

BUDGET LETTER

		NUMBER: 23-25
SUBJECT:	2024-25 GOVERNOR'S BUDGET SUPPLEMENTARY SCHEDULES	DATE ISSUED: December 28, 2023
REFERENCES:	N/A	SUPERSEDES: BL 22-25

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

FROM: DEPARTMENT OF FINANCE

Deadlines and Deliverables	
Wednesday, December 27, 2023	Final DF-300, DF-301, and DF-302 supplementary schedules are due to Finance, in electronic form, no later than COB, Wednesday, December 27, 2023, or on an earlier date if specified by your Finance budget analyst.

This Budget Letter provides guidelines for the preparation of the supplementary schedules for the 2024-25 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).

- The DF-300 is available in Hyperion from the FR report menu and is titled, "DF-300 OE&E Schedule." This report summarizes operating expenses and equipment by expenditure category groupings, as budgeted in Hyperion. As budget galleys are finalized, departmental budget analysts should run the DF-300 OE&E report to verify specific category totals by fiscal year. If necessary, departments may work with their respective Finance budget analysts to modify the form to reflect final OE&E expenditures.
- For the DF-301 and DF-302 schedules, departments must complete these schedules manually to include past, current, and budget year data. Not all of the required information for these schedules is contained in the Hyperion System. **Refer to the Budget Letter Attachments for these forms, which may also be obtained at:**
<https://dof.ca.gov/budget/resources-for-departments/budget-forms/>

- Amounts in the DF-302 will continue to represent capitalized assets but will not tie to a particular line on the DF-300 because of the account category code structure.

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

The **final** DF-300, DF-301, and DF-302 supplementary schedules must be submitted to Finance in electronic form and conform to the final Governor's Budget. These forms are due to Finance no later than COB, Wednesday, December 27, 2023, or 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/ Thomas Todd

Thomas Todd
Program Budget Manager

Attachments