

urer, by burglary or robbery. The amount of insurance to be procured shall be in such sum as may be agreed upon by the county treasurer and the county commissioners. All costs of such insurance shall be paid by the county as provided in Section 2460 of the General Code."

You have not enclosed a copy of the contract in question. However, you state that it provides indemnity against loss by theft, embezzlement, etc. In view of these provisions it seems to be an insurance contract, and under the wide authority given in Section 2638-1, supra, to procure insurance against *any loss* of public funds or securities such a contract does come under the authority given in that section. Moreover, since the treasurer is charged by law with the care and keeping of funds in his custody, the power to pay expenses incurred in transporting these funds is necessarily implied.

In view of these facts it is my opinion that county funds may be expended to pay a so-called bank messenger agency for transporting county monies in an armored car from the county treasurer's office to a depository bank under a contract providing that the county treasurer shall be indemnified against loss by theft, embezzlement or otherwise.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

3094.

APPROVAL—CONTRACT, STATE OF OHIO, THROUGH DIRECTOR OF PUBLIC WORKS, FOR BOARD OF TRUSTEES, MIAMI UNIVERSITY, OXFORD, OHIO, WITH HARVEY E. HEISTAND, EATON, OHIO, ARCHITECT, FOR SERVICES, COST OF AN ADDITION TO UNIVERSITY HOSPITAL, ENCUMBRANCE RECORD No. 1672, AMOUNT \$2,374.05.

COLUMBUS, OHIO, October 14, 1938.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my approval a contract by and between the State of Ohio, acting by Carl G. Wahl, Director of Public Works, for and on behalf of the Board of Trustees of Miami University, Oxford, Ohio, and Harvey H. Heistand, Eaton, Ohio, Archi-

tect, for the preparation of plans, specifications, bills of material and estimates of cost for an addition to the University Hospital. His duty also to include the superintending of the construction of said improvement and the inspection of said materials going into said improvement previous to their incorporation into the same.

Incorporated into the contract is the approval by the Board of Trustees of Miami University by its Building Committee. Also attached is encumbrance record No. 1672 in the amount of \$2,374.05.

Finding said contract in the proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with the above mentioned papers.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

3095.

APPROVAL—CONTRACT, STATE OF OHIO, THROUGH DIRECTOR OF PUBLIC WORKS, FOR BOARD OF TRUSTEES, MIAMI UNIVERSITY, OXFORD, OHIO, WITH FOSDICK AND HILMER, CINCINNATI, OHIO, SERVICES, COST OF ADDITION TO UNIVERSITY HOSPITAL, ENCUMBRANCE RECORD, No. 1673, AMOUNT \$1,538.35.

COLUMBUS, OHIO, October 14, 1938.

HON. CARL G. WAHL, *Director, Department of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my approval a contract by and between the State of Ohio, acting by Carl G. Wahl, Director of Public Works, for and on behalf of the Board of Trustees of Miami University, Oxford, Ohio, and Fosdick and Hilmer, Cincinnati, Ohio, for the preparation of plans, specifications, bills of material and estimates of cost for an addition to the University Hospital. His duty also to include the superintending of the construction of said improvement and the inspection of said materials going into said improvement previous to their incorporation into the same.

Incorporated into the contract is the approval by the Board of Trustees of Miami University by its Building Committee. Also attached is encumbrance record No. 1673 in the amount of \$1,538.35.

Finding said contract in the proper legal form, I have this day