inspectors, inspectors for the Division of Labor for the purpose of inspecting strip mines? I think not, since the duties and responsibilities of the Director of Mines and Mining are specifically stated in ch. 168, *supra*, and are therein limited to inspection of underground mines. To appoint the Director of Mines and Mining for the inspection of strip mines would constitute an enlargement of his statutory duties without the necessary statutory power.

In view of the foregoing, it is my opinion that the Commissioner of Labor has the statutory authority to make inspections and promulgate rules and regulations for the purpose of preventing accidents in the strip mining and open pit mining industries.

OFFICIAL OPINION NO. 52

October 19, 1965

Hon. William E. Wilson
State Superintendent of Public Instruction
227 State House
Indianapolis, Indiana

Dear Mr. Wilson:

I have your letter requesting an Official Opinion, as follows:

“1. Does the General Commission have authority to adopt regulations under the Provisions of Section 1, Chapter 414 of the 1965 Acts, with respect to the School Lunch Accounting, which would supercede the State Board of Accounts order requiring the School Lunch Accounting to become a part of the School Corporation accounts beginning July 1, 1965?

“2. Does the Commission on General Education have authority under provision of Section 1, Chapter 414 of the 1965 Acts, to adopt regulations in regard to accounting for textbook purchases, and rentals, which would take precedence over the Board of Accounts order covering these activities, effective July 1, 1965?”
Acts of 1965, Chapter 414, approved March 13, 1965, which became law by an emergency clause dated July 1, 1965, provides in its applicable parts as follows:

“The Commission on General Education of the State Board of Education is hereby authorized to adopt regulations, in accordance with the procedures set out in Acts 1945, Chapter 120, which are necessary or desirable in providing an education system in the local school corporations of this state: Provided, however, that such regulations shall be solely for the purpose of establishing the scope, function, purpose and character of all disbursements from the Operating Fund or from any other local school fund established by law.”

* * *

“Nothing in this act shall change the authority of the State Board of Accounts to audit the accounts of the local school corporations in accordance with law and to prescribe the forms of accounts.”

You will note that the said Commission on General Education is authorized “to adopt regulations . . . which are necessary or desirable in providing an education system in the local school corporations of this state: Provided, however, that such regulations shall be solely for the purpose of establishing the scope, function, purpose and character of all disbursements from the Operating Fund or from any other local school fund established by law.” Further, that said act expressly reiterates the authority of the State Board of Accounts “to audit the accounts of local school Corporations in accordance with law and to prescribe the forms of accounts.” (Emphasis added.)

Acts of 1909, ch. 55, as amended, as found in Burns IND. STAT. ANN., (1961), § 60-202, imposes upon the State Board of Accounts, with the approval of the Governor and the State Auditor, the duty to establish a uniform accounting and reporting system “for every public office and every public account of the same class, and prescribe the forms for accounting and reporting which shall exhibit true accounts and detailed statements of funds collected, received and expended
for or on account of the public for any and every purpose whatever."

In 2 R.S. (1852), ch. 17, § 1, as found in Burns IND. STAT. ANN., (1946), § 1-201, it is stated:

"The construction of all statutes of this state shall be by the following rules, unless such construction be plainly repugnant to the intent of the legislature or of the context of the same statute:

"First. Words and phrases shall be taken in their plain, or ordinary and usual, sense. . . ."

The Supreme Court in State ex rel. Roberts v. Graham, Trustee, 231 Ind. 680, 110 N.E.2d 855 (1952), stated at p. 858:

"Courts interpret statutes for the purpose of ascertaining legislative intent. Zoercher v. Indiana Associated Telephone Corp., 1937, 211 Ind. 447, 7 N.E.2d 282; 50 Am. Jur., Statutes, 200. Such intent must be determined primarily from the language of the statute itself, 50 Am. Jur., Statutes, 210, which language must be so reasonably and fairly interpreted as to give it efficient operation and to give effect, if possible, to the expressed intent of the legislature, State v. Griffin, 1948, 226 Ind. 279, 79 N.E.2d 537."

The language of Acts of 1965, ch. 414, here under interpretation authorizing the Commission on General Education to adopt rules and regulations is clear and unambiguous. By the very language of the statute, the rules which the Commission is authorized to adopt are those which will define for what purposes and functions disbursements may be made from the various funds and, by its plain language, the act authorizes the Commission to promulgate rules and regulations permitting disbursements for a variety of school corporation purposes which might include a School Lunch Fund. The fund denominated as the Operating Fund by Acts of 1965, ch. 414, is a school corporation account from which expenditures may be made for a variety of purposes and Commission regulations may designate that the School Lunch program and the textbook program as allowed by law shall
be accounted for through the Operating Fund under consideration.

The Commission on General Education may prescribe the method of receipting and maintaining records of all disbursements made from the Operating Fund. Acts of 1965, ch. 414, § 1, empowers the Commission on General Education to establish the scope, function and character of all disbursements from the Operating Fund, this statutory duty cannot be executed with any degree of responsibility unless the Commission prescribes a uniform method of keeping a record of each transaction. The Commission should provide a method of computing and enumerating all monies disbursed from the Operating Fund since each school corporation must reckon the disbursements made from its Operating Fund with the State Board of Accounts. It is stated in Acts of 1965, ch. 414, § 1, as follows:

"Nothing in this act shall change the authority of the State Board of Accounts to audit the accounts of the local school corporations in accordance with law and to prescribe the forms of accounts."

I can find no conflict in the provisions of the statutes herein cited with Acts of 1965, ch. 414. Each has its assigned function.

In summary then, it is my opinion that beginning with July 1, 1965, the General Commission has the authority to adopt for promulgation rules and regulations which will define the scope, function, purpose and character of all disbursements from the Operating Fund or any other local school fund established by law, and that such rules may provide that such funds be the medium used to account for the school lunch funds and/or the textbook program funds. It is my further opinion that the Operating Fund, if adopted by a given school corporation, will be and should be considered a general school corporation account from which a variety of school corporation accounts and programs may be provided.

Also, the General Commission may prescribe methods of receipting and maintaining records concerning all disbursements made from said funds.