This contract pertains to the elimination of the grade crossing over the tracks of the Pennsylvania Railroad Company and The Wheeling and Lake Erie Railway Company, known as Gaylord Grade Crossing, located on Inter-County Highway No. 7, and Main Market Road No. 27, at a point about one mile north of the north corporation line of Martins Ferry, Belmont County, Ohio.

I have carefully examined said contract and finding it in proper legal form, I hereby approve and return the same to you.

Respectfully,
EDWARD C. TURNER,
Attorney General.

823.

APPROVAL, BONDS OF BOTKINS VILLAGE SCHOOL DISTRICT, SHELBY COUNTY, OHIO—\$3,700.00.

COLUMBUS, OHIO, August 3, 1927.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

824.

TRANSFER OF FUNDS—CONCERNING AUTHORITY OF BOARD OF CONTROL AND EMERGENCY BOARD—FISH AND GAME BUILDING AT OHIO STATE FAIR GROUNDS.

SYLLABUS:

- 1. Neither the Controlling Board nor the Emergency Board is vested with any legislative power and neither can appropriate money nor amend a statute so as to provide that moneys appropriated by the legislature can be spent for a purpose other than that authorized by law.
- 2. The Emergency Board is empowered to make an allotment of funds only (a) in case of any deficiency in any of the appropriations for the expenses of an institution, department or commission of the state for any biennial period, or (b) in case of an emergency requiring the expenditure of money not specifically provided by law, i. e., in case of a sudden or unexpected happening or unforeseen occurrence or condition.
- 3. The power and duty of determining whether or not a case of an emergency exists is primarily vested in the Emergency Board, which is to be guided by legal principles and not by questions of policy, any abuse of discretion being reviewable by the courts.
- 4. In so far as the transfer of funds is concerned, subject to the limitation that the Controlling Board may not consent to the transfer of funds for the sole purpose of increasing an appropriation for a single salary (Opinion No. 687, 1927) such board is empowered to authorize a transfer of moneys from one detailed classification to and