIC WELFARE—FUNDS, Transfers of**

Held: Under the provisions of Sections 5 and 6, House Bill 366, Legislative Assembly of 1941, the state board of public welfare has authority to transfer from "old accounts received," which fund is composed of reimbursements received from counties due in the previous biennium, to the silicosis fund, or account, or to any other fund or account.

February 18, 1942.

Mr. J. B. Convery, Administrator
Department of Public Welfare
Helena, Montana

Dear Mr. Convery:

You have requested my opinion as to the right and authority of the State Board of Public Welfare to transfer funds from what is designated as "old accounts fund" to the silicosis fund.

Section 5 of House Bill 366 of the Legislative Assembly of 1941 provides:

"In addition to the foregoing appropriations, there is hereby appropriated for both of the two (2) fiscal years, all balances of prior appropriations unexpended on June 30, 1941, and all funds which may be received from counties as reimbursements for the purposes for which they are designated and any other funds which may be received by the state department of public welfare."

Section 6 provides:

"Any money hereby appropriated for the state department of public welfare and specified for any account or purpose and not needed for such account or purpose may be transferred by the state board of public welfare to any other account or purpose under the authority of the department, except that no transfer from items (a), (b), (c), (d), (e) or (f) shall be transferred to item (g), administrative costs."

Under the provisions of Section 5, therefore, all balances remaining on June 30, 1941, in any account, and all money received as reimbursements from counties were specifically re-apportioned for the use of the department of public welfare. And under Section 6 any money not needed for the purpose for which it is designated may be transferred to any other purpose.

At the close of the fiscal year, June 30, 1941, all balances then remaining in any account or accounts would revert to the general fund of the state but for the provisions of Section 5, supra. House Bill 366 set up a new fund or budget for the state department composed of new appropriations. Reimbursements paid to the state department after June 30, 1941, were a part of the appropriation for the biennium ending on that date and under such appropriation were designated for the separate accounts set up for that biennium. These accounts were closed out and ended on June 30, 1941, so there was no account existing after that date to which the funds represented by the reimbursements could be credited. Hence, these reimbursements having been specifically appropriated by House Bill 366 for the biennium commencing July 1, 1941, and ending June 30, 1943, to be used "for the purposes for which they are designated," may be used for any purpose for which the state board may designate.

I understand that, for accounting purposes, the board had designated these reimbursement funds so received as "old accounts received."

It is my opinion that, under the provisions of Section 5 and Section 6, supra, when read together, the board has authority to transfer from this

fund of "old accounts received," composed of reimbursements from counties which were due in the previous biennium, to the silicosis fund or account, or to any other fund or account, when any such fund or account does not have to its credit sufficient to carry out the purpose for which created.

Very truly yours,

JOHN W. BONNER
Attorney General