the Veterinary Examining Board and this method has been followed in subsequent biennial appropriation acts.

The expenditures which may be made from such appropriations are in some respects, as for the compensation of members of the two boards, expressly fixed by statute and, in making out any annual statement for the use of the Budget Director, such amounts as are required by statute would necessarily be included.

The use of the word "department" in the Budget Law (Section 60-413) can not be said to require separate statements from two separate boards; where it can be said that both belong within the same department. However, the authority to call for such separate statements and information concerning the receipts and past and proposed expenditures of each board is given to the Budget Director, Governor and State Budget Committee by Section 60-413 supra.

It is my opinion that, while the law does not require separate statements as to each board, a single statement should show the estimated expenses which each separate board shall incur, under the statutes, conferring functions and duties upon each board. In fact, such separate statements may be required by the Governor, Budget Director, or the State Budget Committee and would prove helpful in determining the appropriations to be made and the respective purposes for which expenditures from appropriations are subsequently made during the ensuing biennium.

STATE SUPT. OF PUBLIC INSTRUCTION: Whether large school corporations in making the report required by law under Chapter 96 of the Acts of 1933, may reduce reports by including by reference parts of the previous year's reports.

August 14, 1942.

Hon. Clement T. Malan,
State Supt. of Public Instruction,
State House,
Indianapolis, Indiana.

Dear Mr. Malan:

I have before me your letter reading in part as follows:
"In order to comply with Section 4, Chapter 96, of the 1933 Acts, the State Superintendent of Public Instruction requires all school corporations to file with the Inspection Division one copy of Form 35-A (Report Regarding the Teaching Staff of the Public Schools of ____ ) on or before the first of November of each calendar year."

You submit the following question:

"Is it legal for superintendents of large school corporations not to make a new Form 35-A report each year but to supplement the last year’s report with the necessary data so that the old report can be brought up to date?"

The applicable section is Section 4, Chapter 96 of the Acts of 1935, which reads as follows:

"Sec. 4. On or before the first day of November and on or before the first day of April of each calendar year, the employing officials of each school corporation of this state shall file, with the state superintendent of public instruction, a complete list of the several persons who are engaged in the work of instruction, as defined in section 2 of this act, in the respective school corporations of this state for the present school semester, together with a complete list of grades and subjects taught by each instructor. The forms on which such information is submitted shall be prescribed and furnished by the state superintendent of public instruction."

(Acts of 1933, p. 672.)

It seems to me that the above language is very clear and requires the filing on or before the first day of November and on or before the first day of April of each calendar year "a complete list of the several persons who are engaged in the work of instruction, * * *".

The answer to your question is in the negative.