

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.

inhabitants of the town or any part thereof, shall give the director, or his duly accredited agents, access to their accounts, funds, securities and evidences of property for the purposes of the audit. Upon the completion of each audit, as aforesaid, a report thereunder shall be made to the mayor and city government in cities, to the selectmen in towns, and to the prudential committee and commissioners in a district, and a copy of the same shall be furnished to the city, town or district clerk, who shall cause the same or a summary of its essential features to be published at the expense of the city, town or district. The director, in his discretion, may give preference to audits upon petitions under section thirty-five or thirty-six over audits under this section.

*Approved February 25, 1948.*

---

*Chap. 83* AN ACT AUTHORIZING THE TOWN OF BARNSTABLE TO AUTHORIZE THE VILLAGE OR DISTRICT OF WEST BARNSTABLE TO ESTABLISH AN IMPROVEMENT DISTRICT.

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

The town of Barnstable is hereby authorized at an annual or special town meeting to authorize the village or district of West Barnstable to establish an improvement district under the terms and conditions as set forth in section forty-four of chapter forty of the General Laws.

*Approved February 25, 1948.*

---

*Chap. 84* AN ACT RELATIVE TO THE VERIFICATION BY CITY AND TOWN AUDITORS OF CASH BALANCES OF TRUSTEES OF PUBLIC TRUSTS.

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

G. L. (Ter. Ed.), 41, § 53, amended.

Verification of audits of public trusts.

Section 53 of chapter 41 of the General Laws, as appearing in the Tercentenary Edition, is hereby amended by striking out the last sentence and inserting in place thereof the following sentence: — They shall, at least once in each year, verify the cash balance of such trustees by actual count of the cash and by reconciliation of bank balances, and shall insert in their annual report their certificate under oath of the facts so found; provided, however, that they need not so verify the cash balance by actual count of the cash if the trustee is a bank, banking association or trust company.

*Approved February 25, 1948.*

---

*Chap. 85* AN ACT TO AUTHORIZE THE TOWN OF ORLEANS TO CONSTRUCT AND EQUIP AN ADDITION TO THE FIRE HOUSE IN SAID TOWN.

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

The town of Orleans shall be relieved from compliance with the provisions of sections forty-four A to forty-four D, inclusive, of chapter one hundred and forty-nine of the