APPROPRIATION TO TRUSTEES OF UNIVERSITY OF PITTSBURGH Act of Jul. 18, 2013, P.L. 1394, No. 11A Cl. 84

A Supplement

To the act of July 28, 1966 (3rd Sp.Sess., P.L.87, No.3), entitled "An act providing for the establishment and operation of the University of Pittsburgh as an instrumentality of the Commonwealth to serve as a State-related university in the higher education system of the Commonwealth; providing for change of name; providing for the composition of the board of trustees; terms of trustees, and the power and duties of such trustees; authorizing appropriations in amounts to be fixed annually by the General Assembly; providing for the auditing of accounts of expenditures from said appropriations; providing for public support and capital improvements; authorizing the issuance of bonds exempt from taxation within the Commonwealth; requiring the chancellor to make an annual report of the operations of the University of Pittsburgh," making appropriations for carrying the same into effect; and providing for a basis for payments of such appropriations, for a method of accounting for the funds appropriated and for certain fiscal information disclosure.

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

Section 1. The following sums, or as much thereof as may be necessary, are hereby appropriated to the Trustees of the University of Pittsburgh for the fiscal year July 1, 2013, to June 30, 2014, for the purposes and in the amounts as shown:

Section 2. Payments to the University of Pittsburgh on account of the appropriations for all items as provided in section 1 shall be made on the basis of costs during the fiscal year.

Section 3. (a) Payments to the University of Pittsburgh of the appropriations provided in section 1 shall be made monthly during the fiscal year.

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

Section 4. (a) The University of Pittsburgh shall apply the moneys appropriated by this act only for such purposes as are permitted in this act and shall at all times maintain proper records showing the application of such moneys. Not later than 120 days after the close of the fiscal year to which this act relates, the University of Pittsburgh shall file, with the Secretary of Education, the General Assembly, the Auditor General of the Commonwealth and the chief administrator of each branch campus, a statement setting forth the amounts and purposes of all expenditures made from moneys appropriated by this act and other university accounts during said fiscal year, as provided in section 2, used as a basis for receipt of any 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 the University of Pittsburgh to the State Treasurer. In respect to expenditures made by the university from moneys other than those appropriated by this act, the Auditor General shall have the right to review only, and he shall file annually with the General Assembly such information concerning such expenditures as the General Assembly or any of its committees may require.

Section 5. The University of Pittsburgh shall provide full, complete and accurate information as may be required by the Department of Education or the chairman or the minority chairman of the Appropriations Committee of the Senate or the chairman or the minority chairman of the Appropriations Committee of the House of Representatives.

Section 6. The University of Pittsburgh shall present and report its financial statements required under the provisions of this act in accordance with: the generally accepted accounting principles as prescribed by the National Association of College and University Business Officers, the American Institute of Certified Public Accountants, or their successors, or by any other recognized authoritative body; the "Commonwealth of Pennsylvania Budget Instructions for the State System of Higher Education, State-Related Universities and Non-State-Related Colleges and Universities"; and the financial reporting policies and standards promulgated by the Commonwealth of Pennsylvania and by the Federal Government that apply to the University of Pittsburgh.

Section 7. No funds appropriated by this act may be used for costs of personnel and operations of the environmental law clinic.

Section 8. This act shall take effect July 1, 2013, or immediately, whichever is later.