

## Opinion No. 12-949

October 9, 1912

**BY:** FRANK W. CLANCY, Attorney General

**TO:** Mr. Charles Springer, Chairman, Board of Water Commissioners, Santa Fe, N. M.

### **OFFICE SUPPLIES.**

Furniture is to be considered as a part of office supplies.

### **OPINION**

{\*106} I am informed that your board is in need of some office furniture, and that a doubt has been expressed as to the authority of the board to make such a purchase on account of the restriction to be found in Section 69 of Chapter 49 of the Laws of 1907, which limits the board in purchasing "necessary stationery and office supplies to an amount not to exceed one hundred dollars in any one year," and I understand that you desire some expression of opinion from me on this subject.

It is obvious that the only question for consideration is as to whether "office supplies" would include office furniture. I have made a slight examination of authorities which, so far as applicable, seem to indicate that the word "supplies" usually covers those things which by use are consumed or used up so that they must be replaced, and that it does not cover things of permanent equipment, such as desks and bookcases. Each case, however, must be considered with reference to the legislative intent if it can be ascertained from the statutes, and when we consider the smallness of the limitation of one hundred dollars, it is unreasonable to hold that that was intended to cover office furniture. Moreover, Chapter 69 of the Laws of 1907, makes an annual appropriation for the salaries and expenses of the board and traveling expenses of the members and the Territorial Engineer, amounting to thirty-five hundred dollars.

{\*107} I believe that the purchase of any necessary furniture can be considered as covered by the language of this act when it speaks of expenses of the board as distinguished from traveling expenses.