

1906.

ADDING MACHINE—MAY BE PURCHASED FOR A COUNTY SUPERINTENDENT OF SCHOOLS AND ASSISTANTS FROM COUNTY BOARD OF EDUCATION FUND.

SYLLABUS:

An adding machine may lawfully be purchased for the use of a county superintendent of schools and his assistants and the county board of education from the "county board of education fund" created by Section 4744-3 of the General Code. It is not a proper article of furnishing of the office of the county superintendent of schools which may be purchased by the county commissioners by authority of Section 4744-6 of the General Code.

COLUMBUS, OHIO, May 26, 1930.

HON. MICHAEL B. UNDERWOOD, *Prosecuting Attorney, Kenton, Ohio.*

DEAR SIR:—I am in receipt of your inquiry which reads as follows:

"Section 4744-6 provides that County Commissioners may provide—(quoting in substance)—and furnish an office for the County Superintendent of Schools. The question arises, what are the furnishings?

In a recent decision the Attorney General's Office ruled that the County Board of Education may legally buy a typewriter.

The question that we wish to submit is, whether they are permitted to buy an adding machine in view of Section 4744-6?"

Upon the adoption of the school code of 1914 and the creation thereby of county school districts and provision made therein for the election of county and district superintendents of schools it was provided by Section 4744-3, General Code (104 O. L., 143) that:

"The county auditor when making his semi-annual apportionment of the school funds to the various village and rural school districts shall retain the amounts necessary to pay such portion of the salaries of the county and district superintendents as may be certified by the county board. Such amount shall be placed in a separate fund to be known as the 'County Board of Education Fund.'"

At the same time there was enacted Section 4744-6, General Code (104 O. L., 143), by which it was provided as follows:

"The county commissioners of each county shall provide and furnish offices in the county seat for the use of the county superintendent. Such offices shall be the permanent headquarters of the county superintendent and shall be used by the county board of education when in session."

In 1915 Section 4744-3, General Code, was amended, by which amendment it is provided that: the "county board of education fund" should consist not only of a sufficient amount to pay a portion of the salaries of the county and district superintendents but also of sufficient amount "for contingent expenses" of the county board of education.

Following the amendment of Section 4744-3, General Code, it was held by the Attorney General in an opinion published in the Opinions of the Attorney General for 1915, at page 278, as follows:

"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.