

Program Budget Crosswalk

Template Instructions

The purpose of the attached template is to provide a crosswalk that clearly delineates the transition from the current budget structure to the new program budget structure. It is intended to capture specific changes in the use of fund codes and cost centers. All current budgeted codes should be accounted for in the template. Exclusions are noted below.

Examples

Examples of allowable crosswalks from the current budget structure to proposed program budget structure have been provided on a separate tab in the template document and described below.

- 1) Program = fund- See #1 on the Example Tab in the template workbook
- 2) Program = 2 or more funds where no other programs are contained in those funds- See #2 on the Example Tab in the template workbook
- 3) Program = One or more dedicated RCC(s)/cost center(s) within a discrete fund. Cost centers associated with a program may not cross funds. See #3 on the Example Tab in the template workbook
- 4) If a cost center is to be assigned to a program other than in its current fund, then the cost center must be relocated to a) another existing fund, or b) a newly created fund that represents the program. See #4 on the Example Tab in the template workbook

Additional guidance

Additional guidance is provided below to assist with issues that have not been addressed in the template examples.

- a. If in the proposed structure, a program resides in one new fund with one or more cost centers, identify the new fund and enter each associated cost center on a line. See #5 on the Example Tab in the template workbook.
- b. If all cost centers and funds will change from the current structure each change must be documented in the proposed structure section.
- c. If a program is supported by more than one budget code all applicable budget codes should be reported in order (e.g. 1XXXX, 2XXXX) and with the program name to which it is aligned. Please note that in this example the program may be supported by a single discrete fund or by multiple discrete funds from each applicable budget code (as in Example #2).
- d. If a fund or center does not represent a program but captures Reserves and Transfers only, label the fund or center Reserves and Transfers in the program name column in the template.
- e. Each of the administrative functions listed below must be identified in the proposed program budget structure at a minimum at the cost center level (the administrative functions may be represented at a higher level).

- Human Resources
- Fiscal Management
- Budget and Analysis
- Purchasing
- Internal Auditing
- Legal
- Public Information/Communication
- Security
- Construction/Engineering

- f. If accounts such as 6xxx accounts are currently designated as a program and there is no current cost center, a new cost center must be assigned to each account.

Using the template

1) Macros

These must be enabled when opening the template.

2) No Blank Cells

Please ensure that all required cells are completed accurately. **Do not leave blank cells in the template.**

- If a cell does not apply enter NONE.
- If there are multiple cost centers for a program enter the program name each time a cost center is entered.
- If there is no current cost center but there is a proposed cost center, you must enter NONE in each applicable current cost center cell. If a program equals a fund that contains multiple cost centers enter ALL in the cost center column.

1) Do not insert rows

If additional rows are needed to complete the template please note that these must be added at the end of the spreadsheet. The spreadsheet format will not allow lines to be inserted.

2) Fund and cost center cells

These cells will accept both alpha and numeric characters.

Edits and error checking

Error checking is built into the template to assist in preventing keying errors. When you have finished entering your data go to the tab labeled "Error Check" and click the *Check for Errors* button. Additional guidance is at the top of the sheet. Please run the error report in the template to ensure that all discrepancies are identified and corrected prior to submission to OSBM.

Exclusions from the template

The following are examples that are not considered programs and should not be entered in the template.

- A. Non-general budget codes where 100% of the funds are transferred to and expended in the general fund
- B. Budget codes that are Agency and Trust codes

Next Steps

Establish budget 606s

If a program will reside at the cost center level in the proposed budget structure as in example 3) on page one of the instructions, and the cost center contains no budget, a budget must be established at the cost center level. A budget revision that accomplishes this must be completed for each program in the proposed budget structure.

Budget revisions to establish program budgets must account for all dollars and personnel in your agency. In preparing the 606s agencies should use the RK325 FY 2010-11 as the base.

Budget revisions must be a type 12 with an effective date of July 1, 2010.

These revisions are due as soon as possible to OSBM and must be received **no later than** July 30, 2010.

In addition, all new RCCs/cost centers required for the proposed program budget structure must be entered and properly validated in NCAS prior to July 30, 2010.

Establishing an accurate 2010-11 budget

- a) Agency budgets will be certified for 2010-11 using the current fund structure.
- b) Second year budget revisions will be pulled into agency budgets after certification.
- c) Budget revisions establishing the program budget at the cost center level will be approved and formatted for NCAS

To ensure that certification entries reside at the program level agencies may proceed one of two ways:

- 1) Certify the 2010-11 budget at the cost center level if the program resides here, or
- 2) Certify the 2010-11 budget in the current budget structure and submit a type 12 budget revision to correctly capture all certification entries at the cost center level.

Creating new funds for program budgets

If budget restructuring will take place to represent your agency's program budget that requires establishing new funds, the agency will complete the new fund/center form and submit it to OSBM during FY 2010-11 to be effective July 1, 2011 through the Worksheet I budget development process, in preparation for 2011-13 biennial budget certification.

Restructuring process

OSBM will notify agencies of the fund restructuring process for the Worksheet I.

OSBM and agencies will hold joint meetings with OSC to prepare for realignment of expenditures and positions due to fund restructuring

All budgets **and expenditures** will appear at the program level effective July 1, 2011 for the 2011-13 budget.