

AN ACT AUTHORIZING THE CITY OF CAMBRIDGE TO USE SURPLUS INCOME OF ITS WATER DEPARTMENT FOR AN ADDITIONAL PURPOSE. Chap. 81

*Be it enacted, etc., as follows:*

SECTION 1. Section 3 of chapter 161 of the acts of 1946 is hereby amended by inserting after the word "Laws" in line 6 the words: — , or for a swimming pool, the cost of which shall not exceed one hundred and fifty thousand dollars, — so as to read as follows: — *Section 3.* Notwithstanding the provisions of section two, whenever the surplus income of the water works shall exceed the sum of three hundred thousand dollars, such excess may be used by the city of Cambridge for any purpose for which the city may borrow under sections seven and eight of chapter forty-four of the General Laws, or for a swimming pool, the cost of which shall not exceed one hundred and fifty thousand dollars, under the following conditions: —

(a) The city auditor of the city of Cambridge and the director of accounts of the commonwealth shall both certify the amount of the surplus income.

(b) Appropriations from the amount thus certified, so far as such amount is in excess of three hundred thousand dollars, shall be made, upon the recommendation of the Cambridge water board and the city manager, by the city council of the city of Cambridge.

SECTION 2. This act shall take effect upon its passage.

*Approved February 25, 1948.*

AN ACT RELATIVE TO THE AUDITING OF ACCOUNTS OF DISTRICTS. Chap. 82

*Be it enacted, etc., as follows:*

Chapter 44 of the General Laws is hereby amended by striking out section 40, as most recently amended by section 6 of chapter 298 of the acts of 1947, and inserting in place thereof the following section: — *Section 40.* The director shall cause an audit to be made of the accounts of all cities and towns and of all fire, water, light and improvement districts of the commonwealth and may cause subsequent audits to be made of the accounts of each city and town annually, and of the accounts of each fire, water, light and improvement district as often as once in two years or annually at the request of the prudential committee or commissioners, and for this purpose he, and his duly accredited agents, shall have access to all necessary papers, books and records. All accounts subject to audit by town auditors under section fifty-three of chapter forty-one shall be subject to audit by the director, and the trustees of any property the principal or income of which, in whole or in part, was bequeathed or given in trust for public uses for the benefit of the town or any part thereof, or for the benefit of the

G. L. (Ter. Ed.), 44, § 40, etc., amended.

Auditing of accounts of districts, regulated.