
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1502 Session of
2019

INTRODUCED BY GROVE, RYAN, MILLARD, KAUFFMAN, KEEFER, B. MILLER,
IRVIN, DUSH, ROTHMAN, JONES, KLUNK, COX, GILLEN AND MOUL,
MAY 22, 2019

REFERRED TO COMMITTEE ON FINANCE, MAY 22, 2019

AN ACT

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

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 5

9 FINANCIAL TRANSPARENCY

10 Sec.

11 501. Definitions.

12 502. State Treasury transparency portal.

13 503. Duties of Commonwealth agencies.

14 § 501. Definitions.

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

18 "Commonwealth agency." Any office, authority, board,

1 multistate agency or commission of the executive branch, an
2 independent agency or a State-affiliated entity. The term
3 includes any of the following:

- 4 (1) The Governor's Office.
- 5 (2) The Office of Attorney General.
- 6 (3) The Department of the Auditor General.
- 7 (4) The Treasury Department.
- 8 (5) An organization established by the Constitution of
9 Pennsylvania, a statute or an executive order which performs
10 or is intended to perform an essential government function.
- 11 (6) A legislative agency.
- 12 (7) A judicial agency.

13 "Independent agency." Any office, authority, board or agency
14 of the Commonwealth that is not subject to the policy,
15 supervision or control of the Governor.

16 "Judicial agency." Any of the following:

- 17 (1) The Supreme Court of Pennsylvania.
- 18 (2) The Superior Court of Pennsylvania.
- 19 (3) The Commonwealth Court of Pennsylvania.
- 20 (4) The Administrative Office of Pennsylvania Courts.

21 "Legislative agency." As defined in section 102 of the act
22 of February 14, 2008 (P.L.6, No.3), known as the Right-to-Know
23 Law.

24 "State-affiliated agency." Any of the following:

- 25 (1) The Pennsylvania Gaming Control Board.
- 26 (2) The Pennsylvania Housing Finance Agency.
- 27 (3) The State System of Higher Education.

28 § 502. State Treasury transparency portal.

29 (a) Development.--The State Treasurer shall develop and
30 maintain on the Treasury Department's publicly accessible

1 Internet website a transparency portal with information relating
2 to the Commonwealth's finances. The following shall apply:

3 (1) The transparency portal shall be made available to
4 the public and include figures and visual aids to demonstrate
5 growth or reduction in expenditures and revenue starting no
6 later than the 2014-2015 fiscal year.

7 (2) The visual aids required under paragraph (1) shall
8 include, but not be limited to, charts and graphs.

9 (3) Information provided by the Treasury Department
10 shall be made available to the public to download as an image
11 and spreadsheet document.

12 (b) General Fund information.--The following shall apply:

13 (1) The State Treasurer shall provide on the
14 transparency portal an analysis of the General Fund updated
15 to accurately reflect the General Fund at the end of the
16 prior day, including:

17 (i) Cash flow within the General Fund which shall
18 include a line graph showing changes in cash flow with a
19 range starting from the 2014-2015 fiscal year.

20 (ii) The current General Fund balance.

21 (iii) General Fund expenditures. The public shall be
22 able to delineate expenditures under this subparagraph by
23 appropriation paid out of the General Fund by the
24 Commonwealth agency that made the expenditure.

25 (iv) General Fund revenues, including information
26 relating to the difference between estimated revenues
27 provided by the Independent Fiscal Office under section
28 605-B of the act of April 9, 1929 (P.L.177, No.175),
29 known as The Administrative Code of 1929, for the given
30 fiscal year and actual revenues collected. The Treasury

1 Department shall also include a graph comparing changes
2 within the General Fund revenues and General Fund
3 expenditures starting with the 2018-2019 fiscal year.

4 (2) In order to assist the State Treasurer in compiling
5 the information required under this subsection for the
6 analysis of the General Fund, each Commonwealth agency shall
7 provide the information to the Treasury Department in a file
8 format specified by the Treasury Department through interface
9 files.

10 (c) Budget information.--The State Treasurer shall provide
11 on the transparency portal information relating to the General
12 Fund to accurately reflect the Commonwealth's finances at the
13 end of the close of business the previous day, including:

14 (1) Expenditures from each of the Commonwealth's special
15 or restricted accounts, including a breakdown of Commonwealth
16 agency expenditures from within those funds.

17 (2) Daily changes in revenue and expenditures for the
18 Commonwealth's special and restricted funds.

19 (3) In order to implement this subsection, each
20 Commonwealth agency shall provide the Treasury Department
21 data collected under the act of June 30, 2011 (P.L.81,
22 No.18), known as the Pennsylvania Web Accountability and
23 Transparency (PennWATCH) Act, in a file format stipulated by
24 the Treasury Department through interface files.

25 (d) Treasury investment information.--The State Treasurer
26 shall provide information on the transparency portal relating to
27 the Commonwealth's investments managed by the Treasury
28 Department. The information shall include the daily balances of
29 each fund within the investment pools managed by the Treasury
30 Department. The State Treasurer shall ensure the information is

1 updated to reflect changes in investment pools and account
2 balances from the close of business the previous day.

3 (e) Commonwealth programs.--The State Treasurer shall
4 include in the transparency portal an analysis of the
5 appropriations for Commonwealth programs based on the
6 appropriations at the close of business for the prior day. The
7 analysis shall include each appropriation, total budgeted
8 appropriation, total augmenting revenue, total spent
9 appropriation and percentage of the total appropriation spent.

10 (f) Commonwealth Financial Watch.--The State Treasurer shall
11 include in the transparency portal a Commonwealth Financial
12 Watch which includes:

13 (1) The top 20 highest expenditures as designated by
14 appropriation within the General Fund during the current
15 fiscal year starting with the 2018-2019 fiscal year.

16 (2) The 10 Commonwealth agencies with the highest dollar
17 amount of General Fund expenditures during the current fiscal
18 year starting with the 2018-2019 fiscal year, including the
19 percent of the Commonwealth agency's General Fund
20 appropriation spent.

21 (g) Time period.--All information provided under this
22 section shall reflect changes within the Commonwealth's funds
23 starting no later than the 2018-2019 fiscal year.

24 § 503. Duties of Commonwealth agencies.

25 A Commonwealth agency shall provide the State Treasurer the
26 data required for the operation of the transparency portal under
27 section 502 (relating to State Treasury transparency portal) in
28 a file format stipulated by the Treasury Department through
29 interface files.

30 Section 2. This act shall take effect in 90 days.