

# BUDGET LETTER

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| <b>SUBJECT:</b> 2017-18 GOVERNOR'S BUDGET SUPPLEMENTARY SCHEDULES | <b>NUMBER:</b> 16-32                 |
| <b>REFERENCES:</b>  | <b>DATE ISSUED:</b> December 9, 2016 |
|   | <b>SUPERSEDES:</b> 15-28             |

TO: Agency Secretaries  
Department Directors  
Departmental Budget and Accounting Officers  
Department of Finance Budget and Accounting Staff

FROM: DEPARTMENT OF FINANCE

## **Deadlines and Deliverables**

### **December 30, 2016**

Final DF-300 (if modified), DF-301, and DF-302 supplementary schedules, in both electronic and hardcopy forms, are due to Finance no later than COB, Friday, December 30, 2016, or on an earlier date if specified by your Finance budget analyst.

This Budget Letter (BL) provides guidelines for the preparation of the supplementary schedules for the 2017-18 Governor's Budget.

Departments are responsible for preparing the following supplementary schedules that reflect the amounts in the Governor's Budget: (1) Supplementary Schedule of Operating Expenses and Equipment (DF-300), (2) Supplementary Schedule of Federal Funds/Reimbursements (DF-301), and (3) Supplementary Schedule of Equipment (DF-302).

- For the DF-300, a report is available in FI\$Cal (Hyperion) to assist departments in preparing this schedule. As budget galley's are finalized, Finance budget analysts will provide the automated report (in Excel format) to their respective departments. This report will contain the summary of operating expenses and equipment by expenditure category groupings, as budgeted in Hyperion. If necessary, departments may work with their Finance budget analyst to modify the Excel file to reflect final OE&E expenditures such as providing more details than shown in the standard report. If modified, however, the expenditure adjustments must result in a net-zero shift among the seven-digit account category codes. The final dollar amounts must be consistent with the four-digit account category code level amounts in Hyperion. The total must tie to the Expenditures by Category for Operating Expenses and Equipment in the galley.
- Departments must continue to complete the DF-301 and DF-302 schedules manually to include past, current, and budget year data. Required information on these schedules are not all contained in the FI\$Cal/Hyperion System. Refer to the BL Attachments for the forms to be used for this purpose. These forms may also be obtained at:  
[http://www.dof.ca.gov/budget/Resources\\_for\\_Departments/Budget\\_Forms/](http://www.dof.ca.gov/budget/Resources_for_Departments/Budget_Forms/).
- The amounts in the DF-302 represent capitalized assets in the 2017-18 Governor's Budget, but will not tie to a particular line on the DF-300 because of the account category code structure. Prior to Hyperion, departments were able to tie totals on the DF-302 to an "Equipment" line on the DF-300.

Departments are encouraged to work with their Finance budget analysts to accurately reflect expenditures displayed in **all** of the schedules.

The **final** DF-300 (if modified), DF-301, and DF-302 supplementary schedules must be submitted to Finance, in both electronic and hardcopy forms, and conform to the final Governor's Budget. The forms are due to Finance no later than COB, Friday, December 30, 2016, or on an earlier date if specified by your Finance budget analyst.

If you have any questions or need technical assistance, please call your Finance budget analyst.

/s/Veronica Chung-Ng

Veronica Chung-Ng  
Program Budget Manager

Attachments



**SUPPLEMENTARY SCHEDULE—  
FEDERAL FUNDS/REIMBURSEMENTS  
DF-301—INSTRUCTIONS**

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**Federal Funds.** The term "federal funds" includes grants, contracts, and reimbursements received **directly** from an agency of the federal government and reported as federal funds in the Detail of Appropriations and Adjustments in the Governor's Budget.

**Reimbursements.** The term "reimbursements" includes external reimbursements other than those received directly from an agency of the federal government.

**1. Department Name**

**2. Budget Year.** Insert the budget year for the related Governor's Budget.

**3. Character.** Insert the character of the expenditure (i.e., state operations, local assistance, or capital outlay).

**4. Date Submitted**

**5. Page \_\_\_ of \_\_\_**

**6. Descriptive Title.** For each grant, use the title or popular descriptive name as listed in the Catalog of Federal Domestic Assistance. For each reimbursement, use the descriptive title in use by the department.

**7. Source of Funds**

**Federal Catalog.** For each grant, use the five-digit number assigned in the Catalog of Federal Domestic Assistance. For federal reimbursements (made directly to the reporting department) or contracts, use the Federal Catalog number if the federal program can be identified. Otherwise, use a five-digit number made up as follows: first two digits (as in the Federal Catalog) to identify the federal department making the contract or the reimbursement, and for the remaining three numbers use 999 (e.g., 93.999 for the Department of Health and Human Services).

**Reimbursements from.** Report the source of the reimbursements (other than direct federal reimbursements), e.g., another state department.

**8. Expenditures**

**For Federal Funds.** Report separately the direct program cost, departmental indirect cost, and statewide indirect cost as applicable for past, current, and budget years by character of expenditures. The totals reported on the Supplementary Schedule must agree with the Detail of Appropriations and Adjustments.

**For Reimbursements.** Report the direct and indirect program costs by character of expenditure. The totals must agree with the totals in the Detail of Appropriations and Adjustments.

