

**OPINION  
47-181**

September 26, 1947            (OPINION)

VETERANS AID COMMISSION

RE:    Fund - No Audit by State Board of Auditors

You have asked us for an interpretation of Chapter 72, Laws of 1947.

Chapter 269, Laws of 1943 (Chapter 37-14 of the North Dakota Revised Code of 1943) established a "Veteran's Aid Commission," made an appropriation therefor and provided a method of disbursing said fund. This act did not provide for a segregation of any part of the appropriation for payment of salaries or other expenses of administration, but evidently such expenses were intended to be paid from the appropriation of \$75,000.00 made by the act. (Sec. 3, Chapter 269, Laws of 1943 now Section 37-1403 of the North Dakota Revised Code of 1943.) The original act provided that the Commission might expend not to exceed \$1,000.00 for expenses of administration; and further provided that vouchers for expenses should be issued as provided for other disbursements of the fund. This method of disbursements was provided by Sec. 8 of the act. (Now Sec. 37-1408 of the North Dakota Revised Code of 1943.) This method was by warrants drawn by the Commission upon the Veterans' Aid Fund and directed to the State Treasurer, signed by the executive secretary pursuant to order of the Commission. The law specifically provided: "It shall not be necessary for any such claim or voucher to be audited or countersigned by any other official or board of the State of North Dakota."

Chapter 37-14 of the North Dakota Revised Code of 1943 was amended in certain respects by Chapter 32, Laws of 1944. This amendment raised the amount payable for administration from \$1,000.00 to \$5,000.00, and provided for payment of a per diem to the Commissioners and for their expenses. Such payments were to be made by the method provided by the original act as above set forth. (Section 37-1408.) Other amendments were made by Chapter 242, Laws of 1945, but the payments and method of payment provided by the original act were not amended. The law of 1945 made an appropriation of \$125,000.00 to the fund and segregated from such fund the sum of \$10,000.00 for administrative expenses, but made no change in the method of disbursement.

The Legislature in 1947, by Chapter 72, Laws of 1947, made a further appropriation of \$315,000.00 to the fund, segregating the sum of \$15,000.00 therefrom for administrative expenses. This act expressly provided that disbursements from the fund should be made as provided in Chapter 37-14 of the North Dakota Revised Code of 1943, which are as above set forth. The law of 1947 further made the sum of \$300,000.00 a revolving fund, no part of which should revert to the general fund.

From analysis of the foregoing provisions, it is my opinion that all payments both to veterans as aid and administrative expenses including salaries, per diem, travel expense, office help, office equipment, and all other items of administrative expense are payable

by warrants drawn upon the veterans' aid fund by the executive secretary by order of the Commission, directed to the State Treasurer and payable directly by him to the payee of the warrant. "It shall not be necessary for any such claims or vouchers to be audited or countersigned by any other official or board of the State of North Dakota." The State Board of Auditors has no duties to perform relative to these disbursements and no power over them.

NELS G. JOHNSON

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