



**TYRONE C. FAHNER**

ATTORNEY GENERAL  
STATE OF ILLINOIS  
SPRINGFIELD

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FILE NO. 82-058

FINANCE:  
Certification of Vouchers

Samuel K. Skinner, Chairman  
Capital Development Board  
Suite 4700  
One First National Plaza  
Chicago, Illinois 60603

Dear Mr. Skinner:

I have your letter in which you ask the following questions regarding the certification of State vouchers under section 9.04 of "AN ACT in relation to State finance" [State Finance Act] (Ill. Rev. Stat. 1981, ch. 127, par. 145e, as amended by Public Act 82-790, effective July 13, 1982):

1. When the Capital Development Board purchases goods or services with funds appropriated to the Board for capital facilities projects, which facilities will ultimately be used by another State agency, unit of local government, or institution of higher education, are the goods or

services so obtained "for the use of" the Capital Development Board for purposes of the certification of vouchers under section 9.04 of the State Finance Act?

2. If goods or services so obtained are not "for the use of" the Capital Development Board, who is the appropriate officer to certify the contents of the voucher?

For the reasons hereinafter stated, it is my opinion that goods or services procured by the Capital Development Board for capital facilities projects are obtained "for the use of" the Capital Development Board for purposes of section 9.04 of the State Finance Act. Therefore, the officer responsible for approving and certifying vouchers submitted by the Board is the appropriate officer to execute the necessary certification on vouchers for payment for such goods or services.

Section 9 of the State Comptroller Act (Ill. Rev. Stat. 1981, ch. 15, par. 209) provides that no warrant for payment from funds held by the State Treasurer may be drawn by the Comptroller without the presentation of an itemized voucher indicating that the expenditure is made pursuant to law and is authorized. Every voucher is required to bear the signature of the officer responsible for approving and certifying vouchers for the agency or office in which it originates, and that of his designee, where appropriate. (Ill. Rev. Stat. 1981, ch. 127, par. 145c.) The form for certification of vouchers for

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payment for goods or services is set forth in section 9.04 of the State Finance Act, which provides:

"The certification on behalf of the State agency on every State voucher for goods and services other than a payroll or travel voucher shall be as follows:

'I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred; that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and is approved for payment. If applicable, the reporting requirements of Section 5.1 of "An Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation", approved April 16, 1969, as amended, have been met.

..... (Date) ..... (Signature)'

For departments under the Civil Administrative Code, the foregoing certification shall be executed by the Chief Executive Officer of the department from whose appropriation the payment will be made or his designee, in addition to any other certifications or approvals which may be required by law." (Emphasis added.)

An examination of the powers and responsibilities of the Capital Development Board clearly shows that goods or services procured for capital facilities projects are obtained "for the use of" the Board, even though such facilities will ultimately be utilized by another agency.

Section 4.01 of the Capital Development Board Act (Ill. Rev. State. 1981, ch. 127, par. 774.01) authorizes the Capital Development Board:

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"To build or otherwise provide hospital, housing, penitentiary, administrative, recreational, education, laboratory, parking, environmental equipment and other capital improvements for which money has been appropriated or authorized by the General Assembly."

Pursuant to section 10.04 of the Act (Ill. Rev. Stat. 1981, ch. 127, par. 780.04), it is the responsibility of the Capital Development Board:

"To construct and repair, or contract for and supervise the construction and repair of, buildings under the control of or for the use of any State agency, as authorized by the General Assembly."

Specific powers of the Board are enumerated in sections 9.01 through 9.09 of the Capital Development Board Act (Ill. Rev. Stat. 1981, ch. 127, pars. 779.01-779.09). Among the specific enumerated powers of the Board are the powers:

"To provide for the acquisition, planning, construction, reconstruction, improvement and installation of capital facilities, consisting of buildings, structures and equipment and for the acquisition and improvement of real property and interest in real property required, or expected to be required, in connection therewith and for the acquisition, protection and development of land within the State of Illinois for open spaces, recreational and conservation purposes, as authorized by the General Assembly by appropriations from the Capital Development Bond Fund, the School Construction Fund, general revenue fund, other funds, or revenue bonds \* \* \*." (Ill. Rev. Stat. 1981, ch. 127, par. 779.01.)

"To enter into contracts on behalf of the State of Illinois to effectuate the purposes of this Act, subject to The Illinois Purchasing Act." (Ill. Rev. Stat. 1981, ch. 127, par. 779.02.)

"Pursuant to appropriations, to direct disbursements from the Capital Development Bond Fund, the

School Construction Fund, or general revenue fund for the purposes of this Act." (Ill. Rev. Stat. 1981, ch. 127, par. 779.03.)

"To certify vouchers payable from appropriations to the Board." (Ill. Rev. Stat. 1981, ch. 127, par. 779.05.)

These statutory provisions clearly empower the Capital Development Board to contract and expend appropriated funds for goods and services for employment in capital facilities projects. The Board is also granted specific authority to certify vouchers for payment of appropriated funds. In order to comply with section 9.04 of the State Finance Act, however, vouchers for payment for goods or services payable from appropriations for capital facilities projects must bear a certification that the goods and services were "for the use of" the Capital Development Board.

In the absence of a contrary statutory definition, words used in a statute are used in their common dictionary meaning, or in their commonly understood meaning. (Conlon-Moore Corp. v. Cummins (1960), 28 Ill. App. 2d 368, 371-72, aff'd sub nom. Conlon Moore Corp. v. Johnston, 23 Ill. 2d 341 (1961); see also Stiska v. City of Chicago (1950), 405 Ill. 374, 379.) Among the definitions attributed to the word "use" as a noun are "\* \* \* to put or bring into action or service; employ for or apply to a given purpose \* \* \*" and "\* \* \*

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function, benefit, or service \* \* \*". (Webster's New World Dictionary 1564 (Second College Edition 1980).) Thus, goods or services procured "for the use of" a State agency under section 9.04 of the State Finance Act include goods and services employed for a given purpose or function of the agency.

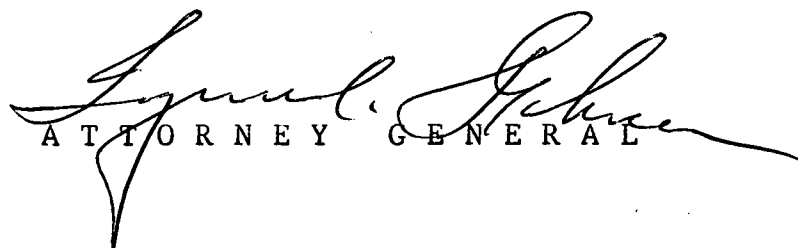
In the exercise of its statutory powers and responsibilities, the Capital Development Board constructs and repairs, or supervises the construction and repair of capital facilities projects funded by appropriations to the Capital Development Board for specified purposes. Where the Capital Development Board expends appropriated funds to procure goods or services for capital facilities projects, such funds are expended in furtherance of its statutory functions, and goods or services so procured are "for the use of" the Board for purposes of section 9.04 of the State Finance Act, regardless of whether another entity will ultimately receive the benefit of the completed project.

Therefore, it is my opinion that, because goods or services obtained by the Capital Development Board for capital facilities projects are obtained "for the use of" the Board, vouchers for payment may be certified under section 9.04 of the State Finance Act by the officer responsible for approving and certifying vouchers submitted by the Board. Because of my

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answer to your first question, your second question need not be addressed.

Very truly yours,

  
A T T O R N E Y   G E N E R A L