

No. 1986-199

AN ACT

HB 1147

Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," further providing for the publication of a certain notice relating to fiscal matters.

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

Section 1. Section 547 of the act of May 1, 1933 (P.L.103, No.69), known as The Second Class Township Code, reenacted and amended July 10, 1947 (P.L.1481, No.567) and amended February 2, 1966 (1965 P.L.1887, No.601), March 2, 1970 (P.L.73, No.32) and April 8, 1982 (P.L.256, No.77), is amended to read:

Section 547. Completion, Filing and Publication of Annual Township Report and Financial Statement.—(a) The auditors shall complete their audit, settlement, and adjustment prior to March first of each year, and in townships having a population of ten thousand (10,000) or less, no more than twenty days shall be expended on such audit. In townships having a population in excess of ten thousand (10,000), no more than forty days shall be expended on such audit. In addition to the time actually expended by the auditors to complete their audit, settlement and adjustment within such twenty or forty days limitations, the auditors may expend not more than a total of ten additional days at a compensation of thirty dollars (\$30) per day to audit the accounts of any public official who handles public funds when a vacancy occurs in the office of such public official.

(b) The auditors shall make a report, as hereinafter provided, of the affairs of the township, executed copies of which report shall be filed not later than ninety days after the close of the fiscal year by the secretary of the auditors with the secretary of the township, the clerk of the court of the county, or the prothonotary as may be provided by local rules of court, the Department of Community Affairs, and the Department of Highways. Each copy of such report shall be signed by at least a majority of the auditors, and duly verified by the oath of the secretary of the auditors. Any secretary of auditors, refusing or wilfully neglecting to file such township report, as hereinbefore provided, or to publish the financial statement herein required, shall, upon conviction thereof in a summary proceeding, be sentenced to pay a fine of five dollars for each day's delay beyond the last day for filing such report, and costs, or in default of the payment of such fine and costs, be sentenced to imprisonment not exceeding ten days.

(c) The township report shall be presented on a uniform form, prepared and furnished as hereinafter provided.

(d) The township report shall contain the names and addresses of the chairman, members and secretary-treasurer of the board of supervisors of the township, a statement of the receipts of the township from all sources, and of all accounts and revenue which may be due and uncollected at the close of the fiscal year, a statement of the disbursements of the township during the fiscal year for the construction, reconstruction, maintenance and repair of the roads, for the purchase and repair of road equipment and machinery, the number of miles of road opened, built and permanently improved, and the total number of miles of road in the township, a statement of the balance in the township treasury at the beginning of the fiscal year, a statement of the resources and liabilities of the township at the end of the fiscal year, a detailed statement of the indebtedness of the township at the close of the fiscal year, the provisions made for the payment thereof, together with the purposes for which it was incurred, a statement of the cost of ownership and operation of each and every public service industry, owned, maintained or operated by the township, and such more specific information, as may be required as hereinafter provided.

(e) On or before March tenth of each year, the auditors shall publish, by advertisement, once in at least one newspaper of general circulation published in the township, or if no such newspaper is published in the township, then in such a newspaper circulating in the township, a concise financial statement setting forth the balance in the treasury at the beginning of the fiscal year, all revenues received during the fiscal year by major classifications, all expenditures made during the fiscal year by major functions, and the current resources and liabilities of the township at the end of the fiscal year, the gross liability and net debt of the township, the amount of the assessed valuation of the township, the assets of the township with the character and value thereof, the date of the last maturity of the respective forms of funded debt, and the assets in the sinking fund. **[Such publication shall be deemed compliance with the provisions of the Municipal Borrowing Law, which requires the corporate authorities of townships to publish an annual statement of indebtedness.]**

(f) If any township has a population of less than two hundred, as shown by the last preceding decennial census of the United States, the auditors may post five copies of the above financial statement in public places in the township in lieu of publication in a newspaper.

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

APPROVED—The 17th day of December, A. D. 1986.

DICK THORNBURGH