

mission, board or institution thereof, shall begin at the opening of the first day of January of each calendar year and end at the close of the succeeding thirty-first day of December."

Under the above section the fiscal year as therein defined does not begin until January 1, 1926, and it would seem by reason of this provision that Sections 5660 and 5661, as herein enacted, are not effective until January 1, 1926.

This construction of this section would apparently leave an interim between July 21, 1925, and January 1, 1926, in which there would be no law requiring a certificate of the auditor in order to make a valid contract.

As there is some doubt as to whether Sections 5660 and 5661 as existing prior to the effective date of the Vorys Bill are operative at this time, it is believed that all doubts should be resolved in favor of the operation of such sections.

However, as it has been pointed out in this opinion that the tax collection and revenues for the year 1926 may not be used to pay obligations or overdrafts of preceding fiscal years, it is believed that the operation of the above section will not prevent the entering into of contracts for the stationery and supplies necessary to carry out the mandatory provisions of the Constitution as such contracts may be entered into upon January 1, 1926, upon the passing of the necessary appropriation measure and the securing of the certificate of the auditor that there are sufficient funds in process of collection to cover such contracts.

Respectfully,

C. C. CRABBE,

Attorney General.

3045.

APPROVAL, OHIO CANAL LAND LEASE.

COLUMBUS, OHIO, December 29, 1925.

Department of Highways and Public Works, Division of Public Works, Columbus, Ohio.

GENTLEMEN:—I have your letter of December 28, 1925, in which you enclose the following lease, in triplicate, for my approval:

OHIO CANAL.

	Valuation.
To The Columbus Railway, Power and Light Company, land lease	
for railway, electrical power transmission, etc.....	\$50,000.00

I have carefully examined said lease, find it correct in form and legal, and am, therefore, returning the same with my approval endorsed thereon.

Respectfully

C. C. CRABBE,

Attorney General.