

"Bills for office supplies, stationery, etc., furnished to the county superintendent of schools, should be approved by the county board of education and paid out of the 'county board of education fund' on the warrant of the county auditor."

Following this 1915 opinion it has been the practice with the approval of the Bureau of Inspection and Supervision of Public Offices, to consider such equipment as typewriters, adding machines and multigraph machines as office supplies rather than office furnishings and such purchases are made and paid for from the contingent fund of the county board of education rather than by the commissioners from the county general fund.

In a letter under date of December 27, 1918, from the then Attorney General to Hon. F. B. Pearson, Superintendent of Public Instruction, it was stated that a typewriter might lawfully be purchased for the use of the county superintendent of schools and his assistants from the contingent fund of the county board of education.

In my opinion such equipment as an adding machine is in the same class as a typewriter and is a proper article of office supply to be purchased and paid for from the contingent fund of the county board of education authorized by Section 4744-3, General Code.

Respectfully,
GILBERT BETTMAN,
Attorney General.

1907.

APPROVAL, FINAL RESOLUTIONS ON ROAD IMPROVEMENTS IN
HENRY AND RICHLAND COUNTIES.

COLUMBUS, OHIO, May 27, 1930.

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

1908.

APPROVAL, BONDS OF ELIZABETH TOWNSHIP RURAL SCHOOL DISTRICT,
LAWRENCE COUNTY—\$2,550.00.

COLUMBUS, OHIO, May 27, 1930.

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