

DEPARTMENT OF CORRECTIONS: Department of Corrections has no authority to charge off items due Penitentiary Industries Revolving Fund. Unpaid sums due Penitentiary Industries Revolving Fund for Auto License plates furnished other departments of State Government.

January 12, 1953

Honorable B. M. Casteel, Director  
Department of Corrections  
Division of Penal Institutions  
Jefferson City, Missouri



Dear Mr. Casteel:

We have your recent letter requesting an opinion of this department which reads as follows:

"The 'Accounts Receivable' ledger of the Penitentiary Industries Revolving Fund contains the following accounts:

"1942 plates - Secretary of State	\$19,549.98
"1945 plates - Secretary of State Motor Vehicle Dept.	158.06
"1946 plates - Motor Vehicle Unit Dept. of Revenue	543.96
"1947 plates - Hinkle Statler Motor Vehicle Unit	<u>9,709.06</u>
	\$29,961.06

"These figures are balances remaining in the accounts at the end of the years stated above and for automobile license plates furnished the State which apparently exceeded the amount of the funds left in their account for paying their invoices for the years stated.

"Efforts have been made to see if appropriations could be gotten through the Legislature to take up these accounts and not result in a charge-off to the Industries Revolving Fund but without any apparent success, and it seems quite evident that there is no way in which the funds for paying these old accounts can be or will be appropriated and it seems that the only way of clearing our "Accounts Receivable" ledger is to charge the above amounts against the surplus earnings of the Revolving Fund.

"The above amounts have been set out in previous state audits in which it was suggested that efforts be made to clear the ledger of these amounts which have been carried for the past years.

"I shall appreciate your opinion as to the authority to write off these items at this time."

Your letter indicates that in 1942 the Office of the Secretary of State then having the responsibility of administering the automobile license law fell \$19,549.98 short of paying the Penitentiary Industries Revolving Fund for license plates furnished by the Penitentiary and it again fell short in the amount of \$158.06 in 1945, and that in 1946 the Motor Vehicle Unit of the Department of Revenue then charged with the same responsibility fell \$543.96 short of paying said Revolving Fund for license plates furnished during that year and that in 1947, said Motor Vehicle Unit fell short \$9,709.06 of paying for plates furnished during that year. The above mentioned sums amount to a total of \$29,961.06.

You state that efforts have been unsuccessfully made by the departments in question to procure appropriations by the Legislature which would enable them to pay these sums to said Revolving Fund and that there is no probability that such appropriations will ever be made.

You also state that said amounts have been set out in previous State Audits in which it has been suggested that efforts be made to clear the ledger of these amounts. You inquire whether or not your department has authority to charge off these items at this time.

In response to your questions we suggest the fact no office of the State has authority to charge off items due a department of the State without express statutory authorization so to do.

We have examined the statutes and we are of the opinion that there is no existing statute which vests such authority in your department.

#### CONCLUSION

We are accordingly of the opinion that you have no authority to charge off the items above mentioned.

Respectfully submitted,

SAMUEL M. WATSON  
Assistant Attorney General

APPROVED:

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JOHN M. DALTON  
ATTORNEY GENERAL