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May 8, 1964

Soil Conservation Committee

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Attorney General

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Allocation of Appropriations to Districts

## FACTS :

The 101st Legislature revised the Soil Conservation law by enacting chapter 401 to which was attached an appropriation for each fiscal year of the biennium. The appropriation is set up in three categories as are all appropriations. The State Soil Conservation Committee would like to make grants to the Districts instead of paying the bills at the State level. It is understood that the grants to the Districts are in the "All other" category.

QUESTION NO. 1:

Is it possible to make grants to soil conservation districts under present State laws?

ANSWER: Yes.

**OPINION:** 

Revised Statutes 1954, chapter 34, section 10, reads as follows:

"I. Committee to districts. Unless otherwise provided by law, moneys which may be under the control of the state committee in the Soil Conservation Districts Fund, or in any other account, shall be allocated by the State Soil Conservation Committee among the districts already organized or to be organized, in accordance with the procedure specified in subsection II. All moneys allocated to any district by the said committee shall be available to the supervisors of such district for all administrative and other expenses of the district under this chapter.

"II. Budget and allocations. Allocations to soil conservation districts shall be made on the basis of a budget submitted by each district to the state committee by February 1st of each year. In making such allocations of such moneys, the committee shall retain an amount estimated by it to be adequate to enable it to make subsequent allocations in accordance with this section from time to time among newly organized districts." Charles L. Boothby

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It is obvious from this provision of the statutes that the appropriation is to be divided among the districts. Whether the actual spending and accounting is done at the district level is immaterial as long as the proper safeguards are established. This is purely an administrative decision to be made by the state committee as there is no legal reason to prevent it.

QUESTION NO. 2:

Would the unspent balance of this grant have to be returned to the State at the end of the fiscal year?

ANSWER: Yes.

Attention is called to Private and Special Laws 1963, chapter 185. This chapter in the tenth paragraph thereof provides for the lapsing of all unencumbered balances, except those that carry forward as provided by law. It also incorporates chapter 15-A, section 20. by reference.

The twelfth paragraph states:

"It is intended that the language in this section shall apply to all other appropriation measures enacted by the Legislature."

It should also be noted that chapter 34, section 11, which had a provision by which soil conservation funds did not lapse but were continuing accounts was repealed by Public Laws 1963, chapter 401, section 8.

Therefore, it follows that any unspent or unencumbered balances remaining at the end of a fiscal year lapse into the Unappropriated Surplus account.

> George C. West Deputy Attorney General

GCW:H cc: Audit cc: Accounts & Control cc: Budget -2-