2299.

APPROVAL—BONDS, CITY OF AKRON, SUMMIT COUNTY, OHIO, \$25,000.00, PART OF ISSUE DATED OCTOBER 1, 1918.

Columbus, Ohio, April 13, 1938.

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

RE: Bonds of City of Akron, Summit County, Ohio, \$25,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above city dated October 1, 1918. The transcript relative to this issue was approved by this office in an opinion rendered to the Industrial Commission under date of May 25, 1936, being Opinion No. 5618.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,
HERBERT S. DUFFY,
Attorney General.

2300.

APPROVAL—BONDS, CITY OF AKRON, SUMMIT COUNTY, OHIO, \$10,000.00, PART OF ISSUE DATED OCTOBER 1, 1935.

Columbus, Ohio, April 13, 1938.

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

RE: Bonds of City of Akron, Summit County, Ohio, \$10,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above city dated October 1, 1935. The transcript relative to this issue was approved by this office in an opinion rendered to your board under date of December 22, 1936, being Opinion No. 6367.

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It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,
HERBERT S. DUFFY,
Attorney General.

2301.

RACING COMMISSION—SECTION 1079-2 G. C. AUTHORIZES MEMBERS ALLOWANCE OF "ACTUAL AND NECESSARY TRAVELING EXPENSES"—DEPARTMENT OF FINANCE—FUNCTION, ACCOUNTING AND AUDITING—NO POWER TO REFUSE APPROVAL OF VOUCHER UNLESS EXPENDITURE ILLEGAL.

SYLLABUS:

Inasmuch as Section 1079-2, General Code, authorizes the allowance for the members and secretary of the Racing Commission of "actual and necessary traveling expenses", the Department of Finance does not have power to set up an arbitrary maximum amount for traveling expenses. The functions of the Department of Finance in connection with vouchers submitted or to be submitted for traveling expenses are those of accounting and auditing and the Department of Finance has no power to refuse to approve a voucher unless it finds that the expenditure was or would be illegal.

COLUMBUS, OHIO, April 13, 1938.

Ohio State Racing Commission, 507 Wyandotte Building, Columbus, Ohio. Gentlemen:

This will acknowledge receipt of your communication which reads as follows:

"Amended substitute Senate Bill No. 372 was passed in June, 1933, and is known as 'The Horse Racing Act'. In Section two of this Bill it provides, among other things, for the appointment of Commissioners and salaries they are to receive and also says that when on Commission business the Commissioners and Secretary would be allowed actual and necessary traveling expenses.