

porations into the county treasury,' extending said act to all political subdivisions," are hereby repealed absolutely.

All other acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Section 5. The provisions of this act shall become effective immediately upon final enactment.

Inconsistent
acts repealed.

Act effective
immediately.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 163

AN ACT

To further amend section two thousand six hundred twenty-three of the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred 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 violations 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 fixing of the compensation of the controller auditing the accounts of second and third class school districts.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Public schools

Section 1. Section two thousand six hundred twenty-three of the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred 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 violations 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," as last amended by section one of the act, approved the fourth day of May, one thousand nine hundred twenty-seven (Pamphlet Laws, six hundred seventy-nine), is hereby further amended to read as follows:

Section 2623,
act of May 18,
1911, P. L. 309,
as last amended
by section 1, act
of May 4, 1927,
P. L. 679,
further amended.

Section 2623. The compensation for auditors in school districts of the second class, shall, together with suitable allowances for qualified assistants and for other necessary expenses, be fixed by the board of school directors of said districts on application from time to time made by the auditors, with itemized statements of services, assistants, and other necessary expenses; and in school districts of the third class the compensation for auditors shall be five dollars (\$5.00) per day for each day neces-

Compensation
of auditors in
districts of
second class.

Compensation
of auditors in
districts of
third class.

Expense of audit.

Audits of controller of municipality in districts of the second and third classes.

sarily 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. *In school districts of the second and third class, where the accounts are audited by the controller of the municipality in which the whole or the greater or greatest portion of the area of each such district shall be located, the compensation of the controller shall be fixed by the directors of such district and paid by said district.*

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 164

AN ACT

To further amend section three hundred forty-eight of the act, approved the second day of May, one thousand nine hundred twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," authorizing counties of the third, fourth and fifth classes, during the war period, to enter into contracts up to five hundred dollars without advertising for bids.

The General County Law.

Section 348, act of May 2, 1929, P. L. 1278, as last amended by act of June 12, 1941, P. L. 120, further amended.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section three hundred forty-eight of the act, approved the second day of May, one thousand nine hundred twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," as last amended by the act, approved the twelfth day of June, one thousand nine hundred forty-one (Pamphlet Laws, one hundred twenty), is hereby further amended to read as follows:

Section 348. Contracts.—All contracts made by the commissioners of any county involving an expenditure exceeding one hundred dollars, except contracts for building, rebuilding, or repair of bridges, or for painting or tightening the bolts of iron bridges as hereinafter provided for, shall be in writing, and shall, immediately after their execution, be filed with the controller. No