

## No. 90

## AN ACT

Amending the act of March 15, 1899 (P. L. 8), entitled "An act to regulate the manner in which appropriations to educational, penal, reformatory, charitable, benevolent, or eleemosynary institutions shall be paid," further providing for reversion of unexpended balances of sums appropriated for specific purposes.

Manner of  
payment to  
certain  
eleemosynary  
institutions.

Section 1, act of  
March 15, 1899,  
P. L. 8, amended.

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

Section 1. Section 1, act of March 15, 1899 (P. L. 8), entitled "An act to regulate the manner in which appropriations to educational, penal, reformatory, charitable, benevolent, or eleemosynary institutions shall be paid," is amended to read:

How  
appropriations  
payable.

Section 1. Be it enacted, &c., That all appropriations hereafter made to educational, penal, reformatory, charitable, benevolent, or eleemosynary institutions shall be paid on the warrant of the Auditor General on a settlement made by him and the State Treasurer, but no warrant shall be drawn on settlement made until the directors or managers of such institutions shall have made, under oath, to the Auditor General a report, accompanied by the vouchers, containing a specifically itemized statement of the receipts from all sources and the expenses of the institution during the previous quarter, together with the cash balance on hand, and the same is approved by him and the State Treasurer, nor until the Treasurer shall have sufficient money in the Treasury, not otherwise appropriated, to pay the quarterly instalments due the institution; and unexpended balances of sums appropriated for specific purposes shall not be used for other purposes, whether specific or general, and shall revert to the State Treasury at the close of the [two fiscal years] *fiscal period* for which it was made.

Vouchers and  
itemized  
statement.

Unexpended  
balances.

Reversion to  
State Treasury.

Act effective  
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 9th day of May, A. D. 1961.

DAVID L. LAWRENCE

## No. 91

## AN ACT

Amending the act of May 21, 1943 (P. L. 571), entitled, as amended, "An act relating to assessment for taxation in counties of the fourth, fifth, sixth, seventh and eighth classes; designating the subjects, property and persons subject to and exempt from taxation for county, borough, town, township, school, except in