2. Said Textbook Commission must also make such adoption under the conditions set forth in the answer to your question number one even though a subject might be taught in only one grade and in only one school in the State. This is due to the provision of Section 1 of said statute, supra, which provides for such adoption "so that there shall be a multiple list of text-books for all subjects in all grades of the public schools in the state of Indiana." (Our emphasis.)

3. The answer to your question number one obviates any answer to question number three.

OFFICIAL OPINION NO. 74

July 27, 1946.

Hon. A. V. Burch,
Auditor of State,
State House,
Indianapolis 9, Indiana.

Dear Sir:

A letter from your office dated July 16, 1946, has been received requesting an opinion on the following question:

"Does the Board of Finance have the authority to authorize the Auditor of State to transfer from the General Fund of the State of Indiana to a Rotary Fund entitled, 'Veterans Training Programs' under the vocational education division?"

Your letter also contains the following information:

"Mr. Malan, State Superintendent of Public Instruction, has requested that the Auditor of State set up a $10,000 rotary fund from which administration costs incidental to the veterans training program shall be paid, these administration costs to be reimbursed by the federal government. This rotary fund is necessary due to the fact that the federal government reimburses on an actual cost basis which will mean that there will be an interim of 30 to 90 days for the federal government to process these administration expense vouchers."
Article 10, Section 3 of the Constitution of Indiana provides as follows:

"No money shall be drawn from the Treasury, but in pursuance of appropriations made by law."

Where an office is created by statute, public officers may exercise only such powers as are expressly authorized by statute.

Blue v. Beach (1900), 155 Ind. 121, 131;
Department of Insurance v. Church Members Relief Association (1940), 217 Ind. 58, 60.

The above rule is equally applicable to offices created by the Constitution of Indiana.

Sherrick v. State (1906), 167 Ind. 345, 357;
State ex rel. v. Home Brewing Company (1914), 182 Ind. 75, 91, 92.

An inquiry by this office reveals Dr. Malan entered into the administration of this program under contracts with the United States Veterans' Administration pursuant to a contract by him in his individual capacity.

Under the foregoing authorities I am of the opinion no appropriation has been made for the use of the State General Fund for the carrying out of this program and such administration of such Fund has not been authorized by a statute passed by the Indiana Legislature. Therefore, such revolving fund is not authorized.

OFFICIAL OPINION NO. 75

July 30, 1946.

Public Service Commission of Indiana,
State House,
Indianapolis, Indiana.

Gentlemen:

Your letter of June 19, 1946, received, in which you request an opinion as to the jurisdiction of the Public Service Com-