

No. 114

AN ACT

Amending the act of April 9, 1929 (P. L. 343), 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 re-settlement 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 reimbursement procedure in the auditing of special operating funds.

The Fiscal Code.

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

Section 408, act of April 9, 1929, P. L. 343, added June 3, 1933, P. L. 1474, amended.

Section 1. Section 408, act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," added June 3, 1933 (P. L. 1474), is amended to read:

Section 408. Allocation of Costs of Audits.—In order to reimburse the General Fund for the costs incurred by the Department of the Auditor General in auditing requisitions by departments, boards, or commissions for disbursements out of special operating funds in the State Treasury, and in auditing, annually, periodically or specially, the affairs of any department, board, or commission which are supported out of a special operating fund in the State Treasury, such departments, boards, or commissions, [to which special operating funds are appropriated for this purpose,] shall be billed at least quarterly by the Department of the Auditor General, upon a cost basis, at such amount as the Department of the Auditor General, with the approval of the Executive Board, shall determine. Amounts payable hereunder for reimbursing the General Fund for the cost of audits shall be *credited to the appropriation of the Department of the Auditor General, and shall be paid out of such special operating funds [to the Department of the Auditor General, and shall be by it paid] into the [General Fund*

of the] State Treasury through the Department of Revenue, and are hereby appropriated to the Department of the Auditor General for that purpose.

APPROVED—The 31st day of May, A. D. 1957.

GEORGE M. LEADER

No. 115

AN ACT

Amending the act of April 9, 1929 (P. L. 343), 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," requiring the Department of the Auditor General to audit the affairs of the State Workmen's Insurance Board.

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

Section 1. Section 402, act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," amended May 21, 1943 (P. L. 592), is amended to read:

Section 402. Audits of Affairs of Departments, Boards and Commissions.—It shall be the duty of the Department of the Auditor General to make all audits, which may be necessary, in connection with the administration of the financial affairs of the government of this Commonwealth, with the exception of those of the Department of the Auditor General. It shall be the duty of the Governor to cause audits to be made of the affairs of the Department of the Auditor General.

At least one audit shall be made each year of the affairs of every department, board [except the State Workmen's Insurance Board], and commission of the executive

The Fiscal Code.

Section 402, act of April 9, 1929, P. L. 343, amended May 21, 1943, P. L. 592, further amended.