

hereunder, and who is receiving a retirement allowance under the provisions of a local teachers' retirement system, shall receive from the Commonwealth only the difference between the compensation to which such teacher would otherwise be entitled under the provisions of this subsection and the annual amount received by such teacher from such local teachers' retirement system.

Any employe on retirement for superannuation who returns to active school service during the continuation of World War II, shall not, upon return to retirement for superannuation, receive any smaller retirement allowance than that received prior to such return to active school service.

Section 2. The provisions of this act shall become effective immediately upon final enactment. Act effective immediately.

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN

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No. 20

AN ACT

To repeal the act, approved the twenty-seventh day of February, one thousand eight hundred seventy-two (Pamphlet Laws, one hundred seventy-nine), entitled "An act to provide for the more economical collecting of state, county, poor and military taxes in the county of Huntingdon."

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The act, approved the twenty-seventh day of February, one thousand eight hundred seventy-two (Pamphlet Laws, one hundred seventy-nine), entitled "An act to provide for the more economical collecting of state, county, poor and military taxes in the county of Huntingdon," is hereby repealed. Act of February 27, 1872, P. L. 179, repealed.

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

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN

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No. 21

AN ACT

To further amend sections two thousand six hundred twenty and two thousand six hundred twenty-five 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," by providing for the filing of copies of auditors' reports in school districts of the third and fourth classes.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Public School System.

Act of May 18, 1911, P. L. 309, section 2620, as last amended by act of May 29, 1931, P. L. 243, further amended.

Section 1. Section two thousand six hundred twenty 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," as last amended by 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:

Audits in districts of second and third class.

Section 2620. In every school district of the second and third classes, the proper auditors herein provided to audit the finances of the school district shall begin their duties on the first Monday in July each year, and promptly, within thirty days, audit the accounts of the school district for which they were appointed, including the accounts of the treasurer, the school depositories, and other school funds, for the preceding fiscal year, in the manner herein provided. On the completion of the audit they shall make [a correct duplicate report] *correct copies* thereof, which shall contain an itemized statement of all receipts, expenditures, and credits, whatsoever, of school officials, and the assets and liabilities of the district; one copy to be filed with the board of school directors of the district, [and the other] *one* copy in the court of common pleas to the number and term in which their appointment was made, and *except in school districts of the third class under the supervision of the county superintendent of schools*, one copy in 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. *In districts of the third class under the supervision of the county superintendent of schools, two copies shall be transmitted to the county superintendent who shall forward one of such copies to the Superintendent of Public Instruction, Harrisburg, Pennsylvania.*

Filing copies.

Section 2. Section two thousand six hundred twenty-five of said act, as last amended by the act, approved the

first day of June, one thousand nine hundred thirty-three (Pamphlet Laws, one thousand one hundred fifty-two), is hereby further amended to read as follows:

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, 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 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] *two copies* of their report with the *county superintendent of schools, who shall forward one of such copies to 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].

Act of May 18, 1911, P. L. 309, section 2625, as last amended by act of June 1, 1933, P. L. 1152, further amended.

Audit in districts of fourth class.

Annual meeting. Audit.

Duplicate statement.

Copies to be filed with secretary of board and court of common pleas.

Summary to be published.

Two copies of report to be filed with county superintendent of schools, who shall forward one to Department of Public Instruction.

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN

No. 22

AN ACT

To further amend section seven of the act, approved the second day of May, one thousand eight hundred eighty-nine (Pamphlet Laws, sixty-six), entitled "An act defining and regulating escheats in cases where property is without a lawful owner, and providing for more convenient proceedings relative to the same," by providing that any number of items paid into or deposited in the custody or under the control of any court of the United States in and for any district within this Common-