

"In addition to the transfers authorized in section 5625-13, the taxing authority of any political subdivision may transfer any public funds under its supervision, except the proceeds or balances of loans, bond issues, or special levies for the payment thereof, from one fund to another in the manner hereinafter provided."

From the foregoing section, it would seem that the taxing authority of the county (the county commissioners under section 5625-1c, General Code) might have authority to proceed to reimburse the general fund for the proportion of the salary of the payroll clerk earned during the time spent in connection with the work of making out payrolls for employes paid from the county road and bridge fund by transferring moneys from the special fund, the county road and bridge fund, to the general fund, providing such county commissioners followed the procedure set out in sections 5625-13b, et seq., General Code.

However, it is self-evident that proportioning the exact time that the payroll clerk spent in connection with work of making up payrolls of men paid from the county road and bridge fund would be very difficult, and it would probably prove to be impracticable to attempt such procedure.

In connection with section 5625-13a, General Code, it may be stated that such section has been amended by House Bill No. 32 of the 91st General Assembly, regular session; however, such amendment does not have any bearing on the particular matter you present.

I am therefore of the opinion, in specific answer to your question, that the salary of a payroll clerk in the office of a county surveyor must be paid from the general fund of the county and there is no authority in law for the payment of any portion of such salary from the county road and bridge fund.

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

4151.

APPROVAL, BONDS OF OXFORD RURAL SCHOOL DISTRICT, GUERNSEY COUNTY, OHIO, \$700.00.

COLUMBUS, OHIO, April 16, 1935.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

4152.

APPROVAL, BONDS OF GREEN RURAL SCHOOL DISTRICT, ADAMS COUNTY, OHIO, \$2138.65.

COLUMBUS, OHIO, April 16, 1935.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*