

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,