

SAM - BUDGETING

BUDGET FOR EQUIPMENT

6457

(Revised 9/2010)

Each department must prepare a Supplementary Schedule of Equipment, [DF 302](#). The schedule should be forwarded with the budget package, per the timeframe and guidelines set forth in the Budget Letters.

For uniformity in budgeting, accounting, and purchasing, the definition of equipment in SAM Section [8602](#) governs whether equipment/personal property will be budgeted and reported as equipment on DF 302. Some expenditures for equipment may be budgeted as capital outlay if purchased as an initial complement of equipment for the capital outlay project.

Departments should work with their Finance budget analyst if they wish to develop and use internal equipment request forms in preparing the supplemental schedule.