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such law expenditures for supplies, stationery, books or incidental expenses. Certain exceptions are made to the general terms of this act, but they do not include the items mentioned.

You are therefore advised that, under the above enactment, it will be necessary to have the certificate of the county auditor as to the sufficiency of funds for such purpose before entering into any contract involving the expenditures of money.

Respectfully,

C. C. CRABBE,

Attorney General.

2772.

TOWNSHIP TRUSTEES ARE REQUIRED TO SET APART EACH YEAR A HAWK AND OWL BOUNTY FUND—TOWNSHIP CLERK IS NOT AUTHORIZED TO ISSUE HIS CERTIFICATE WHEN FUND HAS BEEN EXHAUSTED.

SYLLABUS:

Section 1410, General Code, requires the trustees of a township to set apart each year a hawk and owl bounty fund out of the general township fund, and fixes the maximum amount of such fund at one hundred dollars in any year. No minimum being fixed, the trustees of a township, at their discretion, may set aside any amount less than one hundred dollars.

Where no bounty fund is set apart or such fund has become exhausted, or the same has not sufficient money with which to pay a claim for bounty, the township clerk is not authorized to issue his certificate. Any unauthorized certificate that may be issued is not a valid obligation against the township.

COLUMBUS, OHIO, Sept. 10, 1925.

HON. CARL Z. GARLAND, Prosecuting Attorney, Batavia, Ohio.

DEAR SIR:—I acknowledge receipt of your inquiry of recent date which reads as follows:

"Is it necessary, under section 1410 of the General Code, that the township trustees establish a fund to pay a bounty of one dollar for every hawk that is killed, and in the event that they are not forced to establish this fund can they be forced in any other way to pay this bounty?"

Your inquiry presents, in substance, two questions:

- (1) Under the provisions of section 1410, General Code, is it mandatory that township trustees set apart a bounty fund out of the general fund of the township?
- (2) If no such fund is set apart, may a claim for bounty for hawks and owls be enforced?

Section 5828, General Code, provides for a ground hog fund. Section 5829, General Code, provides for a sparrow fund, and section 1410, General Code, provides

for a hawk and owl fund. Since the phraseology of the latter section is different from the phraseology of sections 5825 and 5829, the following discussion will have no application to the latter section.

Section 1410 reads as follows:

"A bounty of one dollar shall be allowed and paid in the manner hereafter provided, for every chicken hawk, American goshawk, blue hawk, Cooper hawk, sharp-shinned hawk, duck hawk and great horned owl killed in this state by an inhabitant thereof. Any person applying for such bounty shall take such hawk or owl to the clerk of the township in which such hawk or owl was killed. Such clerk shall issue and deliver to the applicant a certificate stating the bounty to which the applicant is entitled and shall at once destroy all such hawks and owls, but such certificate shall not be issued unless there is a fund in the township treasury out of which such bounty may be paid. Such fund shall be set apart out of the general fund of the township by appropriation therefor by the township trustees, which fund in no year shall exceed the sum of one hundred dollars."

This section specifically provides that such certificate shall not be issued unless there is a fund in the township treasury out of which such bounty may be paid. Whether there is a fund will depend upon the action of the trustees in setting such fund apart.

The terms of the section seem to be mandatory, but it is well within the discretion of the township trustees to determine the amount of such fund. A maximum of \$100.00 is fixed, but there is no minimum stated. Since the trustees by fixing a fund less than enough to pay a single bounty might prevent the payment of any bounty, the first question which you raise is largely academic.

Since statutes providing for the expenditure of public funds must be strictly construed, your second question must be answered in the negative. A certificate issued when no fund exists would not be a valid obligation against the township and would make the official issuing the same liable for such issue.

Respectfully,
C. C. CRABBE,
Attorney General.

2773.

SECTION 9 OF AMENDED SUBSTITUTE SENATE BILL NO. 94 (SECTION 290 G. C.) DOES NOT APPLY TO FINDINGS ALREADY MADE BY THE BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES.

SYLLABUS:

Section 9 of amended substitute senate bill No. 94 does not apply to findings' already made by the Bureau of Inspection and Supervision of Public Offices and is not intended to apply to money collected for the state or a subdivision thereof in the hands of magistrates and others authorized to collect and pay the same into the state or other treasury.

COLUMBUS, OHIO, Sept. 10, 1925.

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

Gentlemen:—Your request for an opinion reads as follows: