



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**JOHN BEN SHEPPERD  
ATTORNEY GENERAL**

**August 13, 1953**

Hon. John H. Winters  
Executive Director  
State Department of Public Welfare  
Austin, Texas

Letter Opinion No. MS-85

Re: Legality of expending funds  
from an appropriation to  
Waco State Home designated  
"miscellaneous supplies" to  
purchase grave markers for  
three children who were resi-  
dents of the Home when they  
died.

Dear Mr. Winters:

You have requested the opinion of this office on the legality of purchasing markers for the graves of three children buried in Oakwood Cemetery, Waco, Texas. You further state that the children were residents of Waco State Home at the time of their deaths.

Art. II, Sec. 2. H.B. 426, Acts 52nd Leg., R.S., 1951, ch. 499, p. 1273, is the appropriation for Waco State Home. Item 27 of that Section includes, among other things, "miscellaneous supplies."

We find no specifically itemized appropriation for burial expense or for the purchase of grave markers. It is, therefore, the opinion of this department that payment for the purchase of the markers inquired about may be paid from the appropriation designated "miscellaneous supplies."

We are not apprised of the usual burial procedure for persons who die while resident of eleemosynary institutions and who are to be buried at State expense. It would seem, however, that grave markers should be a part of the burial contract.

Yours very truly,

**JOHN BEN SHEPPERD**  
Attorney General

By

**J. Fred Jones**  
Assistant

JFJ:hep:da