THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL No. 1459 ^{Session of} 2023

INTRODUCED BY HARRIS, JUNE 20, 2023

REFERRED TO COMMITTEE ON APPROPRIATIONS, JUNE 20, 2023

A SUPPLEMENT

To the act of November 30, 1965 (P.L.843, No.355), entitled "An 1 act providing for the establishment and operation of Temple 2 University as an instrumentality of the Commonwealth to serve 3 as a State-related university in the higher education system 4 of the Commonwealth; providing for change of name; providing 5 6 for the composition of the board of trustees; terms of 7 trustees, and the power and duties of such trustees; providing for preference to Pennsylvania residents in 8 tuition; providing for public support and capital 9 improvements; authorizing appropriations in amounts to be 10 fixed annually by the General Assembly; providing for the 11 auditing of accounts of expenditures from said 12 appropriations; authorizing the issuance of bonds exempt from 13 taxation within the Commonwealth; requiring the President to 14 15 make an annual report of the operations of Temple University," making an appropriation for carrying the same 16 into effect; providing for a basis for payments of such 17 18 appropriation; and providing a method of accounting for the funds appropriated and for certain fiscal information 19 disclosure. 20 21 The General Assembly of the Commonwealth of Pennsylvania 22 hereby enacts as follows: 23 Section 1. The following sum, or as much thereof as may be 24 necessary, is hereby appropriated to the Trustees of Temple

25 University for the fiscal year July 1, 2023, to June 30, 2024,

26 for the purposes and in the amount as shown:

27 For general support..... \$169,439,000

Section 2. Payments to Temple University on account of the
 appropriation provided in section 1 shall be made on the basis
 of costs during the fiscal year.

Section 3. (a) Payment to Temple University of the
appropriation provided in section 1 shall be made monthly during
the fiscal year.

7 (b) Such monthly payments shall be made in accordance with 8 the provisions of section 2 on the basis of estimated costs. The 9 estimate of costs shall be submitted by Temple University to the 10 Secretary of Education, the General Assembly and the State 11 Treasurer not later than 30 days prior to the date on which such 12 payment is to be made.

13 Section 4. (a) Temple University shall apply the moneys appropriated by this act only for such purposes as are permitted 14 15 in this act and shall at all times maintain proper records 16 showing the application of such moneys. Not later than 120 days after the close of the fiscal year to which this act relates, 17 18 Temple University shall file, with the Secretary of Education, 19 the General Assembly and the Auditor General of the 20 Commonwealth, a statement setting forth the amounts and purposes of all expenditures made from moneys appropriated by this act 21 and other university accounts during said fiscal year, as 22 23 provided in section 2, used as a basis for receipt of any 24 appropriation during said fiscal year.

(b) Such statement of expenditures and costs shall be reviewed by the Auditor General of the Commonwealth, and he shall have the right, in respect to the moneys appropriated by this act, to audit and disallow expenditures made for purposes not permitted by this act and to cause such sums to be recovered and paid by Temple University to the State Treasurer. In respect

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to expenditures made by the university from moneys other than 1 2 those appropriated by this act, the Auditor General shall have 3 the right to review only, and he shall file annually with the General Assembly such information concerning said expenditures 4 as the General Assembly or any of its committees may require. 5 Section 5. Temple University shall provide full, complete 6 7 and accurate information as may be required by the Department of 8 Education or the chairman or the minority chairman of the Appropriations Committee of the Senate or the chairman or the 9 10 minority chairman of the Appropriations Committee of the House 11 of Representatives.

12 Section 6. Temple University shall present and report its 13 financial statements required under the provisions of this act 14 in accordance with: the generally accepted accounting principles 15 as prescribed by the National Association of College and University Business Officers, the American Institute of 16 Certified Public Accountants, or their successors, or by any 17 18 other recognized authoritative body; the "Commonwealth of Pennsylvania Budget Instructions for the State System of Higher 19 20 Education, State-Related Universities and Non-State-Related 21 Colleges and Universities"; and the financial reporting policies 22 and standards promulgated by the Commonwealth of Pennsylvania 23 and by the Federal Government that apply to Temple University. 24 Section 7. This act shall take effect July 1, 2023, or 25 immediately, whichever is later.

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