

SEC. 8. That the board of accountancy shall charge for the examinations, together with certificates to successful applicants, provided for in this Act, a fee of \$25. This fee shall be payable by the applicant at the time of making his or her initial application. Should the applicant fail to pass the required examination subsequent examinations will be given the same applicant for an additional fee of \$10 for each examination. From the fees collected under this Act the board shall pay all expenses incident to the examinations, the expenses of issuing certificates, and traveling expenses of the members of the board while performing their duties under this Act; and if any surplus remain on the 30th day of June of each year the members of the board shall be paid therefrom such reasonable compensation for actual time employed as the Commissioners of the District of Columbia may determine; and the remaining surplus, if any, shall be covered into the Treasury of the United States to the credit of the District of Columbia: *Provided*, That no expenses incurred under this Act shall be a charge against the funds of the United States nor the District of Columbia. The board shall annually report the number of certificates issued and the receipts and expenses under this Act during each fiscal year to the Commissioners of the District of Columbia.

Fees to be charged.

Expenses of board payable from fees.

Disposal of surplus.

Provido.
No public charge for expenses.

SEC. 9. That if any person shall represent himself or herself to the public as having received a certificate as provided for in this Act, or shall assume to practice as a certified public accountant without having received such certificate, or if any person having received such certificate, shall hereafter lose the same by revocation, as provided for in this Act, and shall continue to practice as certified public accountant, or use such title or any other title mentioned in section 1 of this Act, or if any person shall violate any of the provisions of this Act, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding \$500, or by imprisonment not exceeding six months, or by both fine and imprisonment, in the discretion of the court.

Penalty for false representations, etc., as to certificates.

Approved, February 17, 1923.

CHAP. 95.—An Act To equalize pensions of retired policemen and firemen of the District of Columbia, and for other purposes.

February 17, 1923.

[S. 3169.]

[Public, No. 423.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the passage of this Act all persons upon the pension rolls of the police and fire departments of the District of Columbia who were granted relief in accordance with laws enacted prior to December 5, 1919, shall receive such relief as is allowable under existing law, and all persons now or hereafter receiving relief from the policemen and firemen's relief fund shall also be entitled to all pension benefits resulting from any increase in pay that has or may hereafter be granted by Congress: *Provided*, That no arrears of pension shall be granted for any period prior to an application for an increase in pension under the provisions of this Act: *Provided further*, That any widow entitled to relief from the policemen and firemen's relief fund may hereafter receive not more than \$60 per month.

District of Columbia. Persons on policemen, etc., relief fund rolls, to receive pension on basis of existing law. Vol. 41, p. 363.

Provido.
No arrears.

Allowance to widows increased. Vol. 39, p. 719, amended.

Amendment.

SEC. 2. That all Acts and parts of Acts to the extent that they are inconsistent with this Act are hereby repealed.

Approved, February 17, 1923.