

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

contract shall be made, nor the payment thereof certified, by the controller for over three hundred dollars, except in counties of the second class *and in counties of the third, fourth and fifth classes*, in which counties [of the second class] the amount of said contract shall not exceed (\$500.00) five hundred dollars, unless made with the lowest and best bidder, after due notice to be published by the controller, if he approves the purpose of the proposals invited. All bids shall be received by the controller under seal and shall be opened in his presence by the commissioners and the contracts awarded thereon. The controller shall keep a record of all such awards, and shall certify no warrants for contracts not made agreeably thereto: Provided, however, That on an appeal heretofore or hereafter taken from a controller's report, the court shall not be required to enter or to sustain a surcharge for failure to comply with the provisions of this section, where it appears that the county commissioners acted honestly and in good faith for the best interests of the county, and where no loss or damage resulted to the county from such non-compliance: *Provided, That during the continuation of the present wars in which the United States is engaged, and for a period of six months after the cessation of all hostilities, the contracts which must be made with the lowest and best bidder, after advertisement in counties of the second, third, fourth and fifth classes, shall be those involving an expenditure of over five hundred dollars (\$500). But thereafter, the limitation of three hundred dollars (\$300) shall apply as heretofore.*

Where advertising and bidding not required.

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

EDWARD MARTIN

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No. 165

AN ACT

To amend clause (k) of section three hundred two and sections nine hundred fourteen and nine hundred seventy-seven of the act, approved the third day of June, one thousand nine hundred thirty-seven (Pamphlet Laws, one thousand three hundred thirty-three), entitled "An act concerning elections, including general, municipal, special and primary elections, the nomination of candidates, primary and election expenses and election contests; creating and defining membership of county boards of elections; imposing duties upon the Secretary of the Commonwealth, courts, county boards of elections, county commissioners; imposing penalties for violation of the act, and codifying, revising and consolidating the laws relating thereto; and repealing certain acts and parts of acts relating to elections," by changing the time for the certification of returns to the Secretary of the Commonwealth, the time for the withdrawal