


**COMMONWEALTH OF PENNSYLVANIA
OFFICE OF THE BUDGET**

DATE: June 30, 2022

SUBJECT: Expenditure Symbol Notification Number 21-273

TO: Honorable Stacy Garrity
State Treasurer

FROM: Greg Thall 
Secretary of the Budget

It is possible, as we approach the end of Fiscal Year 2021-22, that a budget may not be enacted prior to the start of the next fiscal year on July 1. Article 3, Section 24 of the Constitution prohibits payment of any amount due without appropriation. However, certain federal laws, state court decisions, and provisions of the Pennsylvania Constitution provide exceptions to that general prohibition.

Under the federal Fair Labor Standards Act, Commonwealth employees must be paid in a timely manner for work performed, notwithstanding any state Constitutional prohibition to the contrary. *E.g. Council 13, AFSCME v. Commonwealth*, 604 Pa. 352, 986 A.2d 63 Pa. 2009 (Pa. 2009) – *Council 13, AFSCME v. Casey*, 626 A.2d 683 (Pennsylvania Commonwealth. 1993). Failure to pay employees in a timely manner for work performed can result in liquidated damages against the Commonwealth in the form of double payment of wages to employees. Because the Commonwealth's SAP Accounting System processes payrolls without regard to appropriation spending authority and, whereas the Treasury Department cannot exceed such spending authority established in previous ESN's, employees covered by the FLSA would not be paid in instances when insufficient appropriated funds are available to pay payrolls in their entirety, resulting in a violation of the FLSA.

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). Pursuant to Article 8, § 7, of the Pennsylvania Constitution, debt service and tax refunds may be paid without appropriation. With respect to mandated payments, the payments cannot be made from existing established appropriated funding which has been exhausted and if no budget is enacted, no new appropriated funding will be available. The same result would occur with respect to other necessary payments.

The Commonwealth must also continue to provide services essential to the basic health and safety of the citizens of the Commonwealth, such as police protection, and continued operation of the correctional facilities and the state and veterans hospitals. The Office of the Budget and agencies have processes in place to ensure that expenditures submitted for payment are legally necessary and authorized as 1) mandated pursuant to state or federal authority, independent of an appropriation; or, 2) necessary to maintain public health, safety and welfare pursuant to the police powers of the Commonwealth.

The following non-budgeted expenditure symbols will be used in the General Fund and selected Special Funds for the agencies specified below so that the Commonwealth can continue to meet its legal obligation to fund certain mandated programs, provide for the health, safety and welfare of the citizens, and provide timely pay to employees as discussed above. These expenditure symbols will be used **only** in the event that Treasury does not have appropriation authority to pay such expenses. The majority of the expenditure symbols were previously created for this purpose, however, there are new expenditure symbols that have been notated below as *New.

		<i>SAP Account Code</i>			
		<i>COPA</i>	<i>Business</i>	<i>SAP</i>	
<i>FROM:</i>	<i>General Fund</i>	<i>Appropriation</i>	<i>Fund</i>	<i>Area</i>	
		<i>Fund</i>	<i>Area</i>	<i>Fund</i>	
TO:	Governor's Office	Budget Stopgap	001	99	50 162 00
	Executive Offices	Budget Stopgap	001	81	50 163 00
	Lt. Governor	Budget Stopgap	001	28	50 164 00
	Attorney General	Budget Stopgap	001	14	50 165 00
	Auditor General	Budget Stopgap	001	92	50 212 00

		<u>SAP Account Code</u>			
		<u>Appropriation</u>	<u>COPA Fund</u>	<u>Business Area</u>	<u>SAP Fund</u>
FROM: General Fund					
TO:	Treasury	Budget Stopgap	001	73	50 213 00
	Aging	Budget Stopgap	001	10	50 317 00
	Agriculture	Budget Stopgap	001	68	50 167 00
	Civil Service	Budget Stopgap	001	32	50 168 00
	Community and Economic Development	Budget Stopgap	001	24	50 169 00
	Conservation and Natural Resources	Budget Stopgap	001	38	50 170 00
	Corrections	Budget Stopgap	001	11	50 171 00
	Drug and Alcohol Programs	Budget Stopgap	001	74	50 271 00
	Education	Budget Stopgap	001	16	50 172 00
	Emergency Management Agency	Budget Stopgap	001	31	50 173 00
	Environmental Hearing Board	Budget Stopgap	001	37	50 174 00
	Environmental Protection	Budget Stopgap	001	35	50 175 00
	General Services	Budget Stopgap	001	15	50 176 00
	Health	Budget Stopgap	001	67	50 177 00
	Historical and Museum Commission	Budget Stopgap	001	30	50 178 00
	Human Services	Budget Stopgap	001	21	50 184 00
	Insurance	Budget Stopgap	001	79	50 179 00
	Labor and Industry	Budget Stopgap	001	12	50 180 00
	Military and Veterans Affairs	Budget Stopgap	001	13	50 181 00
	Public Utility Commission	Budget Stopgap	001	17	50 206 00
	Revenue	Budget Stopgap	001	18	50 185 00
	State	Budget Stopgap	001	19	50 187 00
	State Police	Budget Stopgap	001	20	50 188 00
	Transportation	Budget Stopgap	001	78	50 190 00
	Health Care Cost Containment Council	Budget Stopgap	001	43	50 214 00
	Ethics Commission	Budget Stopgap	001	40	50 191 00
	Legislature:				
	<i>Senate</i>	Budget Stopgap	001	41	50 295 00
	<i>House</i>	Budget Stopgap	001	42	53 288 00
	Government Support Agencies:				
	<i>Legislative Reference Bureau</i>	Budget Stopgap	001	44	50 296 00
	<i>Legislative Miscellaneous and Commissions</i>	Budget Stopgap	001	45	50 297 00
	<i>Joint State Government Commission</i>	Budget Stopgap	001	46	50 298 00
	<i>Legislative Budget and Finance Committee</i>	Budget Stopgap	001	47	50 299 00
	<i>Legislative Data Processing Center</i>	Budget Stopgap	001	48	50 300 00
	<i>Joint Legislative Air & Water Pollution Control Committee</i>	Budget Stopgap	001	49	50 315 00
	<i>Independent Regulatory Review Commission</i>	Budget Stopgap	001	63	50 316 00
	Supreme Court	Budget Stopgap	001	51	50 153 00
	Superior Court	Budget Stopgap	001	52	50 154 00
	Courts of Common Pleas	Budget Stopgap	001	53	50 155 00
	Commonwealth Court	Budget Stopgap	001	58	50 156 00
	Miscellaneous Judges	Budget Stopgap	001	57	50 280 00
	Magisterial District Judges	Budget Stopgap	001	59	50 157 00
	Philadelphia Municipal Court	Budget Stopgap	001	62	50 159 00
	Banking and Securities [FA – 2000]	Budget Stopgap	001	75	50 323 00
					*New
FROM: Lottery Fund					
TO:	Aging	Budget Stopgap	002	10	50 224 00
	Human Services	Budget Stopgap	002	21	50 281 00
FROM: State Racing Fund					
TO:	Agriculture	Budget Stopgap	005	68	50 319 00
	Revenue	Budget Stopgap	005	18	50 318 00

	<u>Appropriation</u>	<u>SAP Account Code</u>		
		<u>COPA Fund</u>	<u>Business Area</u>	<u>SAP Fund</u>
FROM: Motor License Fund				
TO: Executive Offices	Budget Stopgap	010	81	50 192 00
TO: Treasury	Budget Stopgap	010	73	50 273 00
TO: Agriculture	Budget Stopgap	010	68	50 282 00
TO: Conservation and Natural Resources	Budget Stopgap	010	38	50 193 00
TO: Education	Budget Stopgap	010	16	50 194 00
TO: Environmental Protection	Budget Stopgap	010	35	50 235 00
TO: Revenue	Budget Stopgap	010	18	50 195 00
TO: State Police	Budget Stopgap	010	20	50 217 00
TO: Transportation	Budget Stopgap	010	78	50 196 00
FROM: Banking Fund				
TO: Banking and Securities	Budget Stopgap	013	75	50 199 00
FROM: Milk Marketing Fund				
TO: Milk Marketing Board	Budget Stopgap	014	27	50 200 00
FROM: Oil and Gas Lease Fund				
TO: Conservation and Natural Resources	Budget Stopgap	016	38	50 274 00
FROM: Vocational Rehabilitation Fund				
TO: Labor and Industry	Budget Stopgap	023	12	50 236 00
FROM: State Employees Retirement Fund				
TO: State Employees Retirement System	Budget Stopgap	061	70	50 201 00
FROM: School Employees Retirement Fund				
TO: School Employees Retirement Board	Budget Stopgap	062	72	50 202 00
FROM: Workmen's Compensation Administration Fund				
TO: Community and Economic Development	Budget Stopgap	065	24	50 219 00
TO: Labor and Industry	Budget Stopgap	065	12	50 218 00
FROM: Tobacco Settlement Fund				
TO: Health	Budget Stopgap	071	67	50 287 00
TO: Human Services	Budget Stopgap	071	21	50 275 00
FROM: Emergency Medical Service Operating Fund				
TO: Health	Budget Stopgap	080	67	50 276 00
FROM: State Stores Fund				
TO: State Police	Budget Stopgap	084	20	50 216 00
FROM: Storage Tank Fund				
TO: Environmental Protection	Budget Stopgap	118	35	50 237 00

		<u>SAP Account Code</u>				
		<u>Appropriation</u>	<u>COPA Fund</u>	<u>Business Area</u>	<u>SAP Fund</u>	
FROM:	Hazardous Material Response Fund					
TO:	Emergency Management Agency	Budget Stopgap	125	31	50 223 00	
FROM:	Acid Mine Drainage Abatement and Treatment Fund					
TO:	Environmental Protection	Budget Stopgap	131	35	50 238 00	
FROM:	Home Investment Trust Fund					
TO:	Community and Economic Development	Budget Stopgap	139	24	50 221 00	
FROM:	Tuition Account Guaranteed Savings Program Fund					
TO:	Treasury	Budget Stopgap	143	73	50 277 00	
FROM:	Ben Franklin Technology Development Authority Fund					
TO:	Community and Economic Development	Budget Stopgap	161	24	50 222 00	
FROM:	State Gaming Fund					
TO:	Gaming Control Board	Budget Stopgap	168	65	50 215 00	
	Attorney General	Budget Stopgap	168	14	50 232 00	
	Revenue	Budget Stopgap	168	18	50 233 00	
	State Police	Budget Stopgap	168	20	50 234 00	
FROM:	Cigarette Safety and Firefighter Protection Act Fund					
TO:	Attorney General	Budget Stopgap	191	14	50 278 00	
FROM:	Insurance Regulation and Oversight Fund					
TO:	Insurance	Budget Stopgap	208	79	50 279 00	
FROM:	Administration Fund					
TO:	Labor and Industry [FA – 4000]	Budget Stopgap	026	12	50 324 00	*New
FROM:	PA Race Horse Development Trust Fund					
TO:	Agriculture [FA – 2000]	Budget Stopgap	172	68	50 325 00	*New
FROM:	SERS – Defined Contribution Fund					
TO:	State Employees Retirement System [FA – 1000]	Budget Stopgap	219	70	50 326 00	*New
FROM:	PSERS – Defined Contribution Fund					
TO:	Public School Employees Retirement System [FA – 3000]	Budget Stopgap	220	72	50 327 00	*New
FROM:	Video Gaming Fund					
TO:	Revenue [FA – 2000]	Budget Stopgap	221	18	50 328 00	*New
	PA Gaming Control Board [FA – 2000]	Budget Stopgap	221	65	50 329 00	*New

		<u>SAP Account Code</u>			
		<u>COPA</u>	<u>Business</u>	<u>SAP</u>	
<u>Appropriation</u>		<u>Fund</u>	<u>Area</u>	<u>Fund</u>	
FROM: Fantasy Contest Fund					
TO: Revenue [FA – 2000]	Budget Stopgap	222	18	50 330 00	*New
PA Gaming Control Board [FA – 2000]	Budget Stopgap	222	65	50 331 00	*New
FROM: UC-FEMA ONA/Lost Wages Fund					
TO: Labor and Industry [FA – 4000]	Budget Stopgap	228	12	50 332 00	*New
FROM: Achieving a Better Life Experience Fund					
TO: Treasury [FA-1000]	Budget Stopgap	216	73	50 333 00	*New

*This document is available on the Office of the Budget
website: www.budget.pa.gov*

cc: The Honorable Timothy DeFoor
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