
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1276 Session of
2023

INTRODUCED BY GROVE, GREINER, R. MACKENZIE, HAMM, KAUFFMAN,
STAMBAUGH, JAMES, CIRESI, KEEFER, ECKER, FLICK, MOUL, ROWE,
GLEIM AND STRUZZI, MAY 31, 2023

REFERRED TO COMMITTEE ON APPROPRIATIONS, MAY 31, 2023

AN ACT

1 Amending Title 72 (Taxation and Fiscal Affairs) of the
2 Pennsylvania Consolidated Statutes, providing for unspent
3 appropriations.

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

6 Section 1. Title 72 of the Pennsylvania Consolidated
7 Statutes is amended by adding a chapter to read:

8 CHAPTER 19

9 UNSPENT APPROPRIATIONS

10 Sec.

11 1901. Definitions.

12 1902. Reports by Auditor General.

13 § 1901. Definitions.

14 The following words and phrases when used in this chapter
15 shall have the meanings given to them in this section unless the
16 context clearly indicates otherwise:

17 "Commonwealth agency." Any office, department, authority,
18 board, multistate agency or commission of the executive branch.

1 The term includes the following:

- 2 (1) The Office of the Governor.
- 3 (2) The Office of Lieutenant Governor.
- 4 (3) The Office of Attorney General.
- 5 (4) The Department of the Auditor General.
- 6 (5) The Treasury Department.
- 7 (6) An independent agency.
- 8 (7) A State-affiliated entity.
- 9 (8) A State-related institution.

10 "Independent agency." A board, commission or other agency or
11 officer of the Commonwealth which is not subject to the policy
12 supervision and control of the Governor. The term does not
13 include:

- 14 (1) A court or other officer or agency of the unified
15 judicial system.
- 16 (2) The General Assembly or its officers or agencies.
- 17 (3) A State-related institution, political subdivision
18 or local, regional or metropolitan transportation authority.

19 "State-affiliated entity." A Commonwealth authority or
20 Commonwealth entity. The following shall apply:

- 21 (1) The term includes the following:
 - 22 (i) The Pennsylvania Higher Education Assistance
23 Agency and an entity established by the agency.
 - 24 (ii) The Pennsylvania Gaming Control Board.
 - 25 (iii) The Pennsylvania Game Commission.
 - 26 (iv) The Pennsylvania Fish and Boat Commission.
 - 27 (v) The Pennsylvania Housing Finance Agency.
 - 28 (vi) The State System of Higher Education.
 - 29 (vii) A community college.
 - 30 (viii) The Pennsylvania Turnpike Commission.

1 (ix) The Pennsylvania Public Utility Commission.

2 (x) The Pennsylvania Infrastructure Investment
3 Authority.

4 (xi) The Pennsylvania Interscholastic Athletic
5 Association.

6 (2) The term does not include a State-related
7 institution.

8 "State-related institution." Includes the following:

9 (1) The Pennsylvania State University.

10 (2) The University of Pittsburgh.

11 (3) Temple University.

12 (4) Lincoln University.

13 § 1902. Reports by Auditor General.

14 (a) Requirements.--

15 (1) No later than November 15 of each calendar year,
16 each Commonwealth agency shall provide the Auditor General
17 with information described under subsection (b) (1) and (2)
18 and any other information that the Auditor General deems
19 necessary or proper to carry out its duties under this
20 chapter.

21 (2) No later than December 30 of each calendar year, the
22 Auditor General shall report in writing to the General
23 Assembly on the ending monetary balances of all accounts for
24 Commonwealth agencies for the prior fiscal year.

25 (b) Contents.--Each report of the Auditor General under this
26 section shall contain a full and substantive analysis, along
27 with statistical information, of the monetary balances described
28 under subsection (a) and shall:

29 (1) Identify the amount of unspent money for each
30 Commonwealth agency. If a Commonwealth agency has unspent

1 money appropriated from the General Fund, the Auditor General
2 shall break down that amount of money based on each
3 corresponding line item in the State budget.

4 (2) Provide a summary of the total amount of unspent
5 money by each Commonwealth agency and the amounts of unspent
6 money by fund type. The summary shall include the fund name
7 and a comparison of unspent money by the Commonwealth agency
8 appropriated from the fund in the prior three fiscal years.

9 (3) Provide recommendations for addressing the
10 accumulation of unspent money for each Commonwealth agency to
11 avoid waste, mismanagement, inefficiency and fraud.

12 (4) Include other information which the Auditor General
13 deems necessary or appropriate.

14 Section 2. This act shall take effect July 1 of the year
15 immediately following the date of enactment.