

**GENERAL FUND BUDGETARY COMPARISON SCHEDULE RATIONALE**

The Budgetary Comparison Schedule as reported in the Commonwealth of Pennsylvania’s (Commonwealth) Comprehensive Annual Financial Report (CAFR) is compiled from several source documents. Those source documents include the Governor’s Executive Budget (GEB), the Department of Revenue Monthly Report (DOR), the Status of Appropriations (SOA), and the Statement of Unappropriated Surplus. Below is a copy of the General Fund Budgetary Comparison Schedule with references (in red) to these source documents. The reference notes are provided in the tables that follow immediately after this Schedule. These notes provide the relationship between the individual line items and the source documents, copies of which are presented following the narrative.

<b>Commonwealth of Pennsylvania</b>						
<b>Budgetary Comparison Schedule</b>						
Budgeted Major Funds						
General Fund						
For the Fiscal Year Ended June 30, 2013						
	<b>(A)</b>			<b>(B)</b>		<b>(C)</b>
(Amounts in thousands)	<b>Original Budget</b>		<b>Difference</b>	<b>Final Budget</b>	<b>Difference</b>	<b>Actual (Budgetary Basis)</b>
<b>REVENUES:</b>						
State Programs:						
Corporation taxes.....	\$ 4,915,200		\$ 309,400	\$ 5,224,600	\$ (34,882)	\$ 5,189,718
Consumption taxes.....	10,627,100		(281,300)	10,345,800	(91,604)	10,254,196
Other taxes.....	12,538,300		171,200	12,709,500	(86,251)	12,623,249
<b>TOTAL TAX REVENUE.....</b>	<b>28,080,600</b>		<b>199,300</b>	<b>28,279,900</b>	<b>(212,737)</b>	<b>28,067,163</b>
Nontax revenue.....	509,400		32,700	542,100	37,683	579,783
<b>TOTAL REVENUE STATE.....</b>	<b>28,590,000</b>	<b>A-1</b>	<b>232,000</b>	<b>28,822,000</b>	<b>(175,054)</b>	<b>28,646,946</b>
less: Refunds.....	(1,300,000)	<b>A-2</b>	-	(1,300,000)	<b>B-2</b> 50,000	<b>C-2</b> (1,250,000)
plus: Departmental services.....	2,762,583	<b>A-3</b>	-	2,762,583	<b>B-3</b> 460,963	<b>C-3</b> 3,223,546
<b>TOTAL STATE PROGRAMS.....</b>	<b>30,052,583</b>		<b>232,000</b>	<b>30,284,583</b>	<b>335,909</b>	<b>30,620,492</b>
Federal programs.....	20,423,465	<b>A-4</b>	72,279	20,495,744	<b>B-4</b> 58,928	<b>C-4</b> 20,554,672
<b>TOTAL REVENUES.....</b>	<b>50,476,048</b>		<b>304,279</b>	<b>50,780,327</b>	<b>394,837</b>	<b>51,175,164</b>
<b>EXPENDITURES:</b>						
State programs.....	30,427,694	<b>A-5</b>	95,855	30,523,549	<b>B-5</b> 417,290	<b>C-5</b> 30,940,839
Federal programs.....	20,423,465	<b>A-6</b>	72,279	20,495,744	<b>B-6</b> 58,928	<b>C-6</b> 20,554,672
<b>TOTAL EXPENDITURES.....</b>	<b>50,851,159</b>		<b>168,134</b>	<b>51,019,293</b>	<b>476,218</b>	<b>51,495,511</b>
<b>REVENUES UNDER EXPENDITURES.....</b>	<b>(375,111)</b>		<b>136,145</b>	<b>(238,966)</b>	<b>(81,381)</b>	<b>(320,347)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Current year lapses.....	-		10,000	10,000	<b>B-7</b> (10,000)	-
Prior year lapses.....	-		100,000	100,000	<b>B-8</b> 88,684	<b>C-7</b> 188,684
<b>TOTAL OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>		<b>110,000</b>	<b>110,000</b>	<b>78,684</b>	<b>188,684</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES.....</b>	<b>(375,111)</b>		<b>246,145</b>	<b>(128,966)</b>	<b>(2,697)</b>	<b>(131,663)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCES (BUDGETARY BASIS), JUNE 30, 2012, REVISED.....</b>	<b>659,051</b>	<b>A-7</b>	<b>13,530</b>	<b>672,581</b>	<b>B-9</b> -	<b>C-8</b> 672,581
<b>UNRESERVED/UNDESIGNATED FUND BALANCES (BUDGETARY BASIS), JUNE 30, 2013, REVISED.....</b>	<b>\$ 283,940</b>		<b>\$ 259,675</b>	<b>\$ 543,615</b>	<b>B-10</b> \$ (2,697)	<b>C-9</b> \$ 540,918
* Current year lapse amount in the Actual (Budgetary Basis column) is already netted out of the state expenditure amount.						
For Supporting Documentation, please go to <a href="http://www.budget.state.pa.us">www.budget.state.pa.us</a>						
- The notes to required supplementary information are an integral part of this schedule. -						

**(A)-Original Budget:**

The original budget column reports the amounts that were enacted/adopted by both the executive and legislative branches of Pennsylvania government prior to the beginning of the fiscal year. The source documentation for amounts displayed in the original budget column are reported in the GEB, with the exception of federal revenue and federal

expenditures. The source documents for the federal revenue and federal expenditures are the federal ledgers as reported in the SOA.

<b>Budget To Actual Ref.</b>		<b>Page Number</b>
<b>A-1</b>	<b>Total Revenue State</b> – Governor’s Executive Budget (GEB) Page C1.12, (2012-13 Official Estimate)	<b>10</b>
<b>A-2</b>	<b>Refunds</b> – GEB Page C1.5	<b>5</b>
<b>A-3</b>	<b>Departmental Services</b> – GEB Page C1.10	<b>9</b>
<b>A-4</b>	<b>Federal Program Revenue</b> – BI Status of Appropriations (SOA) Federal Ledgers	<b>12</b>
<b>A-5</b>	<b>State Program Expenditures</b> – Appropriations/Executive Authorizations GEB Pages B7, 2012-13 Available Column \$ 27,760,966 minus Supplementals , GEB Page C1.7, (95,855) plus Estimated Augmentations GEB Page C1.10, 2012-13 Available Column. <u>2,762,583</u> Total \$ 30,427,694	<b>4</b> <b>6</b> <b>9</b>
<b>A-6</b>	<b>Federal Expenditures</b> – BI Status of Appropriations (SOA) Federal Ledgers	<b>12</b>
<b>A-7</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2012 Restated</b> – GEB Page C1.5, 2011-12 Actual Column Ending Balance	<b>5</b>

### **(B)-Final Budget:**

The final budget column reports the original budget amounts at fiscal year end and any adjustments that may have been made to the approved spending plan. This is referred to as rebudget and may include additional spending authority. The source documentation for amounts displayed in the final budget column are reported in the GEB.

<b>Budget To Actual Ref.</b>		<b>Page Number</b>
<b>B-1</b>	<b>Total Revenue State</b> – GEB Page C1.12, (2012-13 Revised Estimate)	<b>10</b>
<b>B-2</b>	<b>Refunds</b> – GEB Page C1.5	<b>5</b>
<b>B-3</b>	<b>Departmental Services</b> – GEB Page C1.10	<b>9</b>
<b>B-4</b>	<b>Federal Program Revenue</b> – GEB Page C1.9	<b>8</b>
<b>B-5</b>	<b>State Program Expenditures</b> – Appropriations/Executive Authorizations GEB Page C1.8, 2012-13, Available Column \$27,760,966 plus Estimated Augmentations GEB Page C1.10, 2012-13 Available Column <u>2,762,583</u> Total \$30,523,549	<b>7</b> <b>9</b>
<b>B-6</b>	<b>Federal Program Expenditures</b> – GEB Page C1.9	<b>8</b>
<b>B-7</b>	<b>Current Year Lapses</b> – GEB Page C1.5, 2012-13 Available Column	<b>5</b>
<b>B-8</b>	<b>Prior Year Lapses</b> – GEB Page C1.5, 2012-13 Available Column	<b>5</b>
<b>B-9</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2012 Restated</b> – GEB Page C1.5, 2012-13 Available Column Adjusted Beginning Balance	<b>5</b>
<b>B-10</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2013 Restated</b> – GEB Page C1.5, 2012-13 Available Column Ending Balance	<b>5</b>

**(C)-Actual (Budgetary Basis):**

The actual (budgetary basis) column reports the final amounts of revenue, expenditure and fund balance on a budgetary basis. The source documentation for amounts displayed in the actual (budgetary basis) column are reported in the DOR, SOA and Statement of Unappropriated Surplus.

<b>Budget To Actual Ref.</b>		<b>Page Number</b>
<b>C-1</b>	<b>Total Revenue State</b> – Department of Revenue (DOR) Actual June 2013 Revenue, DOR Monthly Report Page 5	<b>11</b>
<b>C-2</b>	<b>Refunds</b> – BI SOA (GF – 13 Final to Actual BW - State), SAP Fund 2001813000	<b>13</b>
<b>C-3</b>	<b>Departmental Services</b> – BI SOA (GF – Final to Actual BW - State), Actual Augmentations Column	<b>13</b>
<b>C-4</b>	<b>Federal Program Revenue</b> – BI SOA (GF – 13 Final to Actual BW - Federal)	
	Pre-Commitments \$ 222,608.10	<b>14</b>
	plus Commitments 746,456,478.70	<b>14</b>
	plus Actual Expenditures 16,202,096,752.37	<b>14</b>
	plus Available Balance <u>3,605,896,160.83</u>	<b>14</b>
	Total \$ 20,554,672,000.00	
<b>C-5</b>	<b>State Program Expenditures</b> – BI SOA (GF – 13 Final to Actual BW - State)	
	Pre-Commitments \$ 2,386,758.37	<b>13</b>
	plus Commitments 395,409,246.73	<b>13</b>
	plus Actual Expenditures 29,401,351,615.60	<b>13</b>
	plus Available Balance <u>1,141,691,670.31</u>	<b>13</b>
	Total \$ 30,940,839,291.01	
<b>C-6</b>	<b>Federal Program Expenditures</b> – BI SOA (GF – 13 Final to Actual BW - Federal)	
	Pre-Commitments \$ 222,608.10	<b>14</b>
	plus Commitments 746,456,478.70	<b>14</b>
	plus Actual Expenditures 16,202,096,752.37	<b>14</b>
	plus Available Balance <u>3,529,670,890.86</u>	<b>14</b>
	Total \$ 20,554,672,000.00	
<b>C-7</b>	<b>Prior Year Lapses</b> – Printed General Fund SOA Page 1	
	Total All Prior State Ledgers \$ 187,343,345.11	<b>15</b>
	plus Continuing Ledgers <u>1,340,522.39</u>	<b>15</b>
	Total \$ 188,683,867.50	
<b>C-8</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2012 Restated</b> – Statement of Unappropriated Surplus Statement Adjusted Beginning Balance	<b>16</b>
<b>C-9</b>	<b>Unreserved/Undesignated Fund Balance June 30, 2013 Restated</b> – Statement of Unappropriated Surplus Statement Ending Balance at June 30, 2013	<b>16</b>