

**Appropriation, for What Time Available. State Agricultural College, Appropriation of 1911, How Long Available.**

As a general rule appropriations in this state are made available from March 1st of each year to the end of February following, but in the appropriation herein referred to the same was made for the calendar year of 1911 and the calendar year of 1912, therefore, the entire appropriation will lapse on January 1, 1913.

November 23, 1911.

Dr. T. D. Tuttle, Sec'y,  
State Board of Health,  
Helena, Montana.

Dear Sir:

I acknowledge receipt of your favor of the 20th inst., enclosing letter from W. M. Cobleigh, chemist at the Montana State College of Agriculture and Mechanic Arts, at Bozeman, Montana, wherein you request my opinion as to the time for which the appropriation is available, made by Section 13 of Chap. 130, Laws of 1911, to enable the Professor of Chemistry of the State Agricultural College to perform the duties required by said Act and pay the expenses of assistants in connection with such work.

After careful examination of the state statutes and the general provisions of the law, you are advised, that such appropriation is made for the calendar year of 1911 and for the calendar year of 1912, in each instance, that is to say, there is appropriated and made available by said act the sum of \$1500 for the calendar year of 1911 and a like amount for the calendar year of 1912, therefore the entire appropriation will lapse on January 1st, 1913.

In the administration of state affairs it is with reluctance that I express such opinion because of the fact that appropriations for nearly all other departments of the state run from March 1st, 1911, and until February 28th, 1913. Such appropriations are covered by specific enactment expressly stating the period for which they are available. Prior to 1909 all state appropriations were made for the fiscal year as defined by the statute. Section 2594, Revised Codes of 1907, defines the fiscal year as follows:

"The fiscal year for state and county purposes commences on the first day of December of each year and ends on the last day of November of each year."

However, to avoid deficiencies, the legislature in 1909 without regard to statutory provisions defining a fiscal year enacted a special appropriation act expressly changing the period for which appropriations were available and fixing the period from March 1st of each year to the end of February following.

It is provided by constitutional provisions that no money shall be paid from the state treasury except on appropriation first made (Sec. 34, Art. V.) and no appropriation shall be made for a period of longer

than two years. (Sec. 10, Art. XII.). Since this statute makes the appropriation in specific terms stating that the sum of \$1500 is appropriated for the purposes indicated,

“during the year 1911 and a like amount \* \* \* \* during the year 1912.”

We must, therefore, of necessity be guided by the provisions of the statute defining what is meant by the word “year.” Sub-division 4, Sec. 16, Revised Codes, defines the word “year” as follows:

“The word ‘year’ as used in this Code means a calendar year, and the word ‘month’ means a calendar month, unless otherwise expressed.”

See also:

Sub-division 4, Sec. 8071, R. C.

In this connection and to the same effect see Vol. 3, Opinions of Attorney General, at page 317.

Respectfully submitted,

ALBERT J. GALEN,

Attorney General.