

**COMMONWEALTH OF PENNSYLVANIA
OFFICE OF THE BUDGET**

DATE: June 29, 2026

SUBJECT: Expenditure Symbol Notification Number 25-101

TO: Honorable Stacy Garrity
State Treasurer

FROM: Zachary Reber 
Secretary of the Budget

It is possible, as we approach the end of Fiscal Year 2025-26, 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.

		<u>SAP Account Code</u>		
		<u>COPA</u>	<u>Business</u>	<u>SAP</u>
		<u>Fund</u>	<u>Area</u>	<u>Fund</u>
FROM: General Fund	<u>Appropriation</u>			
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>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	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:				
<i>Senate</i>	Budget Stopgap	001	41	50295
<i>House</i>	Budget Stopgap	001	42	53288
Government Support Agencies:				
<i>Legislative Reference Bureau</i>	Budget Stopgap	001	44	50296
<i>Legislative Miscellaneous and Commissions</i>	Budget Stopgap	001	45	50297
<i>Joint State Government Commission</i>	Budget Stopgap	001	46	50298
<i>Legislative Budget and Finance Committee</i>	Budget Stopgap	001	47	50299
<i>Legislative Data Processing Center</i>	Budget Stopgap	001	48	50300
<i>Independent Regulatory Review Commission</i>	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: Lottery Fund				
TO: Aging	Budget Stopgap	002	10	50224
FROM: State Racing Fund				
TO: Agriculture	Budget Stopgap	005	68	50319
Revenue	Budget Stopgap	005	18	50318

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

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