

INTRODUCTION TO THE BUDGETING CHAPTER

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The budgeting chapter of SAM provides an overview of the state's budget process as well as a description of the events, actions and documents that make up the state's annual financial plan. It also provides instructions and examples for the preparation of the forms, documents, and schedules critical to the preparation, enactment, and administration of the annual financial plan.

Because of the dynamic nature of budgeting in California, this manual does not provide all the instructions which are necessary for the development, enactment or administration of the budget. Budget policy and supplemental instructions are generally issued by the Department of Finance (Finance) through Budget Letters, budget related Management Memos, and other memoranda to supplement this manual. Electronic mail notices to departmental budget officers and Finance's Internet website are also used.