

No. 1982-195

AN ACT

SB 1309

Amending the act of April 9, 1929 (P.L.343, No.176), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," further providing for audits of requisitions, issuance of warrants and payments.

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

Section 1. Sections 307 and 1502, act of April 9, 1929 (P.L.343, No.176), known as "The Fiscal Code," amended March 18, 1971 (P.L.109, No.4), are amended to read:

Section 307. Audits of and Warrants for Disbursements.—[The Treasury Department shall carefully audit and examine all requisitions calling upon the State Treasurer to draw his warrant for the payment of any money out of any fund of the State Treasury, and warrants shall be drawn by the State Treasurer, only after his approval of the requisition.] *The Treasury Department shall carefully audit and examine in accordance with generally accepted auditing standards requisitions that call upon the State Treasurer to draw his warrant for the payment of any money out of any fund of the State Treasury. Warrants shall be drawn by the State Treasurer only after his approval of the requisition.*

No money shall be paid from any of the funds of the State Treasury, except upon warrant of the State Treasurer, issued upon requisition pursuant to law except (1) moneys in the State Workmen's Insurance Fund, which may be disbursed by check of the State Treasurer upon requisition of the Secretary of Labor and Industry and (2) moneys in the Surplus Commodities Stamp Fund which may be disbursed by check of the State Treasurer upon requisition of the Secretary of Public Assistance.

Section 1502. Audit of Requisitions and Issuance of Warrants.—**[All requisitions shall be audited by the Treasury Department, and, if they appear to be lawful and correct, the State Treasurer shall issue his warrant for the payment thereof. Otherwise, they shall be returned to the source from which they came for revision, correction, or cancellation.]** *Requisitions shall be audited by the Treasury Department in accordance with generally accepted auditing standards and if they appear to be lawful and correct, the State Treasurer shall issue his warrant for the payment thereof. Otherwise, they shall be returned to the source from which they came for revision, correction, or cancellation.*

Section 2. Subsection (a) of section 1503 of the act, amended June 6, 1939 (P.L.261, No.145), is amended to read:

Section 1503. Payments.—(a) **[All payments out of the several funds in the State Treasury shall be made by check of the Treasury Department, signed by the State Treasurer, or someone by him duly authorized, or bearing a facsimile of the State Treasurer's signature. Except as otherwise provided in paragraph (b) of this section, the State Treasurer shall determine the form and method of issuing such checks.]** *All payments out of the several funds in the State Treasury shall be made by a commercially accepted method of payment from the Treasury Department. Except as otherwise provided in subsection (b) of this section, the State Treasurer shall determine the form and method of issuing such payments.*

* * *

Section 3. This act shall take effect immediately.

APPROVED—The 17th day of November, A. D. 1982.

DICK THORNBURGH