


**COMMONWEALTH OF PENNSYLVANIA  
OFFICE OF THE BUDGET**

DATE: June 6, 2022  
 SUBJECT: Expenditure Symbol Notification Number 21-257  
 TO: Honorable Stacy Garrity  
 State Treasurer  
 FROM: Greg Thall   
 Secretary of the Budget

The nonbudgeted expenditure symbols identified below are hereby established for mandatory public health and safety programs in the General Fund for the Department of Education. The accounts are authorized as available during the fiscal year July 1, 2021 to June 30, 2022.

The accounts will be utilized to continue programs and services for federally mandated programs, including both the legally required state and federal shares of those programs, when there is insufficient spending authority available in the original state and/or federal appropriation. Insufficient spending authority can exist at any time during any given fiscal year due to the timing of the receipt of refunds and/or actual augmenting revenues, or due to delay (or failure) in the enactment of supplemental appropriation authority. The accounts will not be utilized for required mandated program activity during any budget impasse.

The Commonwealth Court has held that because of the supremacy of federal law over the Pennsylvania Constitution and state law, certain federal welfare and assistance programs must be funded and because the state share of such programs is integrated with the federal payments, payments must be made whether an appropriation exists or not. *Knoll v. White*, 595 A. 2d 665 (Pa. Cmwlth 1991).

Upon determination by the Commonwealth that the original mandated appropriation amounts have been depleted beyond any meaningful authority balance, costs are to be transferred from the original state and/or federal appropriations to the nonbudgeted expenditure symbols to meet the mandated program requirements on a timely basis. These adjustments will be proactive to restore spending authority in the original appropriations to maintain efficient and effective cash management of the mandated programs.

As the mandated appropriations receive additional monies through refunds, revenues, or supplemental spending authority which restores the original mandated appropriation balances to a meaningful authority balance, the costs applied to the nonbudgeted expenditure symbols will then to be returned to the original state and/or federal appropriations. If the original mandated appropriation spending authority within the fiscal year is ultimately insufficient, costs are returned to the subsequent year state and/or federal appropriations.

The nonbudgeted expenditure symbols identified for the process of managing the mandated program activity as identified herein are as follows:

From: General Fund

To: Education

<u>SAP Fund Name</u>	<u>COPA Fund</u>	<u>Business Area</u>	<u>SAP Fund</u>	<u>Original Source</u>
School Food Services	001	16	54 087 00	10087 (S)
Transfer to Community College Capital Fund	001	16	54 832 00	10832 (S)
Food and Nutrition Service	001	16	57 061 00	70061 (F)
Food and Nutrition-Local	001	16	57 071 00	70071 (F)
TANFBG-Teenage Parenting Education	001	16	57 027 00	80027 (F)

Note for all accounts: Functional Area is 3000. Character Code is 1.

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cc: The Honorable Timothy DeFoor  
 Mr. Scott Kennedy  
 Ms. Tammy Blymire  
 Ms. Donetta M. D'Innocenzo

Mr. Joseph Weber  
 Mr. Charles Zogby  
 Mr. Edward Palmer  
 Ms. Jen Benko