File No. 8695 Continued. OPINION.

from taxation for said purpose are held, and such funds as may be thus received are declared to be a separate and distinct revenue to be applied to the use and support of the public schools in addition to the annual appropriation made for that purpose."

6544 By Article 32, Section 19, it is provided that "whenever the Board of School Commissioners shall intend to apply any portion or all of the aforesaid funds hereafter received from Intestate Estates, the warrant or order drawn for said funds or any portion thereof, shall show upon its face that it is drawn upon said funds, and it shall be the duty of the Comptroller and the City Register to keep a separate account of all receipts and disbursements for said special and specific funds."

I think that to expend the fund in question for the purpose of increasing the accommodation at School No. 60 would be an application of the fund to the use and support of the public schools within the meaning of the above provisions, and I see no reason why the fund may not be transferred to Mr. Preston, who I presume will do the work.

6545 In order to comply with Section 19 above, the School Board should draw a warrant or order upon said fund which shall show upon its face that it is drawn upon said fund, and the requirements of Section 19 as to the keeping of separate accounts by the City Register and City Comptroller should also, of course, be complied with. The warrant may be drawn upon the City Comptroller, if he is the custodian of the funds, and be in favor of the Inspector or Architect.

Very truly yours,

(Signed) Albert C. Ritchie,

Assistant City Solicitor.

File No. 8695.

LAW DEPARTMENT.

Baltimore, September 14, 1908.

Harry P. Hooper, Esq.,
City Comptroller.

Dear Sir:-

6546 Replying to your letter of September 5th 1908, in reference to the right of the Board of School Commissioners to transfer a part of