

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2846 Session of
1998

INTRODUCED BY BARD, LESCOVITZ, ROSS, HERMAN AND COY,
OCTOBER 6, 1998

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 6, 1998

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 annual reports; and making editorial
5 changes.

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 December
11 18, 1996 (P.L.1063, No.157), is amended to read:

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

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

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

25 (c) The director of accounts and finance shall also,
26 annually, make report of the financial condition of the city in
27 the form above provided to the Department of Community [Affairs]
28 and Economic Development, within [sixty] ninety days after the
29 close of the fiscal year, signed and duly verified by the oath
30 of the director and approved by the city controller, as above

1 provided. Any director of accounts and finance refusing or
2 wilfully neglecting to file such report shall, upon conviction
3 thereof, in a summary proceeding brought at the instance of the
4 Department of Community Affairs, be sentenced to pay a fine of
5 five dollars for each day's delay beyond said sixty days, and
6 costs. All fines recovered shall be for the use of the
7 Commonwealth.

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

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