

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 721

Session of
1987

INTRODUCED BY STUBAN, SWEET, DUFFY, FOSTER AND NAHILL, MARCH 9,
1987

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 9, 1987

AN ACT

1 Amending the act of June 23, 1931 (P.L.932, No.317), entitled
2 "An act relating to cities of the third class; and amending,
3 revising, and consolidating the law relating thereto,"
4 further providing for the publication of a certain notice
5 relating to fiscal matters.

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

8 Section 1. Section 1812 of the act of June 23, 1931
9 (P.L.932, No.317), known as The Third Class City Code, reenacted
10 and amended June 28, 1951 (P.L.662, No.164) and amended October
11 5, 1967 (P.L.327, No.143), is amended to read:

12 Section 1812. Annual Reports; Publication; Filing Report
13 with Department of Community Affairs; Penalty.--(a) The
14 director of accounts and finance shall make a report, verified
15 by oath or affirmation, to the council at a stated meeting in
16 March in each year of the public accounts of the city and of the
17 trusts in its care for the preceding fiscal year, exhibiting all
18 of the expenditures thereof, respectively, and the sources from
19 which the revenue and funds are derived and in what measures the

1 same have been disbursed. Each account shall be accompanied by a
2 statement in detail of the several appropriations made by
3 council, the amount drawn and encumbered on each appropriation,
4 and the unencumbered balance outstanding to the debit or credit
5 of such appropriation at the close of the fiscal year.

6 (b) Such report, accompanied by a concise financial
7 statement setting forth the balance in the treasury at the
8 beginning of the fiscal year, all revenues received during the
9 fiscal year, by major classifications, all expenditures made
10 during the fiscal year, by major functions, and the current
11 resources and liabilities of the city at the end of the fiscal
12 year, the gross liability and the net debt of the city, the
13 amount of the assessed valuation of the taxable property in the
14 city, the assets of the city and the character and value
15 thereof, the date of the last maturity of the respective forms
16 of funded debt, and the assets in each sinking fund, shall be
17 published once in not more than two newspapers printed or
18 circulated in such city, as required by section one hundred and
19 nine of this act. [Such publication shall be deemed compliance
20 with the provisions of the Municipal Borrowing Law which
21 requires the corporate authorities to publish an annual
22 statement of indebtedness.] Before such report or statement is
23 made or published, the same shall be approved by the controller,
24 who may approve it subject to such exceptions as he may have
25 thereto: Provided, Council may cause such statement to be
26 printed in pamphlet form in addition to the publications made as
27 aforesaid.

28 (c) The director of accounts and finance shall also,
29 annually, make report of the financial condition of the city in
30 the form above provided to the Department of Community Affairs,

1 within sixty days after the close of the fiscal year, signed and
2 duly verified by the oath of the director and approved by the
3 city controller, as above provided. Any director of accounts and
4 finance refusing or wilfully neglecting to file such report
5 shall, upon conviction thereof, in a summary proceeding brought
6 at the instance of the Department of Community Affairs, be
7 sentenced to pay a fine of five dollars for each day's delay
8 beyond said sixty days, and costs. All fines recovered shall be
9 for the use of the Commonwealth.

10 (d) The report to the Department of Community Affairs shall
11 be presented in a form as provided for in section one thousand
12 eight hundred and thirteen of this act.

13 Section 2. This act shall take effect in 60 days.