

SAM - BUDGETING

ADMINISTRATION OF THE OPERATING BUDGET

6500

(Revised 9/2010)

The system for budget administration and control is provided in the State Constitution, Government Code provisions, and a number of control sections of the Budget Act. The system also adheres to the Attorney General's opinions.

The operating budget is the total of all the expenditure authorizations provided by law. This includes the Budget Act, continuing or continuous authorizations provided by the Constitution and statutory law, separately enacted appropriation measures and initiatives.

No single document is produced to represent a Final Budget. However, each year a Final Change Book, a publication that provides the details of changes made after January Governor's Budget and the Governor's veto actions, is published by Finance shortly after enactment of the Budget Act. These changes are identified by item number. Each department sets up its initial operating budget accounts based upon its portion of the printed Governor's Budget, the Budget Act and the Final Change Book.

In large measure, Finance has established a system of delegation of the approval authority for routine documents to the department head. Only those transactions which do not meet the criteria for delegation must be referred to Finance for budgetary approval.