


**COMMONWEALTH OF PENNSYLVANIA  
OFFICE OF THE BUDGET**

**DATE:** June 27, 2025

**SUBJECT:** Expenditure Symbol Notification Number 24-162

**TO:** Honorable Stacy Garrity  
State Treasurer

**FROM:** Uri Monson   
Secretary of the Budget

It is possible, as we approach the end of Fiscal Year 2024-25, 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. All expenditures submitted for payment to Treasury during a budget impasse will adhere to the payment allowability provisions contained herein.

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 is a new expenditure symbol that has been notated below as \*New.

	<u>Appropriation</u>	<u>COPA Fund</u>	<u>SAP Account Code Business Area</u>	<u>SAP Fund</u>
FROM: <b>General Fund</b>				
TO: Governor's Office	Budget Stopgap	001	99	50162
Executive Offices	Budget Stopgap	001	81	50163
Lt. Governor	Budget Stopgap	001	28	50164
Attorney General	Budget Stopgap	001	14	50165
Auditor General	Budget Stopgap	001	92	50212

			<u>COPA</u>	<u>SAP Account Code</u>
		<u>Appropriation</u>	<u>Fund</u>	<u>Business Area</u> <u>SAP Fund</u>
FROM:	<b>General Fund</b>			
TO:	Treasury	Budget Stopgap	001	73 50213
	Aging	Budget Stopgap	001	10 50166
	Agriculture	Budget Stopgap	001	68 50167
	Community and Economic Development	Budget Stopgap	001	24 50169
	Conservation and Natural Resources	Budget Stopgap	001	38 50170
	Corrections	Budget Stopgap	001	11 50171
	Drug and Alcohol Programs	Budget Stopgap	001	74 50271
	Education	Budget Stopgap	001	16 50172
	Emergency Management Agency	Budget Stopgap	001	31 50173
	Environmental Hearing Board	Budget Stopgap	001	37 50174
	Environmental Protection	Budget Stopgap	001	35 50175
	General Services	Budget Stopgap	001	15 50176
	Health	Budget Stopgap	001	67 50177
	Historical and Museum Commission	Budget Stopgap	001	30 50178
	Human Services	Budget Stopgap	001	21 50184
	Labor and Industry	Budget Stopgap	001	12 50180
	Military and Veterans Affairs	Budget Stopgap	001	13 50181
	Public Utility Commission	Budget Stopgap	001	17 50206
	Revenue	Budget Stopgap	001	18 50185
	State	Budget Stopgap	001	19 50187
	State Police	Budget Stopgap	001	20 50188
	Transportation	Budget Stopgap	001	78 50190
	Health Care Cost Containment Council	Budget Stopgap	001	43 50214
	Ethics Commission	Budget Stopgap	001	40 50191
	Legislature:			
	Senate	Budget Stopgap	001	41 50295
	House	Budget Stopgap	001	42 53288
	Government Support Agencies:			
	Legislative Reference Bureau	Budget Stopgap	001	44 50296
	Legislative Miscellaneous and Commissions	Budget Stopgap	001	45 50297
	Joint State Government Commission	Budget Stopgap	001	46 50298
	Legislative Budget and Finance Committee	Budget Stopgap	001	47 50299
	Legislative Data Processing Center	Budget Stopgap	001	48 50300
	Independent Regulatory Review Commission	Budget Stopgap	001	63 50316
	Supreme Court	Budget Stopgap	001	51 50153
	Superior Court	Budget Stopgap	001	52 50154
	Courts of Common Pleas	Budget Stopgap	001	53 50155
	Commonwealth Court	Budget Stopgap	001	58 50156
	Miscellaneous Judges	Budget Stopgap	001	57 50280
	Magisterial District Judges	Budget Stopgap	001	59 50157
	Philadelphia Municipal Court	Budget Stopgap	001	62 50159
FROM:	<b>Lottery Fund</b>			
TO:	Aging	Budget Stopgap	002	10 50224
FROM:	<b>State Racing Fund</b>			
TO:	Agriculture	Budget Stopgap	005	68 50319
	Revenue	Budget Stopgap	005	18 50318

			<u>COPA</u>	<u>SAP Account Code</u>	
	<u>Appropriation</u>	<u>Fund</u>	<u>Business Area</u>	<u>SAP Fund</u>	
FROM:	<b>Motor License Fund</b>				
TO:	Treasury	Budget Stopgap	010	73	50273
	Agriculture	Budget Stopgap	010	68	50282
	Education	Budget Stopgap	010	16	50194
	General Services [FA – 1000]	Budget Stopgap	010	15	50341
	Revenue	Budget Stopgap	010	18	50195
	State Police	Budget Stopgap	010	20	50217
	Transportation	Budget Stopgap	010	78	50196
FROM:	<b>Banking Trust Fund</b>				
TO:	Banking and Securities	Budget Stopgap	013	75	50199
FROM:	<b>Milk Marketing Fund</b>				
TO:	Milk Board	Budget Stopgap	014	27	50200
FROM:	<b>Oil and Gas Lease Fund</b>				
TO:	Conservation and Natural Resources	Budget Stopgap	016	38	50274
FROM:	<b>State Employees Retirement Fund</b>				
TO:	State Employees Retirement System	Budget Stopgap	061	70	50201
FROM:	<b>Public School Employees Retirement Fund</b>				
TO:	Public School Employees Retirement System	Budget Stopgap	062	72	50202
FROM:	<b>Workers' Compensation Administration Fund</b>				
TO:	Community and Economic Development	Budget Stopgap	065	24	50219
	Labor and Industry	Budget Stopgap	065	12	50218
FROM:	<b>State Stores Fund</b>				
TO:	State Police	Budget Stopgap	084	20	50216
FROM:	<b>Hazardous Material Response Fund</b>				
TO:	Emergency Management Agency	Budget Stopgap	125	31	50223
FROM:	<b>Home Investment Trust Fund</b>				
TO:	Community and Economic Development	Budget Stopgap	139	24	50221
FROM:	<b>Tuition Account Guaranteed Savings Program Fund</b>				
TO:	Treasury	Budget Stopgap	143	73	50277
FROM:	<b>Ben Franklin Technology Development Authority Fund</b>				
TO:	Community and Economic Development	Budget Stopgap	161	24	50222
FROM:	<b>State Gaming Fund</b>				
TO:	Gaming Control Board	Budget Stopgap	168	65	50215
	Attorney General	Budget Stopgap	168	14	50232
	Revenue	Budget Stopgap	168	18	50233
	State Police	Budget Stopgap	168	20	50234

\*New

			<u>SAP Account Code</u>		
		<u>Appropriation</u>	<u>COPA Fund</u>	<u>Business Area</u>	<u>SAP Fund</u>
FROM: <b>PA Race Horse Development Trust Fund</b>					
TO: Agriculture	Budget Stopgap	172	68	50325	
FROM: <b>Cigarette Fire Safety and Firefighter Protection Act Enforcement Fund</b>					
TO: Attorney General	Budget Stopgap	191	14	50278	
FROM: <b>Insurance Regulation and Oversight Fund</b>					
TO: Insurance	Budget Stopgap	208	79	50279	
FROM: <b>Achieving a Better Life Experience Fund</b>					
TO: Treasury	Budget Stopgap	216	73	50333	
FROM: <b>SERS – Defined Contribution Fund</b>					
TO: State Employees Retirement System	Budget Stopgap	219	70	50326	
FROM: <b>PSERS – Defined Contribution Fund</b>					
TO: Public School Employees Retirement System	Budget Stopgap	220	72	50327	
FROM: <b>Video Gaming Fund</b>					
TO: PA Gaming Control Board	Budget Stopgap	221	65	50329	
FROM: <b>Fantasy Contest Fund</b>					
TO: PA Gaming Control Board	Budget Stopgap	222	65	50331	

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

c: The Honorable Timothy DeFoor  
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