



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**PRICE DANIEL  
ATTORNEY GENERAL**

August 30, 1951

Hon. Joe E. Gracey  
County Attorney  
Stephens County  
Breckenridge, Texas

Opinion No. V-1265

Re: Authority of the commissioners' court respecting fiscal matters of the county hospital.

Dear Sir:

Reference is made to your request for an opinion wherein you state:

"The board of managers of the Stephens County Memorial Hospital, which is a hospital constructed by Stephens County, Texas, with bonds voted for that purpose and such help as was given the County by the Federal Government in connection with the hospital building program, are taking the position that they have the right to take all of the funds derived from the operation of the hospital and place it in the local bank which is the county depository, in a special account, under the exclusive control of a board of managers. The board of managers then insist that they have a right to approve all bills and authorize the payment of all such bills and expenses in connection with the operation of the hospital without the approval of the Commissioners' Court of Stephens County, Texas. It is the contention of the Commissioners' Court that under Article 4484, Vernon's Civil Statutes of Texas, that the board shall certify all bills and accounts, including salaries and wages, and transmit same to the Commissioners' Court, who shall provide for their payment in the same manner as other charges against the County are paid. It is the further contention of the Commissioners' Court that under Article 4485 of Vernon's Civil Statutes of Texas, that it is the duty of the hospital superintendent, as pro-

vided in said article, to collect and receive all monies due the hospital, to keep an accurate account of same, and report the same at a monthly meeting of the Board of Managers and transmit the same to the county collector within ten days after each meeting.

"I would appreciate it if you would kindly advise me as to whether all of the revenues received in connection with the operation of the Stephens County Memorial Hospital should not be delivered to the proper official of Stephens County, Texas, and deposited by Stephens County, and that all bills and accounts, including salaries and wages, should be certified to by the board of managers and then approved by the Commissioners' Court and paid as other accounts owing by Stephens County."

Article 4480, V.C.S., provides in part:

"Said board shall fix the salaries of the superintendent and all other officers and employes within the limit of the appropriation made therefor by the commissioners' court, and such salaries shall be compensation in full for all services rendered. . . . The board shall have the general management and control of the said hospital, grounds, buildings, officers and employees thereof; of the inmates therein, and of all matters relating to the government, discipline, contracts and fiscal concerns thereof; and make such rules and regulations as may seem to them necessary for carrying out the purposes of such hospital."

Article 4484, V.C.S., is in part as follows:

"The board of managers shall keep in a book provided for that purpose a proper record of its proceedings . . . The board shall certify all bills and accounts, including salaries and wages, and transmit them to the commissioners' court, who shall provide for their payment in the same manner as other charges against the county

are paid.

"The board of managers shall make to the commissioners court annually, and at such times as said court shall direct, a detailed report of the operation of the hospital dispensaries and school during the year, showing the number of patients received and the methods and results of their treatment, together with suitable recommendations and such other matter as may be required of them, and shall furnish full and detailed estimates of the appropriations required during the ensuing year for all purposes, including maintenance, the erection of buildings, repairs, renewals, extensions, improvements, betterments or other necessary purposes."

Article 4485, V. C.S., reads in part:

"The Superintendent shall be the chief executive officer of the hospital, but shall at all times be subject to the by-laws, rules and regulations thereof, and to the powers of the board of managers.

"He shall, with the consent of the board of managers, equip the hospital with all necessary furniture, appliances, fixtures and all other needed facilities for the care and treatment of patients, and for the use of officers and employees thereof, and shall purchase all necessary supplies, not exceeding the amount provided for such purposes by the commissioners court.

". . .

"He shall cause proper accounts and records of the business and operations of the hospital to be kept regularly from day to day in books and on records provided for that purpose; and shall see that such accounts and records are correctly made up for the annual report as required by this

law, and present the same to the board of managers who shall incorporate them in their report to the commissioners court.

". . .

"He shall collect and receive all moneys due the hospital, keep an accurate account of the same, report the same at the monthly meeting of the board of managers, and transmit the same to the county collector within ten days after such meeting." (Emphasis added.)

In view of the underlined provision of Article 4485, it is our opinion that all revenues received in connection with the operation of Stephens County Memorial Hospital should be delivered to the county treasurer for deposit by such county. See Att'y Gen. Op. V-1100 (1950).

It will be noted from the foregoing statutes that authority is vested in the board of managers and the superintendent of a county hospital to incur necessary expenditures for the operation and maintenance of the hospital in a sum "not exceeding the amount provided for such purposes in the commissioners court." By the express terms of Article 4484, the board of managers must transmit all bills and accounts, including salaries and wages, to the commissioners' court for payment "in the same manner as other charges against the county are paid." Article 2351, V.C.S., provides that the commissioners' court shall "audit and settle all accounts against the county and direct their payment." In view of these provisions, the county treasurer may not issue warrants in payment of bills and accounts of the hospital until the commissioners' court has approved them for payment in the same manner as other charges against the county are paid. Although the management of the county hospital is vested in the board of managers, the commissioners' court must approve all accounts. See Att'y Gen. Op. O-6433 (1945).

The money allocated by the commissioners' court pursuant to the statute for the support and maintenance of a county hospital cannot be transferred to the board of managers, but must remain

Hon. Joe E. Gracey, page 5 (V-1265)

in the custody of the county treasurer to be disbursed on orders of the commissioners' court. See Att'y Gen. Op. V-510(1948).

We therefore agree with your opinion that all bills and accounts must be certified to by the board of managers of a county hospital, approved by the commissioners' court, and paid as other accounts owing by Stephens County.

SUMMARY

All revenues received from operation of the Stephens County Memorial Hospital should be delivered to the County Treasurer of Stephens County for deposit by Stephens County and all bills and accounts should be certified to by the board of managers of such hospital, approved by the commissioners' court, and paid as other accounts owing by Stephens County.

APPROVED:

J. C. Davis, Jr.  
County Affairs Division

Jesse P. Luton, Jr.  
Reviewing Assistant

Everett Hutchinson  
Acting First Assistant

BW:gs:awo

Yours very truly,

PRICE DANIEL  
Attorney General

By   
Burnell Waldrep  
Assistant