

October 19, 1970

OPINION LETTER NO. 423

Honorable Hugh A. Sprague
Prosecuting Attorney
Buchanan County Courthouse
St. Joseph, Missouri 64501



Dear Mr. Sprague:

This letter is in response to your opinion request in which you summarize your question as follows:

"Where a warrant has erroneously been issued and paid out of the county general fund budget for an insurance premium which should have been paid out of the special road and bridge fund budget, and the county court has attempted to correct the error by issuing a special road and bridge fund warrant in the same amount payable to the general fund, and where both warrants have been paid and processed and are no longer subject to cancellation, can the money thus transferred from the special road and bridge fund to correct the error be deposited in the general fund for expenditure during the current budget year, or must it be placed in the county revenue fund to be used to pay off protested warrants and thereby not be available for expenditure out of the current year's budget?"

You indicted in the above question that the payment was for an insurance premium which should have been paid out of the special road and bridge fund. However, we do not have the

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question of the propriety of such a payment before us, and our review of the question as posed is limited to the transfer of such funds.

We have reviewed the applicable statutes and find no reason why such a transfer cannot be made. A transfer of money from the road and bridge fund to the general fund of the county would not change the 1970 county budget or expenditures out of the 1970 county budget because the actual expenditures out of each fund for lawful purposes would be in compliance with the 1970 budget. A transfer of funds to replace funds that were improperly paid out would not increase the lawful expenditures out of either fund, but would be the only way the 1970 budget could lawfully be carried out because crediting the expenditures to the proper funds (which is the result of such transfers) is in compliance with the 1970 budget.

It is, therefore, our view that the county court under these circumstances does have the authority to rectify the error by transferring such funds from the road and bridge fund to the general fund for expenditure during the current budget year.

Very truly yours,

JOHN C. DANFORTH
Attorney General