

1767.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE SKELDON ENGINEERING COMPANY OF TOLEDO, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF RESETTING OLD BOILERS, NEW STOKERS AND EQUIPMENT FOR MASSILLON STATE HOSPITAL, MASSILLON, OHIO, AT AN EXPENDITURE OF \$17,490.00—SURETY BOND EXECUTED BY THE STANDARD ACCIDENT INSURANCE COMPANY OF DETROIT, MICH.

COLUMBUS, OHIO, October 24, 1933.

HON. JOHN MCSWEENEY, *Director of Public Welfare, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Welfare, and the Skeldon Engineering Company of Toledo, Ohio. This contract covers the construction and completion of Resetting Old Boilers, New Stokers and equipment for Massillon State Hospital, Massillon, Ohio, in accordance with the form of proposal dated October 9, 1933. Said contract calls for an expenditure of seventeen thousand four hundred and ninety dollars (\$17,490.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. You have also submitted a certificate of the Controlling Board showing that said board has approved the expenditure and transferred moneys for this contract in accordance with sections 1 and 2 of House Bill No. 652 of the 90th General Assembly. In addition, you have submitted a contract bond upon which the Standard Accident Insurance Company of Detroit, Michigan, appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

JOHN W. BRICKER,
Attorney General.

1768.

GASOLINE EXCISE TAX—PORTION ALLOTTED TO CITIES AND COUNTIES MAY BE EXPENDED FOR WORK OR POOR RELIEF WHEN—HOW ALLOCATION MADE—APPROVAL OF STATE RELIEF COMMISSION NECESSARY.

SYLLABUS:

1. *That portion of the proceeds of gasoline excise taxes as levied by Sections 5527 and 5541, General Code, which are allocated to counties and cities under exist-*