
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 267 Session of 2021

INTRODUCED BY BROWNE, FEBRUARY 22, 2021

REFERRED TO APPROPRIATIONS, FEBRUARY 22, 2021

A SUPPLEMENT

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

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, 2021, to June 30, 2022,
26 for the purposes and in the amount as shown:

27 For general support..... \$158,206,000

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

4 Section 3. (a) Payment to Temple University of the
5 appropriation provided in section 1 shall be made monthly during
6 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
14 appropriated by this act only for such purposes as are permitted
15 in this act and shall at all times maintain proper records
16 showing the application of such moneys. Not later than 120 days
17 after the close of the fiscal year to which this act relates,
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
21 of all expenditures made from moneys appropriated by this act
22 and other university accounts during said fiscal year, as
23 provided in section 2, used as a basis for receipt of any
24 appropriation during said fiscal year.

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

1 to expenditures made by the university from moneys other than
2 those appropriated by this act, the Auditor General shall have
3 the right to review only, and he shall file annually with the
4 General Assembly such information concerning said expenditures
5 as the General Assembly or any of its committees may require.

6 Section 5. Temple University shall provide full, complete
7 and accurate information as may be required by the Department of
8 Education or the chairman or the minority chairman of the
9 Appropriations Committee of the Senate or the chairman or the
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
16 University Business Officers, the American Institute of
17 Certified Public Accountants, or their successors, or by any
18 other recognized authoritative body; the "Commonwealth of
19 Pennsylvania Budget Instructions for the State System of Higher
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, 2021, or
25 immediately, whichever is later.