

by the issue of new notes except as provided in section seventeen.

SECTION 2. Said chapter forty-four is hereby further amended by inserting after section thirteen, as appearing in the Tercentenary Edition, the following section: — *Section 13A*. In districts, during the interval between the end of the fiscal year and the time of making the next annual appropriations, district officers authorized to make expenditures may incur liabilities in carrying on the several departments intrusted to them, and payments therefor shall be made from the district treasury from any available funds therein, and the same shall be charged against the next annual appropriation; provided, that the liabilities incurred during said interval do not exceed in any month the sums spent for similar purposes during any one month of the preceding fiscal year; but all interest and debt falling due in the said interval shall be paid.

G. L. (Ter. Ed.), 44, new § 13A, added. Districts may incur liabilities, when.

*Approved March 4, 1943.*

AN ACT TO AMEND AND CLARIFY THE LAW RELATIVE TO BUDGETS IN CITIES. *Chap. 62*

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

Chapter forty-four of the General Laws is hereby amended by striking out section thirty-three A, as appearing in the Tercentenary Edition, and inserting in place thereof the two following sections: — *Section 33A*. The annual budget shall include sums sufficient to pay the salaries of officers and employees fixed by law or by ordinance, but no new position shall be created or increase in rate made by ordinance, vote or appointment during the financial year subsequent to the submission of the annual budget unless provision therefor has been made by means of a supplemental appropriation.

G. L. (Ter. Ed.), 44, § 33A, stricken out, and new §§ 33A and 33B, inserted.

Budget to include provision for salaries, etc.

*Section 33B*. On recommendation of the mayor, the city council may, by majority vote, transfer any amount appropriated in the then current year for the use of any department to another appropriation for the same department, but no transfer shall be made of any amount appropriated in the then current year for the use of any department to the appropriation for any other department except by a two thirds vote of the city council on recommendation of the mayor and with the written approval of the amount of such transfer by the department having control of the appropriation from which the transfer is proposed to be made.

Transfer from one appropriation to another.

*Approved March 5, 1943.*