

No. 228.

AN ACT

To further amend sections two thousand six hundred and three and two thousand six hundred and twenty-three of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith;" authorizing school districts of the second class to employ certified public accountants in certain cases, and providing for their compensation.

Public schools.

Section 2603 of act of May 18, 1911 (P. L. 309), as amended by act of June 29, 1923 (P. L. 949), further amended.

Section 1. Be it enacted, &c., That section two thousand six hundred and three of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," which was amended by section one of the act, approved the twenty-ninth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred and forty-nine), entitled "An act to amend sections two thousand six hundred and three and two thousand six hundred and twenty, and section two thousand six hundred and twenty-three as amended, and to repeal section two thousand six hundred and nineteen, of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith,' by providing for the audit of accounts of second and third class school districts by the city, borough, or township controller or auditor; and fixing their compensation," is hereby further amended to read as follows:

Section 2603. In all school districts of the second and third class, by the proper city, borough, or township controller or auditors therein. *When in any school district of the second class the annual expenditures, exclusive of moneys received from the sale of bonds, shall exceed the sum of five hundred thousand dollars, such district may employ a certified public accountant within sixty days from the close of the fiscal year.*

Districts of second and third class; mode of audit.

Accountant may be employed.

Section 2. That section two thousand six hundred and twenty-three of said act, as last amended by section four of the said act, approved June twenty-ninth, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred and forty-nine), is hereby further amended to read as follows:

Section 2623 further amended.

Section 2623. The compensation for auditors, in school districts of the second and third class, shall be five dollars (\$5.00) per day for each day necessarily spent by each auditor; and the total expense of such auditing, including the cost of filing the report, advertising, and other necessary costs, shall be paid by the school district. *The compensation of any certified public accountants employed by any school district of the second class shall be fixed by the directors of such district and paid by the district.*

Compensation of auditors and accountants.

APPROVED—The 30th day of April, A. D. 1925.

GIFFORD PINCHOT.

No. 229.

AN ACT

To amend clause forty-one of section two, article one, chapter five of the act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred and twelve), entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs," as amended.

Section 1. Be it enacted, &c., That clause forty-one of section two, article one, chapter five of the act, approved the fourteenth day of May, one thousand nine hundred and fifteen (Pamphlet Laws, three hundred and twelve), entitled "An act providing a system of government for boroughs, and revising, amending, and consolidating the law relating to boroughs," which was amended by the act, approved the eighth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, one hundred and seventy-one), entitled "An act to amend the forty-first clause of section two, article one, chapter five of the act, approved the fourteenth day of May, one

Boroughs.

Clause 41 of section 2 of article one, chapter 5 of act of May 14, 1915 (P. L. 312), as amended by act of May 8, 1923 (P. L. 171), further amended.