

or order for the expenditure of money is to be made, money therefor must not only be appropriated but it must also either be in the treasury or in process of collection. Section 5625-33 provides that no expenditure of money can be made unless it has been appropriated as provided in the budget act. If the above opinion is correct, then no further statutory requirement would be necessary, but said statute goes further and provides that the fiscal officer shall certify not only that the money required for an expenditure has been lawfully appropriated for that purpose but also that such amount is either in the treasury or in process of collection.

The opinion first above mentioned, written later in the same year, puts a more limited meaning upon the term "in process of collection", but makes no reference to the earlier opinion with which, for the above reasons, I am unable to agree.

Therefore, I am of the opinion that after the twentieth of each calendar month which is the last day for the filing of dealers' reports required by Sections 5529 and 5529-1, General Code, a county's share of the proceeds of taxes levied upon the use, distribution or sale of motor vehicle fuel for the next preceding month may lawfully be considered by the auditor of such county as being "in process of collection" as that term is used in Section 5625-33, General Code.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4419.

APPROVAL, BONDS OF TOLEDO CITY SCHOOL DISTRICT,
LUCAS COUNTY, OHIO, \$9,000.00 (LIMITED).

COLUMBUS, OHIO, July 15, 1935.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.