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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 48 Session of  
2021

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INTRODUCED BY GROVE, JONES, RYAN, KAUFFMAN, SAYLOR, HILL-EVANS,  
THOMAS, KEEFER, B. MILLER AND MOUL, JANUARY 11, 2021

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REFERRED TO COMMITTEE ON FINANCE, JANUARY 11, 2021

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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 2016-2017 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 2016-2017 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 2019-2020 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 that the

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

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

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

14 (1) The top 20 highest expenditures as designated by  
15 appropriation within the General Fund during the current  
16 fiscal year starting with the 2019-2020 fiscal year.

17 (2) The 10 Commonwealth agencies with the highest dollar  
18 amount of General Fund expenditures during the current fiscal  
19 year starting with the 2019-2020 fiscal year, including the  
20 percent of the Commonwealth agency's General Fund  
21 appropriation spent.

22 (g) Time period.--All information provided under this  
23 section shall reflect changes within the Commonwealth's funds  
24 starting no later than the 2019-2020 fiscal year.

25 § 503. Duties of Commonwealth agencies.

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

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