

Wholesale
dealers pro-
cessing meats.

Retail dealers
compounding
medicines on
prescriptions.

Other dealers
and venders.

Provided, That the provisions of this section shall not apply to the taxation for mercantile license purposes of wholesale venders or wholesale dealers, so engaged in the business of the processing and curing of meats, their products and by-products, *or retail venders or retail dealers engaged in compounding and dispensing medicines on prescriptions of physicians*, but every wholesale vender or wholesale dealer so engaged, *and every such retail vender or retail dealer so engaged*, shall pay the mercantile license tax herein imposed upon such proportion of its business, if any, which is not strictly incident or appurtenant to the processing and curing of meats, their products and by-products, *or the compounding and dispensing of medicines on prescriptions of physicians, as the case may be*; it being the object of this proviso to relieve from the mercantile license tax only so much of the whole volume, gross, of business transacted annually *by wholesale venders or dealers* as is realized from the processing and curing of meats, their products and by-products, *and so much as is realized from the compounding and dispensing of medicines on prescriptions of physicians by retail venders or dealers*. Each dealer in or vender of goods, wares or merchandise at any exchange or board of trade shall pay a mercantile license tax of twenty-five cents on each thousand dollars worth, gross, of goods so sold.

APPROVED—The 1st day of June, A. D. 1933.

GIFFORD PINCHOT

No. 288

AN ACT

To amend 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 violation 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 amended, authorizing the officers of school districts to prepare, sign, and make payment upon certain orders before approval of the orders by the board; relating to the payment of temporary indebtedness from current revenue; permitting the refunding of certain indebtedness, and the depositing of collateral security by depositories, secretaries, treasurers, and tax collectors of school districts in lieu of surety bonds; removing the right of certain boards of school directors to make agreements concerning the tuition of nonresident pupils; relieving certain school districts of the duty of providing special education for feebleminded children and placing such obligation upon the Department of Welfare; allowing certain pupils to attend schools in other districts; empowering the State Council of Education to regulate the issuance of certificates to students and graduates of State

teachers' colleges; authorizing boards of trustees of State teachers' colleges to charge their pupils certain fees; designating certain persons as auditors of financial matters of certain school districts; relating to the filing of reports of audits; prohibiting cumulative voting for school directors; discontinuing teachers' institutes and providing for meetings of teachers, the payment of the expenses thereof by the counties, and the compensation for the teachers in attendance; and repealing certain sections and parts of sections.

Section 1. Be it enacted, &c., That section three hundred twelve 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 violation 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," is hereby amended to read as follows:

Section 312. The president shall be the executive officer of the board of school directors, and as such he, together with the secretary, when directed by the board, shall execute any and all deeds, contracts, warrants to tax collectors, reports, and other papers pertaining to the business of the board, requiring the signature of the president. He shall, after the board has acted on and approved any bill or account for the payment of money authorized by this act, sign an order on the treasurer for the payment of the same: Provided, That in any school district of the first class, the board of school directors may direct that any member or other officer of the board than the president shall approve all school orders. He shall in no case [however], *except as this section otherwise provides*, sign any order for any sum unless the same has first been acted upon and approved by the board, and the amount thereof and the name of the payee properly inserted. *Any orders which shall be for the payment of amounts owing under any contracts which shall previously have been approved by the board, and by the prompt payment of which the district will receive a discount or other advantage, may be signed without the approval of the board first having been secured; all such orders shall be presented to the board at its next meeting.* The president shall perform such other duties as the board may direct and as pertain to his office.

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

Section 315. He shall, after the board has acted on and approved any bill or account for the payment of money authorized by this act, prepare and sign an order on the treasurer for the payment of the same. *He may prepare and sign orders on the treasurer for the payment of amounts owing under any contracts which shall pre-*

Public School System.

Amendments.

Section 312, act of May 18, 1911 (P. L. 309), amended.

President to be executive officer of school board.

President may sign certain orders before approval by board.

Section 315 amended.

Secretary to prepare and sign orders.

Certain orders may be prepared and signed before approval.

Section 324 amended.

Treasurer to receive and pay out moneys.

Payment of certain orders before approval.

Section 506, as amended by act of May 29, 1931 (P. L. 243), further amended.

May create indebtedness and issue bonds.

viously have been approved by the board, and by the prompt payment of which the district will receive a discount or other advantage, without the approval of the board first having been secured.

Section 3. That section three hundred twenty-four of said act is hereby amended to read as follows:

Section 324. The treasurer of each school district shall receive all State appropriations, district school tax, and other funds belonging to the school district, and pay out of the same on proper orders approved by the board of school directors, signed, except in districts of the first class, by the president, and, in any school district of the first class, by any other properly authorized person, and attested by the secretary: *Provided, That the treasurer may pay out such funds on orders which have been prepared and signed by the secretary, and signed by the president, for the payment of amounts owing under any contracts which shall previously have been approved by the board, and by the prompt payment of which the district will receive a discount or other advantage, without the approval of the board first having been secured: Provided further, That in all school districts of the first class, all school orders before being paid by the school treasurer shall be approved by the school controller of such district.*

Section 4. That section five hundred six of said act, which was last amended by section eleven of the act approved the twenty-ninth day of May, one thousand nine hundred thirty-one (Pamphlet Laws, two hundred forty-three), is hereby further amended to read as follows:

Section 506. The board of school directors in any school district of this Commonwealth, in any year, in order to purchase or acquire proper sites or grounds for school buildings, or any lands additional to any present school sites or grounds, or to erect, enlarge, equip or furnish any school building, or to repair or rebuild any new or old building, or in order to pay or refund any existing indebtedness of any school district, or to pay any indebtedness incurred by any municipality for or on account of any school district or for school purposes, as is herein required to be assumed by any school district hereby established, or to refund as herein authorized to any municipality the amount of any such indebtedness, or to pay or refund obligations of certificates of indebtedness issued under the provisions of section five hundred and eight of this act, [outstanding on the thirty-first day of December, one thousand nine hundred and thirty,] may create and incur an indebtedness against such school district, and issue bonds to secure the same, for any and all such purposes, or may create and incur an increase of any existing indebtedness against any such school district, for any and all purposes, to any amount that the total indebtedness of such school district, including the indebtedness of any school or ward

school district therein, if any, shall never exceed seven per centum upon the assessed value of the taxable property for school purposes therein.

Section 5. That section five hundred eight of said act, which was last amended by section twelve of the act approved the twenty-ninth day of May, one thousand nine hundred thirty-one (Pamphlet Laws, two hundred forty-three), is hereby further amended to read as follows:

Section 508. Any school district having no indebtedness, or whose indebtedness, incurred or created without the assent of the electors thereof, is less than two (2) per centum of the total valuation of the taxable property for school purposes therein, may, at any time, by or through its board of school directors, incur, in addition to any bonds therein authorized, a temporary debt, or borrow money, which, in school districts of the first and second class, shall not exceed four-tenths of one (1) per centum, and in school districts of the third and fourth class shall not exceed one (1) per centum, of the total amount of taxable property in such school district, and issue an obligation or obligations therefor, under the seal of the district, if any, properly attested by the president and secretary thereof, payable within two years from the date thereof, and bearing interest not exceeding the legal rate, but no such obligation shall be sold for less than par: Provided, That the incurring of any such temporary debt, or borrowing money upon such obligation, shall receive the affirmative vote of not less than two-thirds of the members of the board of school directors therein: Provided further, That the total amount of all indebtedness incurred or created without the assent of the electors in any school district issuing such obligations shall not, at any time, including all such obligations, exceed two per centum of the total valuation of the taxable property therein: Provided further, That any school district incurring any temporary debt, and issuing such obligations, in the manner herein provided, shall provide from its current revenue for the payment of the same, except such temporary debt as [may be outstanding on the thirty-first day of December, one thousand nine hundred and thirty, and which, by the provisions of section five hundred and six, may be] *shall have been* refunded by an issue of bonds, *provisions for the payment of which bonds shall be made as herein provided for the payment of all bonds.*

Section 6. That section five hundred nine of said act is hereby amended to read as follows:

Section 509. The board of school directors in any school district in this Commonwealth may designate one or more banks or trust companies as a depository or depositories for its school funds. No such depository shall be named unless it receives a majority of the votes of the entire school board elected or appointed in such district, and such depository before receiving any of the school

Section 508, as amended by act of May 29, 1931 (P. L. 243), further amended.

Temporary debt.

Limits as to amount.

Obligations to be issued therefor.

Proviso.

Proviso.

Proviso.

Temporary debt refunded by bond issue.

Section 509 amended.

Depositories.

funds shall, *except as in this section otherwise provided*, furnish a proper bond, in such amount and with such surety or sureties as may be required, to be approved by the board of school directors, and conditioned upon the faithful keeping, paying out, and accounting for all of the school funds and property of said school district that may come into its hands, as well as for the payment of all interest on money deposited in such depository in accordance with any contract made by it with said school district. The funds of the school district shall be deposited, as directed by the board of school directors, in such depository, by the school treasurer, in the name of the school district; and after any funds have been deposited with such regularly designated depository by any school treasurer, he shall thereafter be relieved from all liability therefor, and all school orders drawn on the school treasurer for any funds so deposited by him shall be endorsed by said treasurer and made "Payable at depository of the School District of":

Surety bond.

Proviso. Provided, That no school district in this Commonwealth shall deposit with any designated depository any amount in excess of thirty-three and one-third per centum of the total capital stock and surplus of such depository.

In lieu of one or more surety bonds, the deposit of school funds may be secured by the deposit with the board of school directors, or with any bank or trust company, other than the designated depository, within the Commonwealth which may be agreed upon, of bonds or other interest-bearing obligations of the United States, of the Commonwealth of Pennsylvania, or of any state of the United States, or other bonds to be approved by the board: Provided, That in school districts of the second, third, and fourth classes, such securities shall be only bonds or other interest-bearing obligations of the United States, of this Commonwealth, of any state of the United States, or bonds of any county, city, borough, incorporated town, township, school district, or other political subdivision of this Commonwealth, or of any other state of the United States, which has not at any time within the five years immediately preceding the date of the deposit of such bonds by the depository failed punctually to pay the matured principal and interest on all of its indebtedness.

Deposit of collateral security in lieu of surety bonds.

Proviso.

When collateral security is thus deposited in lieu of one or more surety bonds, the total amount of such bonds and obligations thus deposited, measured by their actual market value, shall be equal to the amount of the deposits secured and twenty per centum in addition. All such bonds and obligations shall be accompanied by a proper assignment or power of attorney for their transfer. Such trust deposit, in the event of any depreciation in value, shall be maintained, on request in writing of the board of school directors, at the amount provided herein.

Amount of securities to be deposited.

Section 7. That section one thousand four hundred four of said act is hereby amended to read as follows:

Section 1404 amended.

Section 1404. Where any pupil in any school district in this Commonwealth resides one and one-half miles, or more, by the public road, from the nearest public elementary school in the district, such pupil, unless proper free transportation be furnished to a suitable school in the district, on obtaining the consent of the board of school directors thereof, may attend any public elementary school in another school district more convenient of access, without the consent of the board of school directors of the district where such pupil resides; and the district where such pupil resides shall promptly pay, to the district where such pupil attends, the cost of his tuition, textbooks, and school supplies only, which shall not exceed that of the tuition, textbooks, and school supplies of other pupils pursuing similar courses or studies in the same schools. The board of school directors of any district in this Commonwealth may, on account of convenience of access, or other reasons, permit any pupils to attend the schools of another district [on such terms as the two boards of school directors may mutually agree upon].

Pupils may attend school in another district.

The board of school directors in any school district in this Commonwealth may, out of the funds of the district, provide for the free transportation of any pupil to and from the public schools.

Free transportation of pupils.

Section 8. That section one thousand four hundred thirteen of said act, which was last amended by section one of the act approved the twenty-sixth day of March, one thousand nine hundred twenty-five (Pamphlet Laws, seventy), is hereby amended to read as follows:

Section 1413, as last amended by act of March 26, 1925 (P. L. 70), further amended.

Section 1413. It shall be the duty of the secretary of the school board, teachers, school enumerators, and attendance officers, in every school district in this Commonwealth, in accordance with rules of procedure prescribed by the Superintendent of Public Instruction, to secure information and report to the medical inspector of the school district and to the district or county superintendent of schools, on or before the fifteenth day of October of each year, every child within said district, between the ages of eight (8) and sixteen (16) years, who is gravely retarded in his or her school work, or any child between the ages of six (6) and sixteen (16) who, because of apparent exceptional physical or mental condition, is not being properly educated and trained, and as soon thereafter as possible, the medical inspector shall examine such child, in accordance with rules of procedure prescribed by the Secretary of Health, and report whether such child is a fit subject for special education and training. In school districts of the first, second, and third class, having a district superintendent of schools, said report shall be made to the superintendent of the district. In all other districts, the report shall be

Report of children needing special education.

By officers of school districts.

made to the Secretary of Health and by him reported to the superintendent of schools of the county.

By mental clinics
or psychologist.

Pupils may also be designated as candidates for special education by mental clinics approved by the Council of Education, or by a psychologist or a psychological examiner who has been certified by the Superintendent of Public Instruction and is employed by any school district.

Plans for schools.

The county or district superintendent of schools shall submit to the board or boards of school directors plans for establishing and maintaining special classes in the public schools or special public schools for the proper education and training of all such children reported to him as fit subjects for special education and training, and, *except as herein otherwise provided*, it shall be the duty of the board of directors of any district having such children to provide and maintain, or to jointly provide and maintain with neighboring districts, such special classes or schools: Provided, however, That if it is not feasible to form a special class with a minimum attendance of ten children in any district, or if for any other reason it is not feasible to provide such education for any such child in the public schools of the district, the board of school directors of that district shall, *except as herein otherwise provided*, unless approved provision for the education of such child is made by the parents or guardian, secure such proper education and training outside the public schools of the district, or in special institutions, or by providing for teaching the child in his home [by a legally certified teacher] *in accordance with rules and regulations prescribed by the Department of Public Instruction*, on terms and conditions not inconsistent with the terms of this act or of any other act then in force applicable to such children.

Joint schools.

Special training
for such children.

Report of feeble-
minded children
to Department of
Welfare.

If, in any district in which ten or less feeble-minded children between the ages of eight and sixteen have their legal residences, the board of school directors shall be of the opinion that it is not feasible to establish a special class for such children, such board shall report such feeble-minded children to the Department of Welfare for enrollment in a school for feeble-minded children. After any such board shall have thus reported any children, it shall be relieved of the obligation of providing education for such children. The Department of Welfare shall thereupon provide adequate facilities for the education of such children.

Department of
Welfare to
provide facilities.

Reimbursement
for special classes
or schools.

School districts maintaining special classes in the public schools or special public schools or providing special education, as hereinafter specified in this section, shall receive reimbursement, as provided by law, so long as such classes, such schools, and such special education are approved by the State Council of Education as to location, constitution and size of classes, conditions of admission and discharge of pupils, equipment, courses of

study, methods of instruction, and qualifications of teachers.

The State Superintendent of Public Instruction shall superintend the organization of such special classes and such other arrangements for special education, and shall enforce the provisions of this act.

On or before the first day of October of each year, the secretary of the board of school directors in each district in which special education for physically or mentally handicapped children is provided shall make such reports in regard to such special education maintained during the previous school year, and that for which the approval of the State Council of Education for the current year is desired, as may be required by the Department of Public Instruction. When any child between the ages of six (6) and twenty-one (21) years of age resident in this Commonwealth, who is blind or deaf, is enrolled, with the approval of the Department of Public Instruction, as a pupil in any of the schools or institutions for the blind or deaf, under the supervision of and approved by the Department of Public Instruction, the school district in which such child is resident shall pay twenty-five per centum (25%) of the cost of tuition and maintenance of such child in such school or institution, as determined by the Department of Public Instruction; and for the tuition and maintenance of such children, the Commonwealth shall pay, out of funds appropriated to the department for special education, seventy-five per centum (75%) of the cost of their tuition and maintenance, as determined by the department. When any person less than six (6) or more than twenty-one (21) years of age resident in this Commonwealth, who is blind or deaf, is enrolled, with the approval of the Department of Public Instruction, as a pupil in any of the schools or institutions for the blind or deaf, under the supervision of and approved by the Department of Public Instruction, the Commonwealth shall pay to such school or institution, out of moneys appropriated to the department for special education, the cost of tuition and maintenance of such person, as determined by the Department of Public Instruction. To facilitate payments by the several school districts to the schools or institutions in which deaf or blind children are enrolled of amounts due by such districts for their proportion of the cost of tuition and maintenance of such children, the Superintendent of Public Instruction shall withhold, from any moneys due to such districts out of any State appropriation for the assistance as reimbursement of school districts, the amounts due by such districts to such schools or institutions for the blind or the deaf, and amounts so withheld shall be paid to such schools or institutions by warrant of the Auditor General upon the State Treasurer, after requisition of the Superintendent of Public Instruction, for which purpose all amounts so withheld are

Reports.

Blind or deaf children.

Payment of tuition and maintenance.

By school district.

By Commonwealth.

Payment to schools by Commonwealth.

Withholding share of districts from State appropriation.

hereby specifically appropriated to the Department of Public Instruction. Payments of the Commonwealth's proportion of the cost of tuition and maintenance of blind or deaf pupils enrolled in schools or institutions for the blind or for the deaf, as hereinbefore provided, shall be made quarterly, out of moneys appropriated to the Department of Public Instruction for special education, by warrant of the Auditor General upon the State Treasurer, after requisition by the Superintendent of Public Instruction. For the purpose of enabling the Department of Public Instruction to determine from time to time what amounts are due to schools for the blind or for the deaf hereunder, such schools shall forward to the department, at such times and in such form as the department shall prescribe, sworn statements setting forth the names, ages, and residences of all pupils enrolled hereunder, specifying the school districts liable for a part of the cost of tuition and maintenance of any such pupils, the per capita cost of and maintenance of pupils, and such other information as the Department shall require.

Payment made quarterly.

Statements from institutions.

Section 1707, as last amended by act of May 4, 1927 (P. L. 689), further amended.

Section 9. That section one thousand seven hundred seven of said act, which was last amended by section one of the act approved the fourth day of May, one thousand nine hundred twenty-seven (Pamphlet Laws, six hundred eighty-nine), is hereby further amended to read as follows:

Pupils may attend high schools in other districts under certain conditions.

Section 1707. Pupils residing in school districts in which no public high schools are maintained may attend, during the entire term, the high schools in other districts which are nearest or most convenient to their homes. *Pupils who reside in a school district in which no public high school, other than a vocational high school is maintained, may attend, during the entire term, the nearest or most conveniently located academic high school.* In any district which maintains a high school whose program of studies terminates before the end of the twelfth year, pupils who have satisfactorily completed the [same] *program of studies there available in other than vocational schools or departments,* or have completed a program of studies equivalent to said program of studies in some other school or schools, may attend, at the expense of the school board of the district in which they live, *and for the purpose of pursuing academic studies of a higher grade,* the nearest or most conveniently located high school of such type as they may desire to attend giving further high school work: Provided, That pupils wishing to attend a high school in a district other than the one in which they reside shall obtain the consent of the board of school directors of the district in which such high school is located before attending the same: And provided further, That where pupils desirous of having their tuition paid in a high school in another district, on account of having completed [the] *such pro-*

Proviso.

Consent of board where school is located.

Proviso.

gram of studies in their own district, or its equivalent in some other school or schools, they must present to the board of their own district, and the board of the district in which they wish to attend, a certificate from the county superintendent who has jurisdiction over the district in which they live, that they have satisfactorily completed the equivalent of said program of studies: And provided further, That the board of school directors of the district in which the said pupil and/or pupils reside may, by agreement in writing, provide for the attendance and tuition of the said pupil and/or pupils without the necessity of the said pupil and/or pupils taking the county examination, with the approval of the county superintendent in writing. County superintendents are hereby authorized and in cases where the boards of the districts have not agreed as hereinbefore provided for, required to examine such pupils, and, if entitled, to issue to them the necessary certificate.

Certificate from county superintendent.

Proviso.

Examination and certificate.

Section 10. That section two thousand six of said act, which was added by section one of the act approved the twenty-fifth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, seven hundred twelve), is hereby amended to read as follows:

Section 2006, as added by act of April 25, 1929 (P. L. 712), amended.

Section 2006. The Superintendent of Public Instruction shall prescribe and conduct such examinations of students in the several colleges as he may deem necessary to determine and fix the standards of instruction in, and of graduation from, any of the curriculums of said colleges. Each graduate from a college shall receive such a [normal school] certificate or [college] diploma as the State Council of Education shall prescribe. [A normal school certificate shall be accepted as full evidence of the qualifications of the holder thereof to teach two annual full school terms in any public elementary school in this Commonwealth, without further examinations, such subjects as may be written upon the face of the certificate, in accordance with the regulations of the State Council of Education. The Superintendent of Public Instruction shall issue to a holder of the college diploma a provisional college certificate, entitling him to teach for three annual school terms in any public elementary or secondary school in this Commonwealth, without further examination, such subjects as may be written upon the face of the certificate, in accordance with the regulations of the State Council of Education.]

Examinations of students in teachers' colleges.

Certificate or diploma.

Section 11. That section two thousand nine of said act, which was amended by section forty-one of the act approved the twenty-ninth day of May, one thousand nine hundred thirty-one (Pamphlet Laws, two hundred forty-three), is hereby further amended to read as follows:

Section 2009, as amended by act of May 29, 1931 (P. L. 243), further amended.

Section 2009. The tuition of all students at the State Teachers' Colleges, who are residents of Pennsylvania, and who meet such requirements as the board of presi-

Payment of tuition of students in teachers' colleges.

Appropriations.

Trustees may fix
and charge fees.

dents of the State Teachers' Colleges may prescribe, and who sign an agreement to teach in the public schools of this Commonwealth for not less than two years, and who are pursuing therein regular courses for the preparation of teachers, shall be paid by the Commonwealth, and sufficient appropriations shall be made for this purpose: *Provided, however, in addition to such appropriations, the board of trustees may fix and charge such fees as may be necessary for the proper operation of the college.* [The trustees of any State Teachers' College, when it does not interfere with its purpose to educate and prepare teachers, may, with the approval of the Superintendent of Public Instruction, admit other students than those preparing to teach: *Provided, That all such students, except those in the practice school, shall pay regular tuition: And provided, That when there is insufficient room for all who apply, preference shall be given to residents of Pennsylvania and those preparing to teach.*]

Article XXI
amended.

Section 12. That article twenty-one is hereby amended to read as follows:

[Teachers' Institute]

[Section 2101. The county superintendent in each county of this Commonwealth is hereby required annually, at such time and place as he or a properly authorized committee of teachers acting with him may deem most convenient, to call the teachers of the public schools, and invite the teachers of other institutions of learning in his county, to assemble and organize themselves into a teachers' institute, for their improvement in the science, art, and history of education; to continue in session at least five days, including a half-day for going to and half-day for returning from the place of meeting of the said institute, and to be presided over by the county superintendent, or by some one designated by him, and to be subject in its general management to his control.]

[Section 2102. Each county superintendent, upon the assembling of the teachers' institute of his county, shall cause a roll of members to be prepared, which roll shall be called at least twice every day during the session of the institute, and all absentees shall be carefully noted, or he shall otherwise determine the actual attendance of the teachers at each session, and upon the adjournment of the institute he shall ascertain an exact number of teachers who were in attendance and the length of time each attended.]

[Section 2103. At the close of each annual teachers' institute, upon the presentation of the county superintendent's certificate to the treasurer of the proper county, certifying to the attendance of teachers as herein required, said treasurer is hereby authorized and required to pay immediately to the county superintendent,

out of the county treasury, one dollar (\$1.00) for every three days spent by the teachers of the county in attendance at the institute for that year; such money to be expended by the county superintendent in paying for instructors, and other necessary expenses of the institute: Provided, That the amount which may be drawn from the county treasurer shall in no case be more than two hundred dollars (\$200.00) or less than one hundred dollars (\$100.00), if it shall appear from the duplicate vouchers presented by the county superintendent that this sum has been actually expended for that purpose herein specified.]

[Section 2104. Every annual county teachers' institute shall elect two of its members as auditors, who, with one auditor elected by the county directors' association, shall audit the accounts of said institute as provided in this act.]

[Section 2105. It shall be lawful for the board of school directors of any school district which has selected a superintendent, and employs not less than forty teachers, by resolution at any regular meeting, duly recorded, to authorize the holding of an annual teachers' institute for said district, and in such case, in all matters pertaining to the holding of institutes, it shall be in no wise subject to the authority and jurisdiction of the superintendent of schools of the county in which said district is located, and when the holding of the said separate annual institute shall have been authorized, as aforesaid, the superintendent of schools of said district shall have power to call and conduct a teachers' institute, and to draw from the county treasury moneys for the support of the same, in like manner and to the same extent as the county superintendents of this Commonwealth are empowered to do, and the board of school directors of such district may, by a majority vote, appropriate such additional funds as it may deem necessary to maintain said institute.]

[The board of directors of any school district of the first, second or third class, or the county superintendent of school districts of the fourth class, may substitute other equivalent forms of teacher training or teacher improvement for the teachers of such district, as may be approved by the Department of Public Instruction, in lieu of the teachers' institute hereby provided for, and may expend, for such purposes, the funds available for teachers' institutes or such part thereof as may be necessary for such purpose.]

[Section 2106. District teachers' institutes may be held throughout the school year for not less than five days, or ten half-days, which the district superintendent may select for this purpose.]

[Section 2107. The board of school directors of every school district holding an annual district teachers' institute shall, at or before the time of holding the same,

appoint a proper person, who, with the two auditors elected by such institute, shall audit the accounts of the annual district teachers' institute as herein provided.]

[Section 2108. All boards of school directors in this Commonwealth are authorized and required to pay, from the district funds, to the teachers employed in the public schools of the several districts, who are in attendance at the institute held under the authority of the superintendent of schools of the county, in addition to the compensation provided for in their contracts, four dollars per day for each day's actual attendance upon the sessions of such annual county teachers' institute.]

[Section 2109. Payment for said institute attendance shall be based on the official reports made to the several boards of school directors by the proper county or district superintendent, who shall report the daily attendance of teachers to the respective boards by which they are employed, and such payment shall be allowed by the boards of school directors and paid to the teachers entitled to receive the same. The time in attendance at the annual teachers' institute shall not be considered as days taught, or lessen the actual number of days in the minimum school term.]

[Section 2110. Every teacher absenting himself from the annual teachers' institute shall forfeit to the school district employing him a sum equal to that which he would have received for attendance at such institute, this sum to be deducted from his salary for the month next following the date of convening said institute, unless satisfactory reason for such absence be given to the superintendent holding such institute.]

[Section 2111. So much of any contract between any teacher and a school district in this Commonwealth as violates any of the provisions of this article shall be null and void.]

[Section 2112. All county and district superintendents, immediately upon the adjournment of the teachers' institutes held in their respective counties or districts, shall report to the Superintendent of Public Instruction, on blanks furnished by him, the number of teachers in attendance, the names of instructors, the subjects upon which instruction was given, the degree of popular interest awakened by the proceedings, and such further information as may be required by them.]

[Section 2113. At the close of each annual county or district teachers' institute, the county or district superintendent holding the same shall, within thirty days thereafter, prepare an itemized account of all the receipts and disbursements received or made on account of such institute, and submit the same, properly sworn to, together with the proper vouchers therefor, to the auditors herein provided for to audit the same.]

[Section 2114. Any institute funds remaining in the hands of the superintendent at the close of the annual

teachers' institute, as appears by the audit of its accounts, shall constitute an institute fund, and be accounted for by the superintendent in the accounts of the next annual teachers' institute, or be paid over to his successor in office.]

MEETINGS OF TEACHERS

Section 2101. Each county superintendent is hereby authorized to call the teachers of the public schools under his jurisdiction to assemble, at such times and places as he may deem most convenient, for the purpose of receiving instruction in the science and art of teaching; each superintendent may also invite members of the teaching and supervisory staffs of the other districts and of institutions of learning within the county to attend such meeting or meetings.

County superintendent authorized to call teachers' meetings.

Section 2102. Each county superintendent, who shall call a meeting of the teachers under his jurisdiction, shall exercise general management over such assembly, shall secure the necessary speakers, and shall incur the necessary expenses; such expenses for all such meetings in any one school year shall not exceed the amount of two hundred dollars (\$200.00).

General management.

Annual expense.

Section 2103. Each county superintendent shall keep a record of all the teachers under his jurisdiction who shall attend each such meeting, and the number of whole or part days during which such teacher was in attendance. At the close of each meeting, the superintendent shall send to the board of school directors of each school district under his jurisdiction a statement of the names of the teachers of the school district who were in attendance at each such meeting, and the period during which each such teacher was in attendance.

Record of attendance.

Each superintendent shall also, at the close of each such meeting, present, to the treasurer of the county in which the school districts under the jurisdiction of the county superintendent or the greater part thereof shall be located, a sworn statement of the expenses incurred in the conduct of such meeting.

Statement of expenses.

Section 2104. In each school district under the jurisdiction of a county superintendent, the board of school directors shall pay, from the funds of the school district, to each teacher employed in such school district who has been in attendance at a meeting of the teachers, called by the county superintendent as herein provided, one dollar for each half of a day during which such teacher was in attendance at such meeting. Such compensation, however, shall not in any one year exceed four dollars per teacher. This payment shall be in addition to the compensation provided in the teacher's contract with the school district.

Compensation of teachers in attendance.

Such payments shall be based upon the official attendance record made by the county superintendent to the board of school directors.

Time spent
at teachers'
meeting.

Section 2105. The time spent by teachers at a teachers' meeting, called by a county superintendent as herein provided, shall not be considered as days taught, nor lessen the number of days in the minimum school term as herein required.

Itemized account
to be submitted
to auditors.

Section 2106. Within thirty (30) days after the closing of a meeting of teachers under the jurisdiction of a county superintendent, which has been held as herein provided, the county superintendent shall prepare an itemized account of all of the receipts and disbursements received or made on account of such meeting, and submit the same, properly sworn to, together with the proper vouchers therefor, to the auditors herein required to audit such accounts.

County treasurer
to pay approved
expenses.

Section 2107. Upon the receipt from a county superintendent of duplicate vouchers and a statement of expenses incurred in the conduct of a teachers' meeting as herein provided, which has been sworn to by the county superintendent and approved by the auditors of such meeting, the county treasurer of the county in which the school districts under the jurisdiction of such county superintendent or the greater or greatest part thereof in area shall be located, shall pay out of the county treasury to such county superintendent the amount of such expenses, which shall not exceed two hundred dollars (\$200.00).

Election of
auditors.

Section 2108. The teachers under the jurisdiction of a county superintendent shall, at the first meeting in each school year which may be called by the county superintendent as provided herein, elect two of their number as auditors. The persons so elected, together with the auditor elected by the school directors' association of such county, shall audit the accounts of each such meeting which shall be held during the school year.

Audit.

Absentees.

Section 2109. Each teacher who shall not attend a meeting of teachers, called by a county superintendent as herein provided, shall forfeit to the school district employing him a sum equal to that which he would have received for attendance at such meeting. The board of school directors of the district of which he shall be employed shall deduct this sum from his salary for the month next following the date of such meeting, unless satisfactory reason for such absence be given to the superintendent holding such institute. Such forfeiture shall not exceed for any one year the sum of four dollars per teacher.

Forfeiture.

Report to
Department
of Public
Instruction.

Section 2110. Each county superintendent, immediately after the adjournment of a meeting of teachers under his jurisdiction which has been held as herein provided, shall report to the Department of Public Instruction, on blanks furnished by it, the number of teachers in attendance, the names of instructors, the subjects upon which instruction was given, the degree of popular

interest awakened by the proceeding, and such further information as may be required.

Section 2111. In each school district of the first and second classes, and in each school district of the third class which has employed a district superintendent, the board of school directors may provide any form of teacher training or teacher improvement for the teachers of such district which it may deem proper.

Teacher training in certain districts.

All expenses incurred in such training and improvement shall be paid by such board of school directors as are other expenses of such school district.

Expenses.

Section 13. That section two thousand six hundred three of said act, which was amended by section one of the act approved the thirtieth day of April, one thousand nine hundred twenty-five (Pamphlet Laws, three hundred eighty-two), is hereby further amended to read as follows:

Section 2603, as amended by act of April 30, 1925 (P. L. 382), further amended.

Section 2603. In all school districts of the second and third class, by the [proper city, borough or township] controller or auditors [therein] of the city, borough, incorporated town, or township in which the whole or the greater or greatest portion of the area of each such district shall be located. 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.

Section 14. That section two thousand six hundred four of said act is hereby amended to read as follows:

Section 2604 amended.

Section 2604. In all school districts of the fourth class, by the [proper borough or township] auditors [therein] of the borough, incorporated town, or township in which the whole or the greater or greatest portion of the area of each such district shall be located.

Districts of fourth class; mode of audit.

Section 15. That section two thousand six hundred twenty-five of said act, which was amended by section four of the act approved the fifteenth day of April, one thousand nine hundred twenty-seven (Pamphlet Laws, one hundred eleven), is hereby amended to read as follows:

Section 2625, as amended by act of April 15, 1927 (P. L. 111), further amended.

Section 2625. In every school district of the fourth class in this Commonwealth, the proper auditors, herein provided to audit the finances of the school district, shall meet annually with the board of school directors, on the first Monday of July, at the time of organization, or within five days thereafter, and within thirty days carefully audit and adjust the financial accounts of the school district for the preceding school year: Provided, That the meeting of the auditors with the board of school directors shall not be held on the Fourth of July. At the completion of the audit, they shall make a careful statement, in duplicate, of the finances of the district for the preceding year, setting forth the assets and liabilities,

Audit in districts of fourth class.

Annual meeting.

Audit.

Duplicate statement.

- Copies to be filed with secretary of board and court of common pleas. and an itemized statement of all receipts, expenditures, and credits, whatsoever, of all school officials, and including therein any sums that have been charged against any person or persons,—one copy of which annual statement shall be filed by such auditors with the secretary of the board of school directors, and one in the court of [quarter session] *common pleas of the county in which such district or the greater or greatest part thereof in area shall be located*, and a summary thereof, including the assets and liabilities of the school district, shall be published in a newspaper having general circulation in the district, once a week for three successive weeks, beginning the first week after filing the same, or be promptly posted, by not less than six copies, in as many places in the district. *The auditors shall also file one copy of their report with the Department of Public Instruction by mailing the same, sealed, stamped, and addressed to the Superintendent of Public Instruction, Harrisburg, Pennsylvania, by registered mail, with return registry receipt requested.*
- Summary to be published. Section 16. That section two hundred one of said act is hereby amended to read as follows:
- Copy of report to be filed with Department of Public Instruction. Section 201. The public school system established by this act shall be administered by a board of school directors, to be elected or appointed as [follows] *hereinafter provided. At each election of school directors, each qualified voter shall be entitled to cast one vote for each school director to be elected. Any system providing for cumulative voting for the office of school director is hereby abolished.*
- Section 201 amended. School directors. Election. Cumulative voting abolished. Section 17. That section three hundred twenty-one of said act is hereby amended to read as follows:
- Section 321 amended. Secretary of board. Surety bond. Section 321. Before he enters upon the duties of his office, he shall furnish to the school district, for the faithful performance of his duties, a bond, in such amount and with such surety or sureties as may be required of him, and approved by the board of school directors, the cost of which bond may be paid for by the school district. *In lieu of furnishing such a bond, the secretary may file his own collateral bond, in such amount as may be required by the board of school directors, secured by an actual deposit with the board of school directors, or with any bank or trust company within the Commonwealth which may be agreed upon, of any of the securities which depositories may use to secure the deposit of school funds as herein provided. The total market value of the securities, thus deposited, shall equal the amount of the collateral bond. Such collateral bond shall be conditioned upon the faithful performance of his duties as secretary. The securities, thus deposited, shall constitute a trust fund to be available for the satisfaction of any liability accruing upon the collateral bond. The securities shall be accompanied by a proper*
- Collateral bond may be filed in lieu of surety bond. Security. Amount and conditions.

assignment or power of attorney for their transfer. Such trust deposit, in the event of any depreciation in its value, shall be maintained, upon request in writing of the board of school directors, at the amount provided herein. The board of school directors may permit the secretary to substitute for any one or more bonds or obligations included in any such securities other bonds or obligations, as long as the new securities meet the requirements of this act.

Substitution of other securities.

Section 18. That section three hundred twenty-six of said act is hereby amended to read as follows :

Section 326 amended.

Section 326. Every person elected treasurer of any school district in this Commonwealth, including the city treasurer elected as treasurer of a school district of the first class, shall, before entering upon the duties of his office, furnish to the school district a proper bond, in such amount and with such surety or sureties as the board of school directors therein may approve, conditioned for the faithful performance of his duties as school treasurer. If any school treasurer is reelected, he shall furnish a new bond for each year. The treasurer's bond may be paid for by the school district. *In lieu of furnishing such a bond, the treasurer may file his own collateral bond, in such amount as may be required by the board of school directors, secured by an actual deposit with the board of school directors, or with any bank or trust company within the Commonwealth which may be agreed upon, of any of the securities which depositories may use to secure the deposit of school funds as herein provided. The total market value of the securities, thus deposited, shall equal the amount of the collateral bond. Such collateral bond shall be conditioned upon the faithful performance of his duties as treasurer. The securities, thus deposited, shall constitute a trust fund to be available for the satisfaction of any liability accruing upon the collateral bond. The securities shall be accompanied by a proper assignment or power of attorney for their transfer. Such trust deposit, in the event of any depreciation in its value, shall be maintained, upon request in writing of the board of school directors, at the amount provided herein. The board of school directors may permit the treasurer to substitute for any one or more bonds or obligations included in any such securities other bonds or obligations, as long as the new securities meet the requirements of this act.*

Treasurer.

Surety bond.

Collateral bond may be filed in lieu of surety bond.

Security.

Amount and conditions.

Substitution of other securities.

Section 19. That section three hundred thirty of said act is hereby amended to read as follows :

Section 330 amended.

Section 330. The school treasurer shall not enter upon the duties of his office until his bond, with the proper sureties [thereto] or securities, has been furnished to, and approved by, the board of school directors.

Treasurer not to enter on duties until approved bond is filed.

Section 20. That section five hundred twenty-eight of said act is hereby amended to read as follows :

Section 528 amended.

Section 528. Every receiver of taxes, city treasurer, or other authority in a school district of the first class,

Receiver of taxes, city treasurer, in first class districts.

Surety bond.	<p>who is by the provisions of this act authorized to collect or receive the school taxes therein, shall, before entering upon the duties of his office as collector or receiver of school taxes, furnish to the school district a bond, in such amount and with such surety or sureties as the board of school directors may approve, conditioned upon the faithful performance of his duty in the office of such collector or receiver, the cost of which bond shall be paid by the said school district.</p>
Collateral bond may be filed in lieu of surety bond.	<p><i>In lieu of furnishing such a bond, each such receiver of taxes, city treasurer, or other authority, may file his own collateral bond, in such amount as may be required by the board of school directors, secured by an actual deposit with the board of school directors, or with any bank or trust company within the Commonwealth which may be agreed upon, of any of the securities which depositories may use to secure the deposit of school funds as herein provided.</i></p>
Security.	<p><i>The total market value of the securities, thus deposited, shall equal the amount of the collateral bond. Such collateral bond shall be conditioned upon the faithful performance of his duties as receiver or collector of taxes. The securities, thus deposited, shall constitute a trust fund to be available for the satisfaction of any liability accruing upon the collateral bond. The securities shall be accompanied by a proper assignment or power of attorney for their transfer. Such trust deposit in the event of any depreciation in its value, shall be maintained, upon request in writing of the board of school directors, at the amount provided herein. The board of school directors may permit the receiver or collector of taxes to substitute for any one or more bonds or obligations included in any such securities other bonds or obligations, as long as the new securities meet the requirements of this act.</i></p>
Amount and conditions.	<p><i>The securities, thus deposited, shall constitute a trust fund to be available for the satisfaction of any liability accruing upon the collateral bond. The securities shall be accompanied by a proper assignment or power of attorney for their transfer. Such trust deposit in the event of any depreciation in its value, shall be maintained, upon request in writing of the board of school directors, at the amount provided herein. The board of school directors may permit the receiver or collector of taxes to substitute for any one or more bonds or obligations included in any such securities other bonds or obligations, as long as the new securities meet the requirements of this act.</i></p>
Substitution of other securities.	<p><i>The securities, thus deposited, shall constitute a trust fund to be available for the satisfaction of any liability accruing upon the collateral bond. The securities shall be accompanied by a proper assignment or power of attorney for their transfer. Such trust deposit in the event of any depreciation in its value, shall be maintained, upon request in writing of the board of school directors, at the amount provided herein. The board of school directors may permit the receiver or collector of taxes to substitute for any one or more bonds or obligations included in any such securities other bonds or obligations, as long as the new securities meet the requirements of this act.</i></p>
Compensation of receiver.	<p>Every such treasurer or receiver of school taxes shall be paid such compensation as the board of school directors in the district may determine, and, in addition to his salary, be furnished by the school district with the necessary stationery and books required by him in the performance of his duties as treasurer or receiver of school taxes; and said board of school directors may also appoint, annually, such clerks as it may deem necessary to assist the said receiver of taxes.</p>
Refusal to furnish bond.	<p>In case any receiver of taxes, or city treasurer elected as receiver of taxes or as school treasurer in a school district of the first class, shall refuse or neglect to furnish a proper bond <i>with the proper sureties or securities</i>, as herein provided, after his election, then, in that case, the board of school directors in the said district may elect any other proper person as receiver of said school taxes or school treasurer.</p>
Section 550 amended.	<p>Section 21. That section five hundred fifty of said act is hereby amended to read as follows:</p>
Tax collector.	<p>Section 550. Every person appointed or elected collector of school taxes in any school district of the second,</p>

third, or fourth class in this Commonwealth, in addition to any bonds that he may now be required by law to give, and before receiving his tax duplicate and warrant to collect said school taxes, shall furnish to the school district a proper bond, in an amount to be fixed by the board of school directors, with such surety or sureties as it may approve, conditioned upon the faithful performance of his duties as such tax collector. *In lieu of furnishing such a bond, the tax collector may file his own collateral bond, in such amount as may be required by the board of school directors, secured by an actual deposit with the board of school directors, or with any bank or trust company within the Commonwealth which may be agreed upon, of any of the securities which depositors may use to secure the deposit of school funds as herein provided. The total market value of the securities, thus deposited, shall equal the amount of the collateral bond. Such collateral bond shall be conditioned upon the faithful performance of his duties as tax collector. The securities, thus deposited, shall constitute a trust fund to be available for the satisfaction of any liability accruing upon the collateral bond. The securities shall be accompanied by a proper assignment or power of attorney for their transfer. Such trust deposit, in the event of any depreciation in its value, shall be maintained, upon request in writing of the board of school directors, at the amount provided herein. The board of school directors may permit the tax collector to substitute for any one or more bonds or obligations included in any such securities other bonds or obligations, as long as the new securities meet the requirements of this act. In case any person elected or appointed tax collector shall fail to furnish a proper bond, with the proper sureties or securities, within fifteen days after his appointment, or notice so to do, then, in any such case, the board of school directors shall appoint another suitable person as collector of the school taxes in said district in his place and stead, who, upon giving the proper bond, with the proper sureties or securities, required by the provisions of this act, shall be the duly authorized person to collect the school taxes in said district for the ensuing school year.*

Surety bond.

Collateral bond may be filed in lieu of surety bond.

Security.

Amount and conditions.

Substitution of other securities.

Failure to furnish bond.

Section 22. That section two thousand seven of said act, which was added by section one of the act approved the twenty-fifth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, seven hundred twelve), is hereby repealed.

Section 2007 repealed.

Section 23. This act shall become effective immediately upon its passage by the General Assembly and its approval by the Governor.

When effective.

APPROVED—The 1st day of June, A. D. 1933.

GIFFORD PINCHOT