

**Counties—School Districts—Supplies.**

A county is required to furnish school district with supplies under Chapter 34, Laws of 1923.

H. O. Vralsted, Esq.,  
County Attorney,  
Stanford, Montana.

October 16, 1929.

My dear Mr. Vralsted:

You have requested my opinion relative to whether it is the duty of the county to furnish supplies to the various school districts of the county and pay for them out of the general fund.

I presume you have in mind Section 4 of Chapter 34, of the Session Laws of 1923, which reads as follows:

“The county commissioners of each county shall furnish to each school district all necessary books and blanks for carrying out the provisions of this act.”

Chapter 34, of which the foregoing is the last section, requires a uniform system of accounts to be kept by each school district and the annual examination of the accounts by the county treasurer or county auditor, as the case may be.

Uniform books and blanks would greatly facilitate the work of instructing the various clerks how to keep the accounts as well as shorten and simplify the examination. Therefore, the county was required to procure them in order that they would be uniform, and probably as a further reason, that the county could procure in quantity cheaper than could each school district.

The language of the statute is plain and needs no construction. It requires the county to furnish these supplies to the school districts.

Very truly yours,

L. A. FOOT,  
Attorney General.