



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**GERALD C. MANN
~~WILLIAM WILSON~~
ATTORNEY GENERAL**

Honorable George H. Sheppard
Comptroller of Public Accounts
Austin, Texas

Dear Sir:

Opinion No. 0-2045

Re: Is the Comptroller authorized to issue Warrant against the \$25,000.00 Contingent Expense Appropriation to the Board of Education for the payment of fire insurance premium insuring textbooks in storage belonging to the State of Texas?

We beg to acknowledge receipt of your letter of March 5, 1940, as follows:

"Is this department authorized to issue warrant against the \$25,000.00 Contingent Expense Appropriation to the Board of Education for the payment of fire insurance premium insuring textbooks in storage belonging to the State of Texas?"

"For explanation I am attaching claim of A. N. McCallum, Jr. & Co., General Insurance and Loans, against the State Department of Education in the amount of \$92.25, covering the premium for fire insurance policy issued as protection against loss by fire of such books."

In opinion No. 0-201, addressed to Dr. George W. Cox, State Health Officer, this department advised that the directors of Public Health districts were not authorized to insure State property in their respective offices against fire and pay the premiums therefor out of their local contingent funds. The controlling reason given for that opinion was a resolution by the Senate declaring the policy of the State to be that it would carry its own insurance.

Opinion No. 0-842, addressed to Honorable Charles E. Baughman, Chief Clerk, Department of Agriculture, involving insurance on jacks and stallions belonging to the department, followed opinion No. 0-201, and further noted the absence of

any specific appropriation for the purpose of paying premiums upon insurance.

In opinion No. 0-1100, and a supplement thereto, addressed to Honorable O. J. S. Ellingson, General Manager, Texas Prison System, we advised that in the absence of statutory authority so to do, it would be improper to pay premiums upon insurance policies. In opinion No. 0-1762, addressed to yourself, we followed these opinions, and specifically disapproved for payment claims for insurance premiums upon certain ferry boats owned by the State Highway department.

The \$25,000.00 item of appropriation referred to by you is for maintenance and miscellaneous, and itemized: "Office and depository supplies, postage, express, drayage, telephone, telegraph, printing, stationery, rent, contingent expense, including freight on used textbooks." It is not that specific appropriation for insurance as will suffice for the payment of the items presented to you.

We are returning herewith the statements, in accordance with your request.

Trusting that this will have satisfactorily answered your question, we are

Very truly yours

ATTORNEY GENERAL OF TEXAS

By s/Ocie Speer
Ocie Speer
Assistant

OS-MR-wc
Enclosure

APPROVED MAR 20, 1940
s/Gerald C. Mann
ATTORNEY GENERAL OF TEXAS

Approved Opinion Committee By s/BWB Chairman