

# Budget Structure and Selecting Narrative Templates

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These instructions are intended to provide additional information for preparing 2018-19 biennial budget submissions by providing guidance on how to present your budget based on your agency's budget structure.

## ***How is budget structure used?***

Agency budget books, narratives and fiscal pages are organized around an agency's budget structure as established in SWIFT. Each agency has a budget structure to define how it plans and manages its work, allocates resources, and achieves and reports on results. It serves as an important tool, used by the governor and legislature in making decisions about allocating resources and in measuring agency success in achieving goals.

Changes to your agency budget structure need to be reviewed and approved by your executive budget officer (EBO) prior to entry into the accounting system - SWIFT or the Budget Planning and Analysis System (BPAS). ***These changes must be submitted to your executive budget officer (EBO) by August 1.***

## ***How do I choose a presentation structure?***

You must determine how your agency's budget should be presented. To start, each agency is required to complete an Agency Profile or Small Agency Profile. The Small Agency Profile is for "small" agencies that perhaps only have one program and budget activity, or do not use the SWIFT accounting system. Small agencies do not need to complete a Program or Budget Activity Narrative.

The larger agencies must complete the Agency Profile, and Program or Budget Activity Narrative templates. In order to reduce duplication, agencies may choose to report information at the program level or the budget activity level. You should make this decision based on your agency's program and budget activity structure, how results are measured, and how resources are allocated. Please consult with your EBO to decide which level is the most informative for your agency. Once the decision has been made, agencies will need to complete one template for each program or budget activity.

### **Presentation options include:**

- Small Agency Profile only
- Agency Profile + Budget Program Narratives
- Agency Profile + Budget Activity Narratives
- Agency Profile + combination of Budget Program and Budget Activity Narratives.

## ***Which templates do I use?***

MMB has developed several templates to allow flexibility in agency's budget presentations.

For the Agency Profile & Small Agency Profile - there are two templates available for each. The only difference between the two is the pie charts. One displays Spending by Program, and the other displays Spending by Category. Choose the one that best presents your agency's budget information. For example, if your agency only has one budget program, the Spending by Program would not be an informative graph; therefore, the Spending by Category would be a better choice.

***Additional Resources***

- Structure Reports for BPAS and SWIFT are located in each agency's folder on the [Budget Division SharePoint Site](#) under the agency's folders: Biennial Budget/2018-19 Biennial Budget/Narratives/Reference Materials
  - BPAS Structure is the Structure for the agency as it is currently listed in BPAS
  - SWIFT Structure is the structure for the agency as it is currently listed in SWIFT as the date documented in the title of the excel file
  - BPAS Approp shows the structure and where appropriations are listed within the structure as it currently is listed in BPAS for the agency
- All budget narrative instructions and templates can be found on [MMB's website](http://mn.gov/mmb/budget/budget-instructions/bibudprep/) (<http://mn.gov/mmb/budget/budget-instructions/bibudprep/>).
- Contact your agency's assigned EBO with questions.