



Manual

Commonwealth of Pennsylvania Governor's Office

Manual 110.01 Amended – 2023-24 Budget Instructions

Date: August 15, 2022
By Direction of: *Greg Thall*
Greg Thall, Secretary of the Budget
Contact Agency: Governor's Budget Office
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Manual 110.01, Budget Instructions, issued by the Governor's Budget Office, provides detailed instructions to state agencies on how to prepare and submit their 2023-24 agency budget requests.

Agency heads, program managers, policy directors, and fiscal officers should closely coordinate the development of their agency budget request with the Governor's Budget Office and the Governor's Policy Office to align the request with the Governor's overarching policy goals and objectives. All data and analysis required to adequately explain and support requests must be included.

As we plan for the 2023-24 fiscal year, agencies should continue to prioritize sound budget planning. It is important for all departments to continue to think critically about the services they provide, and how we can collectively achieve additional efficiencies without compromising the Commonwealth's core responsibilities to residents.

Guidelines for 2023-24 include:

- **Agency budget submissions should only contain cost to carry budget requests.** The Governor's Office, Governor's Budget Office and Governor's Policy Office will work with agencies through the budget preparation process to determine where PRRs and initiatives will be included.
- As noted above, agencies should use their agency performance reports to carefully evaluate and review existing programs to ensure that they continue to serve an important purpose and consider phasing out programs which are duplicative or no longer serve their purpose.

All 2023-24 budget submissions must be prepared in accordance with the instructions provided in this manual. This manual should be reviewed carefully to ensure that budget preparers have a thorough understanding of what is required to complete the submission.

The Governor's Budget Office will provide instructions on the Office of the Budget intranet website. Business Planning and Consolidations (BPC) input forms will be made available to agency staff mapped to budget preparation roles. Agencies must make every effort to meet the deadlines specified on the Budget Submission Calendar in *Manual 110.01, Budget Instructions*. Agencies should contact their budget analyst in the Governor's Budget Office, Bureau of Budget Analysis, when the BPC version and supporting information are completed and ready for submission.

Electronic copies of the agency budget request must be sent to: RA-OBAGENCYSUBMISSION@pa.gov.



2023-2024

BUDGET INSTRUCTIONS

**Governor's Budget Office
Office of the Budget
August 2022**

M110.1

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* Indicates new or revised instructions

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GLOSSARY OF TERMS

AGENCY PROGRAM PLAN (APP) – A document consisting of program and financial information projected over a five-year period. It thus serves as the agency input into the commonwealth program plan.

ANALYSIS FOR OFFICE (AO) – SAP reporting software that the commonwealth uses for financial reporting.

BUSINESS PLANNING AND CONSOLIDATIONS (BPC) – Budgeting and planning software that the commonwealth uses for budget preparation and rebudget.

BUDGET TYPE – A term used to describe the components of various funding sources and status of the funding sources that determine the total funds available for each commonwealth appropriation or executive authorization. Budget types include:

1000 – Appropriation or Executive Authorization – The amount provided in an enacted appropriation bill or executively authorized and issued in an approved expenditure symbol notification (ESN) letter.

2000 – Estimated Augmentations – The amount made available in an approved allocation or allocation amendment to supplement an appropriation or executive authorization from non-federal sources.

3000 – Federal Transfers – The amount of expenditures anticipated to occur first in the state appropriation or executive authorization in the first instance and then transferred to a related federal appropriation or executive authorization.

4000 – Non-Federal Transfers – The amount of expenditures anticipated to occur in the state appropriation or executive authorization in the first instance and then transferred to another state appropriation or executive authorization or other funds source within the same or a different commonwealth fund.

BUDGET VERSION – Alternate drafts of the budget. Each budget version is a complete budget. Versions are available to agencies for budget preparation: versions 10, 20, 30 and 40. Version 40 is the official submission to the Governor's Budget Office (GBO). Version 40 will automatically be accessible to GBO.

BUDGET PERIOD – Fiscal year of proposed or actual enactment of appropriated funding.

BUSINESS AREA – Commonwealth agency.

COMMITMENT ITEM – A classification of expenditures or revenues used to identify the type of expenditure or revenues planned for in budget preparation. Certain budget preparation information is provided based on commitment

items. A commitment item hierarchy is used to roll expenditure details up to higher level categories (i.e. personnel costs, operational expenses, etc.).

COMMONWEALTH PROGRAM PLAN (CPP) – The aggregation of all the APPs within the framework of the commonwealth's program structure.

CURRENT COMMITMENT – Current level of services. When used in projecting costs, the future cost consequences of current program policy. The BPC system refers to this as "cost to carry."

DECISION PACKAGE – A related set of proposed expenditures designed to fund current programs, projects and activities or new or substantially changed programs, activities and projects. A decision package can include entire SAP funds (appropriations) or a subset of an SAP fund. Current decision package types include cost to carry packages, program revision request packages, initiative packages and current year supplemental packages. Program revision request packages and initiative packages are assigned unique numbers.

FUNCTIONAL AREA – Program subcategories, program categories and the commonwealth programs.

FUNDS CENTER – In SAP this refers to an organization. Funds centers are in a standard hierarchy (agency, deputy secretary, bureau, etc.).

GOAL – A goal is a desired state of affairs based upon current knowledge and values. It is timeless in the sense that as achievement approaches, goals tend to be restated at a higher level of aspiration or new goals are projected. Goals reflect the basic values of our society and are, therefore, always culture bound and subjective.

INITIATIVE – (See also definition of Program Revision Request.) Changes in program purpose, level or activity as the result of changes in policy, statute, regulation or court direction that result in dollar increases or decreases too low to require submission of a program revision request (i.e., less than \$200,000 or 15 percent of an appropriation, whichever is greater) are identified as initiatives. Proposed improvements should be included. Cost increases to operate an existing program without change in policy, law or regulation (such as increased fuel costs at an institution or increased rental costs for regional offices) are current commitment costs and are not identified as initiatives.

OBJECTIVE – A statement of program purpose in terms of desired accomplishments that can be measured.

PAY SCALE GROUP – Pay range.

PAY SCALE LEVEL – Pay step.

PAY SCALE TYPE – Pay schedule.

PROGRAM – A general term applied to any level of program aggregation defined in the APP. Included are the commonwealth program, the program category and the program subcategory.

PROGRAM CATEGORY – The first major subdivision of the commonwealth program. The program category is defined in terms of desired substantive goals (e.g., clean air environment).

PROGRAM PERFORMANCE MEASURE – A general term applied to any of the substantive measures found in the agency performance measures submission.

PROGRAM POLICY GUIDELINES (PPGs) – Issued by the governor, the program policy guidelines identify those problems confronting the commonwealth that are of major concern. The guidelines initiate the budget process in that they ask for a preliminary assessment of alternative program changes that respond to the governor's concerns.

PROGRAM STRUCTURE – The means that are employed to organize activities within a framework of goals and objectives so that organizations can be reviewed for decision purposes within the appropriate program context.

SAP FUND – In SAP, this represents the lowest level source of funding required for budgeting and monitoring. It is generally equivalent to an appropriation when the last three digits of the ten-digit fund code are zeros. If the last three digits are other than all zeros, a lower level of detail is indicated.

GENERAL RULES OF BUDGET PREPARATION

1. **The development of a budget request** that represents the best planning efforts of an agency and is not simply an inflated version of last year's budget requires coordinated information from the governor's office, the agency head and agency program managers.

The steps shown below are suggested as a guide to important interacting points in budget preparation. It is not necessary for an agency to follow these procedures precisely; however, it is important that the flow of information and policy be transmitted effectively to all program managers for the preparation of their budget requests.

Agency senior management should make program managers aware of the governor's latest policy guidance and seek responses to the specific problems that the governor wishes to highlight. Responses to the policy guidance should be reflected throughout the budget request where appropriate, reviewed by the agency head and sent to the secretary of the budget as part of the budget request.

Each agency head should provide policy guidelines to program managers by selecting subcategories that should receive attention because of effectiveness, need or demand, or administration policy. In this way, an agency head indicates those programs that are to be emphasized or de-emphasized in the agency budget request.

Program planners may notify appropriate bureaus of the changes in type or level of activities that should take place to support agency policy.

The result is a budget request for resources to fund current programs. Budget request details are entered in BPC via several input forms for complement and commitment items. Database reports have been developed to add the decision packages into complete appropriations.

2. **Official Budget Schedules** – All budget requests are to be submitted using the BPC budget preparation system or in the formats shown in this manual. The specific BPC input form instructions are included in the BPC user's guide found on the Office of the Budget intranet website. Copies of certain AO reports are to be included in the agency budget request as noted in Table C – Budget Forms.
3. **Commonwealth funds to be included – All expenditure symbols, (appropriations, executive authorizations, augmentations, restricted receipts, restricted revenues and non-budgeted ledger 5 accounts) are to be included in budget preparation.** Only expenditures from the General (001), Lottery (002) and Motor License (010) funds shall be entered as state funds (source of funds S). Other special funds, restricted receipts and revenues that are not appropriated

and non-budgeted (ledgers 4, 5 and 6) shall be entered as other funds (source of funds O). Funds that augment state funds shall be entered as augmentations (source of funds A). All funds from federal sources, including subgrants from other agencies, are to be entered as federal funds (source of funds F). Appropriations and executive authorizations from restricted receipt and restricted revenues are shown as source of funds R (ledgers 16 and 26).

4. **Agency Head Responsibility** – Budget preparation is the responsibility of the head of each agency.
5. **Method of Preparation** – Preparation of a budget should begin with program decisions at the subcategory level and, if the agency chooses, proceed to the organization element level, where appropriation and organization contributions to elements are determined and documented. Financial data is entered in BPC input forms at commitment item level 3 (minor object) and funds center level 3.
6. **Levels of Presentation** – Financial data is presented by appropriation (SAP fund) and aggregated to the agency and the commonwealth levels. The summary by fund and appropriation summarizes all agency appropriation information. In BPC commitment item planning information is entered at commitment item level 3 (essentially minor object) and funds center level 3 and rolled up in certain reports. Small amounts may be combined and entered as a consolidated amount.
7. **Thousands Only** – In furnishing dollar amounts on all submissions, ensure that each commitment item level within each fund is rounded to the nearest thousand. If the automated rounding function is not available in the BudgetPrep system for personnel costs, a manual other adjustment will need to be entered at fund level to meet this requirement.
8. **Identifying Data in Workbooks** – Identifying data is entered on appropriation profile forms in workbooks or directly in stand-alone forms. Use appropriation (SAP account code) symbols as they appear in the latest Status of Appropriations or the latest ESN letter. If no symbol number has been assigned, a temporary symbol number will be assigned for the agency's use. File names are to be entered on the computer forms. See the File Names page for instructions.
9. **Table of Contents** – A table of contents is to be provided in all submissions to facilitate use of the request package. Number all pages at the bottom right of the page in the same manner that page numbers appear in these instructions.
10. **Sequence of Presentation** – The proper sequence of schedule presentation is indicated on the Budget Request – Presentation Order

section of this document. Number all pages. Group pages in the presentation by fund type and then by appropriation (first 5 digits of the SAP fund). For all subcategories show program source of funds, program analysis and appropriation detail for subcategory A, then B, then C, etc. Group all program measures together after the last subcategory.

11. **Capital Expenditures** – Specific instructions are found in Section IV.

12. Definition of Years

- A. Actual Year – Will include all expenditures, encumbrances and available balances minus augmentations chargeable to that fiscal year as reflected in the June 30 Status of Appropriations, including any supplementals enacted after June 30. For non-appropriated and non-executively authorized restricted receipts and restricted revenues, use expenditures only. (Prior actual data follows the same definitions. Generally, the prior actual should agree with the amounts shown in the actual column of the latest Governor’s Executive Budget.) Actual year information will appear in BPC input forms, but will be queried from June 30 Current budget amounts. If other adjustments are needed, consult with your GBO analyst.
- B. Available (Current) Year – Will be consistent with the approved rebudget. Will include amounts appropriated to date or, if an item has not yet been acted upon by the General Assembly, either the amounts estimated in the Governor’s Executive Budget for the current year or in the case of federal funds, the best estimate currently available. When a lump sum for future distribution has been appropriated for such costs as employee benefit increases and general salary increases, generally the actual or estimated distribution amount should be included in the available year. For non-appropriated and non-executively authorized restricted receipts and restricted revenues use the best estimate of expenditures currently available. Available year information will not appear in BPC input forms unless the rebudget has been posted to core SAP. Only the adjustments to the available year will be input in the BPC input forms. If other adjustments are needed, consult with your GBO analyst.
- C. Budget Year – Will reflect the amounts being requested for the next fiscal year.
- D. Planning Years 1, 2, 3 and 4 – Will reflect the cost of the budget year request projected into the future and the implementation of legislatively mandated increases that may be effective in a future year but will not anticipate additional executive requests.

13. **Bond Funds** – Expenditures from the proceeds of bond issues are not to be included in any of the budget schedules with the exception that bond expenditures by the Department of Transportation, Department of General Services and the Infrastructure Investment Authority should be budgeted under other funds.

14. **Appropriation of Federal Funds** – On the summary by fund and appropriation, federal appropriations and federal executive authorizations will continue to be shown as federal funds with the state appropriation to which they relate. The detail of the individual appropriations will be shown on the summary by fund and appropriation.

For consistency with the treatment of state appropriations, administrative costs should be identified separately from federal funds to be used for grants and subsidies. Do not establish new federal appropriation line items for each additional grant award from the same federal source for essentially the same purpose. For example, if an agency receives several federal grant awards from the Department of Interior for grants for various recreation projects, the grants should be combined into one appropriation

Agencies are encouraged to maximize the use of direct appropriation of federal funds and minimize the use of federal subgrants between agencies and programs.

15. **Forms** – Electronic budget forms will be available in the BPC budget preparation application.

Agencies will be notified when BPC is available for agency staff mapped to budget preparation roles.

16. **Deadline** – Budget documents are to be submitted electronically to GBO by the specified deadline as indicated on the Budget Submission Calendar on page 6. **No hard copies should be submitted. One (1) complete text searchable PDF document must be submitted through the Outlook resource account named OB, Agency Submissions. All submissions MUST be legible.**

BUDGET REQUEST – PRESENTATION ORDER

I. AGENCY SUMMARY

- Transmittal Statement
- Agency Statement
- Agency Organization Chart
- Table of Contents
- Summary by Fund and Appropriation
- Authorized and Filled Complement Summary
- Subcategory Narratives

II. APPROPRIATION DETAIL

For each appropriation:

- Appropriation Summary
- Narrative
- Commitment Item Summary
- Complement Planning Summary
- Cost by Institution
- Population Statistics

III. SPECIAL FUND AND RESTRICTED ACCOUNT APPENDIX

- Special Fund and Restricted Account Financial Statements

IV. BLOCK GRANT APPENDIX

Other Separate Submissions:

CAPITAL BUDGET

- New Projects
- Previous Budget Book Projects
- Additional Funds for Itemized Projects

PERFORMANCE MEASURES

- Performance Measure Report

PUBLIC RELATIONS EXPENDITURE AND PERSONNEL DATA

- Public Relations Expenditure Report
- Personnel Data Report

A table of contents is to be included. Budget request pages are to be assembled following the order shown above and numbered sequentially at the bottom right of each page. To facilitate completion by section, each section may be numbered separately prefaced by a letter. See sections in the Governor's Executive Budget for an example.

If further instruction is needed on the use of the BPC budget preparation software, refer to the BPC user's guide found on the Office of the Budget intranet website [Budget and Rebudget Submissions](#).

SUBMISSION CALENDAR

OCTOBER 5, 2022

Budget Request Submission
All Agencies

OCTOBER 12, 2022

Capital Budget
All Agencies

Agencies are required to submit Budget Requests electronically. No hard copy should be submitted.

Please save files in PDF format instead of scanning. All submissions must be legible.

**Submit one (1) complete text searchable PDF document to the Outlook resource account:
OB, Agency Submissions (RA-OBAGENCYSUBMISSION@pa.gov)**

If there are updates to submitted requests, a new complete PDF document should be sent to the resource account indicating that the attached document replaces the previous submission. If there is a separate Capital Budget submission, submit as separate PDF document to the same resource account.

Use the agency name, fiscal year and type of request for the submission file names. See examples below:

Community & Economic Development 2023-24 Budget Request.pdf
Community & Economic Development 2023-24 Capital Budget Request.pdf

Other Related Due Dates:

OCTOBER 5, 2022

Performance Measures Updates
All Agencies

Refer to Performance Plan instructions for submission

NOVEMBER 7, 2022

Public Relations Expenditures
All Agencies

Templates and Instructions provided by GBO by October 5, 2022

ELECTRONIC FILE NAMES

For ease of identification of electronic files, file names are to be established.

For example, appropriation level workbooks are to be identified by the following:

- Business area from Table A – Appropriation Code with identifier from Table B – Budget Period
 - For example, the file name for the Department of Environmental Protection General Government Operations file is **35-10390-2023**.

Table A – Business Area					
Agency Name	Business Area	Agency Name	Business Area	Agency Name	Business Area
Aging	10	Office of the Budget	81-OB	Infrastructure Investment Authority	33
Agriculture	68	Office of General Counsel	81-OGC	Insurance	79
Attorney General	14	Human Relations Commission	81-PHRC	Judiciary	51
Auditor General	92	Council on the Arts	81-ARTS	Labor and Industry	12
Banking and Securities	75	Juvenile Court Judges Commission	81-JCJC	Lieutenant Governor	28
Civil Service Commission	32	Commission on Crime and Delinquency	81-PCCD	Liquor Control Board	26
Community and Economic Development	24	Fish and Boat Commission	22	Military and Veterans Affairs	13
Conservation and Natural Resources	38	Game Commission	23	Milk Marketing Board	27
Corrections	11	Gaming Control Board	65	Patient Safety Authority	83
Drug and Alcohol Programs	74	General Services	15	Public School Employees' Retirement System ...	72
Education	16	Governor's Office	99	Public Utility Commission	17
Emergency Management Agency	31	Health	67	Revenue	18
Environmental Hearing Board	37	Health Care Cost Containment Council	43	State	19
Environmental Protection	35	Higher Education Assistance Agency	39	State Employees' Retirement System	70
Ethics Commission	40	Historical and Museum Commission	30	State Police	20
Executive Offices:		Housing Finance Agency	94	Transportation	78
Office of Administration	81-OA	Human Services	21	Treasury	73
Office of Inspector General	81-OIG				

Table B

Form	Code	Example
Agency Workbook	Business Area – Budget Period (BP)	35-2023
Appropriation Workbook – Operating and Institutional Appropriations ...	Business Area - SAP Appropriation number (5 digits only) - BP	35-10390-2023
Complement Planning Summary	Business Area - SAP Appropriation number (5 digits only) + C – BP	35-10390C-2023
Appropriation Workbook – Grants	Business Area - SAP Fund number (5 digits only) + G - BP	35-10391G-2023
Institution Workbook	Business Area - SAP Fund number (5 digits only) + I - BP	21-10249I-2023
Fund/Account Financial Statement	Business Area – SAP Fund Type code - BP.....	18-002-2023
Capital – Departmental Summary of Requests	Business Area - CDS- BP	35-CDS-2023
Models	Code	Example
Agency Models based on Fund Type.....	Business Area – SAP Fund Type Code + M - BP.....	18-002M-2023
Agency Models based on Appropriation	Business Area – SAP Appropriation Code + M - BP	35-10390M-2023

**Table C
BUDGET FORMS**

The budget will be prepared using BPC input forms and Excel forms. Required Excel forms are found on the Office of the Budget intranet website [Budget and Rebudget Submissions](#) and on the OB website [Budget Instructions & Agency Templates \(pa.gov\)](#). The table below lists each form required for the budget, identifies the location of the form, whether it is used for the budget (B) and/or rebudget (R), and indicates how the form is prepared. Use only the forms specified below to prepare the budget.

Form	BPC / Excel (WB)	Tab Name	Budget / Rebudget	Preparation
I. Business Area Workbook				
Agency Cover Page	WB - Agency	Cover	B & R	Agency prepares.
Transmittal Statement	WB - Agency	Transmittal	B & R	Agency prepares.
Agency Statement	WB - Agency	Statement	B & R	Agency prepares.
Table of Contents	WB - Agency	Contents	B	Agency prepares.
Summary by Fund and Appropriation	WB - Agency	SFA	B & R	Agency prepares.
Authorized and Filled Complement Summary	BPC AO	BPC Report	B & R	Agency prepares. Report in Complement Reporting folder within the Budget Preparation BPC reports.
II. Separate Files				
Budgeted Special Fund Financial Statements	WB - Financial Statement	Fund Number & Name	B & R	Agency prepares.
Cash Flow Statements – Appendix Special Funds and Restricted General Fund Accounts	WB - Cash Flow	Fund or Account Number & Name	B & R	Agency prepares.
III. A. Appropriation Workbook – Operating				
Appropriation Profile Page	BPC AO	BPC Report	B & R	Agency prepares. <u>This profile must include legal citations from enabling legislation for the appropriation.</u>
Appropriation Summary	BPC AO	BPC Report	B	Agency prepares. <u>Please ensure that all changes from the available year amounts are itemized on the submission.</u>
Commitment Item Summary	BPC AO	BPC Report	B	Agency prepares. Information generated from data entered via BPC.
Adjustments	WB - BPC Complement Adjustments	Adjustments	B & R	Agency prepares. Enter all calculations and explanations necessary because of any proposed modifications to standard factors or other adjustments to complement summary projections.

Form	BPC / Excel (WB)	Tab Name	Budget / Rebudget	Preparation
III. B. BPC Input Forms – Complement				
NOTE – Before beginning, budget version must be defined by the agency, decision packages must be created by the agency and new SAP funds must be created by IES. The title of any new SAP fund created in budget preparation will be visible to all agencies that work in this system.				
Vacant / LWOP Positions	BPC - Complement Adjustments	Vacant / LWOP Position Input Form	B & R	Position data extracted from HR. Agency edits to reflect any adjustments to vacant positions for budget request. LWOP positions should be funded for benefits only if number of positions are historical levels.
New Positions	BPC - Complement Adjustments	New Position Input Form	B & R	Agency prepares.
Complement Adjustments	BPC - Complement Adjustments	Complement Adjustments Input Form	B & R	Agency enters adjustments for filled, vacant, new position or other personnel costs. Agency documents all adjustments in the BPC Complement Adjustments workbook.
Other Personnel Costs	BPC - Complement Adjustments	Other Personnel Costs Input Form	B & R	Agency enters.
Other Adjustments	BPC - Complement Adjustments	Other Adjustments Input Form	B & R	Agency makes adjustments that do not affect employee benefits. Agency documents all adjustments in the BPC Complement Adjustments workbook.
III. C. BPC Input Forms – Distributions				
Commitment Item Planning	BPC – Distributions	Commitment Item Planning	B & R	Agency prepares.
Augmentations	BPC – Distributions	Augmentations	B & R	Agency prepares. Used to display in detail the revenue commitment items included in the estimated augmentations in the request year distribution input form.
Distributions	BPC - Distributions	Distributions	B & R	Agency prepares. Commitment items appear as budget type 9999. Agency distributes by budget type.

Form	BPC / Excel (WB)	Input Form Name	Budget / Rebudget	Preparation
IV. Institutional Workbook				
Title Sheet	WB - Institution	Titles	B & R	Agency prepares.
Institutional Cost Sheet	WB - Institution	Inst. Costs	B & R	Agency prepares.
Institutional Population Sheet	WB - Institution	Inst. Pop	B & R	Agency prepares.
Institutional Data Points	WB - Institution	Data Points	B & R	Automatically updated from input data. Captures information that can be used for graphs.
Miscellaneous Calculations and Notes	WB - Institution	Scratchpad	B & R	Agency prepares as needed.

V. Capital Budget Workbook				
New Projects	WB - Capital Template	New Projects	B	Agency prepares.
Previous Budget Book Projects	WB - Capital Template	Previous Budget Book Projects	B	Agency prepares.
Additional Funds for Itemized Projects	WB - Capital Template	Additional Funds for Itemized Projects	B	Agency prepares.

VI BPC / Analysis For Office Reports and Report Verification Checklist – Agency Budget Submission				
Complement Planning Summary	BPC AO	Complement Planning Summary	B & R	Agency prepares. This report provides both summary and detail views of the data recorded in BPC in the complement planning input form.
Budget Verification Check List	WB - Budget Verification Check List	Budget Verification Check List	B & R	Agency prepares.

SECTION I AGENCY SUMMARY

This section presents the budget request of the agency, highlighting appropriation totals and overall agency policy.

AGENCY COVER PAGE
2023-24 Budget Request

	BA	TITLE
BUSINESS AREA	XX	Agency Name

AGENCY MISSION STATEMENT

The agency cover page provides the agency name and business area to be used on all other files for identification purposes.

The agency mission statement is entered to provide the agency's overall mission.

TRANSMITTAL STATEMENT

Agency Name

To the Secretary of the Budget:

This and the accompanying statements, schedules, and explanatory sheets comprising _____ pages constitute the capital and operating budget estimates of this agency for all proposed expenditures for fiscal year 2023-24.

All statements and explanations contained in the estimates submitted herewith are true and correct to the best of my knowledge.

Signed: _____
(Agency Head)

Date: _____

This transmittal statement shall be used once in an agency presentation. The purpose of the schedule is:

- 1. To record the total number of pages submitted to GBO.**
- 2. To secure the required signature of the agency head.**
- 3. To establish the date of submission.**

AGENCY STATEMENT

Agency Name

This schedule is to be used by the agency head to present a narrative explanation of the overall policy, program and operational considerations that are being emphasized in this budget request.

The narrative statement should highlight the agency's overall approach within the framework of a strategic plan to implement the commonwealth's mission statement and program goals. It should include highlights of specific proposals to improve the efficiency and effectiveness of program operations, initiatives and shifts in directions in programs and the way these relate to the governor's policy guidance and agency mission, goals and objectives.

The following should be included:

- A discussion of the agency's overall approach to the budget and its priorities.
- A brief discussion of the agency's response to the governor's policy guidance and any other specific initiatives proposed that focus on program and operational efficiencies or new programs or improvements in the treatment of ongoing programs.
- A brief discussion of how the agency's mission statement as presented on the agency profile page relates to the commonwealth's mission statement and program goals (as presented in Section A of the Governor's Executive Budget).
- A brief description of any strategic planning efforts the agency is undertaking to achieve its mission and goals.
- Cost reduction proposals including elimination of programs that are no longer effective and/or low priority programs or activities.

The form may be prepared on the sheet (tab) provided in the agency workbook or in a separate file.

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Department of Environmental Protection 2023-24 Budget Request

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Black Fly Control and Research	B32
Flood Control Projects	B35
SECTION III: Special Funds Appendix	D1
SECTION IV: Block Grant Appendix	E1

A table of contents is to be provided in all submissions to facilitate use of the request package. This presentation is to be prepared on the sheet (tab) provided in the agency workbook or in a separate word processing file.

Number all pages at the lower right corner of the page in the same manner that page numbers appear in these instructions.

To facilitate completion by section, each section may be numbered separately prefaced by a letter. See sections in the Governor's Executive Budget for an example.

SUMMARY BY FUND & APPROPRIATION
Agency (BUSINESS AREA) Name

Fund/Appropriation (SAP Fund Type / SAP Fl	20XX-XX Budget Actual	20XX-XX Budget Actual	20XX-XX Budget Actual	20XX-XX Budget Actual	20XX-XX Available	20XX-XX Budget	20XX-XX PY1	20XX-XX PY2	20XX-XX PY3	20XX-XX PY4
GENERAL FUND										
General Government										
General Government Operations	\$222,126	\$224,126								
(F) Drug Enforcement	4,879	5,000								
(A) Criminal History Checks	17,689	18,000								
(R) Vehicle Code Fines	1,200	1,126								
Subtotal	245,894	249,126								
Statewide Public Radio	\$12,568	\$12,568								
Subtotal - State Funds	\$234,694	\$236,694								
Subtotal - Federal Funds	\$4,879	\$5,000								
Subtotal - Augmentations	17,689	18,000								
Subtotal - Restricted Revenues	1,200	1,126								
Total General Government	258,462	262,412								
MOTOR LICENSE FUND										
General Government										
General Government Operations	\$683,254	\$684,254								
Statewide Public Radio	36,458	36,458								
Subtotal - State Funds	\$719,712	\$720,712								
Subtotal - Federal Funds	0	0								
Subtotal - Augmentations	0	0								
Subtotal - Restricted Revenues	0	0								
Total General Government	719,712	720,712								
DEPARTMENT TOTAL - ALL FUNDS										
GENERAL FUND	\$234,694	\$236,694								
MOTOR LICENSE FUND	719,712	720,712								
LOTTERY FUND	0	0								
FEDERAL FUNDS	4,879	5,000								
AUGMENTATIONS	17,689	18,000								
RESTRICTED	1,200	1,126								
OTHER FUNDS	0	0								
TOTAL ALL FUNDS	\$978,174	\$984,126								

The Summary by Fund and Appropriation (SFA) includes detailed information on General Fund, Motor License Fund, Lottery Fund, Federal Funds, Augmentations, Restricted and Other Funds. Information is provided for four actual years, available year, the budget request and four additional planning years. The most recent actual year is available from the June 30 Status of Appropriations, including any supplementals enacted after June 30th. Generally, the prior actual should agree with the amounts shown in the columns of the latest printed Governor's Executive Budget.

Follow the format of the SFA found in the latest version of the Governor's Executive Budget.

Enter the agency name in the heading and indicate the appropriate fiscal year for each column heading.

List your agency's state fund appropriations and executive authorizations by commonwealth funds for actual, available, budget and planning years.

List each federal appropriation or executive authorization following the state fund appropriation it supplements. Enter "(EA)" following each executive authorization title. Precede each federal appropriation or executive authorization with "(F)". Every federal appropriation and executive authorization must be included following the most appropriate state appropriation. Generally, the sequence found in the Governor's Executive Budget should be followed.

List each augmentation following the state appropriation it supplements. Precede each augmentation with an "(A)". **On a separate page, provide an explanation of the assumptions and the bases of computation upon which the estimate of augmentations is made.**

List each restricted receipt or restricted revenue accounts under the appropriate General, Motor License, Lottery or Other Fund. Precede each title with "(R)".

Non-augmenting Other Funds include monies from certain other special funds included in the Special Fund Appendix to the Governor's Executive Budget.

Authorized and Filled Complement Summary

Query and Input Restrictions

Fiscal Year 2015 Fund Type 001
 AgencyVersion (V) VXXX Appropriation
 GBO Version (V) VXXX
 Business Area 81

This summary provides the number of authorized and filled salaried positions by appropriation rather than financial data. The summary provides information on the actual year, current authorized and requested authorized counts.

Prepare one summary exhibit via BPC for the agency that includes state, federal and other accounts that have authorized complements. The total agency complement should be identified on the report.

Table

Fund Type	Appropriation	Actual Authorized	Actual Filled	Current Authorized	Current Filled	Request Cost To Carry	Request PRR/I	Request Total Version: V040	GBO Recommended Version: V110	Recommended Vs. Request Total	Recommended Vs. Available Auth.	
001	General Fund	10595	42	32	42	36	42	42	42	0	0	
	JCJC	10596	24	23	24	23	24	24	24	0	0	
	PERC	10598	7	7	7	7	7	7	7	0	0	
	OGC-CLE Augmentation	10599	57	54	57	53	55	55	57	2	0	
	OIG - Welfare Fraud	10600	219	189	219	187	219	219	219	0	0	
	JNET charges	10605	360	291	357	294	360	360	360	0	3	
	Office of Admin	10620	215	203	215	204	215	215	215	0	0	
	PA Council on Arts	10621	13	11	13	11	12	12	13	1	0	
	Office of the Budget	10622	602	520	602	515	592	(5)	587	587	0	(15)
	PCCD	10624	70	61	70	60	70	70	71	1	1	
	PHRC - State	10633	101	93	101	93	103	103	101	(2)	0	
	Violence Prevention	11003	2	2	2	2	2	2	2	0	0	
	Safe School Advocate	11015	3	3	3	3	3	3	3	(3)	(3)	
	Result		1,715	1,489	1,712	1,487	1,704	(5)	1,699	1,698	(1)	(14)

SECTION II APPROPRIATION DETAIL

This section presents the appropriation information for the budget year and four subsequent fiscal years.

Detailed information related to the budget request of the agency, including an appropriation summary, major object summary, institutional costs and federal funds, must be presented for each appropriation that supports a subcategory program. Each of these forms summarizes the total costs for the appropriations. In addition, appropriation detail will be entered in the BPC complement input forms and commitment item input forms at funds center level 3 and commitment item level 3.

SUBCATEGORY PROGRAM NARRATIVES AND ANALYSIS

SAP master data contains the association of the appropriation to a subcategory by the functional area coding. BPC will use functional area to report by subcategory.

The subcategory analysis included in the budget provides concise information about the services provided and the activities conducted to meet the objective of each program. Information concerning program measures and changes in program performance measure data is highlighted in the program measure section of the subcategory presentation. Agencies should assure that the narrative is consistent with the program performance measure data.

Subcategory Narratives

The subcategory narrative statements from the prior Governor's Executive Budget will be provided to each agency by GBO in Microsoft Word format. Agencies are to review the subcategory narratives and update any website links and obsolete text. Any proposed changes to the narratives should be done via tracked changes in the document. These narratives are to be kept general in nature. Agencies are not to perform wholesale rewrites of this information. Any program areas an agency would like to highlight should be accessed by an end user via links to the information on the agency website. Any questions should be directed to your GBO analyst.

It is expected, however, that agency budget requests will provide more detailed explanations and analysis for each subcategory than the Governor's Executive Budget.

Program Analysis

The program analysis section is a narrative that must include at least the following essential components:

1. Program description – A concise descriptive statement regarding the types of activities conducted and services provided by the program.

Changes in legislation that affect the operation of the program, the activities performed and/or the services provided should be discussed. Avoid long presentations of the history of the program or the organization providing the services.

Projections of Financial Data

All financial data must be projected for the budget year as well as for future years. The trends described by these projections are intended to show the future consequences of currently existing policy commitments. In other words, the projections are to show the future trends in program costs if the current level of service is maintained over the five-year period. Trends in costs may change to reflect productivity changes. The following are a few of the more obvious factors that should be considered in making the projection:

1. Inflationary trends that will affect the costs of services.
2. Changes in the number of clients receiving services. If the commonwealth has committed to serving all those meeting eligibility requirements, program activity and cost will change with the number of eligible clients.
3. Mandated Services – Where funding levels are pre-determined by a formula, program service output and cost will fluctuate consistent with the formula.
4. A new method of processing in the budget year may increase productivity and reduce cost or increase output in the future.

APPROPRIATION PROFILE



Office of the Budget

pennsylvania 

The appropriation profile is a BPC generated form. Follow the instructions on the first tab of the Commitment Item Summary AO workbook for the correct generation of this report.

APPROPRIATION / FUND PROFILE

Business Area:	81	Executive Offices
Appropriation: <small>(first 5 digits of SAP Fund)</small>	10622	Office of the Budget
Fund Type:	001	General Fund

Budget Year	20XX	Version	V000	V040	V100
Related State	10622	DPACK Type	CTC	PRR	INIT

Decision Package	0000000001	0000000515
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APPROPRIATION SUMMARY – INSTRUCTIONS

The appropriation summary forms are to be used to provide brief, executive level summaries of the requests for each state appropriation (SAP fund), associated federal appropriations and executive authorizations. **It is important that key activities and intended accomplishments be highlighted on these forms for executive level review.** Programmatic justifications and impact statements will be provided in the appropriation subcategories.

Complete a separate form in BPC for each state appropriation. No form should be completed for federal appropriations. Two versions of the form are provided:

Version 1 is for general government and institutional appropriations that include complement information.

Version 2 is to be used for grants and subsidy appropriations that require substantial justification. Most grant and subsidy appropriations should be presented on this form.

Version 1 – General Government and Institutional Appropriations

Description – A brief description of the program and activities funded by this appropriation is entered automatically from the Appropriation Profile page. **This section must include legal citations from enabling legislation for the programs funded.**

Appropriation Funding and Complement Summary – Amounts should populate based on the data entered in BPC. Dollar amounts will be rounded to thousands (state, federal and augmentations funds). These amounts should agree with the summary by fund and appropriation. Actual, available year and budget request dollar amounts should agree with the totals on the budget major object summary. The nonrecurring available amount must be entered by the agency. When the lower section of the form is completed, the state, federal, augmentations and total amounts requested will be entered automatically at the top of the form. When the agency request is entered the change from actual and available amount and percentage will also be calculated and entered automatically.

Complement Information – In the actual year, enter the total authorized complement as of June 30, 2022.

In the available year columns, enter the total authorized positions included in the agency's approved rebudget.

In the budget request columns, enter the total authorized positions included in the agency request. Numbers of positions in each category are to be consistent with those shown on the complement summary.

Agency Proposal and GBO Changes from Available Year – The lower section of the form is designed to highlight all the increases and decreases between the available amount and the budget request by activity. It includes three subsections: (1) nonrecurring costs, (2) cost to carry costs and (3) PRR and initiatives costs.

Complete the section using the following guidelines:

1. **Nonrecurring costs** – For major contracts, equipment purchases, etc., **must be separately identified** and deleted from the available year amount. (Enter minus signs in front of the dollar amounts.)
2. **Cost to Carry** – The focus on this summary should be on activities and intended accomplishments. Details on objects of expenditures (commitment items) are to be presented in the major object summary and the commitment item planning input forms. Increases requested for cost to carry must be separately identified by activity and if necessary, by item. Include a separate entry for each increase necessary to carry forward costs funded in the available year. Unusual factors such as statutory salary increases, major reclassifications, significant increases in fuel or rental costs, etc. may also be identified separately. Use the major object and selected minor object explanation for more detailed breakdowns and explanations of the increases in cost to carry costs.
 - Each significant change should appear as a separate item.
 - For each item of significant change, enter the dollar amount involved and the associated complement. Identify state (S), federal (F) and augmentations or restricted other (A) funds separately. A single entry that reflects the accumulation of changes too small to highlight individually may be entered at the end of the list.
 - **Do not use the letter designations S, F and A on any subtotal lines (see sample). Use of these designations will result in double counting of the dollar amounts in the request.**
3. **PRRs and Initiatives - PRRs and initiatives are not to be submitted in the 2023-24 budget request.**
4. The total request is the sum of the current programs. The template will add the total automatically.

This total amount should be entered at the top of the form and carried forward to all appropriate summaries.

FILES MUST BE SAVED AS MACRO ENABLED EXCEL WORKBOOKS.

STATE FUNDS SUMMARY			10622		
			Office of the Budget		
			General Fund		
	Request	Recomm.	<small>(Dollar Amounts in Thousands)</small>		
	\$ 0	\$ 0			
Change from Actual - Amount	\$ 0	\$ 0			
Change from Actual - Percent	#DIV/0!	#DIV/0!			
Change from Available - Amount	\$ 0	\$ 0			
Change from Available - Percent	#DIV/0!	#DIV/0!			

APPROPRIATION DESCRIPTION

This appropriation is used as the general government operations appropriation for the Office of the Budget.

APPROPRIATION FUNDING AND COMPLEMENT SUMMARY

SOURCE	Actual		Available		Agency Request		GBO Recommended	
	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.
State.....	\$ 0	-	\$ 0	-	\$ 0	-	\$ 0	-
Federal.....	0	-	0	-	0	-	0	-
Augs.....	0	-	0	-	0	-	0	-
Total.....	0	-	0	-	0	-	0	-

AGENCY PROPOSAL AND GBO CHANGES FROM AVAILABLE YEAR

	SOURCE	Agency Request		GBO Recommended	
		Amount	Pos.	Amount	Pos.
Available Year Appropriation:	S	\$ 0	-	\$ 0	-
	F	0	-	0	-
	A	0	-	0	-
Non-recurring					
Cost to Carry					
PRRs and Initiatives					

**FILES MUST BE SAVED AS MACRO
ENABLED EXCEL WORKBOOKS.**

Commitment Item Summary

Status of Data

Last Refreshed

Filter

Information

Query and Input Restrictions

Fiscal Year	XXXX	Appropriation	Empty Selection
Business Area	13	Fund	Empty Selection
Business Area	Military & Veterans Affairs	Decision Package	Empty Selection
Related State	10702	Fund Type	Empty Selection
Request Year Version (V)	V040	Actual Year Version (V)	V000
Request Year Version (V)	Agency/GO Shared Bud	Actual Year Type	Actual Yr
Avail Year/Gov Ex Bud Version (V)	V000		
Avail Year/Gov Ex Budget Type	Available Yr - Budget		

Conditions and Exceptions

The Commitment Item Summary is a BPC generated report. Follow the instructions on the first tab of the Appropriation Summary AO workbook for the correct generation of this report.

Table

	GOB Source of Funds	Actual Year Appropriated	Actual Year Augmentations	Actual Year Total	Available Year Appropriated	Available Year Augmentations	Available Year Total	Request Year Appropriated	Request Year Augmentations	Request Year Total
Budgetary Reserve	F	95,712		95,712						
Personnel Services	S	62,415,000	26,636,927	89,051,927	71,989,000	27,055,000	99,044,000	82,702,000	27,151,000	109,853,000
	F	62,949,288		62,949,288	67,356,000		67,356,000	63,121,000		63,121,000
	Overall Result	125,364,288	26,636,927	152,001,215	139,345,000	27,055,000	166,400,000	145,823,000	27,151,000	172,974,000
Operating Expenses	S	18,756,438	6,055,647	24,812,084	20,113,000	5,620,000	25,733,000	22,731,000	5,620,000	28,351,000
	F	5,462,000		5,462,000	5,462,000		5,462,000	5,462,000		5,462,000
	Overall Result	24,218,438	6,055,647	30,274,084	25,575,000	5,620,000	31,195,000	28,193,000	5,620,000	33,813,000
Fixed Assets Expense	S	578,222	280,043	858,265	712,000		712,000	1,180,000		1,180,000
Grants	S	105,108		105,108	110,000		110,000	113,000		113,000
Non-Expense Items	S	578,232	267,898	846,130						
Total	S	82,433,000	33,240,515	115,673,515	92,924,000	32,675,000	125,599,000	106,726,000	32,771,000	139,497,000
	F	68,507,000		68,507,000	72,818,000		72,818,000	68,583,000		68,583,000
	Overall Result	150,940,000	33,240,515	184,180,515	165,742,000	32,675,000	198,417,000	175,309,000	32,771,000	208,080,000

BPC COMMITMENT ITEM PLANNING – instructions

Commitment item detail information is entered in the BPC budget preparation system through a series of input forms. A separate set of input forms is required for each funds center level 3 (roughly equivalent to bureau) within an SAP fund (appropriation). A separate set of input forms is required for each decision package. When preparing budget requests, agencies are required to enter information at commitment item level 3 (roughly equivalent to minor object) within funds center level 3. The lowest level commitment items are also available on the detailed input forms for use.

Distributions – Commitment Item Planning Input Form

This input form is used to manually enter all budget request commitment items and to distribute those commitment items across budget types. Agencies enter the budget year amounts requested for each commitment item at funds center level 3 and commitment item level 3. Detail below commitment item level 3 may also be provided. Lower level commitment items are available for data input on the screen. Changes to request amounts for personnel services must be made in the complement planning input forms. Reports must be used to show the totals of personnel and non-personnel commitment items and to view the effects of source of funds distributions among types.

Federal subgrants: The parent side of a subgrant should use commitment item **6000035** to budget for the amount that will be subgranted to another line item.

Agencies distribute each commitment item by budget types: appropriation, augmentations, federal transfers and non-federal transfers.

- The total of the commitment item and complement planning amounts in budget type 1000, appropriation and executive authorizations, must agree with the requested appropriation amounts and must total to rounded thousands at commitment item level 1, funds center level 1.
- The total commitment item and complement planning amounts shown as augmentations in budget type 2000 shown in 6xxxxxx series commitment items (and offset in revenue commitment item 4xxxxxx series) must agree with the total shown on the summary by fund and appropriation.
- The distribution to 92xxxxx series commitment items in budget type 3000 federal transfers must net out to zero by budget type. Each federal

transfer must have an equal amount of expenditures offset by the transfer amount.

- Non-federal transfers in budget type 4000 are to be treated the same as federal transfers. These are created to show the amounts that are charged to the appropriation in the first instance and transferred out to other appropriations, special funds or any other non-federal funding source.
- **It is preferred that direct (e.g. Cross-Application Time Sheet) and after-the-fact (e.g. cost allocations, expenditure adjustments) personnel charges be directly distributed to other funds or through 92xxxxx transfers in BPC distributions versus adjustments made in complement planning input forms.**

Amounts on this input form are in total dollars including appropriated funds, federal transfers, non-federal transfers and augmentations. Information should be rounded in the commitment item planning input forms so that the last three digits are zeros at commitment item level 1.

Augmentations Input form

This input form is used to provide a detailed breakdown by source of the total estimated augmentations for this appropriation (SAP fund). IES has created a revenue commitment item number for existing augmentation sources.

Enter the revenue commitment item code and the estimated dollar amount for the budget year. If the agency anticipates a new augmentation source, they must contact the IES budget team to have a new revenue commitment item created.

Reports from Information Entered in BPC Input forms

To see the results of the data entered in commitment item input forms in BPC, Analysis for Office reports must be reviewed.

For specific BPC questions, review the BPC User's Guide on the Office of the Budget intranet website [Budget and Rebudget Submissions](#).

COMPLEMENT PLANNING SUMMARY – INSTRUCTIONS (Complement Planning Forms – BPC)

The complement planning summary is used to calculate and to document personnel costs. This information is to be prepared on the complement planning input forms in the BPC system using instructions and factors provided by GBO. A separate form should be prepared for each state appropriation or executive authorization (SAP fund), and all other accounts for which there is an authorized complement or complement is requested. Totals for state, federal and other funds must agree with the 2023-24 totals on the major object summary. All dollar, position and pay period information must be entered to ensure proper calculation. All salary and benefit information, factors and rates may be subsequently adjusted by GBO, as needed, to reflect such changes as those resulting from collective bargaining.

Existing filled and vacant position data as of **August 15, 2022** will be loaded to BPC from human resources (HR) data by IES. Agencies should review that information to assure that it reflects the approved rebudgets. All adjustments to complement planning data including filled, vacant or new positions, other personnel costs, benefit costs, salary adjustment factors and general salary increases must be made in the complement adjustments or other adjustments input forms and clearly identified. They must be explained in the BPC Complement Summary, Adjustments and Explanations workbook for the appropriation. Before beginning complement, cost projections agencies must:

- Define Budget Versions – Generally information will be loaded in version 10 at the start of the process.
- Create Decision Packages – Agencies should create all non-cost to carry decision packages before complement planning begins.
- Establish new SAP Funds – If the agency intends to request funds in a new appropriation or account, the agency must contact the IES budget preparation team to create the SAP fund in BPC.

Factors – This screen input form shows the standard employee benefit factors and other adjustment factors (such as the salary adjustment factor) that have been loaded into BPC. These factors cannot be changed in BPC. All adjustments proposed by the agency must be made in the complement adjustments or other adjustments input forms. The nature of the adjustment, the calculations supporting the adjustment and a brief explanation of why the adjustment is needed must be provided in the BPC Complement Summary, Adjustments and Explanations workbook for the appropriation.

Filled Positions –August 15, 2022 data will be loaded into the BPC system. Biweekly salaries are multiplied by **26.0 pay periods**.

If adjustments are entered in the complement adjustment input form, the related employee benefit adjustments are calculated in the benefits input form. If adjustments are entered in the other adjustment input form, no employee benefit adjustments are calculated.

Savings from Furloughed Employees – If employee furloughs are necessary during 2023-24, the biweekly payroll figure for filled positions will need to be reduced by the sum of the actual biweekly payroll for those employees furloughed after the date of the biweekly payroll.

In the complement adjustment input form, enter a reason code, the total number of positions being furloughed, the total pay periods (number of positions times the number of pay periods) for which salary costs are not funded for each position and the total dollar value (without benefits). The biweekly salary for each position is multiplied by the number of pay periods of the furlough and the total for all positions is calculated. Since the pay periods and biweekly salary have been entered, the benefits input form will calculate the employee benefits for these positions. If furloughs are anticipated, unemployment compensation (UC) must be budgeted in the other personnel costs input form.

Filled Position Savings from Complement Reductions – If reductions to filled complement are anticipated during 2023-24, enter a reason code, the number of positions to be eliminated, the number of pay periods and the total dollar value of the change (without benefits) on the complement adjustment input form. The benefits input form will calculate the employee benefits for those positions.

To calculate UC costs for employees furloughed in 2023-24:

- Determine the annual salary of the position(s).
- Calculate the highest quarter by dividing by 26 pay periods and multiplying by 7.
- Look up the weekly UC benefit using the Labor and Industry UC tables (link below).
- Multiply the weekly UC benefit by 26 (the number of weeks eligible for state paid UC benefits in 2023-24).
- Enter the resulting amount in the other personnel costs input form, commitment item 6149000. Also, include calculations in the BPC Complement Summary, Adjustments and Explanations workbook for the appropriation.

Link to Labor and Industry UC tables: <http://www.uc.pa.gov/unemployment-benefits/benefits-information/Pages/Weekly-Benefit-Rate.aspx>

Filled Changes from Other Adjustments – If any other adjustments to filled complement are to be made such as those necessary from reorganizations that result in transfers from one appropriation to another, enter the number of positions to be added or deleted, the number of pay periods and the total dollar value of the change (without benefits) increase or decrease on the

complement adjustment input form. Provide the calculations and briefly explain the purpose of the adjustment in the BPC Complement Summary, Adjustments and Explanations workbook.

Salary Adjustment Factor – The salary adjustment factor is the sum of the longevity/increment factor and the estimated turnover factor (which may be either positive or negative) by bargaining unit group. Factors for each bargaining unit group are shown on Table D. This adjustment applies only to filled position costs and should be calculated after other adjustments to filled position costs for furloughs, reorganizations or other changes have been made. The agency factor will be entered automatically in the BPC system and will be shown on the factors report. If the agency is proposing an alternate rate, an adjustment must be made on the other adjustments input form. Multiply the revised salary adjustment factor by the total filled salary requirements after adjustments for any anticipated furloughs, reorganizations and all other adjustments that affect filled complement. Subtract the revised dollar amount from the amount calculated using the factor on the factors input form. To determine the effect on employee benefit costs, determine the difference between the original factor and the proposed factor. Multiply the net percentage times the benefits that are calculated as a percentage of payroll costs. Add the value of benefits adjustments to the change in the salary amount. Enter the total difference in the other adjustments input form. An explanation of why an adjustment is needed must be provided in the BPC Complement Summary, Adjustments and Explanations workbook detailing how the revised amount was determined.

Salary Adjustment Factor – Increments –This is adjusted for cash payments where applicable.

Agencies should discuss the proposed longevity/increment factors with their personnel offices since some bargaining units may still receive annual increments at some other rate. It may be necessary to adjust longevity/increment factors provided in Table D for significant numbers of such employees within an appropriation.

If an agency proposes to use an increment/longevity factor other than that shown on Table D, the BPC Complement Summary, Adjustments and Explanations workbook page must be provided detailing the calculations and explanation of the change.

Salary Adjustment Factor – Turnover – The Office of Administration generally derives the estimated turnover factors using a three-year average of the turnover experience. The turnover factor includes an assumption that the average position is vacant for a net of one month after leave payouts before it is filled again. If an agency feels its pattern will result in a different turnover factor, an alternative factor may be used if accompanied by a description of the computation. If an agency proposes to use another factor, the agency must provide the BPC Complement Summary, Adjustments and

Explanations workbook page with an explanation and justification for the change.

Vacant / LWOP Positions – The vacant / LWOP input form lists all vacant positions within funds centers by position number and job title as of the **August 15, 2022**. Vacant positions are funded for thirteen (13) pay periods. Justification required for any amount of funding requested for vacant positions in the BPC Complement Summary, Adjustments and Explanations workbook. Pay periods and biweekly hours may be adjusted on the line in the vacant position input form where the default data appears.

In BPC, LWOP positions are included in the vacant position input form in the cost to carry decision package. Use the vacant/LWOP buttons to move between vacant and LWOP positions. LWOP positions will show up in this input form funded for 26.0 pay periods for benefits and zero (0) salary funding. If the pay periods need to be adjusted, they can be changed in this vacant / LWOP input form. **If the number of LWOP positions are at historical averages, agencies should budget for benefits only.** If some other change is needed, make the adjustments to LWOP positions on other adjustments input form . If an adjustment is made, justification and explanation must be provided in the BPC Complement Summary, Adjustments and Explanations workbook.

New Positions – List all new positions requested. Include the justification for new positions and the number of pay periods budgeted in the BPC Complement Summary, Adjustments and Explanations workbook. Positions added during rebudget, but not yet created by HR are **not** to be entered as new positions. These positions should be entered as a vacant position adjustment.

Other Personnel Costs – List each budget request amount other personnel cost separately in the other personnel costs input form by commitment item. If wages are included, attach separate documentation showing how many wage positions are provided for in each year and an explanation of the purpose for which wage positions are used.

Other Personnel Costs Savings – Identify and subtract the savings in any other personnel costs such as shift differential, overtime, etc. because of complement reductions. Enter the adjustment in the other personnel costs input form and provide the BPC Complement Summary, Adjustments and Explanations workbook documentation for the adjustment.

Other Personnel Costs – Other Adjustments – If any other adjustments to other personnel costs are to be made such as those necessary from reorganizations that result in transfers from one appropriation to another, identify the item (i.e. shift differential, overtime, etc.) and enter the dollar amount of increase or decrease. Explain the adjustment in the BPC Complement Summary, Adjustments and Explanations workbook.

Employee Benefits – Salary Related Benefits –The factors used in BPC are displayed in the AO factors report. These percentages and dollar amounts per pay period are an estimate of the statewide averages. If another factor can be clearly documented, it may be used instead if approved by GBO. GBO will have IES adjust the system rate when approved. Adjustments are made in the complement adjustments screen and documented in the BPC Complement Summary, Adjustments and Explanations workbook.

Effective July 1, 2009, leave payouts are budgeted as a salary related benefit. Each appropriation with payroll costs is charged a percentage of payroll costs to collect monies in a central restricted account. This account, managed by the Bureau of Commonwealth Payroll Operations, is used to fund leave payout costs as they occur throughout the fiscal year. Agencies no longer budget funds for their own leave payout costs, but instead budget funds to contribute to the central restricted account. Leave payouts are now budgeted as a percentage of payroll costs that are automatically calculated and applied in BPC. The percentage to be applied is based on a commonwealth-wide estimate of total leave payout costs for the fiscal year. The charge is applied to gross payroll from all funding sources (General Fund, special, federal and other funds) in the same distribution as total salaries.

Actual leave payouts will continue to be processed through payroll to the employee's home cost code (via ZX document type). There will be a separate accounting document posted (via ZO document type) with the same FM posting date as the payroll document, to transfer the actual leave payout expenditures plus the associated benefits to the restricted account.

Employee benefit factors, including the leave payout factor, are shown on Table E. Estimated workers' compensation factors by agency are provided in Table H.

The OPC benefits input form is used to calculate the employee benefits for other personnel costs. The employee benefits for other personnel costs vary by commitment item (minor object). The amount budgeted by commitment item (minor object) for each applicable cost is shown in the chart in Table G.

If an agency proposes using a benefit factor other than those shown on the chart in Table E, an adjustment must be entered in the complement adjustment input form and a BPC Complement Summary, Adjustments and Explanations workbook explanation must be provided.

BPC includes UC in the other personnel costs input form. UC is to be budgeted only when the agency plans furloughs in an appropriation or has a documentable history of ongoing costs for this benefit. Enter the dollar amount to be budgeted in the other personnel costs input form and explain the basis for these estimates in the BPC Complement Summary, Adjustments and Explanations workbook.

An amount should be entered if savings from furloughed employees are shown in the complement planning projections. (Refer to M530.9, Unemployment Compensation Insurance for further information on unemployment compensation.)

Complement Planning Summary Report – This report is generated from the BPC complement planning input forms for each appropriation (SAP fund) and included in the agency's budget request submission.

BPC Complement Summary - Adjustments and Explanations

AGENCY (BUSINESS AREA):		SAP Appropriation Name:	SAP Fund:
81	Executive Offices	General Government Operations	1012300000

Complement Adjustments Layout

Adjustment Reference	Adjustment Text	Commitment Item	Explanation	Adjustment Calculation
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Insert Fund Center Level 3 Name and Number

Use this form to provide justification for any complement adjustments entered in the BPC complement input forms.

Other Adjustments Layout

Adjustment Reference	Adjustment Text	Commitment Item	Explanation	Adjustment Calculation
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Insert Fund Center Level 3 Name and Number

Insert Fund Center Level 3 Name and Number

TABLE D
SALARY ADJUSTMENT/GENERAL SALARY INCREASE FACTORS – BUDGET 2023-24

Bargaining Unit Group	Bargaining Unit Group Name	Turnover	Longevity	Total	
				SAF	GSI
11	General Non-Supervisory Master Agreement	0.00574	0.00000	0.00574	0.00000
12	General Supervisory Master Agreement	0.00526	0.00000	0.00526	0.00000
13	Corrections Officer/Psychiatric Security Aides	-0.03121	0.04440	0.01319	0.02000
15	Liquor Store Clerks	-0.00565	0.00000	-0.00565	0.00000
17	State Police	-0.03638	0.03045	-0.00593	0.01750
18	Liquor Store Clerk Supervisory	-0.02383	0.00000	-0.02383	0.00000
19	Medical and Supportive Services Non-supervisory	0.00778	0.00000	0.00778	0.00000
20	Medical and Supportive Services Supervisory	-0.00257	0.00000	-0.00257	0.00000
21	Social and Rehabilitative Services Non-supervisory	0.00006	0.00000	0.00006	0.00000
22	Social and Rehabilitative Services Supervisory	-0.00347	0.00000	-0.00347	0.00000
23	Compensation Referees	0.00369	0.00000	0.00369	0.00000
24	Adult Correction Education Non-supervisory	-0.00552	0.00000	-0.00552	0.00000
26	Physicians and Related Occupations Non-supervisory	0.02404	0.00000	0.02404	0.00000
27	Physicians and Related Occupations Supervisory	0.03191	0.00000	0.03191	0.00000
29	Security Non-supervisory	-0.00088	0.00000	-0.00088	0.00000
30	Security Supervisory	0.00140	0.00000	0.00140	0.00000
31	Educational and Cultural Non-supervisory	-0.00016	0.00000	-0.00016	0.00000
32	Educational and Cultural Supervisory	-0.00823	0.00000	-0.00823	0.00000
33	Instructional Non-Tenured Non-supervisory	-0.00545	0.00000	-0.00545	0.00000
34	Public Utility Commission Assistant Counsel	-0.00273	0.00000	-0.00273	0.00000
35	Capitol Police	-0.01980	0.00000	-0.01980	0.00000
36	Liquor Law Enforcement Non-supervisory	-0.00273	0.00000	-0.00273	0.00000
37	Liquor Law Enforcement Supervisory	-0.00862	0.00000	-0.00862	0.00000
38	State Park Rangers	-0.05476	0.05980	0.00504	0.01000
40	Game Law Enforcement Officers	-0.03777	0.02250	-0.01527	0.01750
41	Attorney General Investigators	-0.00756	0.00000	-0.00756	0.00000
43	Fish and Boat Law Enforcement	-0.01630	0.02250	0.00620	0.01750
86	Philadelphia Region Port Authority	-0.00828	0.02167	0.01339	0.03000
87	Independent Agency Management	0.02315	0.00000	0.02315	0.03000
89	Public Utility Commission Management	0.00240	0.00000	0.00240	0.00000
93	Auditor General Management	0.02182	0.00000	0.02182	0.00000
94	No Elected Representation	0.00273	0.00000	0.00273	0.00000
97	Management and Trainees	0.00768	0.00000	0.00768	0.00000

TABLE E EMPLOYEE BENEFITS

Benefit	Dollars Per Funded Pay Period	Percent	Comments
Health Insurance			
Active	\$555		
Annuitant	\$300		
State Police Active	\$785		
State Police Annuitant	\$1,500		Retired State Police have a separate annuitant program.
Social Security		6.20%	For 2023, 6.2% up to \$147,000 for survivors and old age retirement
Medicare		1.45%	
Life Insurance	\$3.86		
Workers' Compensation (composite rate)		2.06%	Rates based on agency experience as per Table H.
Unemployment Compensation		To be calculated	Agencies are billed for actual claims. See instructions for unemployment compensation in complement planning instructions.
Leave Payout			
Corrections		1.39%	
Human Services		0.79%	
State Police		4.00%	
Transportation		2.13%	
All other agencies		2.09%	

**TABLE F
RETIREMENT RATES**

Class	Category Description	Rate
A-5	Class A-5 Members	18.18%
A-6	Class A-6 Members	18.18%
DC	DC Plan Only Members	18.12%
A3	Age 65 Retirement	25.79%
A3	Age 55 Retirement	29.17%
A3	Park Rangers	26.84%
A3	Capitol Police	26.84%
A3	State Police	50.02%
A4	Age 65 Retirement	25.79%
A4	Age 55 Retirement	29.17%
A4	Park Rangers	26.84%
A4	Capitol Police	26.84%
A4	State Police	50.02%
AA	Age 60 Retirement	38.41%
AA	Age 50 Retirement	43.16%
AA	Park Rangers	39.36%
AA	Capitol Police	39.36%
AA	Enforcement Officers	43.16%
A	Age 60 Retirement	30.12%
A	Age 50 Retirement	34.10%
A	Park Rangers	32.51%
A	Capitol Police	32.51%
A	State Police	56.29%
A	Enforcement Officers	34.10%
D-4	Class D-4 Legislators	46.98%
E	Class E Members	50.17%

TABLE G OTHER PERSONNEL COSTS

For other than general classes make adjustments consistent with rates shown on list of employee benefits. Some commitment items may receive different employee benefits than shown below (for example, wage employees may be eligible for all benefits if considered full time). Adjust projections as necessary.

Commitment Item	Title	Benefits Applied
6112000	Salaries shift differential	Social Security, Medicare, Retirement, Workers' Compensation, Leave Payouts
6113000	Salaries higher class pay	Social Security, Medicare, Retirement, Workers' Compensation, Leave Payouts
6121000	Wages – regular hours (Varies by employee)	Social Security, Medicare, Workers' Compensation, Leave Payouts (may be eligible for all benefits if permanent and in some cases retirement).
6122000	Wages – shift differential	Social Security, Medicare, Workers' Compensation, Leave Payouts (In some cases retirement may apply)
6123000	Wages – higher class pay	Social Security, Medicare, Workers' Compensation, Leave Payouts (In some cases retirement may apply)
6131000	Overtime hours straight	Social Security, Medicare, Retirement, Workers' Compensation
6161000	Litigation arbitration payouts (varies)	Depending on the payouts, benefits may not apply
6163000	Rewards and bonuses (varies)	Social Security, Medicare, Workers' Compensation
6164000	Allowances	Social Security, Medicare, Workers' Compensation

TABLE H WORKERS' COMPENSATION RATES

Individual agency rates are calculated by modifying the composite rate for the commonwealth by several factors. One factor provides a basic underwriting charge for each agency based on payroll; another is a loss factor based on each agency's share of losses; and a third factor is a charge which is dependent on the increase or decrease in an agency's losses over time.

Positive loss prevention and control measures by each agency will contribute toward holding the line in the future on both commonwealth total losses and individual agency experience.

These rates will be applied to both state and federal programs for the entire 2023-24 fiscal year.

Factors below are shown as decimals.

Governor's Office	0.007500	Health	0.007500
Executive Offices	0.007500	Health Care Cost Containment Council	0.007500
Lt. Governor's Office	0.007500	Historical and Museum Commission	0.016680
Attorney General	0.007895	Human Services	0.037193
Auditor General	0.012772	Infrastructure Investment Authority	0.007500
Treasury	0.007500	Insurance	0.007500
Aging	0.007500	Labor and Industry	0.007500
Agriculture	0.014803	Liquor Control Board	0.025079
Banking and Securities	0.007500	Military and Veterans Affairs	0.023766
Civil Service Commission	0.007500	Milk Marketing	0.007500
Community and Economic Development	0.007500	Municipal Retirement System	0.007500
Conservation and Natural Resources	0.024787	Philadelphia Regional Port Authority	0.012554
Corrections	0.025621	Public School Employees' Retirement	0.007500
Drug and Alcohol Programs	0.007500	Public Utility Commission	0.007500
Education	0.007500	Revenue	0.007500
Emergency Management Agency	0.008123	State	0.007500
Environmental Hearing Board	0.007500	State Employees' Retirement System	0.007500
Environmental Protection	0.007500	State Police	0.014048
Ethics Commission	0.007500	Thaddeus Stevens	0.013197
Fish and Boat Commission	0.020795	Transportation	0.021903
Game Commission	0.021129	Legislature - House	0.007500
Gaming Control Board	0.007500	Legislature - Senate	0.007500
General Services	0.015950	Legislature - Other Agencies	0.007500

**Institution Workbook
Title Sheet**

Business Area:	
Fund Type:	
SAP Fund:	
Institution 1	Institution name 1
Institution 2	Institution name 2
Institution 3	Institution name 3
Institution 4	Institution name 4
Institution 5	Institution name 5
Institution 6	Institution name 6
Institution 7	Institution name 7
Institution 8	Institution name 8
Institution 9	Institution name 9
Institution 10	Institution name 10
Institution 11	Institution name 11
Institution 12	Institution name 12
Institution 13	Institution name 13
Institution 14	Institution name 14
Institution 15	Institution name 15
Institution 16	Institution name 16
Institution 17	Institution name 17
Institution 18	Institution name 18
Institution 19	Institution name 19
Institution 20	Institution name 20
Institution 21	Institution name 21
Institution 22	Institution name 22
Institution 23	Institution name 23
Institution 24	Institution name 24
Institution 25	Institution name 25

The institution workbook is to be used to present information about costs by institution and institution population. List each institution name on the title page. The names will automatically carry over onto the other institutional forms. A separate workbook is prepared for each state appropriation that funds more than one institution.

BUSINESS AREA: XXX	FUND-APPROPRIATION: XXX-XXXXXX
------------------------------	--

COST BY INSTITUTION

(Dollar Amounts in Thousands)

SOURCE	Actual	Available	Budget
STATE FUNDS.....	\$ -	\$ -	\$ -
FEDERAL FUNDS....	-	-	-
AUGMENTATIONS...	-	-	-
TOTAL	\$ -	\$ -	\$ -

INSTITUTION	Actual	Available	Budget
Institution name 1			
State Funds.....	\$ -	\$ -	\$ -
Federal Funds.....	-	-	-
Augmentations.....	-	-	-
TOTAL	\$ -	\$ -	\$ -
Institution name 2			
State Funds.....	\$ -	\$ -	\$ -
Federal Funds.....	-	-	-
Augmentations.....	-	-	-
TOTAL	\$ -	\$ -	\$ -
Institution name 3			
State Funds.....	\$ -	\$ -	\$ -
Federal Funds.....	-	-	-
Augmentations.....	-	-	-
TOTAL	\$ -	\$ -	\$ -

Population Statistics for Commonwealth Institutions

BUSINESS AREA:	FUND - APPROPRIATION:						
XXX	XXX	XXXXXXXXXX					
			Projected				Projected
	Bed	Bed	Bed	Population	Population	Population	Percentage of
Institutions	Capacity	Capacity	Capacity	July 2021	July 2022	July 2023	Capacity
	July 2021	July 2022	July 2023				July 2023
Institution name 1							N/A
Institution name 2							N/A
Institution name 3							N/A
Institution name 4							N/A
Institution name 5							N/A
Institution name 6							N/A
Institution name 7							N/A
Institution name 8							N/A
Institution name 9							N/A
Institution name 10							N/A
Institution name 11							N/A
Institution name 12							N/A
Institution name 13							N/A
Institution name 14							N/A
Institution name 15							N/A
Institution name 16							N/A
Institution name 17							N/A
Institution name 18							N/A
Institution name 19							N/A
Institution name 20							N/A
Institution name 21							N/A
Institution name 22							N/A
Institution name 23							N/A
Institution name 24							N/A
Institution name 25							N/A
Institution name 26							N/A
Institution name 27							N/A
Institution name 28							N/A
Institution name 29							N/A
Institution name 30							N/A
Totals	-	-	-	-	-	-	N/A

BPC Report Verification Checklist

A verification report is provided in AO. This report will provide a copy of the checklist on the first tab. Then there is a corresponding tab within the report for each step in the checklist. This report must be executed and returned to your GBO analyst when your budget is submitted.

Budget/Rebudget Business Warehouse Report Verification Checklist				
Contact Person:			Phone Number:	
Tab	Verification Check	Additional Notes	Results Verified (date)	Comment
1	Amounts allocated in type 1000 exactly equal the requested appropriation or Executive Authorization and are rounded to the nearest thousand.	Compare amounts to SFA for Budget Request and Approp Control vs Budget Control for Rebudget. In the case of an early Rebudget, compare to SFA.		
2a	Check commitment items 4xxxxx equal requested augmentations.	Check 4xxxxx CIs against the SFA at Budget Request. For Rebudget, if no SFA, review for historical accuracy.		
2b	Amounts distributed to type 2000, estimated augmentations, in commitment item 6xxxxx series are equally offset by revenues in commitment item 4xxxxx series and are rounded to the nearest thousand.	Look at the Result row(s) for each fund and ensure each fund in the 2000 column is zero.		
3	Amounts distributed to type 3000 Federal Transfers, or type 4000 Non-Federal Transfers in commitment item series 6xxxxx are equally offset in commitment item 92xxxx series and are rounded to the nearest thousand.	Look at the Result row(s) for each fund and check each fund in the 3000 and 4000 column is zero.		
4	Amounts distributed as credits in commitment item 92xxxx series (Budget Type 3000/4000) are equally offset by debits in commitment item 92xxxx series (Budget Type 1000).	Look at the related state total and confirm that the 92 Transfers column nets to zero. Provide an explanation for any that are not offset.		
5	All costs in type 9999 have been distributed to other types.	Look at the Result(s) row(s) within the Undistributed Amount column to ensure no balance exists. Indirect Costs would show a balance. If any		

SECTION III

CAPITAL BUDGET INSTRUCTIONS

This section presents detailed information on the capital budget request of the agency.

The Capital Budget submission is to be prepared in Excel using the template provided on the Office of the Budget intranet website.

CAPITAL BUDGET – DEFINITIONS AND INSTRUCTIONS

DEFINITIONS

Capital Project:

Any building, structure, facility, equipment, physical improvement or land purchase where the project has an estimated useful life of not less than five years but preferably 15 years or longer and meets the following dollar threshold:

Dollar Guidelines in “Capital” and “Maintenance and Repair” definitions:

1. All new construction, land acquisition, or renovations to existing structures (including areas within a facility) which change the use, function, or increase the usefulness with a cost of \$600,000 or more must be budgeted as Capital Improvements. These projects are submitted in a capital budget request.
2. Major rehabilitation projects to existing capital assets, costing more than \$600,000, which do not change use or function but constitutes a betterment or improvement over the original facility, are to be budgeted as Capital Improvements.
3. Minor capital construction costing less than \$600,000 is to be included in the General Operating Budget and appropriately classified under maintenance, repairs, or fixed assets.

Capital Budget Submission:

As with the operating budget requests sent by agencies in October of each year, the capital budget submission includes capital projects an agency would like to see included in the next capital itemization bill.

Capital Itemization Bill:

A piece of legislation, usually several hundred pages long, that includes capital projects that need to be approved for funding. The initial draft of the bill is created by GBO based on each agencies capital budget submission and introduced by a member of the General Assembly. During the legislative process, agencies are permitted to submit changes (amendments) to the bill. GBO is responsible for organizing any changes and drafting a comprehensive amendment. Legislators can also add projects that they deem appropriate through an amendment. Itemization bills usually occur once every two years; however, more recently it has taken 3-4 years for an itemization bill to become law.

Funding Type:

Capital Projects can be funded through bond proceeds or current revenues in a special fund. In some cases agencies may request that a project be listed as

bond funded or current revenue funded so both options are available (ex. DOT). Projects that are funded through bond proceeds must be included in a Capital Itemization Bill. Projects that are funded from current revenues in a special fund must be presented in the Governor’s Executive Budget.

Itemized Capital Project:

A capital project that has been included in an itemization bill passed by the General Assembly and signed by the governor. Once the itemization bill is signed, the project is eligible to be released by The Department of General Services and GBO and funded through bond proceeds, cost sharing or current revenue.

Released Capital Project:

A project that has been itemized and selected for funding by The Department of General Services and GBO per the master capital release plan.

Unallocated Funds:

Unused project authorization which becomes available when a) a project is completed, b) a project is canceled. Any unexpended authorization remaining in the project’s allocation/allotment under either the above two conditions are transferred to the Unallocated Funds Account to be used for inflation adjusted costs.

CATEGORIES OF CAPITAL PROJECTS

Public Improvement Projects (PIP):

Includes all types of new building and renovation projects. Also included are nonstructural improvements and the acquisition of land. Most of these projects are designed and constructed through the Department of General Services; however, the Keystone Recreation, Park and Conservation Projects will be administered by the Department of Conservation and Natural Resources.

Public Improvement – Original Furniture Fixtures and Equipment Projects:

Provide for the equipping of newly completed public improvement projects by purchasing original furniture fixtures and equipment through the Department of General Services.

Transportation Assistance Projects:

These projects include a) the purchase of rolling stock and construction of improvements of facilities operated by mass transportation agencies; and, b) the acquisition, construction and equipping of rural and intercity common carrier surface transportation systems and air transportation systems. These projects are administered through the Department of Transportation.

Redevelopment Assistance Projects (RACP):

Grants for the acquisition and construction of regional economic, cultural, civic, recreational, and historical improvements.

Flood Control Projects:

Provides the state’s share of federal flood control works and improvements to prevent floods and regulate the flow of rivers and streams. These projects are administered by the Department of Environmental Protection.

Highway Projects:

Includes the design, purchase of right-of-way, construction, reconstruction and other improvements to highways and bridges on the state highway system. These projects are designed and constructed through the Department of Transportation.

CAPITAL BUDGET SUBMISSION INSTRUCTIONS

The forms and schedules provided in these instructions must be completed so that every proposed capital project is documented and justified. Complete documentation and justification is emphasized because of its importance in determining which projects will be included in the Governor’s Executive Budget. Projects which are poorly justified, or lack justification cannot be given serious consideration.

All capital project requests must be listed in priority order and all schedules completed for each project. Projects included in the previous governor’s recommendation and capital plan that are still needed but not yet authorized, must be included on the Previous Budget Book Projects tab of the workbook. **DO NOT PROVIDE FOR COST ESCALATION.** Projects appearing in the previous Governor’s Executive Budget must show the same cost estimate. The cost for new project requests must be estimated using prices as of June 30, 2022.

Agencies should complete the Capital Template found on the Office of the Budget intranet website [Budget and Rebudget Submissions](#). Files are found in the templates folder.

AGENCIES OVERSEEN BY DGS (PIP DOLLARS)

DGS will send OB the PIP-funded (i.e. bond funded) capital section for the budget book. Agencies under DGS project oversight do not need to send OB PIP-funded projects. DGS will also work with OB to forecast future project authorization dollars.

Agencies under DGS project oversight should send OB current revenue projects for the upcoming budget year for inclusion in the budget book.

Agencies under DGS project oversight should send projects that need to be itemized in the next capital itemization bill to DGS.

AGENCIES OUTSIDE OF DGS PROJECT OVERSIGHT (NON-DGS CAPITAL PROJECTS)

New Projects Tab:

This tab should include new projects that have not been published in a previous year’s Executive Budget Proposal. A proper description of each project should be included and detail any specific requirements of the agency.

Previous Budget Book Projects Tab:

This tab should include additional funding for projects that were presented in a previous year’s Executive Budget proposal but have yet to be itemized in Capital Itemization Bill. Agencies need to provide the Executive Budget Proposal the project originally was published in. The funding request entered in columns H through J should **only reflect the additional funding needed above the amount presented in the originating Executive Budget.**

Additional Funds for Itemized Projects Tab:

This tab should include additional funding for projects that have already been itemized in a Capital Itemization Bill. Agencies need to provide the DGS Project Number of the project as well as the Act Number the project was itemized into.

Forecast of Future Project Authorizations Tab:

This tab should include estimated authorizations for the anticipated agency capital budget authorization requests for the four planning years following the budget request year.

Projects that were submitted in previous year Capital Budget Submission, but were not published in an Executive Budget Proposal should be included in the New Projects Tab.

New Projects Tab:

Agency:		Department of Transportation								
Business Area:		78								
Project #	County	Facility/Entity	Project Description	Project Type	Base Project Cost	Land Cost	Design & Contingencies	Total Cost (\$)	Funding Type	Funding Source
1	Adams	N/A	Maintenance Facility: This project will provide for the construction of a new Maintenance Facility or the renovation of an existing Maintenance Facility. May include: site acquisition and development, design and construction of buildings and utility work.	Public Improvement Project	\$ 4,000	\$ -	\$ 500	\$ 4,500	Bond	Capital Facilities Fund
2	Allegheny	N/A	Maintenance Facility: This project will provide for the construction of a new Maintenance Facility or the renovation of an existing Maintenance Facility. May include: site acquisition and development, design and construction of buildings and utility work.	Public Improvement Project	14,500	1,000	500	\$ 16,000	Bond or Current Revenues	Capital Facilities Fund or Motor License Fund
3	Allegheny	Port Authority of Allegheny County	Vehicle Overhaul Program: This project provides for the authorities Infrastructure Safety Renewal Program. May include: capital improvements to stations, signals, tracks, power, and buildings.	Transportation Assistance Project	20,000	-	5,000	\$ 25,000	Bond	Capital Facilities Fund
4	Philadelphia	Southeastern Transportation Authority	Formula Projects Program: This project will provide for the state funds to match discretionary federal funding to replace existing assets.	Transportation Assistance Project	8,000	-	2,000	\$ 10,000	Current Revenues	Motor License Fund
5	Beaver	N/A	Resurface SR 1003: This project will provide for the mill and overlay of SR 1003 from Cross Keys Road to Pottsville Pike.	Highway Project	7,000	1,000	2,000	\$ 10,000	Current Revenues	Motor License Fund

Previous Budget Book Projects tab:

Agency:		Department of Military and Veteran Affairs									
Business Area:		13									
Project #	County	Facility/Entity	Project Description	Original Budget Book Presentation Year	Project Type	Base Project Cost	Land Cost	Design & Contingencies	Total Cost (\$)	Funding Type	Funding Source
1	Blair	Hollidaysburg Veterans Home	Additional Funding: Provide additional funding for Phase 2 of the construction of a new 200-bed community living center. This project was originally presented in the governor's 2015-16 Executive Budget.	2015-16	Public Improvement Project	\$ 4,000	\$ -	\$ 500	\$ 4,500	Bond	Capital Facilities Fund
2	Clinton	Lock Haven Field Maintenance Shop	Additional Funding: Provides additional funding for the rehabilitation of various buildings including an unheated storage facility and parking for a maintenance shop. This project was originally presented in the governor's 2014-15 Executive Budget.	2014-15	Public Improvement Project	14,500	1,000	500	16,000	Bond	Capital Facilities Fund
3	Lebanon	Fort Indiantown Gap	Additional Funding: Provide additional funding for the construction of a new administration building with parking. This project was originally presented in the governor's 2016-17 Executive Budget.	2016-17	Public Improvement Project	20,000	-	5,000	25,000	Bond	Capital Facilities Fund

**SECTION IV
SPECIAL FUNDS AND RESTRICTED
ACCOUNT APPENDIX**

The following forms are to be used to present information on all active commonwealth special funds as well as applicable General and Budgeted Special Fund restricted accounts.

These forms should include a brief narrative description of the fund and financial information for three actual, available, budget and four plan years. The budget and plan year estimates should reflect the agency's best estimate of fund activity in comparison with actual and available year information.

BUDGETED SPECIAL FUND FINANCIAL STATEMENT
 FUND TYPE (COMMONWEALTH FUND) TITLE
 (Dollar Amounts in Thousands)

	20XX-XX ACTUAL	20XX-XX ACTUAL	20XX-XX ACTUAL	20XX-XX ACTUAL	20XX-XX AVAILABLE	20XX-XX BUDGET	PLAN YR 1	PLAN YR 2	PLAN YR 3	PLAN YR 4
10 Beginning Balance	\$183,0									0
11										
12 Revenue:										
13 Revenue Source A	\$143,0									0
14 Revenue Source B	\$14,0									0
15 Prior Year Lapses	\$3,0									0
16 Total Receipts	\$160,0									0
17										
18 Funds Available	\$343,0									0
19										
20 Expenditures:										
21 Agency A	\$116,0									0
22 Agency B	\$84,0									0
23 Agency C	\$7,0									0
24 Less Current Year Lapses	(\$4,0)									0
25 Total Expenditures	\$203,0									0
26										
27 Ending Balance	\$140,0									0
28										
29										
30										
31										
32										

This schedule must be prepared by the agency responsible for administering the Lottery (002) and Motor License (010) budgeted special funds.

Enter four (4) actual years, available, budget and all planning years. For each of the actual years, enter June 30 actuals.

Enter Commonwealth Fund name at top of page.

Beginning Balance
 July 1 of the initial actual year included on the statement as shown in previous Governor's Executive Budgets. Each successive year is the closing balance from the previous year.

Revenue
 Include all revenue by major source received or anticipated for each fiscal year. Include any transfers from the General Fund or any other special funds.

Prior Year Lapses
 Prior year - actual and estimated lapses from prior year appropriations, to be reflected in the year in which the lapse is processed.

Funds Available
 Show the sum of beginning balance, revenue, General Fund and other fund transfers, and lapses in each column.

Expenditures (by agency)
 List actual and estimated appropriations and executive authorizations against the fund by agency.

Current Year Lapses
 List actual and estimated lapses that are processed during or at the end of the fiscal year for which the appropriation was enacted.

Total Expenditures
 Show the sum of expenditures by agency minus current year lapses in each column.

Ending Balance - June 30
 The difference by column between total funds available and total expenditures.

APPENDIX SPECIAL FUND AND RESTRICTED ACCOUNT STATEMENT OF CASH FLOW

COMMONWEALTH FUND OR ACCOUNT:

The narrative for each appendix special fund and General Fund restricted account is to include the following information:

NARRATIVE:

1. A brief narrative that includes:
 - a. A description of the purpose for which the fund was established.
 - b. Identification of revenue sources.
 - c. Identification of the purpose for which expenditures are made.
2. A brief description of the relationship between this fund and other portions of the agency's budget.
 - a. In addition to other revenue sources, does the fund receive revenues through General Fund appropriations or special fund transfers?
 - b. Are expenditures from this fund reflected in the agency's Summary by Fund and Appropriation?
 - c. What programs and activities are supported by the fund? In what subcategory does this appear?
3. A brief explanation of revenues and expenditures.
 - a. What are the significant trends for revenues?
 - b. Are fee increases proposed to mitigate projected fund solvency issues?
 - c. What are the key factors influencing expenditure levels? Are they formula driven, mandated, etc?

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS:

(Dollar Amounts in Thousands)

	Actual 20XX-XX	Actual 20XX-XX	Actual 20XX-XX	Available 20XX-XX	Request 20XX-XX	PY1	PY2	PY3	PY4
Cash Balance, Beginning:									

Receipts:

- Source A
- Source B
- Interest
- Total Receipts

This schedule is prepared on a cash basis. It must be prepared for each appendix special fund as well as General and Budgeted Special Fund restricted accounts included on the agency's Summary by Fund and Appropriation.

The basis and format is the same as the statement of cash flow for appendix special funds found in the most recent Governor's Executive Budget.

Total Funds Available

Enter the fund or account name and narrative at the top of the form.

Disbursements:

- Agency A
- Agency B
- Total Disbursements

Enter data for three actual, available, budget and four plan years.

Cash Balance, Ending

Cash Balance, Beginning

July 1 of the initial actual year included on the statement as shown in previous Governor's Executive Budgets for appendix special funds or as available from the Status of Appropriations for General and Budgeted Special Fund restricted accounts. Each successive year is the closing balance from the previous year.

Receipts

Include all cash receipts by major source received or anticipated for each fiscal year.

Total Funds Available

Show the sum of the beginning cash balance and receipts.

Disbursements (by agency)

Actual Years - List actual cash disbursements against the fund or account by agency.

Available Year - List actual and estimated cash disbursements against the fund or account by agency. For estimated disbursements, all current and prior appropriation or authorization commitments and balances should be assumed to be disbursed within the available year unless otherwise noted. Any estimated surplus of prior or current year appropriations or authorizations should be placed in pending lapse or budgetary reserve, respectively.

Budget and Plan Years - List estimated cash disbursements against the fund or account by agency.

Cash Balance, Ending

The difference by column between total funds available and total disbursements.

SECTION V BLOCK GRANT APPENDIX

The purpose of this section is to collect data concerning federal block grants currently administered by the state.

Information for the block grant appendix is to be coordinated and submitted by the agencies shown below:

Community Services	Community and Economic Development
Maternal and Child Health Services	Health
Preventative Health and Health Services	Health
Substance Abuse.....	Health
Workforce Investment	Labor and Industry
Child Care and Development Fund	Human Services
Low-Income Home Energy Assistance.....	Human Services
Mental Health Services	Human Services
Social Services	Human Services
Temporary Assistance to Needy Families	Human Services
Anti-Drug Abuse.....	Executive Offices

The format will identify by administrating agency and appropriation the actual, available and recommended amounts. A brief description of each block grant will also be included.

Block Grant Summary

This is a sample. Agencies managing block grants should prepare a similar presentation and submit electronically..

Block Grant Name:

SOCIAL SERVICES

Description: Funds are provided to help individuals achieve or maintain self-sufficiency; to prevent, reduce or eliminate dependency; to prevent or remedy abuse and neglect of children and adults; and to prevent or reduce institutional care. Most services are delivered by local entities that receive grants or contract with the Department of Human Services. These federal allocations serve to augment state appropriations thereby increasing the total level of services provided.

In addition to funds received directly through the Social Services Block Grant, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 authorized transfers from the Temporary Assistance to Needy Families Block Grant.

<u>Department / Appropriation</u>	(Dollar Amounts in Thousands)		
	20XX-XX	20XX-XX	20XX-XX
	Actual Block	Estimate Block	Recommended Block
Human Services:			
SSBG — Administration	\$ 325	\$ 325	\$ 325
SSBG — County Assistance Offices	6,262	3,000	3,000
SSBG — Basic Institutional Programs	10,000	10,000	10,000
SSBG — Community Mental Health Services	10,366	10,366	10,366
SSBG — Community ID Services	7,451	7,451	7,451
SSBG — Child Welfare	12,021	12,021	12,021
SSBG — Child Care Services	30,977	30,977	30,977
SSBG — Domestic Violence Programs	5,705	5,705	5,705
SSBG — Rape Crisis	1,721	1,721	1,721
SSBG — Family Planning	2,000	2,000	2,000
SSBG — Legal Services	5,049	5,049	5,049
SSBG — Homeless Services	4,183	4,183	4,183
TOTAL.....	\$ 96,060	\$ 92,798	\$ 92,798

**SECTION VI
PERFORMANCE MEASURES
APPENDIX**

PERFORMANCE MEASURES – INSTRUCTIONS

Pennsylvania's budget allocates revenue by agency program. The annual budget process is an opportunity for agencies to advocate for program funding. Agencies should clearly define the intended results of their programs by setting goals, link these goals to measurable objectives, and identify performance measures that track progress toward objectives.

Agency budget requests should be clearly linked to these objectives so that decision makers can easily understand how funding decisions are likely to impact agency goals and enterprise-wide priorities. Similarly, performance measures reported on an agency's budget measure page should clearly communicate the program's progress toward achieving its goals.

Furthermore, a program's measures should align with the Governor's Goals, as well as the agency's current strategic plan and/or performance management system. The Office of Performance through Excellence (OPE) has identified Performance Management Leaders (PMLs) within governor's jurisdiction agencies who are familiar with the Governor's Goals, agency strategic plans, and agency performance management systems. A list of PMLs by agency is included in this Appendix.

When preparing their 2023-24 budget request, agency fiscal offices should coordinate with their agency PML to ensure that recommended budget book measures align with the Governor's Goals and the agency's current strategic direction.

Agencies are encouraged to refer to OPE and their PML as resources for helping to further integrate budgeting and performance management, with the aim of continuously improving the results we deliver to our customers.

The agency's [SharePoint site](#) will be used to input performance measure data for each program. Include comments for each measure in which a substantive change is made, e.g., changing actual year data, changing data collection methods, explaining data anomalies, and requests to add or delete measures. Communications between the agency, GBO, and OPE should be conducted using the "Comments" feature at the bottom of the SharePoint site. This will ensure all parties are included in the discussion and will eliminate generating unnecessary emails.

A story page will be hosted on [Open Data PA](#) based on the agency's program measure values and the agency-provided narrative describing the measures. The narrative content to be used on the story page can be entered on the agency's [SharePoint site](#). A Letter of Authorization must be completed by the agency and Governor's Office approvers prior to the initial publication of the agency's story page. The authorization process will only need to be repeated in future years if there are substantial changes to program measures.

OPE staff have provided and will continue to provide training to agency PMLs through monthly Lean Driving Performance meetings. The September 2022 Lean Driving Performance meeting will be dedicated to a detailed overview of

the budget measures process for the 2023-24 fiscal year. Agency staff that wish to attend the September Lean Driving Performance meeting should contact a member of OPE to be added to the meeting invite.

Comprehensive outcome measures (i.e. indicators of the results or benefits of a program or activity) are generally best for measuring progress toward objectives. Agencies should report one to five outcome measures per subcategory (or "Program") identified in the budget book while also refraining from reporting numerous additional measures that may distract the audience from the key indicators of performance.

Measures that are important to the agency but do not link to strategic goals should be hyperlinked in the narrative portion of the budget book to direct the user to the location of that data.

Prior to the budget request submission deadline, agencies are encouraged to work closely with OPE and GBO on selecting their budget book measures. After submission, agencies should update the values of their performance measures as more current data becomes available on their respective [SharePoint site](#). OPE and GBO will work with agencies to adjust their budget book measures as the 2023-24 Governor's Executive Budget document is finalized.

Summary instructions for updating 2023-24 budget book measures are as follows:

1. Consult with agency Performance Management Leader to align your agency's budget request, program objectives, and performance measures with the agency's strategic direction and the Governor's Goals.
2. Identify one to five performance measures per agency subcategory. PMLs should partner with their budget staff to secure the necessary performance measure data for their page. OPE will provide training and assistance to ensure that PMLs (and budget personnel for agencies without a PML) are comfortable with the new process of inputting performance measure data into their agency page on the site.
3. The deadline for entering performance measure data into the site is October 5, 2022. Narrative content, which will ultimately be approved by OPE, must accompany each performance measure, and be submitted contemporaneously with the performance measure data. The approval process for all open datasets and story pages must be completed by January 9, 2023.
4. Following performance measure data approval, the agency's PML should coordinate with OPE and GBO to make any necessary adjustments to their performance measure data prior to the finalization of the Governor's Executive Budget document.

5. A draft of each agency story page will be created by OPE and shared with relevant agency staff prior to its review and ultimate approval by GBO.

AGENCY PERFORMANCE MANAGEMENT LEADERS	
Aging	Stephanie Cole (stcole@pa.gov)
Agriculture	Kelly O'Donnell (kelodonnell@pa.gov)
Banking and Securities	Julia Brinjac (jubrinjac@pa.gov)
Commission on Crime and Delinquency	Josh Kaminski (joshkamins@pa.gov)
Community and Economic Development	Paul Opiyo (popiyo@pa.gov)
Conservation and Natural Resources	Cindy Thomas (cynththomas@pa.gov)
Corrections	Bret Bucklen (kbucklen@pa.gov)
Drug and Alcohol Programs	Ellen DiDomenico (edidomenic@pa.gov)
Education	Jessica Sites (jesites@pa.gov)
Emergency Management Agency	David Wightman (dwrightman@pa.gov)
Environmental Protection	Neil Bakshi (nebakshi@pa.gov) Robert Digilarmo (rdigilarmo@pa.gov)
General Services	Nick Rodichok (nrodichok@pa.gov)
Health	Emily Gibeau (egibeau@pa.gov)
Human Services	Chuck Tyrrell (ctyrrell@pa.gov)
Labor and Industry	Pat McKenna (patmckenna@pa.gov)
Military and Veterans Affairs	Scot Albert (scalbert@pa.gov)
Office of State Inspector General	Jonathan Hendrickson (jonhedric@pa.gov)
Revenue	Torrence Miller (tormiller@pa.gov)
State	Kim Mattis (kmattis@pa.gov) Julie Snader (jsnader@pa.gov)
State Police	Laura Klinger (laklinger@pa.gov)
Transportation	Bob Snyder (rolsnyde@pa.gov)

**SECTION VII
PUBLIC RELATIONS EXPENDITURES AND
PERSONNEL DATA
APPENDIX**

PUBLIC RELATIONS EXPENDITURES AND PERSONNEL DATA

Public relations expenditures must be reported in accordance with section 613(4) of the Administrative Code of 1929 (71 P.S. §233). Pursuant to section 613(4) of the Administrative Code of 1929 (71 P.S. §233), the Governor's budget shall list as a single, separate line item for each administrative agency, board and commission the amount that the Governor recommends being appropriated for the ensuing fiscal year for public relations.

Public relations expenditures are the cost of preparation, presentation and distribution of advertising, publications, radio tapes, television films and tapes, and media releases as well as all compensation, including fringe benefits; all travel, meal, lodging, and similar expenses; the cost of purchasing new equipment and supplies; the cost of leasing offices and equipment; the cost of purchasing material, including newspapers, magazines, movies, films and tapes; the cost of using wire service equipment; and all other similar public relations expenditures.

(1) Public Relations Expenditure Report

The completed report must:

- (a) Reflect public relations expenditures by commitment item for each appropriation that includes such expenditures
- (b) Include a summary by commitment item for all appropriations
- (c) Reflect the actual encumbrances, expenditures, and available balances as of June 30, 2022 for public relations in the prior fiscal year
- (d) Include estimates for current fiscal year public relations expenditures, based on the approved or submitted rebudget
- (e) Include contact information

(2) Personnel Data Report

The completed report must:

- (a) Be presented as of September 30; do not anticipate or reflect personnel or salary changed after September 30 or alter the prior year data shown
- (b) Be presented by SAP appropriation
- (c) Include vacant authorized positions at their minimum biweekly salary
- (d) Explain additions or deletions from the prior year
- (e) Show positions and individuals only once under the SAP appropriation to which they are assigned within the Office of Human Resources, even if they are funded from other sources. Footnote other funding sources
- (f) Show the percentage of an individual's time devoted exclusively to public relations and explain changes from the prior year's report
- (g) Show the percentage of an individual's salary devoted exclusively to public relations and explain changes from the prior year's report

Further instructions and templates will be provided to agency fiscal officers by October 5, 2022.