

## 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

28 Section 2. Payments to Temple University on account of the

1 appropriation provided in section 1 shall be made on the basis  
2 of costs during the fiscal year.

3 Section 3. (a) Payment to Temple University of the  
4 appropriation provided in section 1 shall be made monthly during  
5 the fiscal year.

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

12 Section 4. (a) Temple University shall apply the moneys  
13 appropriated by this act only for such purposes as are permitted  
14 in this act and shall at all times maintain proper records  
15 showing the application of such moneys. Not later than 120 days  
16 after the close of the fiscal year to which this act relates,  
17 Temple University shall file, with the Secretary of Education,  
18 the General Assembly and the Auditor General of the  
19 Commonwealth, a statement setting forth the amounts and purposes  
20 of all expenditures made from moneys appropriated by this act  
21 and other university accounts during said fiscal year, as  
22 provided in section 2, used as a basis for receipt of any  
23 appropriation during said fiscal year.

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

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

5 Section 5. Temple University shall provide full, complete  
6 and accurate information as may be required by the Department of  
7 Education or the chairman or the minority chairman of the  
8 Appropriations Committee of the Senate or the chairman or the  
9 minority chairman of the Appropriations Committee of the House  
10 of Representatives.

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

23 Section 7. This act shall take effect July 1, 2021, or  
24 immediately, whichever is later.