

Opinion No. 236.

**Appropriations—Public Welfare—
Period of Current Fiscal Year,
When Expenditures Within.**

HELD: The fiscal year, as provided
by Paragraph (a), Section IV, Part

VIII, Chapter 82, Laws of 1937, beginning March 2, 1937, and ending March 1, 1938, includes the first day of March, 1938.

Checks issued on March 1, 1938, in payment of needs for the month of March, according to the custom, constitute an expenditure on March 1, and within the current fiscal year, such expenditure being in a normal way for the natural and ordinary needs intended.

be used for or during the month of March. Checks so issued is money expended within the fiscal year and not in contravention of Chapter 40, Laws of 1937.

January 31, 1938.

Hon. I. M. Brandjord
Administrator, Department
of Public Welfare
Helena, Montana

Dear Mr. Brandjord:

You have asked whether the appropriation made by Paragraph (a) of Section IV, Part VIII, Chapter 82, made "for the year beginning March 2, 1937, and ending March 1, 1938," includes the first day of March, 1938, and, if so, whether the expenditures made for the month of March, 1938, should be made from the appropriations for the said fiscal year. You advise that for many months the checks for old age assistance payment and for aid to dependent children have been mailed out punctually on the first day of the month to which the payments apply, and that following this established custom, the checks for old age assistance for March, 1938, and all checks in payment for aid to dependent children, for that month, will be mailed out on March 1, 1938.

It is my opinion that the words "ending March 1, 1938," include the first day of March, 1938. Aside from it being necessary to include that day in order to make a full year beginning March 2, 1938, we think it is the ordinary meaning of the language used.

It is my opinion further that the time of expenditure is the time of the issuance of the checks, and that it is not necessary to consider over what period of time the money may be used. The statute fixes the time for the expenditure of the money, not the time when the money must be used.

It is my opinion, therefore, that if this expenditure is made in a normal way for the natural and ordinary needs intended, it is legal if made on the first day of March, although the money may