

**THE DEPARTMENTAL BUDGET PRESENTATION****6400**

(Revised 09/10)

1. The departmental presentation should be arranged in the order and format prescribed in the current annual budget preparation instructions. Normally the format will follow the presentation of the latest Governor's Budget. The budget spreadsheet should be transmitted through the Agency Secretary (if an Agency department) to Finance.

If the department is not assigned to an Agency, the budget spreadsheet should be forwarded directly to Finance.

2. Departmental estimates of expenditures and revenue in the Governor's Budget should be based on existing law and policies. No consideration should be given in the budget presentation to proposed program changes in laws and policies except for those approved by the Administration as part of the Governor's Budget.
3. It is important that fund balance, revenue, expenditure, and other accounting data included in the past year presentation of the Governor's Budget agree in amount and classification with similar data published in the State Controller's Budgetary/Legal Basis Annual Report. Therefore, departments will make certain that data included in budget schedules are identical with their year-end financial reports. Exceptions may be made where departments believe substantial adjustments require otherwise and Finance budget staff agrees in advance of departmental presentation of budget documents.

The following sections of SAM deal with departmental budget presentations. The first part deals with personal services, as the reconciliation of the personnel year base to the legislative authorizations typically is an initial task in building the next budget. Following are sections dealing with operating expenses and equipment, supplementary schedules, Expenditures by Category, Details of Appropriations and Adjustments, Fund Condition Statements, and Schedule 10s.