

and all officers, whom the law makes it the duty of the Attorney General to advise, should be guided by and follow his advice, whether such advice be given in a formal opinion, by letter or otherwise.

4. As stated in the answer to your first inquiry, Section 1121-19, supra, provides that for the purpose of determining the number of cattle and cattle owners in the county or township in which the tests are to be made reference must be made to the latest available certification made by the auditor of such county, it being such officer's duty to so certify from the figures shown in the last assessor's roll.

The auditor's certificate is designated by statute as the basis upon which your department shall compute whether or not ninety per cent of the cattle in any township or county have been quarantined or tested. If the transient cattle or newly acquired cattle you refer to appear on the auditor's certification as being owned in the township or county which is being then tested, such cattle should be considered in determining whether or not ninety per cent. of the cattle in a township or county have been quarantined or tested. However, if such cattle do not appear on the certification of such auditor made from the last assessor's roll their number should not be considered in such determination. As stated in answering your first question in determining whether or not ninety per cent of the cattle of a township or county have been quarantined or tested the guide your department should follow is the certification of the auditor of the county in question as to the number of owners of dairy, feeding and breeding cattle and the number of cattle owned by them, which certification must be made from the last assessor's roll.

Respectfully,

EDWARD C. TURNER,  
*Attorney General.*

770.

STATE BOARD OF EMBALMING EXAMINERS—ARE AUTHORIZED TO EXPEND "CONTRIBUTIONS" APPROPRIATED BY 87TH GENERAL ASSEMBLY FOR MEMBERSHIP DUES IN THEIR NATIONAL ASSOCIATION.

SYLLABUS:

*Funds appropriated by the 87th General Assembly to the State Board of Embalming Examiners for the purpose of "contributions" may be lawfully contributed to the Conference of Embalming Examining Boards of the United States, as membership dues of the State Board.*

COLUMBUS, OHIO, July 22, 1927.

*The State Board of Embalming Examiners of Ohio, Columbus, Ohio.*

GENTLEMEN:—I have your letter of recent date requesting my opinion as follows:

"This Board has been a member of the Conference of Embalming Examining Boards of the United States for many years. We have funds on hand appropriated for the present biennium by the House and Senate Finance Committees for the payment of our dues which amount to \$25.00 per year but last year when a voucher was drawn same was returned from the auditor stating the former Attorney General Crabbe had made a ruling which prevented funds being paid for this service.

Our Board feels that inasmuch as this is an educational proposition, pure and simple, it is to the good interest of the thousands of embalmers in this state that this department be permitted to continue as members of this conference.

Section 1339 General Code sets forth the fact that the expenses incurred in the operation of this department shall not exceed dues, fees, etc. For many years our department has turned into the State Treasury an amount each year running from \$1,500.00 to \$2,000.00 and same is over and above the cost of operation. This year we will have a like amount to turn over which we have not used in our present biennium.

The conference mentioned will meet in Cincinnati, Ohio, in October of this year. Our Board would like to be reappointed and should be by all means."

The appropriation to which you refer is contained in House Bill No. 502, entitled "An Act—To make general appropriations," passed by the 87th General Assembly, at page 153. The item in question reads as follows:

"STATE BOARD OF EMBALMING EXAMINERS.

	Six Months.	Year.
Maintenance—		
* * * *		
H Fixed Charges and Contributions—		
* * * *		
H 8. Contributions -----	\$12 50	\$25 00"

Neither the act nor the executive budget contains any language indicating for what purpose the moneys appropriated for "contributions" was to be used, although your letter states that the item under consideration was included by the Finance Committee of the two branches of the General Assembly to pay the membership dues of the State Board of Embalming Examiners in the Conference of Embalming Boards of the United States.

As was held by this department in Opinion No. 413, rendered under date of April 29, 1927, "An appropriation act is a law of equal dignity during its existence with all other laws of the state." It seems clear, therefore, that the item in the appropriation act above set forth, both appropriated the sums of money specified and authorized the State Board of Embalming Examiners to use said sums for the purpose of making contributions. Obviously it was the intent of the legislature that the contributions in question should be made for the purpose of furthering the interests of the Board and to an organization whose work is of the nature and along the lines, which the State Board of Embalming Examiners is authorized and directed to perform. The Board would, of course, have discretion to determine to what organization of the kind described it desires to make the contribution.

From your letter it appears that the Conference of Embalming Examining Boards of the United States is a proper organization to which the contribution in question may be made, and if your Board elects to pay the money appropriated to such Conference as membership dues, I see no reason why the same cannot lawfully be done.

For the reason then that the legislature has by the appropriation act authorized the contribution in question and appropriated money therefor, it is my opinion that the sums of money in question may lawfully be paid by your Board to the Conference of Embalming Examining Boards of the United States as membership dues.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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771.

STATE BOARD OF VOCATIONAL EDUCATION—CONCERNING THEIR  
AUTHORITY TO EXPEND FUNDS ALLOTTED TO THE STATE OF  
OHIO BY THE FEDERAL GOVERNMENT FOR VOCATIONAL EDU-  
CATIONAL PURPOSES.

*SYLLABUS:*

*The State Board of Vocational Education is authorized to expend funds allotted to the State of Ohio by the Federal Government for vocational educational purposes, and also funds appropriated by the Legislature of Ohio for the same purpose, for the promotion of vocational education as a part of the public school system of the State. In so doing, it has authority to provide and pay public school teachers for the teaching of vocational subjects to classes conducted as part-time classes for persons, who have entered upon employment as defined by Section 11 of the Act of Congress of 1917, U. S. C., page 609, at shops in class rooms adjoining such shops, in buildings near such shops or elsewhere.*

COLUMBUS, OHIO, July 22, 1927.

HON. J. L. CLIFTON, *Director, Department of Education, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of a communication from your predecessor, Mr. Riegel, requesting my opinion as follows:

“The State Board for Vocational Education, since the enactment of the Smith-Hughes National Vocational Law by Federal Congress in 1917, has encouraged Part-time Trade Extension classes for apprentices in the various trades and industries. The Federal Board, in interpreting the law, indicates on pages 28 and 29 of their Statement of Policies, Bulletin Number One, copy attached, that permission is given to conduct Part-time schools or classes for persons over fourteen years of age without upper age limit, provided that the instruction given is designed for and suitable to enlarge the civic or vocational intelligence of workers over fourteen and less than eighteen years of age. Further, the Federal Board has indicated that such Part-time classes may be carried on at the school, in the shop, in classrooms adjoining the shop, in a building near the shop, or elsewhere.

Now comes a communication from the Cleveland Public School authorities in regard to this particular problem. An effort has been made during the past few years to get the open shop and union people of the printing trade of that city together on a committee so that the Cleveland School in cooperation with the State Board for Vocational Education might train both groups of apprentices. Such a plan has been in effect for a number of years in connection with the building trade, and the employer and the union are