

SAM - BUDGETING

THE DEPARTMENTAL BUDGET PRESENTATION

6400

(Revised 6/2014)

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 submitted 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. Past Year Presentation of the Governor's Budget
 - a. It is important that fund balance, revenues, expenditures, and other data included in the past year's presentation of the Governor's Budget reconciles with similar data published in the State Controller's Budgetary/Legal Basis Annual Report. Therefore, departments must ensure that data included in budget schedules reconcile with year-end financial reports. In very limited circumstances, there may be differences between the amounts in the Governor's Budget and the year-end financial reports (e.g., pending budget decisions or legislation).
 - b. Each department head or designee (who must be at least one level above both budgeting and accounting) must complete a DF-117, Certification of Past and Prior Year Information, when submitting past year budget information to Finance to certify the following:
 - Past/prior year information provided to Finance is accurate and reconciles between budget and accounting information, and
 - Accounting records and information are consistent with information provided to the Controller.

The certification is required for **all** funds with past/prior year activity.

4. The following sections of SAM deal with departmental budget presentations. The first section, management of funds, includes the responsibilities of fund administrators and fund users. Following the management of funds are sections dealing with the presentation of personal services, as the reconciliation of the position base to the legislative authorizations typically is an initial task in building the next budget, operating expenses and equipment, supplementary schedules, Expenditures by Category, Details of Appropriations and Adjustments, Fund Condition Statements, and Schedule 10s.