

issuing them, the conclusion has been reached that the statute, by reason of its own terms, justifies the practice mentioned.

It is, however, respectfully suggested that you consider the advisability of hereafter requiring banks and trust companies to furnish the surety company bonds provided for in the section, in cases where the market value of bonds offered as security is below par, as the statute, in my opinion, confers upon the treasurer of state the right to select either of the two classes of security therein provided for.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2316.

APPROVAL, BONDS OF ERIE COUNTY IN AMOUNT OF \$27,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, August 11, 1921.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

2317.

DEPARTMENT OF HIGHWAYS AND PUBLIC WORKS—AUTHORITY TO MAKE CONTRACTS FOR CONSTRUCTION OF BUILDINGS UNDER CONTROL OF ABOVE DEPARTMENT—DIRECTOR OF FINANCE MUST FIRST CERTIFY MONEY AVAILABLE—WHEN TAX LEVY FOR BUILDING FUND OF COLLEGES AND UNIVERSITIES AVAILABLE—HOUSE BILL NO. 325 (109 O. L. 360) CONSTRUED.

1. *Under the provisions of section 154-40 G. C., found in H. B. 249, 109 O. L. 118, the authority to make contracts for the construction of buildings under the control of the state government, or any department, office or institution thereof, is given to the department of highways and public works. This section applies to contracts for the construction of the buildings at Ohio State University for which appropriations are made by H. B. 325, 109 O. L. 360.*

2. *Prior to the making by a state officer, board or commission of any contract involving the expenditure of money, the director of finance must, under the provisions of section 2288-2 G. C. (109 O. L. 130) first certify that there is a balance in the appropriation pursuant to which such obligation is required to be paid, not otherwise obligated to pay precedent obligations; but there is no requirement that he certify as to any balance in the fund in the state treasury upon which the appropriation is to operate. Said section merely requires that all contracts, agreements or obligations involving the expenditure of money, be brought within the amount set apart by the legislature for a particular purpose, and such setting apart may antedate the appearance of funds in the state treasury.*

3. *By reason of section 3 of H. B. 325 (109 O. L. 360) the appropriations of the proceeds of the educational building fund tax levy for the year 1921-1922 and for the year 1922-1923 take effect and are available on and after the first day of September, 1921, and for a period of two years thereafter. On said first day of September and during said period, contracts for the construction of necessary buildings at Ohio*