which you and not the Auditor of State must account to the electors of Ohio."

I think that the italicized portion of the quotation would be equally applicable to your Commission and that under the circumstances there described, not only would the Auditor have no authority to issue his warrant, but it would be within the power of the Department of Finance to refuse to approve the voucher.

In conclusion, it is my opinion that the Department of Finance does not have the power to refuse to approve a voucher for traveling expenses of the secretary or members of your Commission simply because the voucher calls for a total expenditure in excess of $3.50 per day.

Respectfully,
HERBERT S. DUFFY,
Attorney General.

2302.

APPROVAL--BONDS, CITY OF LORAIN, LORAIN COUNTY, OHIO, $170,000.00, DATED MARCH 15, 1938.

COLUMBUS, OHIO, April 13, 1938.

The Industrial Commission of Ohio, Columbus, Ohio.
GENTLEMEN:

RE: Bonds of City of Lorain, Lorain County, Ohio, $170,000.00.

I have examined the transcript relative to the above bonds purchased by you. These bonds comprise all of an issue of refunding bonds dated March 15, 1938, bearing interest at the rate of 2¾% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute valid and legal obligations of said city.

Respectfully,
HERBERT S. DUFFY,
Attorney General.