



Administrative Circular

Commonwealth of Pennsylvania

Governor’s Office

Administrative Circular 24-14 – Accounting for Commonwealth Workforce Transformation Program Related Activity in SAP

Date: September 11, 2024

By Direction of: 
Uri Z. Monson, Secretary of the Budget

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Executive Order 2023-17 was issued on July 31, 2023, and established the Commonwealth Workforce Transformation Program (hereinafter referred to as the "CWTP"). The CWTP funding is provided through various federal grants made available to the Commonwealth through the federal Infrastructure Investment and Jobs Act of 2021, Pub. L. 117-58 (IIJA), and the federal Inflation Reduction Act of 2022, Pub. L. 117-169 (IRA).

Agencies must coordinate for the use of CWTP funds through their IIJA/IRA federal grants with the Executive Director of Critical Investments, the Office of the Budget, and the Department of Labor and Industry to ensure compliance with Executive Order 2023-17.

To allocate and distribute the allowable CWTP funds, the Office of the Budget has established SAP Fund Coding intelligence for all CWTP activities through the IIJA and IRA federal funds.

The SAP Fund will be assigned as follows:

Category	SAP Fund Schema	Description
IIJA	719XX00000	Appropriation
IIJA	819XX00000	Executive Authorization/Subgrant (Non-CWTP)
IIJA	818XX00XXX	Subgrant (CWTP)
IRA	716XX00000	Appropriation
IRA	816XX00000	Executive Authorization/Subgrant (Non-CWTP)
IRA	815XX00XXX	Subgrant (CWTP)

- Agencies should use a standard SAP Fund (e.g., 818XX00000 or 815XX00000) for all allowable CWTP expenses under Executive Order 2023-17 Section 2. Definitions Part b. Covered Expenses.
- Overhead and operational costs not qualifying as covered expenses should be coded to a Lower-Level SAP Fund designation 898 (e.g., 818XX00898 or 815XX00898). GBO will only establish the LLF898 for CWTP subgrants that permit such costs.
- If any SAP coding exceptions are required, they must first be approved by GBO. In most instances, exceptions will not be granted.
- New federal revenue codes are not required for CWTP federal monies since such revenues can be identified by the SAP Fund coding. However, if an agency determines that a separate revenue code is needed, the standard request form should be submitted to OCO-BAFM for review and approval.