

# BUDGET LETTER

<b>SUBJECT:</b> 2021-22 GOVERNOR'S BUDGET SUPPLEMENTARY SCHEDULES	<b>NUMBER:</b> 20-38
<b>REFERENCES:</b>	<b>DATE ISSUED:</b> December 14, 2020
	<b>SUPERSEDES:</b> 19-34

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

FROM: DEPARTMENT OF FINANCE

<b>Deadlines and Deliverables</b>	
<b>Monday, December 28, 2020</b>	Final DF-300, DF-301, and DF-302 supplementary schedules are due to Finance, in electronic form, no later than COB, Monday, December 28, 2020, 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 2021-22 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 report menu. 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. All of the required information on these schedules is not contained in the FI\$Cal/Hyperion System. **Refer to the BL Attachments for these forms, which 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/)
- 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, Monday, December 28, 2020, 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

Attachment

**STATE OF CALIFORNIA  
SUPPLEMENTARY SCHEDULE—  
FEDERAL FUNDS/REIMBURSEMENTS**  
DF-301 (REV 06/10)

Department of Finance  
915 L Street  
Sacramento, CA 95814

*Please report dollars in thousands.*

DEPARTMENT NAME	BUDGET YEAR		CHARACTER (S.O., L.A., C.O.)	DATE SUBMITTED	PAGE OF
DESCRIPTIVE TITLE	SOURCE OF FUNDS				
	FED. CAT. NO.	REIMB FROM (ORG CODE)	ACTUAL EXPENDITURES PAST YEAR	ESTIMATED EXPENDITURES CURRENT YEAR	PROPOSED EXPENDITURES BUDGET YEAR
<b>TOTALS <sup>1</sup></b>					

<sup>1</sup> TOTAL MUST TIE TO DETAIL OF APPROPRIATIONS AND ADJUSTMENTS BY CHARACTER, AS APPLICABLE.

**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. These funds must be funded with a federal award.

**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 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.

STATE OF CALIFORNIA  
 SUPPLEMENTARY SCHEDULE OF EQUIPMENT <sup>1/</sup>  
 DF-302 (REV 12/17)

Department of Finance  
 915 L Street  
 Sacramento, CA 95814  
 IMS Mail Code: A 15

*Please Report Dollars in Thousands*

DEPARTMENT NAME	BUDGET YEAR	CHARACTER (S.O., L.A., C.O.)	DATE SUBMITTED	PAGE OF		
EXPENDITURE CLASSIFICATION AND ITEM/DESCRIPTION <sup>2/</sup>	ACTUAL EXPENDITURES PAST YEAR		ESTIMATED EXPENDITURES CURRENT YEAR		PROPOSED EXPENDITURES BUDGET YEAR	
	QUANTITY	AMOUNT	QUANTITY	AMOUNT	QUANTITY	AMOUNT
<b>TOTALS</b>						

<sup>1/</sup> The amounts in the DF-302 represent capitalized assets in the Governor’s Budget, but will not tie to a particular line on the DF-300 because of the account category code structure.

<sup>2/</sup> Indicate the standard nomenclature for the item requested such as servers, copiers, automobiles, etc.