

shall specify the amount in which and the purpose for which obligations may be created as therein provided. It shall be filed with the auditor of state and he shall open an account in his office in accordance therewith for the payment of any obligation authorized as provided in section 2313. The applicant receiving such authority shall issue proper vouchers to the auditor of state, as provided by section two hundred and forty-four of the General Code. Upon receipt of such vouchers the auditor, if satisfied as provided in said section that the claim presented is due and payable, shall draw his warrant on the treasurer of state against any appropriation for the uses and purposes of the emergency board."

In other words, the controlling board is resorted to when a state department, institution, board or commission seeks, not *more* money, but the authority to spend money *differently* than the legislative schedule or classification of detailed purposes calls for; whereas the emergency board is resorted to when *more* money is needed—either (a) to take care of a deficiency in running expenses, or (b) to take care of an emergency requiring the expenditure of money not specifically provided for by law.

The controlling board as such has no control over the emergency board, nor over the funds of the latter.

Your sixth question is therefore answered by saying that the effect of the action of the controlling board approving an application made to it is to authorize the expenditure of moneys appropriated for "total personal service" and "total maintenance" otherwise than in accordance with the interior classification of detailed purposes, but within the main purpose for which such appropriations are made.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2408.

APPROVAL, BONDS OF UHRICHSVILLE CITY SCHOOL DISTRICT IN AMOUNT OF \$275,000.

COLUMBUS, OHIO, September 9, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2409.

APPROVAL, BONDS OF CITY OF LORAIN IN AMOUNT OF \$34,000 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, September 9, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

Re: Bonds of the city of Lorain in the amount of \$34,000 to pay the city's portion of the cost and expense of improving certain named streets, being 1 bond of \$4,000 and 6 bonds of \$5,000 each, 6 per cent,

GENTLEMEN:—I have examined the transcript of proceedings of the council and other officers of the city of Lorain, relative to the above bond issue, and find the same regular and in conformity with the provisions of the General Code.

I am of the opinion that said bonds, drawn in accordance with the legislation authorizing their issuance, will, upon delivery, constitute valid and binding obligations of said city.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2410.

APPROVAL, BONDS OF CITY OF MARION IN AMOUNT OF \$48,913 FOR STREET IMPROVEMENTS.

COLUMBUS, OHIO, September 9, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2411.

BRIDGES AND CULVERTS—FORCE ACCOUNT MAY BE FOLLOWED IN CONSTRUCTION, RE-CONSTRUCTION AND REPAIR OF BRIDGES BY COUNTY—COMPETITIVE BIDDING PLAN ALSO PROVIDED—LATTER SYSTEM RECOMMENDED—SEE ALSO ENSUING OPINION NO. 2412, SEPTEMBER 10, 1921—FORCE ACCOUNT.

1. *In the construction or re-construction, as well as the repair, of a bridge by a county, the method commonly known as force account may be followed, whatever may be the estimated cost of the project,—that is to say, that under sections 7200 and 7214, G. C., the county commissioners may purchase the necessary machinery, tools, equipment and materials, and under section 7198 G. C. authorize the county surveyor to employ the necessary teams and labor; or the commissioners may, by virtue of the last named section, authorize the county surveyor to purchase the materials, lease the implements and tools and employ the labor necessary for the project. (Opinions Attorney-General 1917, Vol. III, p. 2332; and 1918, Vol. I, p. 459, not followed in so far as they hold that there is a distinction between construction and repair.)*

2. *Said sections 7198, 7200 and 7214 do not repeal by implication sections 2343 to 2361, G. C. providing among other things for the construction and repair of bridges upon the competitive bidding plan. The two groups of sections provide distinct methods of bridge construction and repair; and when one group is resorted to for procedure, it must be followed to the exclusion of the other.*

3. *It is recommended that public authorities follow the competitive bidding*