



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

July 10, 1961

Honorable M. T. Harrington
Chancellor, Texas A & M. College
System
College Station, Texas

Opinion No. WW-1087

Re: Whether the clerical error in issuing and paying a warrant from A & M College Current Fund No. 242, instead of issuing and paying a warrant from the College's General Revenue Appropriation No. 0-17252, may be corrected by book entry or some other means?

Dear Dr. Harrington:

Your request for an opinion reads as follows:

"We should appreciate your opinion on the facts stated hereinafter as they relate to the Agricultural and Mechanical College of Texas.

"For the fiscal year 1959-60 General Revenue Appropriation No. 0-17252 for \$125,000 was available for Special Departmental Teaching Equipment. At August 31, 1960, this fund was encumbered but partially unexpended. These encumbrances at August 31, 1960 were paid after September 1, 1960; however, the vouchers (claims) submitted to the State Comptroller were erroneously coded in the A. & M. College Fiscal Office and, as a result, the State Comptroller issued warrants in payment thereof from A. & M. College Current Fund No. 242 (Local Funds in State Treasury) instead of from General Revenue Appropriation No. 0-17252.

"In the light of Attorney General's Opinion No. WW-991A (1961) may the State Comptroller

- "1. Correct by book entry, or some other means, the clerical error of the A. & M.

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College Fiscal Office by charging General Revenue Appropriation No. 0-17252 with the warrants drawn on A. & M. College Current Fund No. 242 and giving credit to this last named fund?

- "2. In the alternative, issue a warrant on General Revenue Appropriation No. 0-17252 for reimbursement to A. & M. College Current Fund No. 242?"

The Board of Directors of the Agricultural and Mechanical College directed A & M College Fiscal Office to pay the claims involved in your request out of General Revenue Appropriation No. 0-17252 and it was the intent of the A & M College Fiscal Office to pay the involved vouchers out of the General Revenue Appropriation rather than A & M College Fund No. 242.

In view of the foregoing facts concerning which there is no disagreement between the officials at the Agricultural and Mechanical College or the Comptroller's office, it is our opinion that the clerical error is of the type governed by Attorney General's Opinion WW-991A (1961).

In Attorney General's Opinion WW-991A, it is stated:

"As was pointed out in Attorney General's Opinion 0-4365A (1942), 'the correction of erroneous book entries as between accounts in the Treasury has consistently been made by the State's accounting officers over a long period of years with the approval and upon the advice of the various State auditors.' Consequently, the Comptroller of Public Accounts and the Treasurer are authorized to correct the book entries in the instant case without specific direction from the Legislature.

"Therefore, you are advised to follow the holding in Attorney General's Opinion 0-4365A (1942) relative to the correction in the above accounts, and to disregard our holding in Opinion WW-991 (1961) insofar as it states that an Act of the Legislature will be required to correct the errors. Also, Opinion WW-991 is hereby modified so that the Comptroller of Public Accounts and the Treasurer are authorized to correct the book entries

as between the Special Mineral Fund of the Texas Department of Corrections and the General Revenue Fund so that the Special Mineral Fund will receive the amount of money that the Legislature has already allocated and appropriated to it."

You are therefore advised that the Comptroller of Public Accounts is authorized to correct the clerical error of the Fiscal Office of the Agricultural and Mechanical College of Texas by charging General Revenue Appropriation No. 0-17252 with warrants drawn on A & M College Current Fund No. 242 and giving credit to A & M College Current Fund No. 242.

S U M M A R Y

The Comptroller of Public Accounts is authorized to correct the book entries as between General Revenue Appropriation No. 0-17252 and A & M College Current Fund No. 242.

Yours very truly,

WILL WILSON
Attorney General of Texas

By 
John Reeves
Assistant

JR:zt

APPROVED:

OPINION COMMITTEE
W. V. Geppert, Chairman

L. P. Lollar
Joe Osborn
J. Arthur Sandlin
Linward Shivers

REVIEWED FOR THE ATTORNEY GENERAL
BY: Morgan Nesbitt