

## A SUPPLEMENT

1 To the act of April 1, 1863 (P.L.213, No.227), entitled "An act  
2 to accept the grant of Public Lands, by the United States, to  
3 the several states, for the endowment of Agricultural  
4 Colleges," making appropriations for carrying the same into  
5 effect; providing for a basis for payments of such  
6 appropriations, for a method of accounting for the funds  
7 appropriated and for certain fiscal information disclosure;  
8 and making an appropriation from a restricted account within  
9 the Agricultural College Land Scrip Fund.

10 The General Assembly of the Commonwealth of Pennsylvania  
11 hereby enacts as follows:

12 Section 1. In order to carry into effect the act of  
13 Congress, approved July 2, 1862, granting public land to the  
14 several states for educational purposes, and subsequent acts of  
15 Congress related thereto, and the act of the General Assembly of  
16 Pennsylvania accepting the provisions and conditions of said  
17 acts of Congress and pledging the faith of the State to carry  
18 the same into effect, the following sums, or as much thereof as  
19 may be necessary, are hereby appropriated to the Trustees of The  
20 Pennsylvania State University for the fiscal year July 1, 2019,  
21 to June 30, 2020, for the purposes and in the amounts as shown:

22 For general support.

1 State appropriation..... \$237,349,000  
2 For Pennsylvania College of Technology.

3 State appropriation..... \$22,736,000

4 Section 2. Payments to The Pennsylvania State University on  
5 account of the appropriations for all items as provided in  
6 section 1 shall be made on the basis of costs during the fiscal  
7 year.

8 Section 3. (a) Payments to The Pennsylvania State  
9 University of the appropriations provided in section 1 shall be  
10 made monthly during the fiscal year.

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

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

29 (b) Such statement of expenditures and costs shall be  
30 reviewed by the Auditor General of the Commonwealth, and he

1 shall have the right, in respect to the money appropriated by  
2 this act, to audit and disallow expenditures made for purposes  
3 not permitted by this act and to cause such sums to be recovered  
4 and paid by The Pennsylvania State University to the State  
5 Treasurer. In respect to expenditures made by the university  
6 from money other than that appropriated by this act, the Auditor  
7 General shall have the right to review only, and he shall file  
8 annually with the General Assembly such information concerning  
9 such expenditures as the General Assembly or any of its  
10 committees may require.

11 Section 5. The Pennsylvania State University shall provide  
12 full, complete and accurate information as may be required by  
13 the Department of Education or the chairperson or minority  
14 chairperson of the Appropriations Committee of the Senate or the  
15 chairperson or minority chairperson of the Appropriations  
16 Committee of the House of Representatives.

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

30 Section 7. The money of the restricted account within the

1 Agricultural College Land Scrip Fund is hereby appropriated for  
2 the fiscal year July 1, 2019, to June 30, 2020, in accordance  
3 with the provisions of the act of April 9, 1929 (P.L.343,  
4 No.176), known as The Fiscal Code, establishing the restricted  
5 account.

6 Section 8. This act shall take effect July 1, 2019, or  
7 immediately, whichever is later.