The above rule referred to in your letter does not apply to such veterans as it applies to other persons who have left state service as provided in Acts of 1941, Ch. 139, Sec. 26, as amended, as found in Burns' Indiana Statutes (1951 Repl.), Section 60-1326.

I am therefore of the opinion the person referred to in your letter is entitled to be placed upon the appropriate employment list, and that the question of whether separation from state service was prior to or after becoming a veteran of the military service, is immaterial.

OFFICIAL OPINION NO. 57

November 29, 1954

Mr. R. R. Wickersham
State Examiner
State Board of Accounts
304 State House
Indianapolis, Indiana

Dear Mr. Wickersham:

This is in reply to your letter of October 4, 1954, which states that you are preparing to certify to this office a series of Field Examiners' Reports containing charges based on 1951 O. A. G., page 304, No. 101.

You have asked us to advise you whether these charges will be sustained.

We have considered this matter and are of the opinion that a charge based on 1951 O. A. G., No. 101 cannot be sustained for the following reasons:

Under 1951 O. A. G., No. 101, the cost of publishing a township trustee's abstract of receipts and disbursements, required to be published under the Acts of 1951, Ch. 252, as found in Burns' Indiana Statutes (1951 Repl.), Section 65-137, should
be paid for at the rate of ten cents [10¢] per item, on the basis of that part of the Acts of 1927, Ch. 96, Sec. 1, as found in Burns' Indiana Statutes (1951 Repl.), Section 49-701 which reads as follows:

"* * * for the publication of all annual reports where details of receipts and disbursements are to be shown, ten cents [10¢] for each item for one [1] insertion * * *." (Our emphasis)

The legislative history of the publication of reports of receipts and disbursements by township trustees is as follows:

Acts of 1901, Ch. 185, Sec. 2, as found in Burns' Indiana Statutes (1943 Repl.), Section 65-318 first required township trustees to publish an abstract of their annual report showing the "* * * total of receipts and expenditures and balances or deficits in each fund * * *." The 1901 Act, above, was superseded by Acts of 1903, Ch. 45, which provided that township trustees should publish "* * * the receipts and expenditures by items as they appear in the annual reports of each trustee * * *." This Act specifically provided that each item should be paid for at a rate of five cents [5¢] per item.

The 1903 Act, above, was, in turn, superseded by Acts of 1907, Ch. 214, Burns' Indiana Statutes (1943 Repl.), Section 65-113, which also required the receipts and expenditures to be published by items and to be paid for at the rate of five cents [5¢] per item.

Under the foregoing statutes there clearly was no basis for charging for the publication of township trustees' reports of expenditures and disbursements under that portion of Burns' Indiana Statutes (1951 Repl.), Section 49-701 above set out.

The Acts of 1951, Ch. 252, as found in Burns' Indiana Statutes (1951 Repl.), Section 65-137 et seq., repealed the above Acts, requiring the annual reports of township trustees to be published by items, and in lieu thereof requires the township trustee to publish abstract of receipts and disbursements showing:

(a) The sum of money to the credit of each fund of the civil township and school township at the beginning of the year,
(b) The sum received for and disbursed from each such fund during the year, and the balance in each such fund at the end of the year,

(c) A summary statement of receipts showing the source thereof, and

(d) A statement of disbursements showing therein the combined gross payment to each person, firm, or corporation, according to classification of expense.

The question, then, is whether the abstract of receipts and disbursements required by the Acts of 1951, Ch. 252, supra, is an annual report showing "* * * details of receipts and disbursements * * *." I do not think it is such a report since Section 1 of said Act specifically recognizes that the annual and complete report of the township trustee is still to be filed with the County Auditor as required by the Acts of 1949, Ch. 208, Sec. 5, as amended, as found in Burns' Indiana Statutes (1951 Repl., 1953 Supp.), Section 65-318.

This is further borne out by the Acts of 1951, Ch. 252, Sec. 4, as found in Burns' Indiana Statutes (1951 Repl.), Section 65-140, which expressly repeals all laws requiring annual reports of township trustees to be published by items, which is equivalent to saying that the township trustees are no longer required to publish annual reports showing details of receipts and disbursements since "details" and "items" are synonymous. State ex rel. Van Deusen v. Williams (1905), 143 Ala. 501, 39 So. 276, 277; Board of Education v. County Comrs. (1917), 131 Md. 658, 102 At. 1007, 1010; Mugerdichian v. Goudalion (1936), 134 Me. 90, 186 At. 611, 612.

Also note that the Acts of 1951, Ch. 252, Sec. 2, as found in Burns' Indiana Statutes (1951 Repl.), Section 65-138, specifically provides that the cost of notices therein required shall be as fixed by law for the publication of legal notices. This, I think, has reference to that part of Burns' Indiana Statutes, Section 49-701, supra, which reads as follows:

"* * * and all other advertisements and notices to be published as required by law, for each square of two hundred fifty [250] ems, one dollar fifty cents [$1.50]
per square for the first insertion and seventy-five cents [75¢] per square for each additional insertion required * * *.

I hope that the foregoing fully answers your question.

OFFICIAL OPINION NO. 58
November 29, 1954

Mr. R. R. Wickersham
State Examiner
State Board of Accounts
304 State House
Indianapolis, Indiana

Dear Mr. Wickersham:

This is in reply to your recent letter in which you request my Official Opinion. Your letter reads as follows:

“We desire your official opinion giving your interpretation of the following provisions found in section 6, page 977, of Chapter 268, Acts of 1949:

"* * * The treasurer, before starting upon the duties of his office, shall execute a bond to the acceptance of the county auditor, in a sum equal to the maximum amount of money that will come into his hands within any one year by virtue of his office."

“As a means of making clear the question involved, we would like to give the following illustration: The school corporation during the last school year has receipts in all funds of $200,000.00; such receipts consisted of the semiannual distributions of tax money, the semiannual state distribution of tuition support money, etc. At no time during the year would the balance exceed $100,000.00.

“The question is, should the bond be required in the amount of $200,000.00 or of $100,000.00? Latter amount represents the largest amount coming into the hands of the treasurer at any one time during the year.”