


COMMONWEALTH OF PENNSYLVANIA
OFFICE OF THE BUDGET

DATE: May 2, 2025
SUBJECT: Expenditure Symbol Notification Number 24-137
TO: Honorable Stacy Garrity
State Treasurer
FROM: Uri Monson 
Secretary of the Budget

The nonbudgeted expenditure symbol identified below is hereby established for the mandatory public health and safety program in the General Fund for the Department of Agriculture. The account is authorized as available during the fiscal year July 1, 2024 to June 30, 2025.

The account will be utilized to continue the program and services for the federally mandated program, when there is insufficient spending authority available in the original 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 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 amount has been depleted beyond any meaningful authority balance, costs are to be transferred from the original federal appropriation to the nonbudgeted expenditure symbol to meet the mandated program requirements on a timely basis. These adjustments will be proactive to restore spending authority in the original appropriation to maintain efficient and effective cash management of the mandated program.

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

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

	<u>COPA</u> <u>Fund</u>	<u>SAP Account Code</u> <u>Business</u> <u>Area</u>	<u>SAP</u> <u>Fund</u>	<u>Original</u> <u>Source</u>	<u>Char.</u> <u>Code</u>
FROM: <u>General Fund</u>					
TO: <u>Agriculture</u>					
MP-National School Lunch Administration [FA-2000]	001	68	57348	70348	1

This document is available on the Office of the Budget website:
<https://www.pa.gov/en/agencies/budget.html>

c: The Honorable Timothy DeFoor
Scott Kennedy
Tammy Blymire
Donetta M. D'Innocenzo

Joseph Weber
Charles Zogby
Edward Palmer
Jen Benko