

the monthly allowance, the relief commission shall make a complete list of those to whom relief has been so awarded, showing the monthly amount awarded to each person, and, so far as practicable, the place of residence of each, and certify it to the auditor of the county. Within ten days thereafter the county auditor shall transmit to the township clerk, in his county, a list of the names of the persons in the respective townships, and the amount payable monthly to each, and on the first day of each month after the fund is ready for distribution, the auditor shall issue to the trustees of each township his warrant upon the treasurer of the county for the amount awarded to the persons in such township, and the township trustees shall disburse such moneys in the amounts and to the persons named in the list furnished to the township clerk, taking receipts therefor.

But in townships embracing a county seat, in which the office of county treasurer is kept, the county treasurer shall disburse such fund to the persons entitled to same, upon the voucher of the soldiers relief commission, properly authorized by the county auditor."

I find no reference in the sections of the law relating to the disbursement of funds for soldiers' relief to the effect that such disbursement shall be subject to the approval of the county commissioners or that it shall be subject to the discretion of the county commissioners as to whether or not it shall be appropriated. To say that a special levy may be included in the general levy for the purpose of soldier relief and then having been made and the moneys having been collected, such moneys may not be expended for the purpose for which they were collected from the taxpayers, is manifestly absurd. I do not find that the legislature has so provided. While it is true that these moneys are no longer required to be credited to a special fund, I think the legislature clearly intended where there is a mandatory requirement to include a specific item in the general fund for a specific purpose, moneys raised by taxation for that purpose must be appropriated therefor. This, particularly where the responsibility as to effectuating such specific purpose and spending tax money therefor, is not vested in the county commissioners but in a separate commission.

In view of the foregoing and in specific answer to your third question, it is my opinion that it is the mandatory duty of the county commissioners to appropriate the amount appearing in the budget for soldiers' relief.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

2115.

APPROVAL, FINAL RESOLUTIONS FOR ROAD IMPROVEMENT ON  
GREENVILLE-NEW PARIS ROAD IN DARKE COUNTY, OHIO.

COLUMBUS, OHIO, July 19, 1930.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval Final Resolution relating to the following improvement:

Greenville-New Paris Road, S. H. No. 215, Section A-2, D & E, Darke County.

Finding said resolution proper as to form and legality, I have accordingly endorsed my approval thereon and return the same to you herewith.

Respectfully,

GILBERT BETTMAN,  
*Attorney General.*

2116.

ELECTION LAW—CORRUPT PRACTICE SECTIONS—CONTRIBUTIONS OF CANDIDATE TO PARTY COMMITTEES NOT CONSIDERED IN DETERMINING PERSONAL EXPENSE LIMITATIONS—FILING STATEMENT OF SUCH CONTRIBUTIONS MANDATORY.

SYLLABUS:

1. *Contributions which a candidate may make to a party controlling committee, as defined in Section 4785-63, General Code, need not be considered in ascertaining the limitations upon the amounts candidates may spend, set forth in Section 4785-184, General Code.*

2. *In the event a candidate makes such contributions he must file the statement required by Section 4785-186, General Code.*

COLUMBUS, OHIO, July 21, 1930.

HON. PAUL J. WORTMAN, *Prosecuting Attorney, Dayton, Ohio.*

DEAR SIR:—Your letter of recent date is as follows:

"The question has arisen on the decision of your office in Opinion No. 2006 of June 21, 1930, with reference to the interpretation of Section 4785-184 of the General Code as contained in the Department Reports of June 26, 1930, at page 165, the question being whether or not a judge of the Common Pleas Court, Probate or Insolvency Court, may expend the sum of five hundred dollars in addition to contributions to the political party, to which the candidate belongs, or should this amount so contributed by the candidate to the political party to which he belongs be included in this amount and whether in either event a report of this expenditure should be made by the candidate in filing the report, which he is required to do under the Corrupt Practices Act with the board of elections."

Section 4785-184, General Code, provides insofar as pertinent as follows:

"No money or other things of value shall be paid, expended, contributed, loaned or promised by, on behalf of, or in opposition to any candidate for nomination or election in order to secure or aid in securing his election or defeat, except for the following purposes:

a. For preparing, printing, and circulating nomination papers, or for payment of fees, except filing fees, in connection with the nomination or election of any candidate.

b. For traveling expenses and personal expenses incident thereto.

c. For postage, telephone, telegraph, radio, expressage or other public messenger service.