

SAM - BUDGETING

OPERATING EXPENSES AND EQUIPMENT

6451

(Revised 9/2010)

Each department must prepare departmental supplementary schedules of the various items of operating expenses and equipment needed to support the proposed program of the department.

Although supplemental information is not printed in the budget, schedules must be prepared and sent to Finance per instructions issued in Budget Letters. Legible reproductions of working papers or automated tabulations may be used to complete the schedules. Departments should refer to the state's Uniform Codes Manual (UCM) for the standard objects of expenditures. The Supplementary Schedule of Operating Expenses and Equipment ([DF 300](#)), and the Supplementary Schedule of Equipment, ([DF 302](#)), are required from each department.