

of this act, or causes or procures to be falsely or fraudulently made, forged, altered, or counterfeited any such stamp or crown, or *who* knowingly and wilfully utters, publishes, passes, or tenders as true, any such false, altered, forged, or counterfeited stamp or crown, or *who knowingly has in his possession, custody or control any such false, altered, forged, or counterfeited stamp or crown with intent to utter, publish, pass or tender such stamp or crown as true, or who* uses more than once any stamp or crown provided for and required by this act, for the purpose of evading the tax hereby imposed and assessed, shall be guilty of a [misdemeanor] *felony*, and, upon conviction thereof, shall be sentenced to suffer imprisonment for a term [of not less than two (2) years or more than five (5) years] *not exceeding ten (10) years, or to pay a fine not exceeding five thousand dollars (\$5,000.00), or both.*

Penalty.

Section 2. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 29th day of April, A. D. 1937.

GEORGE H. EARLE

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No. 120

AN ACT

To amend section one thousand fifty-seven of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," further defining the powers of controllers with respect to accounts of borough departments, bureaus, and officers; and imposing certain duties in reference thereto on banks, banking institutions, and trust companies.

Section 1. Be it enacted, &c., That section one thousand fifty-seven of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," is hereby amended to read as follows:

"The General Borough Act."

Section 1057, act of May 4, 1927 (P. L. 519), amended.

Section 1057. General Powers and Duties of Controller.—The borough controller shall superintend the fiscal concerns of the borough. He shall examine, audit, and settle all accounts whatsoever in which the borough is concerned either as debtor or creditor, where provisions for the settlement thereof is made by law; and, where no such provisions or an insufficient provision has been made, he shall examine such accounts and report to the borough council the facts relating thereto with his opinion thereon.

Controller shall superintend fiscal concerns of the borough.

Other duties
of the controller.

The controller, in addition to the above audits, shall annually audit, settle, and adjust the accounts, for the immediately preceding fiscal year, in which the borough is concerned, and for any preceding fiscal year of any officer which have not previously been audited, settled, and adjusted. He shall finish said audit, settlement, and adjustment and file, in the office of the prothonotary of the county in which such borough may be situated, a report thereof, within sixty days after the beginning of the current fiscal year, setting forth an itemized statement of the charges against and credits of said officers and any balance or surcharge against them. The amount of any balance or shortage, or of any expenditure of a kind, or made in a manner, prohibited or not authorized by statute, or which causes a financial loss to the borough, shall be a surcharge against any officer against whom such balance or shortage shall appear, or who by vote, act, or neglect, has made, approved, or permitted such expenditure. Any balance or surcharge against any such officer shall be entered by the prothonotary as a judgment against him, unless he shall appeal from such report as hereinafter provided.

Controller shall
supervise ac-
counts of all
bureaus, etc.

The borough comptroller shall have supervision and control of the accounts of all departments, bureaus, and officers of the borough, authorized to collect, receive, or disburse the public moneys, or who are charged with the management or custody thereof. He shall audit their respective accounts, and may at any time require from any of them a statement in writing of any moneys or property of the borough in their hands, or under their control, *showing the amount of cash on hand and the amount deposited in banks, banking institutions, and trust companies, together with the names of such institutions.* He shall have power to examine every such account of a borough officer in any bank, banking institution or trust company, to verify the accuracy of the statement of such borough department, bureau or officer, and it shall be the duty of every such bank, banking institution or trust company, its officers and agents, to furnish full information to the controller in relation to such account. No bank, banking institution or trust company, its officers or agents, shall be subject to prosecution under other laws of this Commonwealth for disclosing any such information with respect to any such account. [and he] He shall, immediately upon the discovery of any default, irregularity, or delinquency, report the same to the borough council. He shall also audit and report upon the account of any such officer upon the death, resignation, removal, or expiration of the term, of the said officer.

Statement.

Contents of
statement.

APPROVED—The 29th day of April, A. D. 1937.

GEORGE H. EARLE