
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1148 Session of
1985

INTRODUCED BY FRYER, STUBAN, SWEET, A. C. FOSTER, JR. AND
SIRIANNI, MAY 7, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 7, 1985

AN ACT

1 Amending the act of June 24, 1931 (P.L.1206, No.331), entitled
2 "An act concerning townships of the first class; amending,
3 revising, consolidating, and changing the law relating
4 thereto," further providing for the publication of a certain
5 notice relating to fiscal matters.

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

8 Section 1. Section 1003 of the act of June 24, 1931
9 (P.L.1206, No.331), known as The First Class Township Code,
10 reenacted and amended May 27, 1949 (P.L.1955, No.569) and
11 amended March 2, 1970 (P.L.74, No.33), is amended to read:

12 Section 1003. Surcharges; Auditors' Report; Publication of
13 Financial Statements.--The auditors shall complete their audit,
14 settlement, and adjustment within as short a time as possible,
15 and shall file copies thereof with the secretary of the
16 township, the clerk of the court or the prothonotary, as may be
17 provided by local rules of court, the Department of Community
18 Affairs and the Department of Highways not later than ninety
19 days after the close of the fiscal year. Any officer or person

1 whose act or neglect has contributed to the financial loss of
2 the township shall be surcharged by the auditors with the amount
3 of such loss. They shall, within ten days after the completion
4 of their report, publish, by advertisement in at least one
5 newspaper of general circulation published in the township, or
6 if no newspaper is published therein, then in one newspaper
7 circulating generally in the township a concise financial
8 statement setting forth the balance in the treasury at the
9 beginning of the preceding fiscal year; all revenues received
10 during the fiscal year by major classifications; all
11 expenditures made during the fiscal year by major functions, and
12 the current resources and liabilities of the township at the end
13 of the fiscal year; the gross liability and net debt of the
14 township; the amount of the assessed valuation of the township;
15 the assets of the township with the character and value thereof;
16 the date of the last maturity of the respective forms of funded
17 debt and the assets in the sinking fund. [Such publication shall
18 be deemed compliance with the provisions of the Municipal
19 Borrowing Law, which requires the corporate authorities of
20 townships of the first class to publish an annual statement of
21 indebtedness.] The auditors' report and financial statement
22 shall be made on uniform forms prepared and furnished, as
23 provided in section 1701a of this act. The auditors' report and
24 financial statement shall be signed by all of the auditors and
25 the auditors' report shall be duly verified by the oath of one
26 of the auditors. Any auditor refusing or wilfully neglecting to
27 file an auditors' report shall, upon conviction thereof, in a
28 summary proceeding be sentenced to pay a fine of five dollars
29 for each day's delay beyond the time fixed herein for the filing
30 of such report and costs. All fines recovered shall be for the

1 use of the Commonwealth.

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