Section 1502, act of June 24, 1931, P. L. 1206, amended by adding clause XLVII.

thousand nine hundred thirty-one (Pamphlet Laws, one thousand two hundred six), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," is hereby amended by adding after Clause XLVI a new clause to read as follows:

Section 1502. The corporate power of a township of the first class shall be vested in the board of township commissioners. The board shall have power—

* * * *

XLVII. Appropriations to Veterans' Home Associations.—To annually appropriate a sum not exceeding three hundred dollars for the support of any Veterans' Home Association which provides a home or club-house within the township, for the use of United States War Veterans, and which is not maintained in whole or in part by the United States or any governmental agency other than the township.

APPROVED-The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 195

AN ACT

Lapsing all unexpended or unencumbered balances of appropriations from all funds made by the General Assembly at its session of one thousand nine hundred and thirty-five and prior sessions, and at its regular sessions of one thousand nine hundred and thirty-seven and one thousand nine hundred and thirty-nine, and the Special Sessions of one thousand nine hundred and thirty-six and one thousand nine hundred and thirty-eight.

Lapsing unexpended appropriation balances.

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

Section 1. All unexpended balances of appropriations made from all funds of the State Treasury by the General Assembly at its session of one thousand nine hundred and thirty-five or at any session prior thereto, which shall remain unexpended on the effective date of this act, shall lapse on that date.

Section 2. All unexpended and unencumbered balances of appropriations made from all funds of the State Treasury by the General Assembly at its regular sessions of one thousand nine hundred and thirty-seven and one thousand nine hundred and thirty-nine, and the Special Sessions of one thousand nine hundred and thirty-six and one thousand nine hundred and thirty-eight, which shall remain unexpended and unencumbered on the effective date of this act, shall lapse on that date.

Section 3. The provisions of this act shall not apply to any balance remaining of the appropriations of June 5, 1937, Appropriation Acts, page thirty-nine, making an appropriation into the Flood Control Fund.

Section 4. This act shall be effective upon the date

of its final enactment.

Act effective immediately.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 196

AN ACT

To further andend 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," by further regulating publication of the auditors' report.

The General Assembly of the Commonwealth of Penn-

sylvania hereby enacts as follows:

Section 1. 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," as last amended by the act, approved the fifth day of June, one thousand nine hundred thirty-seven (Pamphlet Laws, one thousand seven hundred thirty-eight), is hereby further amended to read as follows:

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] and 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 Depart-

"The Second Class Township Law."

Section 547, act of May 1, 1933, P. L. 103, as last amended by act of June 5, 1937, P. L. 1738, further amended.