
State of California
Department of Technology

Financial Analysis Worksheets

Preparation Instructions

Statewide Information Management Manual – Section 19F

JANUARY 2016

INTRODUCTION TO THE FINANCIAL ANALYSIS WORKSHEETS

Overview

SIMM Section 19F, Financial Analysis Worksheets (FAWs), provides a basis for detailed financial analysis that contributes to good investment decisions, project transparency, and accountability. The purpose of the FAWs is to document and compare the costs and financial benefits of the current method of operation with those of the alternatives considered. The FAWs are used to identify the specific resources that will be needed to implement the proposed alternative and attempts to answer the questions; “How much will the project cost?,” “What will be the impact on future operations?,” and “From where will the funding come?” Estimating alternative solution costs is a key component of the financial analysis used to make an information technology (IT) investment decision. Financial proposals and decisions are strengthened when there is a clear understanding of the complete resource implications. The FAWs instructions have been prepared to help State of California Agencies/state entities¹ meet the Department of Technology requirements for documentation of project proposals. Contact your Department of Technology, Information Technology Project Oversight Division (ITPOD) Oversight Manager for additional direction and clarification.

Clarifications

- ✓ FAWs will be created in conjunction with the Stage 2 Alternatives Analysis.
- ✓ Agencies/state entities are required to submit the FAWs along with a Stage 2 Alternatives Analysis for all proposals deemed reportable by the Department of Technology.
- ✓ For the proposed alternative, each of the following worksheets must be completed: **Alt 1- Project, Alt 1- Future Ops, Alt 1- Funding Plan, Alt 1- Planning BCP, Alt 1- Project BCP.**
- ✓ For all other alternatives considered, only the following worksheets must be completed: **Alt 2- Project** and **Alt 2- Future Ops** (and) **Alt 3- Project** and **Alt 4- Future Ops.**
- ✓ Agencies/state entities are required to update the FAWs at Stage 3 Solution Development and Stage 4 Project Readiness and Approval, as further analysis of a proposal may necessitate changes to the financial analysis.

Stage 2 Alternatives Analysis Reporting Requirements

The Department of Technology requires specific information from Agencies/state entities to carry out its responsibilities in approving the FAWs as part of the Stage 2 Alternatives Analyses. The FAWs must be comprehensive and cannot rely on verbal or subsequent written responses (e.g., emails) to the Department of Technology staff questions. Submissions that are incomplete and fail to provide relevant information in written form may be returned without consideration at the discretion of the Department of Technology.

¹ **State entity:** Includes every state office, officer, department, division, bureau, board, and commission, including Constitutional Officers. “State entity” does not include the University of California, California State University, the State Compensation Insurance Fund, the Legislature, or the Legislative Data Center in the Legislative Counsel Bureau.

Agency/state entity IT proposal submissions that meet one or more of the Department of Technology's reporting criteria must follow the documentation requirements defined in the State Administrative Manual (SAM) section 4819.37 and these instructions. Each Agency/state entity has the responsibility to ensure its FAWs meet Department of Technology requirements.

The Department of Technology may, at its discretion, request additional information from the Agency/state entity.

Table of Contents

Overview.....	1
Stage 2 Alternatives Analysis Reporting Requirements.....	1
Transmittal Requirements	4
Financial Analysis Worksheets.....	4
Steps to Complete the FAWs:	4
FAWs Template General Instructions.....	5
1.0 Summary Worksheet.....	6
2.0 Current Operations Costs Worksheet (Current Ops)	7
2.1 Personal Services.....	7
2.1.1 Existing Staff	7
2.1.2 Program/IT	8
2.1.3 Monthly Salary	8
2.1.4 Tenure/Time-Base	8
2.1.5 Current Annual Operations Costs.....	8
2.1.6 Total Current Operations Costs.....	8
2.1.7 Average Current Operations Costs	8
2.2 Operating Expenses and Equipment (OE&E)	8
2.3 Local Assistance.....	9
2.4 Hidden Columns	9
3.0 Project Costs Worksheets (Alt #- Project)	9
3.1 Personal Services.....	9
3.2 Operating Expenses and Equipment (OE&E)	9
3.3 Local Assistance.....	9
3.4 Annual Savings/Revenue Adjustments	9
3.5 Column Headings/Vertical Organization	10
4.0 Future Operations Worksheets (Alt #- Future Ops)	10
4.1 Personal Services.....	10
4.2 Operating Expenses and Equipment (OE&E)	10
4.3 Average Future Operations Costs.....	10
5.0 Funding Plan Worksheet (Alt 1- Funding Plan).....	10
6.0 Planning & Project BCP Worksheets.....	11

FINANCIAL ANALYSIS WORKSHEETS PREPARATION INSTRUCTIONS

Transmittal Requirements

The FAWs are to be submitted with the Stage 2 Alternatives Analysis, attach the FAWs in Section 2.14 Financial Analysis Worksheets of the template. If projected costs and/or financial benefits change throughout the Project Approval Lifecycle (Stage 3 Solution Development and/or Stage 4 Project Readiness and Approval), updates must be submitted along with the associated deliverable. Contact your ITPOD Oversight Manager for additional guidance.

Financial Analysis Worksheets

Steps to Complete the FAWs:

The six-step approach below is designed to obtain the cost-benefit analyses, risk assessments, and cost-recovery strategies required to support business owner actions and stakeholder decisions, and to assist in project proposal assessments. Agencies/state entities may complete the FAWs in the sequential order below or follow another order as preferred. For example, the project costs (one-time) can be added to the FAWs before adding the current operating costs.

Step 1: Identify the current operations costs using the **Current Ops** worksheet: Determine the **existing** costs for program operations and supporting information systems as they would be if the proposed project is not undertaken. This information includes Personal Services (PS) (Existing Staff), Operating Expenses and Equipment (OE&E) and Local Assistance, which together add up to "Total Expenditures – Current Operations Costs."

In each appropriate column [i.e., Current Operations, Past Year (PY), Current Year (CY), Budget Year (BY), BY plus one year (BY+1), BY+2, BY+3, BY+4 until the M&O cycle of expenditures repeats], enter:

- a. Classification, program or IT (i.e., Pgm or IT), monthly salary, tenure/time-base (i.e., P, T, E, Board), number of positions.
- b. Operating expenses and equipment and local assistance costs (i.e., a project may have a cycle of expenditures over more than one year before repeating).

Note: The **Current Ops** worksheet automatically calculates the average operations costs (i.e., Average Current Operations Costs) for use in subsequent calculations.

Step 2: Use the appropriate worksheet (e.g., Alt 1- Project, Alt 2- Project, Alt 3- Project) to identify estimated **one-time** project costs for each alternative considered. Do not include operating costs provided in the **Current Ops** worksheet. Identify the one-time project costs:

- a. Enter the Proposed Alternative – Personal Services (Program and IT staff) broken down by existing staff that will be carried over into the project and new staff. Enter existing staff in the Existing Staff section and new staff in the New Staff section.
- b. Enter Alternative Solution OE&E costs.

This information includes Personal Services (PS) (Existing Staff and New), Operating Expenses and Equipment (OE&E) and Local Assistance, which together add up to "Total Expenditures – Alternative Operations Costs."

- Step 3:** Use the appropriate worksheet (e.g., Alt 1- Future Ops, Alt 2- Future Ops, Alt 3- Future Ops) to identify the estimated future annual operations costs for the top three alternatives considered. Estimate and document the projected **future** costs for program operations and supporting information systems for each alternative solution:
- Enter the future staff costs in the Personal Services section for the business, other program, as well as IT staff.
 - Enter the future OE&E costs including Maintenance and Operations for as follows: Hardware, Consulting, Oversight (ITPO, IV&V, PM, Procurement), Software Services, staffing, licensing, data center costs, etc.
- Step 4:** Use the **Alt 1– Project BCP** worksheet to estimate changes to revenue, cost savings, and/or cost avoidances. Only complete this for the selected alternative.
- Step 5:** Use the **Alt 1- Funding Plan** worksheet to identify funding source(s): Identify the source and mix of funding (e.g., General Funds, Bond Funds, Federal Funds, etc.). Only complete this for the selected alternative.
- Step 6:** The FAWs, based on the above reported information, will generate most of the Budget Change Proposal (BCP) fiscal sheet: However, please review this sheet and add information (e.g., Other Items, Revenue, etc.) if needed.

FAWs Template General Instructions

The FAWs allow for the fiscal comparison of the current method of addressing a business problem to various alternative approaches. A key concept of this review is to develop apples-to-apples comparisons of various component cost and revenue impacts. This is done through the review of the average annual cost of multi-year cycles, which allows for cycles of varying timeframes to be compared. For example, if the current system has a three-year maintenance and operations cycle (i.e., the cost of operations is not the same from year to year but repeats every three years) but the proposed alternative has a five-year cycle, comparing the average annual operations cycle cost allows for a fair comparison of the current to the alternative approach.

The FAWs are made up of several Microsoft Excel spreadsheets that populate, by formula, the **Summary** and **Alt 1- Funding Plan** spreadsheets. The other specific spreadsheets address the costs of:

- Current operations cost for the existing system (the costs that would continue without initiating the proposed project).
- One-time project costs for each alternative considered (one sheet is required for each alternative identified, not just the selected alternative).
- Future operations costs for each alternative considered (one sheet is required for each alternative identified, not just the selected alternative).
- Funding Plan for the selected alternative only.

Each of these pages include column headings reflecting the fiscal year in which the costs will occur. Please revise the headings to reflect the actual fiscal year (e.g., change BY to 2015-16). These columns are intended to sync up with BCP fiscal sheets, both by year and by category of expenditure.

Note: The FAWs must be completed per these instructions regardless of the system development lifecycle that is anticipated to be used to deliver the solution (e.g., waterfall, agile, etc.). Show entire project costs on these spreadsheets, adding years as needed, and adjusting "average" formulas as well.

1.0 Summary Worksheet

The **Summary** worksheet is used to display the summarized costs and financial benefits of each alternative. This worksheet has been designed to chronologically display key financial information for each alternative, identifying the average current operations costs (before project), project costs (during project) and average future operations costs (after project). All of the cells in the **Summary** worksheet are generated from data contained in the "**Current Ops**" worksheet, applicable "**Alt #- Project**" worksheets, the "**Alt #- Future Ops**" for each alternative and the "**Alt #- Funding Plan**". Do not input data directly into the **Summary** worksheet.

The **Summary** worksheet is used to compare each alternative solution and select the proposed alternative. The **Summary** worksheet contains summary level information, which provides the basis to perform an evaluation of each alternative both in terms of costs to implement the alternative and the positive or negative impact on operations resulting from the implementation of the system. The "Net Cost (+) or Benefit (-)" row for each alternative in the **Summary** worksheet provides information on the relative benefit of implementing each alternative, based on the total project costs.

The **Summary** worksheet is organized into the following four vertical sections (columns):

- **Average Current Operations Costs (Before Project):** This column includes the annual cost to operate the program and information systems as they exist today before the new solution has been implemented. The costs shown here are derived from the information inputted into the *Current Annual Operations* worksheet (Current Ops), which represent annual costs of multi-year operations cycles. As represented in the **Summary** worksheet, those costs represent the average annual operations costs.
- **Project Costs (During Project):** These columns show the estimated year-by-year cost to implement the project; this reflects total one-time costs. The first two fiscal years are labeled as: "Planning Costs," "Year 1" and "Year 2"; see 3.0 **Project Costs Alternative** worksheet (Alt 1- Project) for additional information regarding planning costs. The remaining FY displays are consistent with the BCP fiscal detail format and include PY through BY+4. It is expected that BY is the anticipated start year of the project and will be designated in the BCP fiscal summary worksheet as the BY. The years following BY are the remaining years required to implement the project and are labeled BY+1 through BY+4 (although it is possible that a project will take longer than five years). Costs are estimated for each project year based on the projected activities for that year.
- **Average Future Operations Costs (After Project):** These columns show the projected cost to operate the program and information systems after the alternative has been implemented and changes have been made to program and IT operations.
- **Change in Operations Costs:** These columns show the differences between what it costs to operate the current program and supporting systems (today) and what it is estimated it will cost to operate the program and supporting systems in the future after the project has been completed and the new system has been implemented.

The **Summary** worksheet is organized into the following horizontal sections (rows) for each alternative:

- **Total Project Costs:** These rows show a summary of the total PS expenditures and the total OE&E expenditures, as well as Local Assistance costs, broken down by the vertical columns identified above.
- **Annual Savings/Revenue Adjustments:** These rows show a summary of the cost savings/avoidances and or increased program revenues achieved by implementing each alternative. These rows also show a summary of the net cost or benefit from implementing each alternative.
- **Simple Return on Investment (ROI):** This row identifies the number of years to recoup project costs based on change in operations costs. This thumbnail view can help compare various alternatives but only serves as a fiscal calculation and does not recognize the policy reasons that justify a particular alternative.

2.0 Current Operations Costs Worksheet (Current Ops)

NOTE: The **Current Ops**, all **Alt #- Project**, and **Alt #- Future Ops** worksheets are formatted similarly. This allows for consistency between sheets and data to feed into the BCP fiscal data sheet.

The first step in completing the FAWs is to identify and document the current annual cost to operate the program and supporting information systems as they exist today before the alternative solution has been implemented. If there are no existing IT systems that will be modified or replaced, then only the current non-IT program operating costs should be shown.

The **Current Ops** worksheet will provide information regarding the relative size of the program and IT operations that are required to support the business and to provide a baseline for change in operations costs that may occur due to the implementation of the alternative solution. The costs shown here shall be based on actual annual costs of multi-year operations cycles; the idea of multi-year operation cycles recognizes that the cost of operations in a particular year may increase or decrease but that those annual changes occur through a defined number of years before repeating.

Note: It is possible that the operations cycle of the current system versus one or another of the identified alternatives may not include the same number of years. One point of analysis from the information of the worksheets is to compare average costs. If needed, add or delete years based on the specific situations you are addressing. If the number of years is changed, **remember to revise the average formula calculations as appropriate, and consult with your Information Technology Project Oversight Division (ITPOD) Manager.**

The **Current Ops** worksheet is organized into the following sections.

2.1 Personal Services

Using the following fields, identify the existing staff that currently support the business process and IT systems impacted by this proposal.

2.1.1 Existing Staff

Identify the classifications of the existing staff that currently support the business process and IT systems impacted by this proposal.

2.1.2 Program/IT

Differentiate the program staff that are currently working in the business area supported by the system versus the IT staff currently assigned to support the existing information systems and infrastructure (if one exists).

2.1.3 Monthly Salary

Identify the total monthly salary of each classification. The salary for existing staff is the current salary. Do not include any benefits costs.

2.1.4 Tenure/Time-Base

For each position, enter whether the position is Permanent (P), Temporary (T), Exempt (E), or a Board (B) position. For each appropriate fiscal year column, Past Year (PY) through and including BY+4, include the time base (to the tenth of a full position) for all applicable staff resources.

The classification, tenure, and time base are reported on this spreadsheet (and possibly "Alternative" worksheets) as the positions are authorized/reflected in the annual Supplemental Schedule of Salaries and Wages (Schedule 7A).

2.1.5 Current Annual Operations Costs

For each fiscal year column, identify the number of positions and associated costs for current operations. Positions and costs are to be shown for an entire multi-year operations cycle. These reflect the cost of current operations if the project is not undertaken and operations continue in their current state.

- **Positions:** Enter the number of existing staff for each classification. Identify partial positions to one-tenth (0.1) of a position.
- **Dollars:** The staff cost will be calculated automatically based on the monthly salary/benefits and number of positions. This figure reflects the annual salary-only cost for the positions.

2.1.6 Total Current Operations Costs

The costs will be calculated automatically based on the total sum of all years for the multi-year operations cycle.

2.1.7 Average Current Operations Costs

The costs will be calculated automatically based on the total average of all years. The figures in this column will be automatically rolled up into the **Summary** worksheet. Remember to change the number of years of costs (Cell BZ7) if the operations cycle being used is different from that shown in the sample form.

2.2 Operating Expenses and Equipment (OE&E)

The costs for OE&E are broken out by the items of expense used in the BCP fiscal sheets. Departments shall not revise these items of expense or the totals derived from these items. The sample form includes some sub items. For example, under 5340580-Consulting and Professional Services - External, sub item "Solution Vendor" is pre-posted. Should another sub item be required for tracking of costs or other reasons, Agencies/state entities may insert the item. Comply with the Department of Finance/Fi\$CAL definitions regarding the correct item/sub item of expense to post OE&E expenses.

2.3 Local Assistance

Identify any Local Assistance expenditures. These are state funds provided to counties, cities and special districts.

2.4 Hidden Columns

The **Current Ops** and all “Alt #- Project,” and “Alt #- Future Ops” worksheets are formatted similarly. All of these spreadsheets include columns that have been hidden from view to simplify the look of the spreadsheets since they include only formulas that are not intended to be changed, as they perform calculations that transfer position-type information to the BCP fiscal data sheet. It is imperative that, if the spreadsheet is revised, specifically by the reduction or addition of budget year (PY through and including BY+4) columns, these hidden columns be copied and/or added and deleted as appropriate.

3.0 Project Costs Worksheets (Alt #- Project)

NOTE: The **Current Ops** worksheet, as well as the **Alt #- Project** and **Alt #- Future Ops** worksheets for all alternatives are formatted similarly. Please refer to Section 2.0 **Current Operations Costs (Current Ops)** worksheet, above, for specific instructions not repeated below. Since the various **Alt #- Project** and **Alt #- Future Ops** worksheets for all alternatives are formatted similarly, please make sure to label them per the alternative for which the information is being displayed (e.g., Alt 1 vs. Alt 2, etc.).

The second step in preparing the FAW is to estimate the one-time project cost of implementing each alternative solution. Alternative costs reflect total one-time costs and are used to evaluate the relative merit of implementing the system for proposals that are based on a benefit-based proposal. There will be one **Alternative (Alt #- Project)** worksheet for each alternative described in *SIMM Section 19B.2, Stage 2 Alternatives Analysis, Section 2.10 Alternative Solutions*. There are three **Alt #- Project** worksheets provided for this purpose. The **Alternative** worksheets are organized into the following sections. **Note:** Do not adjust out year costs for inflation.

3.1 Personal Services

Please refer to Section 2.0 **Current Operations Costs (Current Ops)** Worksheet.

3.2 Operating Expenses and Equipment (OE&E)

The OE&E information for all **Alt #- Project** and **Alt #- Future Ops** worksheets are formatted similarly to the **Current Ops** worksheet. Refer to Section 2.0 **Current Operations Costs (Current Ops)** Worksheet.

3.3 Local Assistance

Identify any Local Assistance expenditures. These are State funds provided to counties, cities and special districts. The Local Assistance line is included for those projects that include these costs only.

3.4 Annual Savings/Revenue Adjustments

Each **Alt #- Project** page calculates and links to the **Summary** worksheet, Annual Savings/Revenue Adjustments. Specifically, Cost Savings, Cost Avoidances, Increased Program Revenues, Net Cost or Benefit (a positive amount is a cost, a negative amount is a benefit), Cumulative Net Cost or Benefit, and Simple Return on Investment (ROI), are calculated based on other information inputted into the current spreadsheet, then linked to the **Summary** worksheet.

3.5 Column Headings/Vertical Organization

Column headings for the **Alt #- Project** worksheets are similar to the **Current Ops** worksheet (please refer to Section 2.0 Current Operations Costs (Current Ops) Worksheet with the following exceptions:

- Planning Costs, Year 1 and 2: Departments that do not routinely enter into large IT projects may not have base funding/staffing to perform planning activities for such a project. This may include costs incurred prior to the approval of a project (e.g., market research, requirements development, etc.). The FAW has been constructed to generate the BCP fiscal sheet for budget requests from Departments for up to two years of these Planning Costs, costs that will be included in the Total Project cost, and reflected in the **Summary** worksheet of the workbook, allowing them to be compared for the various alternatives. The costs in these columns are to be reported in the spreadsheet as would other fiscal year amounts (i.e., refer to Section 2.0 Current Operations Costs (Current Ops) Worksheet).

4.0 Future Operations Worksheets (Alt #- Future Ops)

NOTE: The **Current Ops** worksheet, as well as the **Alt #- Project** and **Alt #- Future Ops** worksheets for all alternatives are formatted similarly. Please refer to Section 2.0 **Current Operations Costs (Current Ops)** worksheet, above, for specific instructions not repeated below. Since the various **Alt #- Project** and **Alt #- Future Ops** worksheets for all alternatives are formatted similarly, please make sure to label them per the alternative for which the information is being displayed (e.g., Alt 1 vs. Alt 2, etc.).

The third step in completing the FAW is to identify and document the future annual cost to operate the alternative (after project). It is important to estimate and document the future costs for program operations and supporting information systems for each alternative solution. When compared to the baseline operations costs, this presents a view of the total cost of ownership for the proposed alternative. In the **Summary** worksheet, these future operations costs are compared to the current annual operations cost and presented in the Change in Operating Costs columns. **Note:** Do not adjust out year costs for inflation.

4.1 Personal Services

Refer to Section 2.0 **Current Operations Costs (Current Ops)** Worksheet.

4.2 Operating Expenses and Equipment (OE&E)

The OE&E information for all **Alt #- Project** and **Alt #- Future Ops** worksheets are formatted similarly to the **Current Ops** worksheet. Refer to Section 2.0 Current Operations Costs (**Current Ops**) Worksheet.

4.3 Average Future Operations Costs

The costs will be calculated automatically based on the total average of all years. The figures in this column will be automatically rolled up into the **Summary** worksheet. Remember to change the number of years of costs (Cell BX6) if the operations cycle being used is different from that shown in the sample form.

5.0 Funding Plan Worksheet (Alt 1- Funding Plan)

The **Alt 1- Funding Plan** worksheet is used to show where the funding will come from for the proposed alternative as well as savings and/or revenues that may be achieved. The funding plan shall only be developed for the proposed alternative.

Note: The majority of the Funding Plan Worksheet is automatically completed from information transmitted, by formula, from other worksheets. Only those cells with no coloration are required to be filled out by the Agency/state entity.

Column Headings/Vertical Organization: The vertical organization of the **Alt 1- Funding Plan** worksheet is organized similar to the **Alt #- Project** worksheets, with the exception of the added “Average Future Operations Cost” column, included for the purpose of additional formula calculations in this spreadsheet.

Project Costs: These columns show the project costs and funding plans for implementing the selected alternative. The first fiscal year is labeled PY for Past (Budget) Year. This is the anticipated start of the project and will be designated in the BCP as the budget year. The years following BY are the remaining years required to implement the project and are labeled BY+1, BY+2, etc. Costs are estimated for each project year based on the projected activities for that year. The column headings on this page and others are constructed to be the same as the BCP fiscal sheets.

Average Future Operations Cost: These columns show the projected cost and funding plans to operate the program and information systems after changes have been made to program processes and the selected alternative has been implemented.

The **Alt #1- Funding Plan** worksheet is organized into the following horizontal sections (rows):

- **Total Project Costs:** This row is automatically populated with the Average Current Operations Costs, One-Time Project Costs (of the selected alternative – Alt#1) and the Average Future Operations Costs (of the selected alternative- Alt #1).
- **Resources:** If current annual operations resources are to be utilized for the project or future annual operations of the new system, identify the redirected resources within the “Planning Costs”, “Project Costs” or “Average Future Operations Costs” columns.
- **Annual Project Adjustments:** Previous Year’s Baseline is the amounts to be included as base project funding approved in the prior fiscal year budget, to be carried forward into the next fiscal year. Annual Augmentation/Reduction is the marginal change in the Previous Year’s Baseline amount for the next year.
- **Funding Source, State Operations:** Identify the funding source(s) and breakdown for how the selected alternative will be funded, by percentage for each year.
- **Funding Source, Local Assistance:** Identify the fundings source(s) and breakdown how the selected alternative will apply local assistance funding, by percentage for each year.
- **Annual Savings/Revenue Adjustments:** Estimate the increased revenue or Cost Avoidances for the selected alternative.

6.0 Planning & Project BCP Worksheets

BCP worksheets are only prepared for the selected alternative (Alt#1). There are two BCP worksheets: (1) **Alt 1- Planning BCP** and (2) **Alt 1- Project BCP**. The **Alt 1- Planning BCP** worksheet takes information from the Planning Cost columns of the **Alt 1- Project** worksheet, while the **Alt 1- Project BCP** worksheet takes information from the budget year columns of the **Alt 1- Project** worksheet.

The two BCP worksheets are structured similarly to the BCP worksheet provided by the Department of Finance. The purpose of this worksheet is to automatically generate most of the information needed for the BCP, thereby, simplifying the alignment of information between the FAWs and the BCP. Most of the cells in the BCP worksheets reference cells in other FAWs so that the data in the BCP Transfer worksheet is predominantly automatically populated as other FAWs are completed, with the following exceptions that the Agency/state entity shall complete, as appropriate:

- a. Total Capital Outlay Expenditures: The FAWs are constructed to calculate State Operations (Support) and Local Assistance expenditures, both existing and new, but not Capital Outlay expenditures. Therefore, should the Agency/state entity's project require Capital Outlay expenditures, Agencies/state entities are required to populate these fields in the BCP worksheets manually.
- b. Other Items (Unclassified, Reappropriation, Reversion): These amounts are not tracked in the FAWs and, if appropriate to be included in the BCP fiscal sheet, must be added by the requesting Agency/state entity.
- c. Revenue (General Fund, Other/Special Funds): These amounts are not tracked in the FAWs and, if appropriate to be included in the BCP fiscal sheet, must be added by the requesting Agency/state entity.
- d. Loans/Revenue Transfers (General Fund, Other/Special Funds): These amounts are not tracked in the FAWs and, if appropriate to be included in the BCP fiscal sheet, must be added by the requesting Agency/state entity.
- e. Unallocated, Special Adjustments: Departments shall post here any appropriate amounts, as these are not automatically posted from the FAWs.