

mittee for any reason fail to furnish such cooperation, the Secretary of [Internal] Community Affairs or his agent shall complete the preparation of the forms. After their preparation, he shall issue said forms and distribute them annually, as needed, to the commissioners, controller or auditors of each county.

Section 2. All contracts, classified data, files, books, records and other material and equipment heretofore used by the Secretary and the Department of Internal Affairs in the exercise of the functions transferred herewith from the Secretary and the Department of Internal Affairs to the Secretary and the Department of Community Affairs, are hereby transferred to the Secretary and the Department of Community Affairs.

Section 3. This act shall take effect immediately.

APPROVED—The 5th day of October, A. D. 1967.

RAYMOND P. SHAFER

No. 147

AN ACT

SB 1031

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," transferring certain powers and duties from the Department of Internal Affairs and Secretary of Internal Affairs to the Department of Community Affairs and Secretary of Community Affairs and transferring records and equipment relative thereto, and making an editorial change.

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

Section 1. Subsection (b) of section 410, act of August 9, 1955 (P. L. 323), known as "The County Code," is amended to read:

Section 410. County Officials to Furnish Information to Heads of the Governmental Departments.—\* \* \*

(b) All county officers shall also furnish to the Department of [Internal] Community Affairs such information as may be requested by it.

Section 2. Section 1720 of the act, amended December 22, 1965 (P. L. 1160), is amended to read:

Section 1720. Controller's Settlement of Accounts; Report to Common Pleas; Publications; Financial Report to Department of [Internal] Community Affairs.—The controller shall, at the end of each fiscal year, complete the audit, settlement and adjustment of the accounts of all county officers. He shall, before the first day of

April in every year, make a report, verified by oath or affirmation, to the Court of Common Pleas of said county, of all receipts and expenditures of the county for the preceding year, in detail, and classified by reference to the object thereof, together with a full statement of the financial conditions of the county. Such report shall thereupon be published one time in such newspapers published in said county as the controller may direct, but the aggregate cost thereof shall not exceed fifteen hundred dollars (\$1500) in any one year in any county, to be paid for out of the county treasury. Such report may also be published in printed pamphlets at the cost of the county, the number and cost of such pamphlets to be determined by the controller and the county commissioners. The controller shall also, before the first day of April, make an annual report to the Department of [Internal] Community Affairs of the financial condition of the county, on forms furnished by the Secretary of [Internal] Community Affairs, and subject to the penalties provided in section one thousand seven hundred twenty-one of this act for auditors refusing or neglecting to make similar reports.

Section 3. The heading and subsections (c) and (d) of section 1721 of the act, subsection (c) amended December 22, 1965 (P. L. 1160), are amended to read:

Section 1721. Audit of Accounts by Auditors; Report to Common Pleas; Publications; Financial Report to Department of [Internal] Community Affairs.—\* \* \*

(c) The county auditors shall also make an annual report of the financial condition of the county to the Department of [Internal] Community Affairs, which report shall be signed by a majority of the auditors, and duly verified by the oath or affirmation of one of the auditors. The report shall be presented on a form furnished by the Secretary of [Internal] Community Affairs, and shall be filed on or before the first day of the following April.

(d) Any auditors refusing or wilfully neglecting to file the report required by this section shall, upon conviction thereof, in a summary proceeding brought at the instance of the Department of [Internal] Community Affairs, be sentenced to pay a fine of five dollars (\$5) for each day's delay beyond said [sixty days] first day of April, and costs. All fines recovered shall be for the use of the Commonwealth.

Section 4. Subsection (d) of section 1781 and section 1783 of the act are amended to read:

Section 1781. Preparation of Proposed Annual Budget.—\* \* \*

(d) Said statements, in such form and detail as the commissioners direct, shall be prepared upon a form or forms furnished, as provided in this subdivision, by the Department of [Internal] Community Affairs of the Commonwealth. With this information as a

guide, the commissioners shall, within a reasonable time, begin the preparation of a proposed budget for the succeeding fiscal year.

\* \* \*

Section 1783. Annual Budget Appropriations and Tax Rate; Filing Budget.—The budget shall reflect as nearly as possible the estimated revenues and expenditures for the year for which it is prepared. It shall be prepared on forms provided in accordance with this subdivision by the Department of [Internal] Community Affairs. The commissioners shall, upon adopting the budget, adopt the appropriation measures required to put it into effect, and shall fix such rate of taxation upon the valuation of the property taxable for county purposes as will, together with all other estimated revenues of the county, raise a sufficient sum to meet the said expenditures. Within fifteen days after the adoption of the budget, the commissioners shall file a copy thereof in the office of the Department of [Internal] Community Affairs.

Section 5. Section 1785 of the act, subsection (f) added September 19, 1961 (P. L. 1495), is amended to read:

Section 1785. Committee to Prepare Uniform Forms.—(a) The budget and report forms specified in the foregoing sections of this article shall be prepared by a committee consisting of three representatives from the Pennsylvania State Association of County Commissioners, three representatives from the Pennsylvania State Association of County Controllers, one member of the Senate and one member of the House of Representatives of the General Assembly, who shall be members of the Local Government Commission, designated by the chairman of said commission, and the Secretary of [Internal] Community Affairs or his agent who shall be a person trained in the field of municipal finance.

(b) Such representatives shall be appointed by the president of each said organization. In the case of representatives of the county commissioners, one shall be appointed from a county of either the third or fourth class, one from a county of either the fifth or <sup>1</sup> sixth class, and one from a county of either the seventh or eighth class. The president of each said organization shall supply to the Department of [Internal] Community Affairs the names and addresses of such representatives immediately upon their appointment. Said representatives shall serve without compensation, but they shall be reimbursed by the Commonwealth for all necessary expenses incurred in attending meetings of the committee.

(c) The committee shall meet at the call of the Secretary of [Internal] Community Affairs or his agent, who shall serve as chairman of the committee. The Secretary of [Internal] Community Affairs may call meetings of the committee, and shall do so at the request

<sup>1</sup> "or" in original.

of the secretary of either of said associations, but in every case there shall be at least two weeks' notice to each member of the committee of any such meeting.

(d) In preparing the uniform forms for both budgets and annual reports, the committee shall give careful consideration to the differing legal requirements and needs of the counties of the several classes, producing, if necessary, separate forms for certain classes of counties or groups of classes.

(e) It shall be the duty of the Secretary of [Internal] Community Affairs or his agent to see to it that the forms required by this section are prepared in cooperation with said committee. Should said committee for any reason fail to furnish such cooperation, the Secretary of [Internal] Community Affairs or his agent shall complete the preparation of the forms. After their preparation, he shall issue said forms and distribute them annually, as needed, to the commissioners, controller or auditors of each county.

(f) It shall be the duty of the Secretary of [Internal] Community Affairs to include within the budget and report forms specified in this article the changes necessitated by the provisions of this act in regard to property, powers, duties and obligations of institution districts transferred to counties and the committee established by this section shall not be responsible therefor.

Section 6. All contracts, classified data, files, books, records and other material and equipment heretofore used by the Secretary and the Department of Internal Affairs in the exercise of the functions transferred herewith from the Secretary and the Department of Internal Affairs to the Secretary and Department of Community Affairs, are hereby transferred to the Secretary and the Department of Community Affairs.

Section 7. This act shall take effect immediately.

APPROVED—The 5th day of October, A. D. 1967.

RAYMOND P. SHAFER

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No. 148

AN ACT

SB 1032

Amending the act of June 24, 1931 (P. L. 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," transferring certain powers and duties from the Department of Internal Affairs to the Department of Community Affairs, and transferring records and equipment relative thereto.

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