PUBLIC INSTRUCTION, DEPT. OF: Teacher’s contracts in state aid territory, whether same require approval of state board of education.

August 25, 1933.

Hon. Grover Van Duyn,
Assistant Superintendent,
Department of Public Instruction,
Indianapolis, Indiana.

Dear Sir:
I have before me your letter submitting the following questions:

“(1) Where, subsequent to March 8, 1933, the township trustee of a township under state aid, entered into contracts with various teachers for employment for the school year of 1933-1934 and such contracts have not been approved by the state board of education, and where, subsequently thereto, such trustee has been removed from office, is the succeeding trustee required by law, to recognize such contracts without such approval of the state board of education?

“In considering the above question, it is assumed that the teachers who have so contracted with such former trustee were not, up to the time of executing such contracts, tenure teachers. *

“(2) Is the present trustee required to submit such contracts to the state board of education for its approval, or may he disregard them, enter into new contracts with other persons and submit such new contracts to the state board of education for their approval and with his recommendations?”

Section 3 of chapter 167 of the Acts of 1933, provides with reference to teachers’ contracts in state aid territory “that no trustee of any school township or board of trustees of any school town or school city shall enter into any transportation and/or teacher’s contract without the approval of the board of department of education and any contract so entered into without said approval shall be null and void and without effect.”

The answer to your first question, therefore, is in the negative.

Your second question is double, the first part of which is answered in the negative and the second part in the affirmative.

ACCOUNTS, BOARD OF: Closed banks—method of auditing state aid claims in cases where distribution to school unit has not been made prior to closing of bank—whether such amount should be charged as a balance.

August 25, 1933.

Hon. William P. Cosgrove,
State Examiner,
Indianapolis, Indiana.

Dear Sir:
I have before me your letter as follows:

"In several townships of Owen County, Indiana, contention is made that the respective townships have never received from the treasurer of the county any part of the June, 1932, distribution of taxes.

"The facts as represented to us, are as follows:

"Warrant for the distribution in each case was drawn by the county auditor and delivered to the treasurer of the county, who turned same over to the cashier of the township depository, and in the books of the bank (township depository) such warrant was by the bank officials charged to receipts of the township account and to disbursements of the county's account. Afterward auditor's certificates of distribution were mailed to the respective township trustees, but before receipt of such certificates by the townships, the bank, which was the township depository, closed, and no part of such funds has ever been accessible to the townships.

"Under such state of facts, we ask to be advised as to whether in audit of claims for state school relief funds, the said townships are chargeable, respectively, with amounts of such distribution of tax."

In my opinion, in the audit of claims for state school relief funds, townships should not be charged with amounts which they did not receive through distribution. This apparently is the situation here.