within the provisions of said Sections 5 and 23, the committal to such an institution as the Rockville Sanatorium or the Southern Indiana Tubercular Hospital would be proper.

This answers your questions as to the institutions which come within the designation of public institutions and the method of committal thereto.

STATE BOARD OF ACCOUNTS: Coroner—Fees allowed for services rendered; also fees allowed clerk for services rendered.

Mr. Otto K. Jensen,
State Examiner,
State Board of Accounts,
State House,

September 3, 1941.

Dear Sir:

Your letter of August 12, 1941, requests my opinion upon the following questions:

1. Is the allowance for services to which a coroner is entitled based upon:
   (a) A single per diem for all services performed on the same calendar day?
   (b) A per diem for service in each case on which he holds an inquest?

2. Is the allowance for services to which the clerk employed by a coroner is entitled based upon:
   (a) A single per diem for all services performed on the same calendar day?
   (b) A per diem for services in each case on which the coroner holds an inquest?

Section 49-2904, Burns' Ind. Statutes, 1938, requires that the coroner, as soon as he shall be notified that the dead body of any person supposed to have come to his death by violence or casualty is within his county, shall immediately proceed to inquire, upon view of the body, how and in what manner he came to his death.

Section 49-2907, Burns' Ind. Statutes, 1933, provides that all testimony shall be in writing, and subscribed by the witnesses,
and Section 49-2908, Burris’ Ind. Statutes, 1933, provides that the coroner, having viewed the body, heard the evidence, and made all necessary inquiry, shall draw up his verdict upon the death under consideration, in writing, and shall sign the same with his name. Section 49-2909, Burns’ Ind. Statutes, 1933, provides that the coroner shall file in the office of the clerk of the circuit court of the county in which the body was found, immediately after his inquest is complete, his report and verdict so found by him.

Section 49-2917, Burns’ Ind. Statutes, 1933, provides that the fees of the coroner shall be:

(a) Impaneling and swearing witnesses, and making and returning inquisition for viewing each body, for first day, five dollars.

(b) For each additional day two dollars and fifty cents.

(c) Such coroner shall have power to employ a clerk, at a rate of pay not exceeding two dollars per day, to take down the evidence of any inquisition.

It is my opinion that a coroner in the absence of a salary statute is entitled to a separate per diem fee for viewing each body over which he holds an inquest. He may hold a single inquest over a number of dead bodies in a common disaster, and still be entitled to his per diem fee for each body. He may hold several separate inquests on the same day.

Of course, if an inquest was unwarranted, his claim for fees could be disallowed by the Board of County Commissioners, so that for two inquests held on the same day his claim for one could be allowed and for another disallowed.

Stults v. Board of Commissioners, 168 Ind. 539; Sandy v. Board of Commissioners, 171 Ind. 674.

It is my opinion that allowances to the clerk employed by a coroner are based upon a single per diem fee for all services performed on the same calendar day. The clerk is entitled to be paid even though the inquest was unwarranted, and the coroner’s fee is disallowed.

As it appears from the foregoing questions 1 (a) and 2 (b) are answered in the negative, and 1 (b) and 2 (a) in the affirmative.

**MEMORANDUM**

A contrary result was reached in the interpretation of a Minnesota statute which reads:

"And for inquests or examination of a dead body they (coroners) should receive five ($5.00) dollars *per day* for the time actually spent."

Held, not entitled to more than five ($5.00) dollars per day without respect to the number of inquests or dead bodies.

Kistler v. Board of Commissioners of Hennepin County, 68 N. W. (Minn.) 26.

An Illinois statute provides:

"The fee of each juror attending an inquest held over a dead body should be one ($1.00) dollar *per day* payable out of the county treasury."

Held, a single inquest could be held over a number of dead bodies in a common disaster, and the fees of jurors depend solely upon the number of days, and not upon the number of bodies.

County of St. Clair v. Jacob Bollman, 15 Ill. App. 279.

**EMPLOYMENT SECURITY DIVISION:** Appropriation available, whether same may be increased to match Federal grants. Whether entire Federal grant for administration of Unemployment Compensation is available.

September 4, 1941.

Hon. Everett L. Gardner, Director,

Employment Security Division,
141 South Meridian Street,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of August 27, 1941, in which you state (referring to the appropriations contained in Section 2 of