

Opinion No. 31-151

May 7, 1931

BY: Frank H. Patton, Assistant Attorney General

TO: Mr. Alfred W. Kaune, Chairman, Santa Fe County. Board of County Commissioners, Santa Fe, New Mexico.

{*71} We have just received your letter {*72} of May 6th in regard to the payment of Sheriff Baca's bills for feeding prisoners and your letter calls for general information upon this subject and as to the preparation and sufficiency of the vouchers submitted by the sheriff for such purpose.

Under date of May 4th we addressed a letter to Mr. F. R. Gould, First Assistant Comptroller, in which we quoted the law and arrived at the conclusion that sheriff's vouchers for support of county prisoners were to be approved by the Board of County Commissioners and that when said vouchers had been properly executed in accordance with the law no other approval was necessary for the issuance of the warrant.

To elucidate further we wish to cite section 33-4236, New Mexico Statutes Annotated, 1929 Compilation, which reads in part as follows:

"No account shall be approved by the Board of County Commissioners unless the same shall be made out in separate items, and the nature of each item stated."

It is then provided in this section that nothing therein shall prevent any Board from disapproving any account in whole or in part when so rendered and verified, nor from requiring any other or further evidence of the truth and propriety thereof as they may think proper.

In view of the plain language of this section, it is the opinion of this office that the Board of County Commissioners may require receipts to be presented of any expenditures and said receipts may be required to be attached to the voucher or vouchers.

It has already been held by this office that sheriffs are not allowed to make any profit from feeding prisoners (Attorney General's Opinion June 14, 1930) and we see no reason to disagree in any way with that opinion.

As we view the matter, it is wholly within the power and duty of the Board of County Commissioners to either approve or disapprove items of the kind under consideration and upon presentation of such vouchers, the Board of County Commissioners may require such additional evidence as to the truth and propriety of the itemized accounts set forth therein, as is deemed necessary.

Trust that the foregoing will be of assistance to you in your present matter, I am