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THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1843 Session of 2017

INTRODUCED BY GROVE, THOMAS, FEE, ROTHMAN, BARRAR, PHILLIPS-HILL, KAUFFMAN, LAWRENCE, BERNSTINE, MCGINNIS, MILLARD, WHEELAND, KEEFER, ZIMMERMAN, DUSH, MOUL AND RYAN,
OCTOBER 11, 2017

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,
MAY 1, 2018

AN ACT

1 Amending Title 72 (Taxation and Fiscal Affairs) of the
2 Pennsylvania Consolidated Statutes, providing for budget and
3 for financial 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 chapters to read:

8 CHAPTER 3

9 BUDGET

10 Sec.

11 301. Agency budget documents.

12 § 301. Agency budget documents.

13 An agency submitting documentation used by the Office of the
14 Budget for preparation of the Governor's budget submission to
15 the General Assembly under section 613 of the act of April 9,
16 1929 (P.L.177, No.175), known as The Administrative Code of
17 1929, shall place the original, unedited documents on the

1 agency's publicly accessible Internet website and the agency
2 shall electronically notify members of the General Assembly. The
3 documents shall be available no later than the first Monday of
4 November 2018 and every year thereafter.

5 CHAPTER 5

6 FINANCIAL TRANSPARENCY

7 Sec.

8 501. DEFINITIONS.

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9 ~~501~~ 502. State Treasury transparency portal.

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10 ~~502~~ 503. Duties of Commonwealth agencies.

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11 ~~503~~ 504. Commonwealth checkbook.

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12 § 501. DEFINITIONS.

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13 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
14 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
15 CONTEXT CLEARLY INDICATES OTHERWISE:

16 "COMMONWEALTH AGENCY." ANY OFFICE, AUTHORITY, BOARD,
17 MULTISTATE AGENCY OR COMMISSION OF THE EXECUTIVE BRANCH, AN
18 INDEPENDENT AGENCY OR A STATE-AFFILIATED ENTITY. THE TERM
19 INCLUDES ANY OF THE FOLLOWING:

20 (1) THE GOVERNOR'S OFFICE.

21 (2) THE OFFICE OF ATTORNEY GENERAL.

22 (3) THE DEPARTMENT OF THE AUDITOR GENERAL.

23 (4) THE TREASURY DEPARTMENT.

24 (5) AN ORGANIZATION ESTABLISHED BY THE CONSTITUTION OF
25 PENNSYLVANIA, A STATUTE OR AN EXECUTIVE ORDER WHICH PERFORMS
26 OR IS INTENDED TO PERFORM AN ESSENTIAL GOVERNMENT FUNCTION.

27 (6) A LEGISLATIVE AGENCY.

28 ~~(7) A JUDICIAL AGENCY.~~
29 "INDEPENDENT AGENCY." ANY OFFICE, AUTHORITY, BOARD OR AGENCY
30 OF THE COMMONWEALTH THAT IS NOT SUBJECT TO THE POLICY,

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1 SUPERVISION OR CONTROL OF THE GOVERNOR.
2 "JUDICIAL AGENCY." ANY OF THE FOLLOWING:
3 (1) THE SUPREME COURT OF PENNSYLVANIA.
4 (2) THE SUPERIOR COURT OF PENNSYLVANIA.
5 (3) THE COMMONWEALTH COURT OF PENNSYLVANIA.
6 (4) THE ADMINISTRATIVE OFFICE OF PENNSYLVANIA COURTS.
7 "LEGISLATIVE AGENCY." AS DEFINED IN SECTION 102 OF THE ACT
8 OF FEBRUARY 14, 2008 (P.L.6, NO.3), KNOWN AS THE RIGHT-TO-KNOW
9 LAW.

10 "STATE-AFFILIATED AGENCY." ANY OF THE FOLLOWING:

11 (1) THE PENNSYLVANIA GAMING CONTROL BOARD.
12 (2) THE PENNSYLVANIA HOUSING FINANCE AGENCY.
13 (3) THE STATE SYSTEM OF HIGHER EDUCATION.

14 ~~§ 501~~ 502. State Treasury transparency portal.

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15 (a) Development.--The State Treasurer shall develop and
16 maintain on the Treasury Department's publicly accessible
17 Internet website a transparency portal with information relating
18 to the Commonwealth's finances. The following shall apply:

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

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

25 ~~(3) Information provided by the Treasury Department~~
 26 ~~shall be made available to the public to download either as~~ <--
 27 ~~an image or AND spreadsheet document.~~ <--
 28 ~~(b) General Fund information. The State Treasurer shall~~ <--
 29 ~~provide on the transparency portal an analysis of the General~~
 30 ~~(B) GENERAL FUND INFORMATION.--THE FOLLOWING SHALL APPLY:~~ <--

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1 ~~(1) THE STATE TREASURER SHALL PROVIDE ON THE~~
 2 ~~TRANSPARENCY PORTAL AN ANALYSIS OF THE GENERAL Fund updated~~
 3 ~~to accurately reflect the General Fund at the end of the~~
 4 ~~prior day, including:~~
 5 ~~(1) Cash flow within the General Fund which shall~~ <--
 6 ~~include a line graph showing changes in cash flow with a~~
 7 ~~range starting from the 2014-2015 fiscal year.~~
 8 ~~(2) The current General Fund balance.~~
 9 ~~(3) General fund expenditures. The following shall~~
 10 ~~apply:~~
 11 ~~(i) The public shall be able to delineate~~
 12 ~~expenditures made out of the General Fund by the~~
 13 ~~Commonwealth agency that made the expenditure.~~
 14 ~~(ii) In order to provide the information required~~
 15 ~~under this subsection, each Commonwealth agency shall~~
 16 ~~provide the data to the Treasury Department in a file~~
 17 ~~format stipulated by the Treasury Department through~~
 18 ~~interface files.~~
 19 ~~(4) General Fund revenues, including information~~
 20 ~~relating to the difference between estimated revenues for the~~
 21 ~~given fiscal year and actual revenues collected. The Treasury~~

22 Department shall also include a graph comparing changes
23 ~~within the General Fund revenues and General Fund~~
24 ~~expenditures starting with the 2018-2019 fiscal year.~~
25 (I) CASH FLOW WITHIN THE GENERAL FUND WHICH SHALL <--
26 INCLUDE A LINE GRAPH SHOWING CHANGES IN CASH FLOW WITH A
27 RANGE STARTING FROM THE 2014-2015 FISCAL YEAR.
28 (II) THE CURRENT GENERAL FUND BALANCE.
29 (III) GENERAL FUND EXPENDITURES. THE PUBLIC SHALL BE
30 ABLE TO DELINEATE EXPENDITURES UNDER THIS SUBPARAGRAPH BY

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1 APPROPRIATION PAID OUT OF THE GENERAL FUND BY THE
2 COMMONWEALTH AGENCY THAT MADE THE EXPENDITURE.
3 (IV) GENERAL FUND REVENUES, INCLUDING INFORMATION
4 RELATING TO THE DIFFERENCE BETWEEN ESTIMATED REVENUES
5 PROVIDED BY THE INDEPENDENT FISCAL OFFICE UNDER SECTION
6 605-B OF THE ACT OF APRIL 9, 1929 (P.L.177, NO.175),
7 KNOWN AS THE ADMINISTRATIVE CODE OF 1929, FOR THE GIVEN
8 FISCAL YEAR AND ACTUAL REVENUES COLLECTED. THE TREASURY
9 DEPARTMENT SHALL ALSO INCLUDE A GRAPH COMPARING CHANGES
10 WITHIN THE GENERAL FUND REVENUES AND GENERAL FUND
11 EXPENDITURES STARTING WITH THE 2018-2019 FISCAL YEAR.
12 (2) IN ORDER TO ASSIST THE STATE TREASURER IN COMPILING
13 THE INFORMATION REQUIRED UNDER THIS SUBSECTION FOR THE
14 ANALYSIS OF THE GENERAL FUND, EACH COMMONWEALTH AGENCY SHALL
15 PROVIDE THE INFORMATION TO THE TREASURY DEPARTMENT IN A FILE
16 FORMAT SPECIFIED BY THE TREASURY DEPARTMENT THROUGH INTERFACE
17 FILES.
18 (c) Budget information.--The State Treasurer shall provide
19 on the transparency portal information relating to the General

20 ~~Fund to accurately reflect the Commonwealth's finances at the~~
 21 ~~end of the close of business the previous day, including:~~

22 ~~(1) Expenditures from each of the Commonwealth's special~~
 23 ~~or restricted funds ACCOUNTS, including a breakdown of~~ <--
 24 ~~COMMONWEALTH agency expenditures from within those funds.~~ <--

25 ~~(2) Daily changes in revenue and expenditures for the~~
 26 ~~Commonwealth's special and restricted funds. The information~~ <--
 27 ~~shall be made available as a line and bar graph with figures~~
 28 ~~to reflect changes in the graph.~~

29 ~~(3) In order to implement this subsection, each~~
 30 ~~Commonwealth agency shall provide the Treasury Department~~

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1 ~~data collected under the Pennsylvania Web Accountability and~~
 2 ~~Transparency (PennWATCH) Act, in a file format stipulated by~~
 3 ~~the Treasury Department through interface files.~~

4 ~~(d) Commonwealth TREASURY investment information.--The State~~ <--
 5 ~~Treasurer shall provide information on the transparency portal~~
 6 ~~relating to the Commonwealth's investments MANAGED BY THE~~ <--
 7 ~~TREASURY DEPARTMENT. The information shall include money~~ <--
 8 ~~invested by the Commonwealth into both short term and long term~~
 9 ~~investments. The following shall apply:~~

10 ~~(1) The State Treasurer shall include from which fund~~
 11 ~~money was moved by the State Treasurer for the purposes of~~
 12 ~~short term or long term investment.~~

13 ~~(2) The State Treasurer shall ensure the information is~~
 14 ~~updated to reflect changes in investment and fund balances~~
 15 ~~from the close of business the previous day. THE DAILY~~ <--
 16 ~~BALANCES OF EACH FUND WITHIN THE INVESTMENT POOLS MANAGED BY~~

17 ~~THE TREASURY DEPARTMENT. THE STATE TREASURER SHALL ENSURE THE~~
18 ~~INFORMATION IS UPDATED TO REFLECT CHANGES IN INVESTMENT POOLS~~
19 ~~AND ACCOUNT BALANCES FROM THE CLOSE OF BUSINESS THE PREVIOUS~~
20 ~~DAY.~~

21 (e) Commonwealth programs.--The State Treasurer shall
22 include in the transparency portal an analysis of the
23 appropriations for Commonwealth programs based on the
24 appropriations at the close of business for the prior day. The
25 analysis shall include each appropriation, total budgeted
26 appropriation, total augmenting revenue, total spent
27 appropriation and percentage of the total appropriation spent.

28 (f) Commonwealth Financial Watch.--The State Treasurer shall
29 include in the transparency portal a Commonwealth Financial
30 Watch which includes:

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1 (1) The top 20 ~~cost drivers~~ HIGHEST EXPENDITURES AS <--
2 DESIGNATED BY APPROPRIATION within the General Fund during
3 the current fiscal year starting with the 2018-2019 fiscal
4 year.

5 (2) The 10 Commonwealth agencies with the highest dollar
6 amount of General Fund expenditures during the current fiscal
7 year starting with 2018-2019 fiscal year, including the
8 percent of the Commonwealth agency's General Fund
9 appropriation spent.

10 (g) Time period.--All information provided under this
11 section shall reflect changes within the Commonwealth's finances <--
12 FUNDS starting no later than the 2018-2019 fiscal year. <--

13 § 502 503. Duties of Commonwealth agencies. <--

14 A Commonwealth agency shall provide the State Treasurer the
15 data required for the operation of the transparency portal under
16 section 501 502 (relating to State Treasury transparency portal) <--
17 in a file format stipulated by the Treasury Department through
18 interface files.

19 \$ 503 504. Commonwealth checkbook. <--

20 (a) Access.--The Office of the Budget shall provide access
21 to the Integrated Central System under section 620.1 of the act
22 of April 9, 1929 (P.L.177, No.175), known as The Administrative
23 Code of 1929, with inquiry-only screens on its publicly
24 accessible Internet website to the following:

- 25 (1) Members of the General Assembly.
26 (2) The Independent Fiscal Office.
27 (3) The Department of the Auditor General.
28 (4) The general public.

29 (b) Expenses.--The Office of the Budget shall pay for any
30 expenses to implement this section with unencumbered funds.

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

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