

thousand nine hundred and thirty-five (Pamphlet Laws, nineteen), is hereby amended to read as follows:

Appointment of
a joint sewer
board.

(b) The townships, cities, and boroughs joining or contemplating joining in any such improvement, in order to facilitate the building of the same and securing preliminary surveys and estimates, may by resolution or ordinance provide for the appointment of a joint sewer board composed of one representative from each of the townships, cities, and boroughs joining which shall act generally as the advisory and administrative agency in the construction of such improvement, and its subsequent operation and maintenance. The members of such board shall serve for terms of six years each from the dates of their respective appointments, and until their successors are appointed. The joint sewer board shall organize by the election of a chairman, vice-chairman, secretary, and treasurer. The several townships, cities, and boroughs may, in the resolutions and ordinances creating the joint sewer board, authorize the board to appoint an engineer, a solicitor, and such other assistants as are deemed necessary; and agree to the share of the compensation of such persons each township, city, and borough is to pay. The members of the joint sewer board shall receive [no] such compensation [but] *for attending meetings of the board as shall be fixed in the budget, prepared by the board for submission to, and adoption by, the several townships, cities, and boroughs as hereinafter provided, and the budget item providing for the compensation to members for attending meetings shall not exceed a total of two hundred and fifty dollars (\$250) per year, and no member shall be paid unless he actually attends, and the fee for each such attendance shall be stipulated, and the members in addition thereto, shall be entitled to actual expenses to be paid by the respective townships, cities, and boroughs which such members represent.*

Terms of
members.

Powers of the
board.

Compensation.

When effective.

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

APPROVED—The 5th day of June, A. D. 1937.

GEORGE H. EARLE

No. 366

AN ACT.

To amend section five hundred forty-seven as amended, and sections eight hundred two and nine hundred two of, and to add section nine hundred and two A to, the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," provid-

ing for and regulating the method of making appropriations, expenditures, contracts, employments, and purchases by the townships; relating to the preparation of the annual budget on forms to be prepared by representatives of the State Association of Township Supervisors, the Department of Highways, and the Department of Internal Affairs; providing for public notice of the preparation of such budget; relating to the filing of such budget with the Department of Internal Affairs; requiring auditors to file an annual report with such department; conferring jurisdiction of certain cases upon aldermen, magistrates, and justices of the peace; and providing penalties.

Section 1. Be it enacted, &c., That section five hundred forty-seven of the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," which was last amended by section one of the act, approved the eighteenth day of July, one thousand nine hundred thirty-five (Pamphlet Laws, twelve hundred ninety-nine), is hereby further amended to read as follows:

Section 547, act of May 1, 1933 (P. L. 103), as amended by section 1, act of July 18, 1935 (P. L. 1299) further amended.

Section 547. Completion, Publication and Filing of Auditors' Statement; *Filing of Report with Department of Internal Affairs.*—The auditors shall complete their audit, settlement, and adjustment within as short a time as possible, and in no case shall more than twenty days be expended on such audit. They shall, within ten days thereafter, publish, by advertisement in at least one newspaper of general circulation printed in the township or county, or by posting at least five copies in public places in the township, a concise itemized statement of the receipts and expenditures of the several officers for the preceding fiscal year. They shall also, within ten days thereafter, file a copy of such statement with the secretary, and another copy of such statement with the clerk of the court of quarter sessions. When any two offices are exercised by the same person, only one statement shall be required.

The auditors shall also annually make a report of the financial condition of the township to the Department of Internal Affairs within sixty days after the close of the fiscal year, signed by each auditor, and duly verified by the oath of one of the auditors. Any auditor refusing or wilfully neglecting to file such report, shall, upon conviction thereof in a summary proceeding, brought at the instance of the Department of Internal Affairs, be sentenced to pay a fine of five dollars for each day's delay beyond said sixty days, and costs. All fines recovered shall be for the use of the Commonwealth.

The report to the Department of Internal Affairs shall be presented on a uniform form, prepared and furnished as herein provided.

Section 802,
amended.

Section 2. That section eight hundred two of said act is hereby amended to read as follows:

Section 802. Letting Contracts.—All purchases of materials, equipment [and/or] *and* machinery for the construction, reconstruction and improvement of roads and bridges, involving an expenditure in excess of two hundred dollars, shall be by contract in writing, *and shall be made only after competitive bidding. The secretary of the board shall either advertise, once a week for two weeks in one or more newspapers of general circulation in the township, for competitive bids, or shall obtain quotations from at least 3 responsible concerns.* It shall be unlawful for the supervisors to evade the provisions of this section by making two or more contracts for small amounts which should have been in one. If the auditors find there has been any such evasion, they shall refuse to approve the same.

The supervisors shall not hire any work to be done, purchase any material, or make any contract in any amount which will cause the sums appropriated for such purposes to be exceeded. No contracts or purchases not provided for by an appropriation, or which shall cause any appropriation to be exceeded, shall be valid.

All [such] contracts *which in this section are required to be in writing* and all contracts for the construction, reconstruction and improvement of roads and bridges shall be valid only when approved by the Department of Highways of the Commonwealth.

A record of all purchases of material, equipment [and/or] *and* machinery for road purposes, involving an expenditure of less than two hundred dollars, shall be kept by the supervisors and furnished to the Department of Highways in the annual report.

Section 902,
amended.

Section 3. That section nine hundred two of said act is hereby amended to read as follows:

Section 902. Annual Budget.—The board of township supervisors of townships of the second class shall annually, before their organization meeting in January or as soon thereafter as practicable, [make a written estimate of the amount of money required] *and at least thirty days prior to the adoption of the annual budget prepare a proposed budget or annual estimate of revenues and expenditures for the [ensuing] fiscal year, beginning on the first Monday of January, which shall be filed with the treasurer. In all townships in which the estimated expenditures in the budget exceed five thousand dollars (\$5,000), the budget shall be prepared on a uniform form, prepared and furnished as hereafter provided. [Such] The estimates in the budget, for the purpose of aiding the board in determining how much road [tax] and other taxes to levy, shall specify:*

(a) The amount of money necessary for the mainte-

nance, repair, and improvement of highways, including sluices;

(b) The amount of money necessary for the repair and construction of culverts and bridges;

(c) The amount of money necessary for the purchase, hire, repair, and custody of tools, implements, and machinery;

(d) *The amount of money necessary for each other governmental activity of the township, for which a special tax levy may or may not be authorized.*

[(d)] (e) The amount of money necessary for the payment of debts, or other miscellaneous purposes.

Upon the preparation of a proposed budget in which the estimated expenditures exceed five thousand dollars (\$5,000), the supervisors shall either give public notice of the detailed contents thereof, or of the fact that the proposed budget will be available for public inspection at a designated place in the township. After the expiration of twenty (20) days following the giving of public notice of the detailed contents of the budget, or after the budget has been available for twenty (20) days as herein provided, such supervisors shall, after making such revisions therein as appear advisable, adopt the budget and the necessary appropriation measures required to put it into effect. In townships in which the estimated expenditures do not exceed five thousand dollars (\$5,000), the supervisors shall, as soon as possible after the expiration of thirty days following the preparation of the proposed budget, adopt the budget and the necessary appropriation measures required to put it into effect.

The total appropriation shall not exceed the revenues estimated as available for the fiscal year. In all townships in which the estimated expenditures in the budget exceed five thousand dollars (\$5,000) the board of supervisors shall, within fifteen days after the adoption of the budget, file a copy of the same in the office of the Department of Internal Affairs.

The supervisors may, by resolution, transfer unencumbered moneys from one [fund] road tax account to another, but no moneys shall be transferred [except] from the fund allocated for the payment of debts or from any fund raised by a special tax levy for a particular purpose. Such transfers shall not be made during the first three months of the fiscal year. No money shall be paid out of the township treasury except upon appropriation made according to law.

Section 4. That said act is hereby amended by adding thereto the following section:

Section 902A,
added.

Section 902A. The uniform forms for the annual budget, and for the annual report to the Department of Internal Affairs, to be used as herein provided, shall be

prepared by a committee consisting of four representatives from the Pennsylvania State Association of Township Supervisors, one representative from the State Department of Highways, and the Secretary of Internal Affairs, or his agent.

Such representatives of the Association of Township Supervisors shall be appointed by the president of the organization within sixty days after the effective date of this act. As far as possible, such representatives shall be chosen to represent townships in the various population groups among the range of townships of the second class. The president of the organization shall supply to the Secretary of Internal Affairs the names and addresses of such representatives, immediately upon their appointment. The representative of the Department of Highways shall be appointed by the Secretary of Highways.

Such representatives of the townships shall serve without compensation, but shall be reimbursed by the Commonwealth for all necessary expenses incurred in attending meetings of the committee. The committee shall meet at the call of the Secretary of Internal Affairs, or his agent, who shall serve as chairman of the committee.

In preparing the uniform forms for both budgets and annual reports, the committee shall give careful consideration to the fiscal needs and procedure of townships of the various population groups, producing separate forms, if necessary, to meet the needs of townships of varying sizes. In the preparation of forms for financial reports, the same shall be so arranged that corresponding information required to be reported to the Department of Highways may be used for the information required to be furnished to the Department of Internal Affairs.

It shall be the duty of the Secretary of Internal Affairs, or his agent, to see to it that the forms required by this act are prepared in cooperation with such committee. In the event that such committee should, for any reason, fail to furnish such cooperation, the Secretary of Internal Affairs, or his agent, shall prepare the forms. After they are prepared, he shall issue such forms and distribute them annually, as needed, to the proper township officers.

When effective.

Section 5. The provisions of this act shall become effective immediately upon its approval by the Governor. They shall be first put into operation in connection with the preparation of budgets for the fiscal year nineteen hundred thirty-eight and the preparation of annual reports of financial transactions for the fiscal year nineteen hundred thirty-seven.

APPROVED—The 5th day of June, A. D. 1937.

GEORGE H. EARLE