of the Auditor General. No requisition of a departmental administrative board or commission, or of an advisory board or commission, shall be valid without the approval in writing of the head and the comptroller of the department with which such board or commission is connected.

For money appropriated to a person, association, corporation, or agency, not a part of the executive branch of the State Government, the person, association, corporation, or agency, to whom or to which the appropriation was made, shall prepare requisitions and present them to the Department of the Auditor General, but whenever, in any such case, any other act of Assembly requires the requisition to be approved by an administrative department of the State Government, other than the Department of the Auditor General, it shall be forwarded to the Department of the Auditor General through such other administrative department.

For money appropriated for a purpose, without designation of the expending agency, the Department of the

Auditor General shall prepare requisitions.

Section 2. This act shall become effective immediately upon its final enactment.

APPROVED—The 21st day of August, A. D. 1953.

JOHN S. FINE

No. 376

AN ACT

To add section 308 to the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," by requiring boroughs and cities to pay for certain improvements and facilities when they annex a part of a township.

The General Assembly of the Commonwealth of Penn-

sylvania hereby enacts as follows:

Section 1. The act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," as reenacted and amended by the act, approved the tenth day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1481), is hereby *further amended by adding, after section 307 thereof, a new section to read as follows:

Act effective immediately.

[&]quot;The Second Class Township Code."

Act of May 1, 1938, P. L. 103, as reenacted and amended by act of July 10, 1947, P. L. 1481, amended by adding, after section 307 thereof, a new section numbered 308.

^{* &}quot;further" omitted in original.

Section 308. Adjustment for Costs or Values of Improvements.—(a) Except as hereinafter provided, whenever the boundaries of any townships have been altered and a portion thereof has been annexed by a borough or city, the township shall be paid by such borough or city the following costs or value of improvements located within the portion of the township so annexed: (1) the value of all roads improved by the township within five years; (2) the cost of sewer systems constructed by the township within fifteen years; (3) the value of public buildings and improvements other than roads and sewers. The *provisions of this section shall not apply to the cost of any road, sewer or facilities which has been assessed against the real property within the annexed territory.

- (b) The township shall not be reimbursed for any improvements, the cost of which has been assessed against abutting property owners.
- (c) If any present indebtedness of the township exists by reason of any improvements located in annexed area, and a city of the third class assumes a portion of said indebtedness as provided in section 540 of the act, known as "The Third Class City Code," as reenacted and amended by the act, approved the twenty-eighth day of June, one thousand nine hundred fifty-one (Pamphlet Laws 662), or a borough assumes a portion of said indebtedness as provided in section 702 of the act, known as "The Borough Code," as reenacted and amended by the act, approved the tenth day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1621), such payment on account of indebtedness shall be considered to be a credit to such city of the third class or borough on account of the cost of said improvement.
- (d) Whenever an amicable settlement cannot be made on the amount to be paid as provided in subsection (a) of this section, the court of quarter sessions, upon application of the governing body of the city, borough or township, shall determine the amount to be paid.

APPROVED-The 21st day of August, A. D. 1953.

JOHN S. FINE

^{* &}quot;provision" in original.