

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.

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," is hereby further amended to read as follows:

Appropriations for
municipal music.

XLI. To appropriate money, not in excess of the sum of [five hundred dollars (\$500)] *one thousand dollars (\$1,000)* annually, for the expense of municipal music.

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

GIFFORD PINCHOT.

No. 230.

AN ACT

Authorizing and regulating police pension funds in townships of the first class.

Townships of first
class.

Police pension
fund.

Establishment of
fund.

Section 1. Be it enacted, &c., That townships of the first class may by ordinance establish a police pension fund to be maintained by an equal and proportionate monthly charge against each member of the police force, not exceeding annually three per centum of the pay of such member. The fund shall be under the direction of the township commissioners, or such committee as they may designate, and shall be applied under such regulations as the commissioners may by ordinance prescribe for the benefit of such members of the police force as shall receive honorable discharge therefrom by reason of age or disability and the families of such as may be injured or killed in the service. Any allowances made to those who are retired by reason of disability or age shall be in conformity with a uniform scale.

Period of service.

Section 2. The ordinance establishing the police pension fund may prescribe a minimum period of continuous service, not less than twenty years, after which members of the force may be retired from active duty. Policemen so retired shall be subject to service as police reserve until unfitted for such service by reason of age or disability, when they may be finally discharged.

Pensioners to be
police reserves.

Basis of apportion-
ment.

Section 3. The basis of the apportionment of the pension shall be determined by the rate of monthly pay of the member at the date of death, honorable discharge, or retirement, and shall not in any case exceed in any year one-half the annual pay of such member computed at such monthly rate.