

particular purpose, and should have the full benefit of such appropriation or fund. It is provided that no institution, department, improvement or public service industry shall receive any financial benefit from appropriations made or funds established for the support of another, and that any service rendered for one such improvement or activity should be paid for at its full value to the other institution or activity rendering the service. In the instant case, the boulevard parkway project should pay to the park department of the municipality for the work performed, and when payment is made it of course should be credited to the appropriation which had been made from the general fund for park purposes.

This, in effect, is probably the same as transferring funds from one fund to another, but the principle is entirely different, and is done by authority of the statute specifically authorizing and directing it.

Respectfully,
GILBERT BETTMAN,
Attorney General.

323.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS
DUTIES AS RESIDENT DISTRICT DEPUTY DIRECTOR—D. H. DAVIS.

COLUMBUS, OHIO, April 18, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my consideration a bond in the sum of five thousand dollars, and conditioned for the faithful performance of the duties of the principal as resident district deputy director, as follows:

D. H. Davis, principal, (Fayette County) upon which the American Surety Company of New York appears as surety.

The above bond is given in pursuance to the provisions of Section 1182 of the General Code, which section specifically requires that resident district deputy directors shall give bond in the amount above indicated with sureties to your approval. The bond has been properly executed and bears your approval thereon.

It is further noted that in the official roster of the Division of Insurance the surety heretofore mentioned has been duly authorized to transact business in Ohio.

In view of the foregoing, I have approved said bond as to form and return the same herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

324.

TAX AND TAXATION—INTEREST ON NOTES FOR TOWNSHIP ROAD
IMPROVEMENT MATURING PREVIOUS TO RECEIPT OF TAXES—
ASSESSED AS PART OF COST OF CONSTRUCTION.

SYLLABUS:

Interest on notes issued during the construction of a township road improvement.