tinues in existence and are required to continue to operate in accordance with the provisions of the new statute.

It has been held that where an office is created by statute, public officers may exercise only such public powers as are expressly authorized by statute.

Blue v. Beach (1900), 155 Ind. 121, 131;
State ex rel. v. Goldthait (1909), 172 Ind. 210, 216, 217;
Chicago etc. Railroad Co. v. Public Service Commission (1943), 221 Ind. 592, 594.

From the foregoing statute and authorities, it is clear that on the effective date of said Act, March 3, 1951, the duties of the former treasurers of county boards of education were abolished and transferred to the county treasurer who would be ex-officio treasurer of said board. There would not thereafter be any requirement for a bond as the functions of the treasurers ceased.

I am therefore of the opinion that no further liability could accrue on any such treasurer's bond after March 3, 1951, the effective date of Chapter 164, Acts of 1951. Previously incurred liability would of course continue.

OFFICIAL OPINION NO. 47

May 25, 1951.

Mr. Robert B. Hougham,
Executive Secretary,
Indiana State Teachers'
Retirement Fund,
336 State House,
Indianapolis 4, Indiana.

Dear Mr. Hougham:

Your letter of May 3, 1951, has been received and reads as follows:

“The 1951 act amending the State Teachers' Retirement Fund Law, (Chapter 142, Acts 1951) grants
increased annuities to teachers already retired, under Section 3 of said 1951 act.

"Your official opinion is requested as to whether the act extends other privileges of membership to such retired teachers, particularly as to the increase of their service records, change of beginning age, right to pay additional money on arrearages, right to name annuity survivor, and like beneficial provisions of Section 1 or Section 2 of the 1951 law.

"The wording of Section 3, as to increase of annuities now being paid, states that the retired teacher is to receive 'the equivalent annuity that would be available if such teacher had retired as an active member of the fund as provided in this act, with the beginning age, years of service and payments by said teacher as credited to said teacher at the time of his retirement.'

"Does this restrict the board of trustees of the fund, in computing the increase for any such retired teacher, to the specific record of service and payments under which his annuity was originally established?"

Chapter 142, Acts 1951, is a new Teachers' Retirement statute. Under Section 2 of said Act provision is made as to who shall be members of said 1951 Teachers' Retirement fund and it requires such persons making application to be "legally qualified and regularly employed teachers, etc.". Sections 1 and 2 of said Act refer to such qualifying members of the fund in the sense of present employment and fund retirement.

Section 3 of said Act in part reads as follows:

"Sec. 3. On and after July 10, 1951 any teacher receiving, or entitled to receive, annuity accruing from July 10, 1951, or a date prior thereto, under the provisions of Chapter 182 of the Acts of 1915 or any acts amendatory of or supplementary thereto enacted prior to January 1, 1951, shall be eligible to receive an increase in annuity sufficient when adjusted by the Board to the provisions of Section 2, sub-section (j) hereof with respect to annuities received heretofore
and receivable hereunder, to provide the equivalent annuity that would be available if such teacher had retired as an active member of the fund as provided in this act with the beginning age, years of service and payments made by said teacher as credited to said teacher at the time of his retirement."

Statutes must be construed as a whole in order to determine the legislative intent.

State v. Ritter's Estate (1943), 221 Ind. 456, 469, 470.

Courts will look to the general purpose and scope of a statute to determine the legislative intent.

City of Indianapolis v. Evans (1940), 216 Ind. 555, 567;

Under the plain wording of Section 3 of the Act reference is to be made solely to teachers entitled to receive annuities accruing under amendments to the Teachers' Retirement Act which amendments were enacted prior to January 1, 1951. It deals with a separate class of teachers already on retirement when this Act was passed and makes available to those teachers only those benefits specifically authorized by Section 3 of Chapter 142, Acts 1951, and does not give to those teachers the benefits prescribed in Sections 1 and 2 of said Act.

It is to be noted that Section 3 of said statutes specifically restricts the authorized "equivalent annuity" to that which "would be available if such teacher had retired as an active member of the fund as provided in this Act with the beginning age, years of service and payments made by said teacher as credited to said teacher at the time of his retirement." This does not authorize a change in the service record whether as to change of beginning age, right to additional money on arrearages, right to any annuity, survivor or any beneficial provisions of Sections 1 and 2 of the 1951 law. As previously pointed out the benefits are restricted to those specifically set out in Section 3 of said Act.