

which deed has been redrafted and re-executed in accordance with the suggestion made in an opinion of this department under date of August 16, 1927, bearing No. 883.

Finding that said deed has now been drawn and executed in accordance with the suggestion contained in said opinion, I am of the opinion that the same is in proper legal form, and therefore approve the same.

I am returning herewith both the original deed and the corrected deed.

Respectfully,
EDWARD C. TURNER,
Attorney General.

1029.

CERTIFICATION BY CHIEF FISCAL OFFICER OF SUBDIVISION UNDER
SECTION 5625-33 GENERAL CODE.

SYLLABUS:

Under authority of Section 5625-33 of the General Code (Section 33, House Bill No. 80, 87th General Assembly) the auditor or other chief fiscal officer of a subdivision may certify that any sum of money, not in excess of \$500.00, has been lawfully appropriated or authorized or directed for a certain purpose or is in the treasury or in process of collection to the credit of a certain fund, which certification obviates the necessity of securing individual certificates upon expenditures, orders for payment, contracts or obligations made for such purpose from such fund for a period not exceeding three months and in an aggregate sum not exceeding the amount so certified.

Subject to the limitations imposed by such section, such certificates may be issued for any of the purposes for which lawful appropriations have been made and the language of that section, forbidding more than one certificate to be outstanding at a time, has reference to one certificate for each purpose for which appropriation has been made and not to certificates which may be payable from the same fund.

COLUMBUS, OHIO, September 21, 1927.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—This will acknowledge receipt of your recent communication, as follows:

“Sub Section ‘d’ of Section 33 of House Bill No. 80, passed April 13, 1927, provides that no subdivision or taxing district shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in process of collection, etc.

The succeeding paragraph reads:

‘Upon certification by the auditor or other chief fiscal officer that a certain sum of money, not in excess of five hundred dollars has been lawfully appropriated or authorized or directed for a certain purpose and is in the treasury or in process of collection to the credit of a certain fund free from

previous and then outstanding obligations, or certifications, then for said purpose and from said fund, over a period not exceeding three months and not extending beyond the end of a fiscal year, expenditures may be made, orders for payment issued and contracts or obligations calling for or requiring the payment of money made and assumed, provided that the aggregate sum of money included in and called for by such expenditures, orders, contracts and obligations shall not exceed the sum so certified. An itemized statement of obligations incurred and expenditures made under such certificate shall be rendered to the auditor or other chief fiscal officer before another such certificate may be issued and not more than one such certificate shall be outstanding at a time.'

In most Ohio cities several officers are authorized by law to incur obligations in connection with the operation of the division of the city government under their control. Section 5660-1 G. C., prior to its repeal by House Bill No. 80, authorized the fiscal officer of a city to issue so-called blanket certificates covering a period of three months to each officer having authority to incur obligations.

The provisions of the pertinent paragraph of Section 33 of House Bill No. 80, above referred to, seems to authorize one such blanket certificate only and if this be the proper construction only one of the several city officers authorized by law to incur obligations could procure such certificate and its advantages.

QUESTION: Do the provisions of Section 33 of House Bill No. 80, above referred to, authorize the fiscal officer of the city to issue the so-called blanket certificate in an amount not exceeding \$500.00 to each of the several purchasing authorities in the city government at the same time?"

Your inquiry raises the question as to the practical working of the certification provided in Section 33 of House Bill No. 80, which is Section 5625-33 of the General Code.

You will observe from the language of that part of the section which you quote that the certificate mentioned therein must state that a certain sum of money, not in excess of \$500.00, has been lawfully appropriated, authorized or directed *for a certain purpose*. In that event, it is unnecessary that the individual expenditures, orders for payment, contracts, etc., involving small amounts, carry individual certificates, but the blanket certificate is sufficient to cover such expenditures, etc., until the amount provided in the certificate is exhausted. An itemized statement of all obligations and expenditures must be rendered to the auditor or other chief fiscal officer before a new certificate may be issued.

In considering the question which you raise, it must be borne in mind that there must first be an appropriation for a certain purpose and there must, secondly, be a sufficient sum of money in the fund from which the appropriation is made to take care of the amount certified. I take it that your inquiry arises from a doubt whether the last sentence of that part of Section 33, quoted in your letter, prohibits the issuing of more than one certificate against any particular fund. Other sections of House Bill No. 80, which need not be quoted, provide for a new system of book-keeping for political subdivisions and Section 9, particularly, requires that each subdivision shall establish certain funds, among which is a general fund which is elsewhere described as being the fund from which all current operating expenses, other than those provided by special levies, shall be paid. If your interpretation of the language of the last sentence of Section 33 were correct, it would follow that a certificate issued by the auditor or other chief fiscal officer for \$500.00 to any particular department, authorizing expenditures from the general fund, would prevent the issuance of any

other certificate against the general fund so long as the original certificate were outstanding. I do not believe that such an interpretation of the language of the statute is correct.

When the section speaks of a sum of money appropriated for a certain purpose, manifestly it refers to the specific purposes set forth in the annual appropriation measure of a subdivision or such supplemental appropriation measures as may be enacted. It, of course, is true that there are very many appropriations for specific purposes, in the appropriation measure of a municipality for instance, made from the general fund. These appropriations may be to any of the departments of the subdivision. If only one certificate could be issued against the general fund, the issuance of such a certificate to the department of public safety for expenditures within the police department would not only preclude the issuance of any certificate with relation to the appropriations for the fire department and other divisions coming under the Director of Public Safety, but would also prevent any certificate issuing to the department of public service in connection with any of its expenditures.

As I have before stated, I believe the plain language of this section authorizes the issuance of a certificate for each purpose for which an appropriation is made by the appropriating authority and the inhibition contained in the language of the last sentence which you quote merely prevents the issuance of an additional certificate for the same purpose so long as the original certificate is outstanding,

It follows from what I have said that there may be as many certificates outstanding at one time as there are purposes expressed in the appropriation act, provided that the money is in the proper fund available for use within the terms of Section 33 of House Bill No. 80. As a necessary sequence, the head of one particular activity or division of government may have in his possession many certificates at the same time so long as those certificates are each for a different specific purpose, as expressed in the appropriations made by the appropriating authority.

Under the interpretation which I have placed on this section, I do not believe it would be possible for more than one officer to incur obligations from a particular appropriation. The appropriation measure is necessarily in such detail as to purposes as to enable fiscal officers readily to ascertain the proper officer to whom the certificate authorizing expenditures for a particular purpose should be issued.

I am therefore of the opinion that, under authority of Section 5625-33 of the General Code (Section 33, House Bill No. 80, 87th General Assembly), the auditor or other chief fiscal officer of a subdivision may certify that any sum of money, not in excess of \$500.00, has been lawfully appropriated or authorized or directed for a certain purpose or is in the treasury or in process of collection to the credit of a certain fund, which certification obviates the necessity of securing individual certificates upon expenditures, orders for payment, contracts or obligations made for such purpose from such fund for a period not exceeding three months and in an aggregate sum not exceeding the amount so certified.

Subject to the limitations imposed by such section, such certificates may be issued for any of the purposes for which lawful appropriations have been made and the language of that section, forbidding more than one certificate to be outstanding at a time, has reference to one certificate for each purpose for which appropriation has been made and not to certificates which may be payable from the same fund.

Respectfully,
EDWARD C. TURNER,
Attorney General.