

When
effective.

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

APPROVED—The 25th day of June, A. D. 1937.

GEORGE H. EARLE

No. 421

AN ACT

To amend section three of article twelve of the act, approved the twenty-fifth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred eighty-one), entitled "An act for the better government of cities of the first class of this Commonwealth," by further defining the powers and duties of the city controller; imposing limitations on the powers of and duties on departments and officers; regulating commitments; and providing for the audit of firemen's pension funds.

Section 3 of
article 12,
act of June
25, 1919
(P. L. 581),
amended.

Section 1. Be it enacted, &c., That section three of article twelve of the act, approved the twenty-fifth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred eighty-one), entitled "An act for the better government of cities of the first class of this Commonwealth," is hereby amended to read as follows:

Section 3. (a) [The city controller shall prescribe the form of reports and accounts to be rendered to his department, and shall have entire charge and supervision of the accounts of all other departments and trusts. All employes engaged in the keeping of any of the books or accounts prescribed by the city controller or forming part of the city's bookkeeping system, shall be under the control and supervision of the city controller.] *In addition to all other powers and duties, the city controller shall—*

(1) *Keep all accounting or financial records of all departments of the city government, and of all other departments, the expenses of which are paid out of the city treasury.*

(2) *Have power to require such additional and supporting, accounting or financial records to be kept and to be rendered to his department by the other departments of the city government, the expenses of which are paid out of the city treasury, as may to him seem necessary, and shall prescribe the nature, form, and extent of all such supporting records. He shall have complete supervision and control over such records and accounts. All employes engaged in the keeping of any of the books or accounts prescribed by the city controller, or forming part of the city's bookkeeping system, shall be under the control and supervision of the city controller.*

(3) *Have power to prohibit the keeping of any accounting or financial records by any department, the expenses of which are paid out of the city treasury, except those provided for in this section.*

(4) *Have supervision and control over the manner of all expenditures, and shall not approve any warrant, commitment or any contract, involving the payment of money by any department, unless there are funds available for the payment of such commitment in the specific item of appropriation made therefor.*

(5) *Have supervision and control over the form of all vouchers and warrants, and shall prescribe the manner of payment thereof.*

(6) *Have supervision and control over the manner, method, and place of payment of all bills for amounts due and payable into the city treasury, and shall prescribe the form and method of preparing all bills and receipts.*

(7) *Have supervision and control over all payrolls. All paymasters and the place of all payments shall be in the controller's department under his exclusive control.*

(b) *He shall audit accounts of the several department and trusts, including the accounts of any board of directors of city trusts in such city, whether heretofore or hereafter created, and all other accounts in which the city is concerned, and submit annually to the council, in such manner as may by ordinance be directed, a report of the accounts of the city, verified by his oath or affirmation, exhibiting the assets, liabilities, and net worth of the city at the close of the preceding year, and the revenues, expenses, other expenditures, receipts, and disbursements of the preceding year, including the sources from which the revenues and receipts were derived and in what manner the same were disbursed, which report shall be published in pamphlet or book form.*

(c) *He shall maintain a complete and modern system of accounting that will, at all times, reflect the financial condition of the city, and shall keep separate accounts for each specific item of appropriation made by the council to each department, and require all warrants to state specifically against which items the warrant is drawn. Each account shall show in detail the several appropriations made by the council, the amount drawn on each appropriation, the unpaid contracts charged against it, and the balance standing to the credit of the same.*

(d) *He shall not suffer any appropriation to be overdrawn or the appropriation for one item to be drawn upon for any other purpose or by any department other than that for which the appropriation was specifically*

made, except on transfers made by ordinance of council.

(e) He shall not approve any expenditure nor countersign any warrant for the payment of moneys out of the city treasury, as the result of any commitment, where no appropriation to cover such purchases was made, unless such proposed commitment shall have first been submitted to and approved by the city controller. All commitments contrary to this clause shall be null and void, and shall not establish any valid claim against the city.

[(e)] *(f) If any warrant presented to the city controller contains an item for which no appropriation has been made, or there shall not be a sufficient balance of the proper fund for the payment thereof, or which for any other cause should not be approved, he shall notify the proper department of the fact, and if the city controller shall approve any warrant contrary to the provisions hereof, he and his sureties shall be individually liable for the amount of the same to the holder thereof.*

[(f)] *(g) Whenever a warrant or claim shall be presented to him, he shall have power to require evidence that the amount claimed is justly due, and for that purpose may summon before him any officer, agent, or employe of any department of the city or any other person, and examine him upon oath or affirmation relative to such warrant or claim.*

[(g)] *(h) He shall also perform all duties required of him by law or ordinance not inconsistent with the provisions hereof.*

(i) It shall be the duty of the controller of cities of the first class to audit annually all the accounts of firemen's pension funds of cities of the first class receiving appropriations from the State. In default of such an annual audit by the controller, no further appropriation shall be made by the State to firemen's pension funds of cities of the first class.

Section 2. The provisions of this act shall be severable, and, if any of the provisions shall be held to be unconstitutional, such decision shall not affect the validity of any of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

Section 3. This act shall take effect immediately upon its final enactment.

APPROVED—The 25th day of June, A. D. 1937.

GEORGE H. EARLE