issue was approved by this office in an opinion rendered to the Teachers Retirement System under date of August 1, 1935, being Opinion No. 4486.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

3079.

APPROVAL—BONDS CUYAHOGA COUNTY, OHIO, \$17,000.00, PART OF THREE ISSUES DATED OCTOBER 1, 1938.

COLUMBUS, OHIO, October 11, 1938.

Public Employes Retirement Board, Columbus, Ohio. Gentlemen:

RE: Bonds of Cuyahoga County, Ohio, \$17,000.00.

The above purchase of bonds appears to be part of three issues of bonds of the above county dated October 1, 1938. The transcripts relative to these issues were approved by this office in an opinion rendered to the Teachers Retirement System under date of October 8, 1938, being Opinion No. 3056.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said county.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

3080.

CONTROLLING BOARD—ANY DEPARTMENT STATE GOVERNMENT—NO AUTHORITY TO INITIATE TRANSFERS OF MONEY FROM ONE APPROPRIATION TO ANOTHER—ABSENCE OF REQUEST FOR TRANSFER—LIMITATIONS TO GRANT OR DENY REQUEST—AMENDED SENATE BILL 369.

## SYLLABUS:

1. The Controlling Board has no authority under Section 8 of the General Appropriation Act, Amended Senate Bill No. 369, nor under