



**THE ATTORNEY GENERAL  
OF TEXAS**

**AUSTIN 11, TEXAS**

**PRICE DANIEL**  
ATTORNEY GENERAL

November 12, 1952

Hon. J. W. Edgar  
Commissioner of Education  
Texas Education Agency  
Austin, Texas

Opinion No. V-1538

Re: Authority of the Texas  
Education Agency to re-  
quire the depository  
banks of public junior  
college districts to  
file an annual report.

Dear Dr. Edgar:

Your request for an opinion of this office relates to the application of general school laws to the operation of junior college districts. You state that since you have been unable to discover pertinent statutes governing junior colleges which provide for an annual depository bank report it has been your interpretation that Article 2833 would be applicable to junior college districts.

Article 2833, V.C.S., provides:

"Each treasurer receiving or having control of any school fund of an independent school district shall keep a full and separate itemized account with each of the different classes of school funds coming into his hands, and shall on or before the first day of October of each year, file with the board of trustees of such independent school district and with the State Superintendent an itemized report of the receipts and disbursements of the school funds for the preceding school year ending August 31st, which report shall be on a form prescribed and furnished by the Department of Education. The board of trustees shall notify the State Superintendent of their approval of said report within thirty days after receipt of same, should same be approved, and the State Superintendent shall notify the board of trustees of objections or of recommendations concerning same should he desire to make any. All vouchers showing items of the report shall be filed with the board of trustees and the

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State Superintendent may demand same when passing on said report or for the purpose of investigating same."

Section 5 of Article 2815h, V.C.S., provides:

"The Board of Trustees of Junior College Districts shall be governed in the establishment, management and control of the Junior College by the General Law governing the establishment, management and control of Independent School Districts insofar as the General Law is applicable."

Section 11 of Article 2815h, V.C.S., is in part as follows:

"The Board of Education of the Junior College District shall have the right to select and designate a depository for such District and the General Laws pertaining to County depositories, so far as applicable, shall govern in the selection of the District depository, and with respect to the depository bond, and the like."

A careful examination of the laws relating to county depositories (Arts. 2544 et seq., V.C.S.) does not reveal any authority for requiring a depository bank to file an annual depository bank report with the Texas Education Agency. In situations of this nature it is universally held that the specific statute (Art. 2815h) more clearly evidences the intention of the Legislature than the general one, and will therefore control. See Sam Bassett Lbr. Co. v. City of Houston, 145 Tex. 492, 198 S.W.2d 879 (1947); Canales v. Laughlin, 147 Tex. 169, 214 S.W.2d 451 (1948); State v. Mauritz-Wells Co., 141 Tex. 634, 175 S.W.2d 238 (1943).

In answer to your specific question it is our opinion that the Texas Education Agency is not authorized to require depository banks of public junior college districts to file annual reports.

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SUMMARY

The Texas Education Agency is without authority to require depository banks of public junior college districts to file annual depository bank reports.

Yours very truly,

APPROVED:

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