

SAM - BUDGETING

PREPARATION OF SCHEDULE 8 SUMMARY

6448

(Revised 9/2010)

The Schedule 8 consists of two parts, the summary and detailed tabulation. The instructions for the detailed listing are found in SAM sections [6424](#), [6427](#), and [6429](#), while the instructions for preparing the summary are provided below. The Schedule 8 acts as a payroll authorization for the current year, and an encumbrance document for posting to salaries and wages allotments as well as a source of information for Schedule 7A. See SAM section [6521](#).

The Schedule 8 Summary will be prepared on the Supplementary Schedule of Salaries and Wages form, [STD. 33](#), as follows:

1. Using the total of each budget function from the Schedule 8 tabulation, enter the total number of personnel years for each of the three years (columns 8, 9, and 10), the total estimated expenditures for the current year for established positions in column 11, and total proposed expenditures for the budget year in column 13.
2. The total of column 11 should be used to encumber current year allotments for salaries and wages.
3. Following each function total, an individual and newly authorized position in the Governor's Budget for the current year but not yet established is to be listed with the estimated expenditures for the current year inserted in column 12 and the proposed expenditures for the budget year in column 13. If a position has been authorized for over a year and is still unestablished, it is in effect a vacant position under the terms of Government Code section [12439](#) and may **not be added to** the Schedule 8 tabulation and the Schedule 7A as a plus adjustment to increase the total of authorized positions and so continued as an authorization. Such positions may not be established, but are to be listed as part of the reconciliation in step 5 below. The exceptions are those positions that can be re-established under specified criteria as listed in Government Code [12439](#).
4. Following function totals, insert information regarding blanket position expenditures for the past year (columns 6 and 7), and estimated expenditures for the current year (column 12), and the budget year (column 13). This is not the normal use of columns 6 and 7.

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5. At the end of the Schedule 8 Summary, set forth a reconciliation of the total positions shown in column 9, to the current year printed budget as amended by the list of Legislative changes (Final Change Book). Differences in the number of positions in any function or program should be explained with reference to the supporting [STD. 607](#), or as vacant positions abolished by the State Controller's Office (SCO), unestablished positions abolished as vacant (see paragraph 3 above), limited-term positions expired, or proposed new positions not yet established.
6. Upon completion of the above, send the original and one copy of the Schedule 8 prepared by the SCO, the List of Errors, and STD. 33, to Finance as part of the agency budget request. The remaining copies may be retained by the department.