

Opinion No. 65-44

March 11, 1965

BY: OPINION OF BOSTON E. WITT, Attorney General Oliver E. Payne, Deputy Attorney General

TO: Alex J. Armijo, State Auditor, State Capitol, Santa Fe, New Mexico

QUESTION

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How much money are county sheriffs to be allowed for the feeding of prisoners?

CONCLUSION

Actual expenses up to the statutory maximum.

OPINION

{*76} ANALYSIS

Section 15-43-14.1, N.M.S.A., 1953 Compilation (P.S.) provides in pertinent part as follows:

"Allowed expenditures under subsection B shall be based on actual meals served."

Subsection B of the same statute states that

"Expenditures shall be made monthly from the county general fund to the sheriff **for the expenses incurred** in feeding prisoners and guards. In no event shall expended amounts **exceed** the following rates:

- (1) One dollar seventy-five cents (\$ 1.75) per guard per day.
- (2) One dollar seventy-five cents (\$ 1.75) per prisoner for the first five prisoners per any one calendar day.
- (3) One dollar fifty cents (\$ 1.50) per prisoner for the second five prisoners per any one calendar day; and
- (4) One dollar (\$ 1.00) per prisoner per calendar day for all prisoners over ten in number." (Emphasis added)

Subsection C of the same statute provides as follows:

"No accounts for feeding prisoners and guards shall be paid unless they are fully itemized and verified by the sheriff and approved by the board of county commissioners."

Reading this statute in its entirety, the legislative intent becomes obvious. The sheriff is to arrange for the feeding of the prisoners and guards, and is to be reimbursed for the actual expenses therefor up to the maximums set forth in Section 15-43-14.1, supra. He is not to simply be paid the maximum rates notwithstanding actual costs.

Since the sheriff's accounts are to be fully itemized and verified, he should present invoices or bills for the expenses incurred in purchasing the food.