

486.

APPROVAL—BONDS OF MAPLE HEIGHTS CITY SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO, \$6,000.00 (Unlimited).

COLUMBUS, OHIO, April 19, 1937.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*  
GENTLEMEN :

RE: Bonds of Maple Heights City School Dist., Cuyahoga County, Ohio, \$6,000.00 (Unlimited).

The above purchase of bonds appears to be part of an issue of bonds of the above school district dated April 1, 1930. The transcript relative to this issue was approved by this office in an opinion rendered to your board under date of August 3, 1936, being Opinion No. 5921.

It is accordingly my opinion that these bonds constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,  
*Attorney General.*

487.

AUDITOR OF STATE, TREASURER OF STATE, INDEPENDENT OFFICES—ARBITRARY MAXIMUM TRAVELING EXPENSES—TREASURER OF STATE NOT BOUND—AUDITOR DETERMINATION OF LEGALITY OF VOUCHERS.

*SYLLABUS:*

1. *The offices of Treasurer of State and Auditor of State are independent constitutional offices.*
2. *In matters of administrative policy in the conduct of such offices, neither office is subordinate to nor a check upon the other.*
3. *The establishment of an arbitrary maximum figure for per diem traveling expenses of state employes is a matter of administrative policy and the Treasurer of State in the conduct of his office is not bound by such maximum established by the Auditor of State. Under Section 243,*