

State of California  
California Natural Resources Agency  
Department of Water Resources

# **STEPPING DWR FORWARD**

## **BUDGETS 1-0-1**



**DWR Management Development Program**  
**Wave 2**  
**Team 2**

October 2012

Stepping DWR Forward:  
BUDGETS 1-0-1  
Team 2 Report

## Acknowledgements

Team 2 thanks the Department of Water Resources executive managers for their support and for promoting the Management Development Program. The program provided valuable information and training that increased the knowledge of each attendee and helped them to become better managers. The subject matter was perfectly suited for the development of new managers and each instructor was excellent. The class format allowed every attendee to work closely and network with individuals from other offices within the department, creating cross-departmental personal and professional relationships.

Team 2 also thanks the following individuals who were instrumental in the completion of Team 2's project:

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## **Executive Summary**

Team 2 of Wave 2 of the 2012 Management Development Program (Team 2) selected an essential and common concern of its team members as the focus of this year's project. Specifically, Team 2 focused on the Department of Water Resources (DWR) supervisors' and managers' knowledge of and experience with the budget. What is their involvement with the budget, as well as their need for more information, training, and resources?

Team 2 distributed a survey via Zoomerang to all supervisors and managers in the department asking for their input on these issues. The survey also asked that if additional training was desired, what would be the best means to provide that training. In addition, Team 2 conducted interviews with several managers and budget experts within the department to better understand the issues and concerns from differing perspectives. The 51% response rate to the survey was encouraging. The answers varied widely on adequate resources, but were surprisingly consistent on the need for more budget training and areas where more knowledge is needed. Experts' input and opinions varied on details and involvement, but almost universally indicated more training was needed for supervisors and managers and in many cases for the experts, themselves.

DWR puts forth a tremendous effort to develop skills for its supervisors and managers. There are many training courses they are required to complete, including the 80-hour course for new supervisors and this course for management development. Taking it one step forward, DWR would benefit greatly if the same effort used to train new supervisors and managers was used to provide new and on-going budget training. Team 2's survey shows that it is critically important for DWR to invest in the development and maintenance of context-based budget training. Supervisors and managers need and want additional information and training relating to budgets and how to use the tools that are available to do their job. This information and training is not available now and many individuals are struggling to complete their work.

This lack of knowledge, due to a lack of training, can result in compromised work products and deliverables, some of which might be mission critical. Focused context-based budget training would correct this shortfall as well as increase morale, decrease frustration, make for a more productive work force, and provide more accurate and defensible budgets. In addition, with better trained employees, DWR's institutional knowledge will increase and the ability to pass it along will greatly improve.

Knowing the terms and what they mean is the first step. Knowing what tools are available and how to use them is next. Using the knowledge and tools to provide accurate budget input and information is the goal. Accomplishing this is the challenge.

Stepping DWR Forward:  
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Team 2 Report

Team 2's report summarizes the findings from the surveys and interviews and concludes with a recommendation for the need for specific budget training based on topics voiced by DWR's supervisors and managers.

It is time to **Step DWR Forward** by providing its supervisors and managers **Budgets 1-0-1** training.

Stepping DWR Forward:  
BUDGETS 1-0-1  
Team 2 Report

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## Introduction

At the beginning of class, Team 2 gathered to discuss various ideas to choose from for the topic for this year's Management Development Program. Of the many topics, there was one idea that all the team could relate to - the budget. Budget drills. Budget planning. Budget programming. As such, the team narrowed the scope to explore and research the budget as it relates to deliverables required by Department of Water Resources (DWR) and its supervisors and managers. Specifically, Team 2 concentrated on researching managers' and supervisors' knowledge of and experience with the budget and the resources and tools that may be of benefit to support meeting Department deliverables.

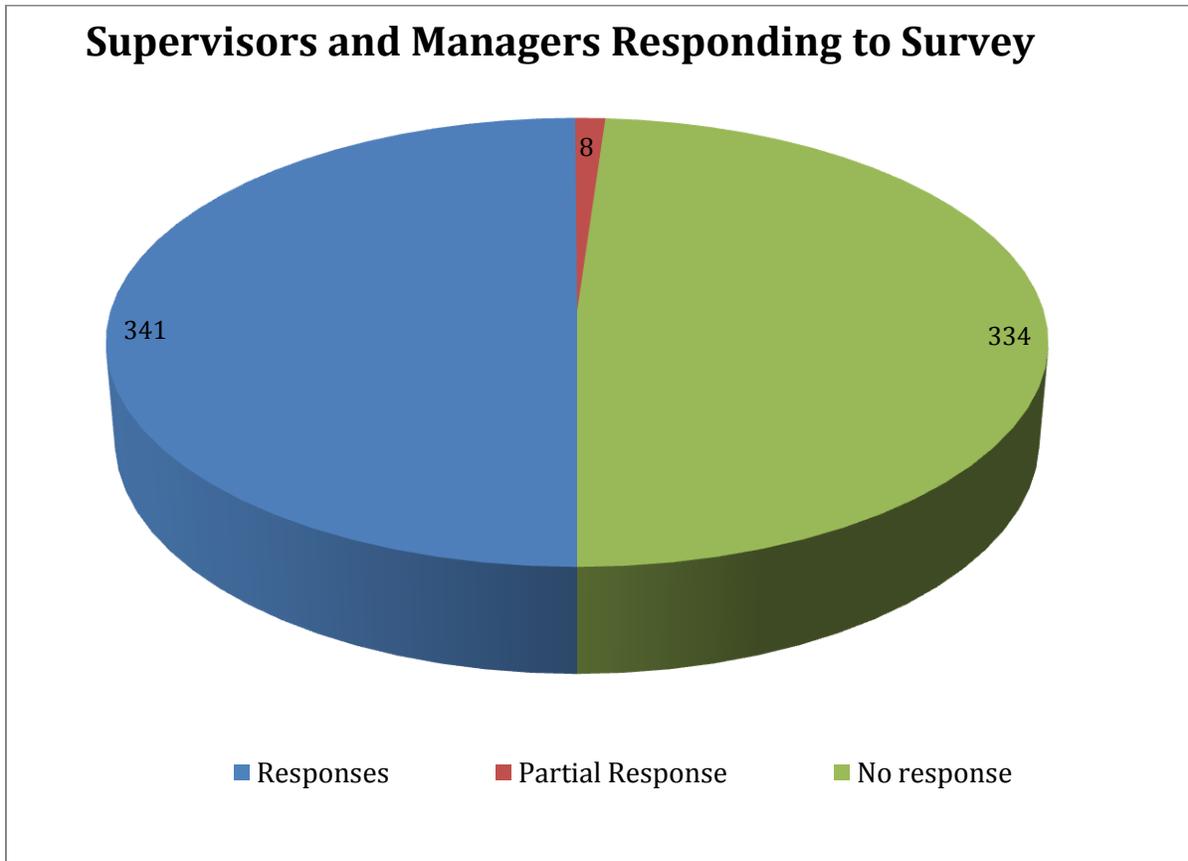
The team agreed that often first-time supervisors are promoted into entry level positions based on their area of technical expertise with little experience or prior exposure to the roles and responsibilities of the budgeting aspect of their position. As such, entry level supervisors learn this role on the job, sometimes with little or no training.

With these assumptions, the team proposed these questions:

1. Do supervisors share the same fundamental knowledge of the budget?
2. Do supervisors speak the same language as managers and budget experts when it comes to the budget?
3. Could supervisors benefit from training on the budget and the tools available to them?

Team 2 began its research by sending out a four question survey via Zoomerang to all the 683 supervisors and managers in DWR. The team also interviewed select managers and budget experts within the department to explore their assessment of the need for budget training. The team wanted to see if there was truly a problem, and if so, what are the areas where more information is needed, and how to provide it.

This report summarizes these findings based on a 51% response to the survey, and concludes with the team's recommendation. See Figure 1. Team 2 summarizes this recommendation as **Stepping DWR Forward: Budgets 1-0-1**.



**Figure 1**

## What is the Problem?

It's Tuesday afternoon and as a supervisor, you receive an urgent email to complete a budget drill with a response due by Thursday morning. Yet, you've never heard the acronyms in the email, never seen the form you are asked to fill out, and you have no knowledge of the usefulness of SAP or COGNOS to generate a report to find the answer. Perhaps you are an entry level supervisor trying to track your project expenditures to date and have never been taught how to generate reports from SAP, or you are tasked to provide an estimate of costs for your staff to complete a project. How often are supervisors and managers faced with these scenarios? They do their best with the knowledge and resources they have to answer the questions in the language that they understand and the deliverable is met on time.

The term budget is a broad term. It's used in everyone's personal lives and supervisors and managers focus on it. It is the fundamental framework of all the work that DWR does and knowledge and training of it fits well with DWR's goal to "provide professional, cost-effective, and timely services in support of DWR's programs, consistent with governmental and policy requirements."

In the course of a supervisors' and managers' career, there is exposure to budget terminology and acronyms through repetitive drills. Hopefully supervisors and managers become experts completing them. However, it takes time to learn and understand the acronyms and terms like: BCP (Budget Change Proposal), COGNOS (which is the name of a company that IBM bought - IBM uses the name for a line of their business intelligence software - DWR uses it to develop EBP – which is Enterprise Business Planning), SAP (which stands for Systemanalyse und Programmentwicklung – German for System Analysis and Program Development) reports, IO (Internal Orders), and WBS (Work Breakdown Structure), budget hearings, finance papers, budget cycle, bond funds, General Fund, Special Fund, funding structure, and the list goes on. Budgets can be like learning a foreign language. It is essential to understand the parts in order to use it properly. The knowledge and understanding gained is only as effective as respective predecessor teaches it.

Teams 2's Zoomerang survey focused on two areas for improvement - knowledge and training needs. Based on the responses, the statistics support that there is a desire and need for basic knowledge and training for supervisors and managers and even for budget experts. This report describes exactly what knowledge and training is sought by such staff to take DWR one step further in developing its supervisors and managers.

## **Why is this Important?**

Continuing budget training and mentoring is essential for any organization, but especially so for a public agency the size of DWR. According to the Governor's Budget for fiscal year 2012-2013, DWR has a combined number of staff positions totaling 3,405, and an annual budget<sup>1</sup> totaling \$2,498,874,000 not counting bond funds. Additional budget training for staff with budgetary responsibilities is crucial for operating a smooth, well-functioning, and efficient organization of this magnitude.

In accordance with the survey and additional interviews, the team found that DWR staff thinks that the material covered in past SAP training workshops has been too diffuse

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<sup>1</sup> **Proposed Budget Summary**

The Proposed Budget Summary includes the Governor's goals and objectives for the forthcoming year and highlights significant issues, policies, and initiatives of the Administration reflected in the Governor's Budget. The Budget Summary provides [Statewide Financial Information](#), which contains fiscal information. Budget Summary information is also provided for each of the chapters.

<http://www.ebudget.ca.gov/StateAgencyBudgets/3000/3860/department.html#programs>

and short-lived to be very useful. Staff thinks that the SAP binders have been useful, but all too often have been rendered obsolete by software changes.

It is important to staff for DWR to resolve this lack of context-based help accessed from within the applications that supervisors and program managers use. It has been this lack of context-based training that has resulted in barriers to the effective use of SAP. Without the ability to utilize the existing tools, the supervisors are at a great disadvantage and won't be able to produce a quality product.

If there is not a common understanding of the terms used, the expected product, and its use, the result is an inefficient use of people's time and tools. Because there is a need to do more with less, having everyone on the same page is essential. The more everyone knows, the better the product everyone can produce.

In order to be accountable and have the backup and information to support DWR's budget at all levels, all the supervisors and managers providing the input need to have a better understanding of the pieces and the whole.

## **What is the Solution?**

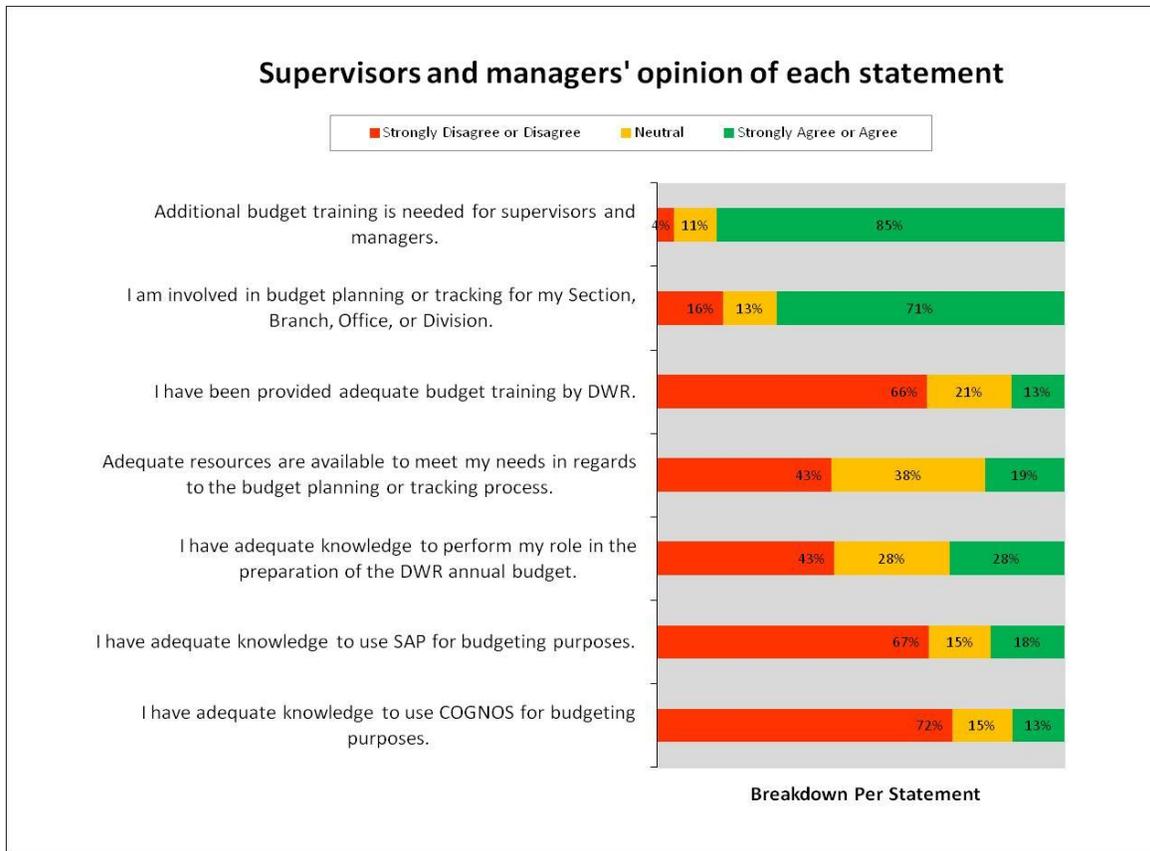
DWR takes great strides in developing its managers, from making training courses available on Project Management, to the 80-hour mandated course for new supervisors, to the Management Development Program. Taking it one step forward would be to provide additional resources and knowledge to supervisors and managers by providing additional and significant training. The survey shows that it is critically important for DWR to invest in the development and maintenance of context-based budget training which would provide help on the relevant budget tools and process to staff.

While DWR Help documentation has been developed for many of the transactions that the administrative and accounting staff use, staff has found that the generic SAP Application Help that has been developed is not very useful. For example, the Help menu in DWR Help, in many cases presents an information box that says "No context-sensitive help available." Current terminology used in the application, as identified in the interviews, is difficult to interpret without proper training and the generic help documentation does not address how DWR implements SAP.

It would be extremely helpful to have context-sensitive access to definitions of terms, as used in DWR's implementation of SAP, from within each SAP application. Other applications could accomplish this with roll-over text pop-ups, links, glossaries, and the capability for users to save their own notes within an application for future reference. In addition, it would be helpful to have a cross reference list also accessed from within the

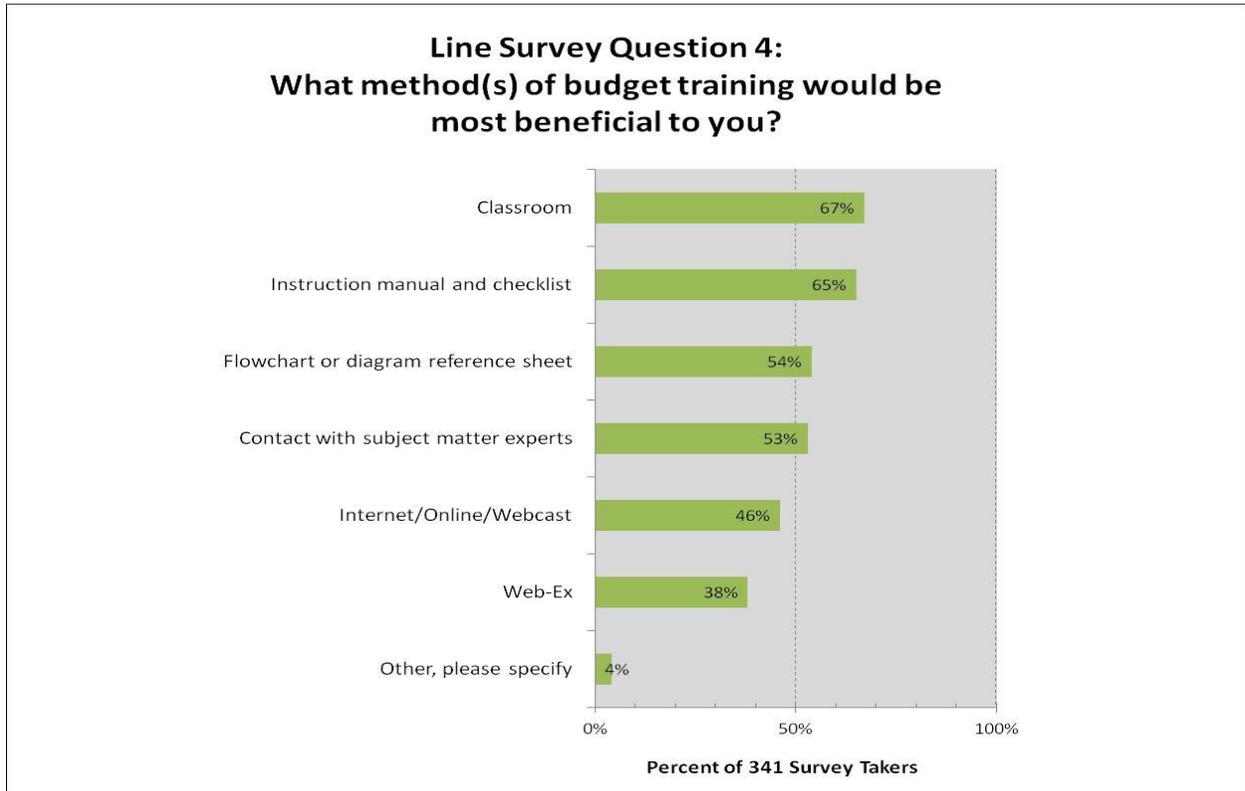
application identifying which SAP transaction to use for which task. According to staff, the current transaction names provided are too generic for referencing purposes.

Identifying and the providing training, on the subjects supervisors and managers need, in the way they want it, is a large part of the solution. Figure 2 shows the breakdown of the opinions of supervisors and managers on a list of budget related statements.



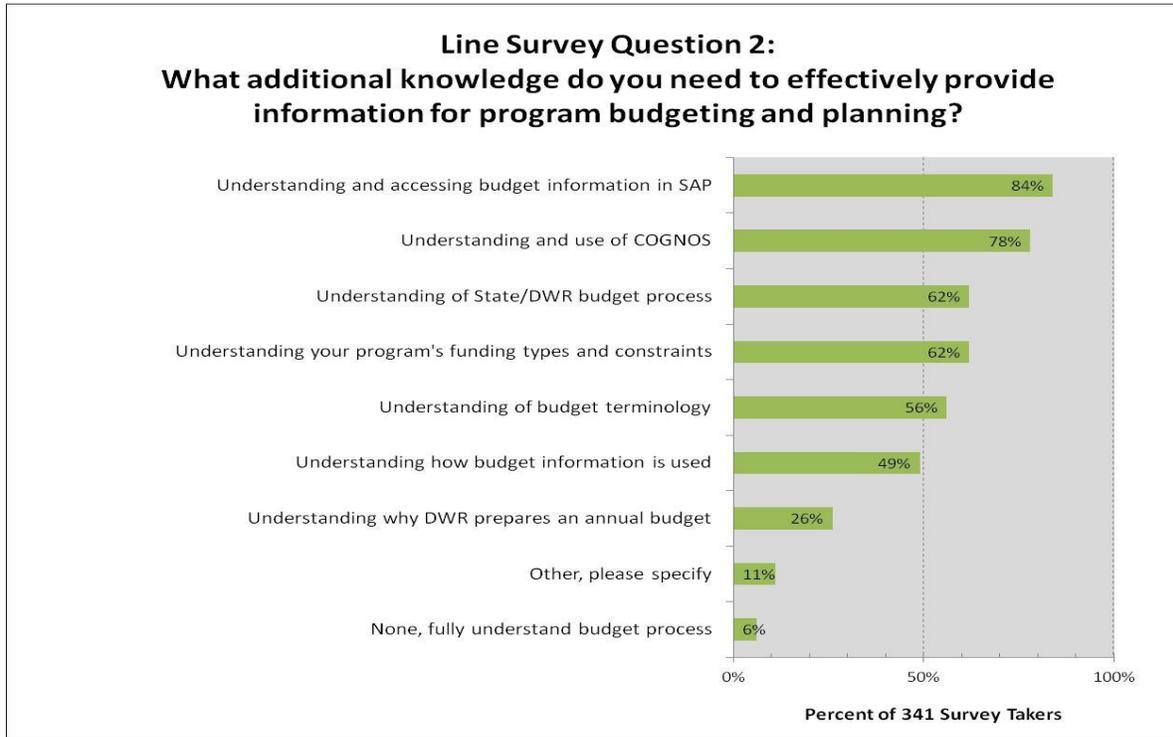
**Figure 2**

Budget training would be a great benefit to DWR. Whether it's responding to a budget drill or managing day-to-day projects, supervisors and managers would have the same foundational knowledge and be formally introduced to terminology and acronyms used daily within DWR. As shown in Figure 3, the survey results indicated that more supervisors and managers prefer classroom training (67%) and find it to be most beneficial, followed by having access to instructional manuals and checklists (65%).

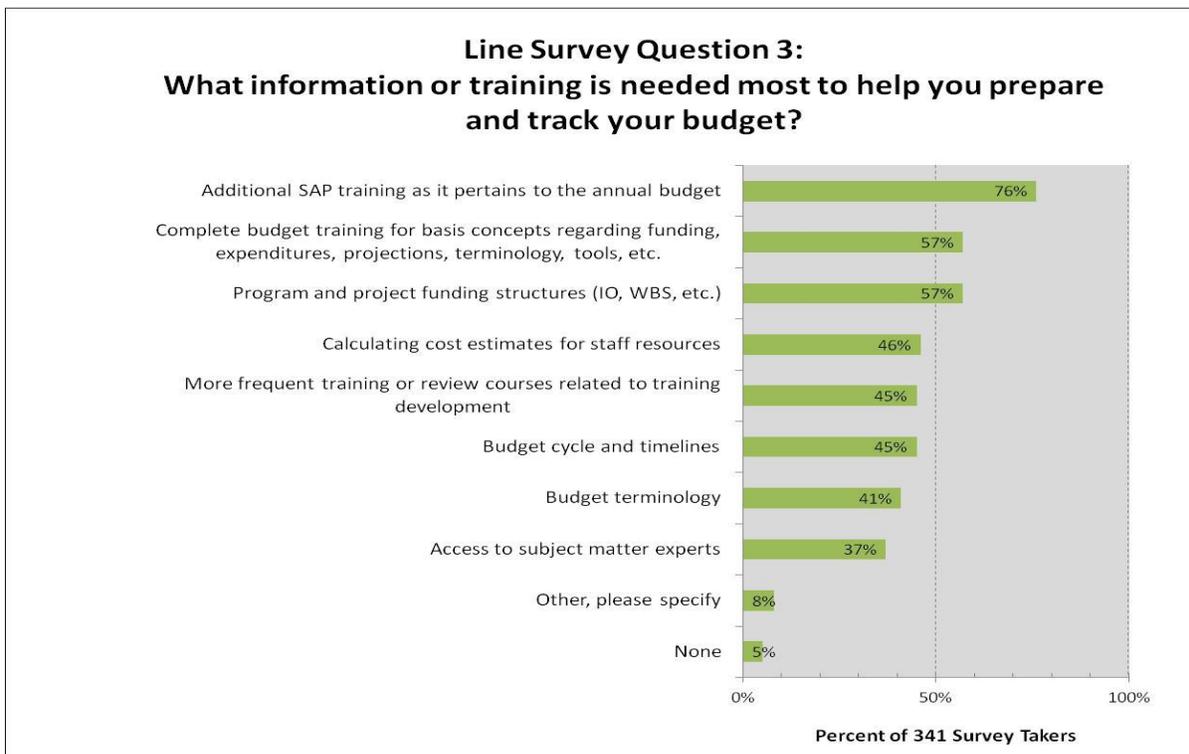


**Figure 3**

As shown in Figure 4, the survey results indicated that most supervisors and managers need a better understanding of SAP (84%) and COGNOS (78%), followed by a tie between needing to have an understanding of State and DWR budget process and understanding program funding types and constraints (62%). Figure 5 indicates that supervisors and managers need additional SAP training (76%), followed by a tie at 57% between needing 1) Complete budget training for basic concepts regarding funding, expenditures, projections, terminology and 2) Training on program and project funding.



**Figure 4**



**Figure 5**

To close the gap in knowledge and training needs, Team 2 recommends creating additional help within several of the DWR core tool programs (pop-ups, links, glossaries), as well as two 8-hour courses. One for **Budget Basics** explaining terminology, meanings, funding sources, what they mean, and how they all tie together, and one for **Budget Tools** which would cover basics for using SAP, COGNOS, and any other available or new tools being developed.

## **Benefits of Budget Training**

The survey shows empirically that more training is needed to help staff with budget development and analysis. In addition, the survey also shows that the greatest need is to acquire a better understanding of the how to use SAP to its fullest capacity. Budget experts that were interviewed also expressed there is a need for additional budget training and that the Next Wave training that was intended to have occurred in 2008 should now be executed at this time or updated to meet this need.

Additional budget training would make for better budgeting, which makes for better planning, which would result in fewer departmental inefficiencies and budget overruns. In addition, better budget analysis and forecasting by staff would result in better information that could be used to develop a more accurate future needs analysis submitted to the Governor's Office and Legislature for use in developing the annual State Budget or bond sales.

Also, a better understanding by staff of the budget tools and process would help alleviate what appears from the survey to be a general frustration with DWR's current budget process. Training that would reduce or eliminate frustration with program budget needs would allow program, branch, and division managers to focus on other work that competes for their attention on a daily basis. By being able to spend additional time on other work, additional efficiencies could be gained resulting in improved productivity overall by the department.

## **Pitfalls of Maintaining the Status Quo**

The survey results from supervisory and management level staff show conclusively that there is a need for additional budget training. Management postponing the development of additional budget training until a later time could prove to be far more expensive than the initial capital outlay to develop and implement the Next Wave of budget training for DWR. In addition, continued delay will only fuel what appears to be a growing frustration by staff with the current process.

Frustration damages employee morale and bad morale is the enemy of any organization. Good staff morale is imperative for any organization to function efficiently. Without good morale among the DWR's first line supervisors and managers, the morale of the department will suffer as a whole. However, the survey shows there seems to be a growing frustration among supervisors and managers and that this frustration appears to be fueled by inaccurate budget tracking and reports that cause delays in developing or tracking budgets. This results in lost time, additional costs, and a potential for large cost overruns, all which damage employee morale. Apparently this is all the result of working with budget tools and processes that are not fully understood by those who need to use them. However, if additional budget training were put into place that addressed staff needs, these issues could be eliminated or substantially minimized.

It should be mentioned, too, that these inefficiencies are not only additive, but are also compounded and increase costs even further across the department. However, these secondary costs can be hard to track and may not be readily apparent, but they are very real costs nonetheless. In addition, there has been an increasing trend of retirees at the management level. New staff is replacing those who held the institutional knowledge base that was at the heart of DWR. Often times, due to funding shortfalls, once positions have been vacated they are not replaced. Increasingly, staff is told to try to maintain the same workloads with fewer resources. To compound this problem, staff is often times at a disadvantage by their lack of institutional knowledge that their predecessors had acquired over decades. Maintaining the status quo is no longer an option. If DWR does, this serious problem will only get worse.

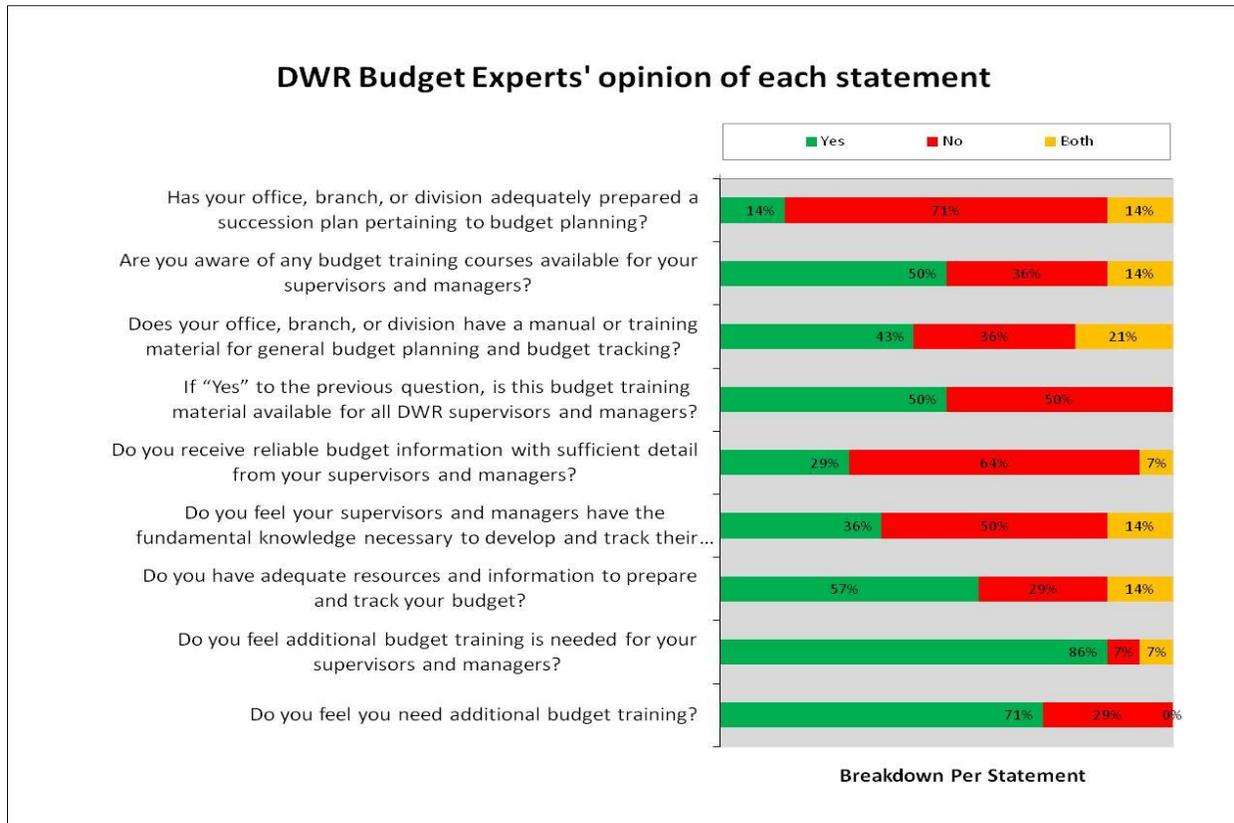
The only way forward to do more with fewer resources is to work more efficiently. For staff to become more efficient at what they do, they will require additional training, especially when they use complex tools. As previously shown in Figure 2, the survey results from supervisory and management level staff show conclusively that there is a need for additional budget training. Providing additional budget training is a perfect opportunity for DWR management to break the status quo, to train and motivate staff, and to help them to perform their work with greater efficiency.

## **Support for Budget Training**

Survey results, as well as interviews from managers and budget experts, identify and support the need for additional budget training. As shown earlier in Figure 2, when combining survey result categories of disagree and strongly disagree, as well as agree and strongly agree, more than 60% of responders have the same opinion on most questions. 85% of survey responders agreed that additional budget training is needed for supervisors and managers. 66% of supervisors and managers responding

acknowledged they have not been provided with adequate budget training, while only 28% indicated they had adequate knowledge to perform their role in budget preparation.

This result is consistent with the interviewed DWR budget experts. Figure 6 shows that 86% of the budget experts feel that additional budget training is needed for DWR supervisors and managers.

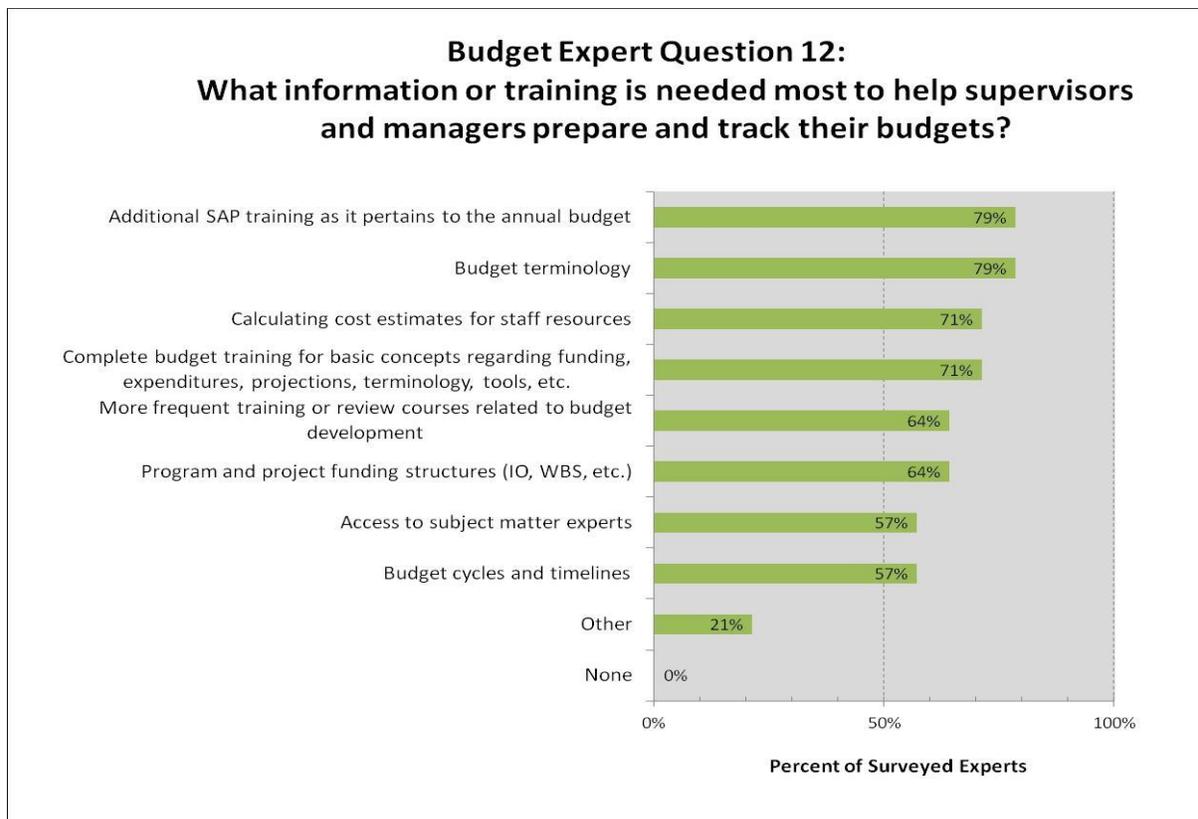


**Figure 6**

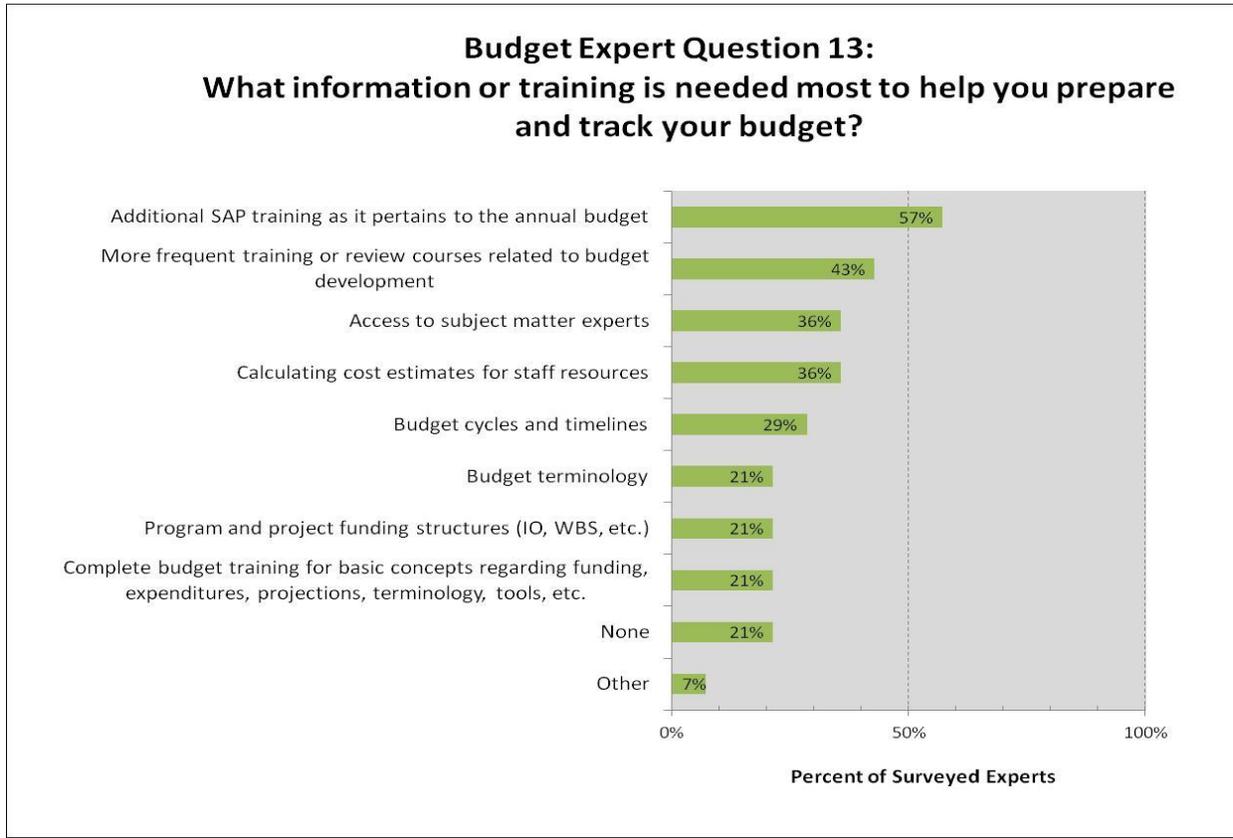
When asked about specific areas where additional knowledge or information is needed, SAP came out on top. As shown earlier in Figure 4, 84% of responders needed more knowledge of SAP, while in Figure 5, 76% of survey responders felt that they needed additional SAP training. There is a clear need for help when the survey results show that 1) more than 50% of all responders need an understanding of COGNOS, budget process, funding types and constraints, and budget terminology and 2) almost 50% of responders need an understanding how budget information is used. When just under half of responders indicated the need for information or training on budget terminology, budget cycles, and timelines as well as calculating cost estimates for staff resources, there is a clear problem and a need for assistance. More than half of responders indicated they needed additional information or training on funding program and project

structures, as well as basic concepts regarding funding, expenditures, projections, tools, and other related areas. The need and support for budget training is unmistakably evident as stated by those who require it, but this is dependent on those who can supply it. Supervisors and managers want to know more and be better able to do their jobs but they need additional help. Training is needed, not only because the supervisors and managers should have the knowledge and understanding of what they are doing and what it means, but also that the budgets prepared for the department at every level are sound, supportable, and defensible. Budget experts agreed that additional training as well as succession planning is needed regarding the budget, as shown in Figure 6.

DWR budget experts were asked two questions that mirrored those from the survey for supervisors and managers. As Figure 7 and Figure 8 show, the results were similar. The same areas of SAP and Budget terminology were high in the results, while other areas although not as high as the survey, were still of significance and support the need for more training.



**Figure 7**



**Figure 8**

## Budget Training Alternatives

The type of information and training needed was clearly identified in the survey and the interviews with budget experts. Training on SAP, basic budget concepts and terminology, and budget funding structures ranked high. Specific elements and items repeatedly appeared. Thus, content is clearly defined and it mirrored the areas where additional information was needed, as shown in Figure 5.

The survey asked supervisors and managers which method of training would be most beneficial to them. As shown earlier in Figure 3, more than 60% of responders identified classroom or an instruction manual and checklist as the most preferred method. More than 50% would like flowcharts or reference sheets or contacts with subject matter experts. 46% chose internet/online options, but only 38% preferred Web-Ex, an online meeting, web conferencing, and video conferencing application. People clearly wanted interaction, someone or something to refer to, to ask questions, and get feedback. Combining the top alternatives and providing options would satisfy the majority of preferences.

In addition, identifying subject matter experts to assist in training and be available for questions would be very helpful, but this might monopolize the expert's time and affect their workload. Utilizing and making supervisors and managers aware of existing training, like SAP Basic Navigation (a current computer based course), by posting flyers and notes on Aquanet, will let people know something does exist now. Modifying existing tools to include more context-sensitive access for assistance and answers to questions is a way to improve what is already available. But providing additional information and training on the topics that supervisors identified is the key to improving the supervisors' knowledge and ability to do their work.

## Recommendations

Additional training should be developed and offered to supervisors and managers, as well as analysts and other interested parties. To close the gap in knowledge and training needs, Team 2 recommends at a minimum, the development of additional help within several of DWR's core tool programs (pop-ups, links, glossaries), as well as creation and development of two new 8-hour courses, to be offered to all interested DWR personnel. These two courses for **Budgets 1-0-1** are:

- 1) **Budget Basics** – terminology, meanings, funding sources, what they mean, and how they all tie together.
- 2) **Budget Tools** – basics for using SAP, COGNOS, and any other current or new tools in development.

If additional courses are needed, they could be customized to the audience requiring them.

Developing and offering these two courses with a classroom as well as an online option, with reference manual and sheets, checklists, and flowcharts would meet the majority of identified needs and would use the methods described in the survey.

## Conclusions

DWR supervisors and managers want additional information and training on budgets and the tools available to do their job. They are not available now and many are struggling to understand what is currently available, or can be potentially available, and what they need. Developing context-sensitive access based help, existing within DWR applications, as well as two new classes of **Budgets 1-0-1** would provide needed support for the supervisors and managers. If the supervisors and managers have the knowledge and tools to do their job, the understanding of what is involved and why it is important at all levels can be more easily grasped by all. It would reduce their

frustration, make them more productive, improve morale, and provide more accurate and defensible budgets. In addition, with better trained employees, DWR's institutional knowledge will increase and the ability to pass it along will greatly improve.

DWR needs to provide the training and tools to its personnel to help them succeed. Translating budget language so that it is understandable at all levels can assure that DWR can always produce its budget timely and effectively.

It is time to **Step DWR Forward** by providing **Budgets 1-0-1** training

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# APPENDIX A

## LINE SURVEY



### Budget - Supervisors and Managers

Created: June 06 2012, 1:28 PM  
Last Modified: June 12 2012, 8:35 AM  
Design Theme: Blue Ribbon  
Language: English  
Button Options: Custom: Start Survey: "Start Survey!" Submit: "Submit"  
Disable Browser "Back" Button: False

#### Budget Training Survey - Supervisors and Managers

##### Page 1 - Question 1 - Rating Scale - Matrix

On a scale of 1 to 5, where 1 = Strongly Disagree and 5 = Strongly Agree, please indicate your level of agreement with the following statements:

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
A. Additional budget training is needed for supervisors and managers.	<input type="radio"/> 1	<input type="radio"/> 2	<input type="radio"/> 3	<input type="radio"/> 4	<input type="radio"/> 5
B. I am involved in budget planning or tracking for my Section, Branch, Office, or Division.	<input type="radio"/> 1	<input type="radio"/> 2	<input type="radio"/> 3	<input type="radio"/> 4	<input type="radio"/> 5
C. I have been provided adequate budget training by DWR.	<input type="radio"/> 1	<input type="radio"/> 2	<input type="radio"/> 3	<input type="radio"/> 4	<input type="radio"/> 5
D. Adequate resources are available to meet my needs in regards to the budget planning or tracking process.	<input type="radio"/> 1	<input type="radio"/> 2	<input type="radio"/> 3	<input type="radio"/> 4	<input type="radio"/> 5
E. I have adequate knowledge to perform my role in the preparation of the DWR annual budget.	<input type="radio"/> 1	<input type="radio"/> 2	<input type="radio"/> 3	<input type="radio"/> 4	<input type="radio"/> 5
F. I have adequate knowledge to use SAP for budgeting purposes.	<input type="radio"/> 1	<input type="radio"/> 2	<input type="radio"/> 3	<input type="radio"/> 4	<input type="radio"/> 5
G. I have adequate knowledge to use COGNOS for budgeting purposes.	<input type="radio"/> 1	<input type="radio"/> 2	<input type="radio"/> 3	<input type="radio"/> 4	<input type="radio"/> 5

##### Page 2 - Question 2 - Choice - Multiple Answers (Bullets)

What additional knowledge do you need to effectively provide information for program budgeting and planning? (Select all that apply)

- Understanding of State/DWR budget process
- Understanding of budget terminology
- Understanding and use of COGNOS
- Understanding why DWR prepares an annual budget
- Understanding how budget information is used
- Understanding and accessing budget information in SAP
- Understanding your program's funding types and constraints
- None, fully understand budget process
- Other, please specify

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Page 3 - Question 3 - Choice - Multiple Answers (Bullets)

[Up To 9 Answers]

What information or training is needed most to help you prepare and track your budget? (Select all that apply)

- More frequent training or review courses related to training development
  - Additional SAP training as it pertains to the annual budget
  - Access to subject matter experts
  - Calculating cost estimates for staff resources
  - Budget terminology
  - Budget cycle and timelines
  - Program and project funding structures (IO, WBS, etc.)
  - Complete budget training for basis concepts regarding funding, expenditures, projections, terminology, tools, etc.
  - None
  - Other, please specify
- 

Page 4 - Question 4 - Choice - Multiple Answers (Bullets)

[Up To 7 Answers]

What method(s) of budget training would be most beneficial to you? (Select all that apply)

- Classroom
  - Web-Ex
  - Instruction manual and checklist
  - Flowchart or diagram reference sheet
  - Internet/Online/Webcast
  - Contact with subject matter experts
  - Other, please specify
-

# APPENDIX B

## LINE SURVEY RESULTS

Zoomerang Survey Results					
Budget Training Survey - Supervisors and Managers					
Response Status: Completes					
Filter: No filter applied					
Sep 25, 2012 11:47 PM PST					
1. On a scale of 1 to 5, where 1 = Strongly Disagree and 5 = Strongly Agree, please indicate your level of agreement with the following statements:					
Top number is the count of respondents selecting the option. Bottom % is percent of the total respondents selecting the option.	Strongly Disagree	Disagree	Neutral	Agree	Stongly Agree
	1	2	3	4	5
A. Additional budget training is needed for supervisors and managers.	4 1%	10 3%	36 11%	137 40%	154 45%
B. I am involved in budget planning or tracking for my Section, Branch, Office, or Division.	26 8%	29 9%	45 13%	97 29%	143 42%
C. I have been provided adequate budget training by DWR.	89 26%	137 40%	71 21%	37 11%	7 2%
D. Adequate resources are available to meet my needs in regards to the budget planning or tracking process.	47 14%	98 29%	128 38%	58 17%	8 2%
E. I have adequate knowledge to perform my role in the preparation of the DWR annual budget.	53 16%	95 28%	97 28%	75 22%	21 6%
F. I have adequate knowledge to use SAP for budgeting purposes.	103 30%	124 36%	52 15%	50 15%	11 3%
G. I have adequate knowledge to use COGNOS for budgeting purposes.	155 46%	90 27%	50 15%	26 8%	17 5%
2. What additional knowledge do you need to effectively provide information for program budgeting and planning? (Select all that apply)					
Understanding of State/DWR budget process		211	62%		
Understanding of budget terminology		191	56%		
Understanding and use of COGNOS		265	78%		
Understanding why DWR prepares an annual budget		88	26%		
Understanding how budget information is used		167	49%		
Understanding and accessing budget information in SAP		285	84%		
Understanding your program's funding types and constraints		210	62%		
None, fully understand budget process		22	6%		
Other, please specify		39	11%		

<b>Zoomerang Survey Results</b>		
Budget Training Survey - Supervisors and Managers		
Response Status: Completes		
Filter: No filter applied		
Sep 25, 2012 11:47 PM PST		
<b>3. What information or training is needed most to help you prepare and track your budget? (Select all that apply)</b>		
More frequent training or review courses related to training development	154	45%
Additional SAP training as it pertains to the annual budget	257	76%
Access to subject matter experts	127	37%
Calculating cost estimates for staff resources	155	46%
Budget terminology	141	41%
Budget cycle and timelines	152	45%
Program and project funding structures (IO, WBS, etc.)	195	57%
Complete budget training for basis concepts regarding funding, expenditures, projections, terminology, tools, etc.	195	57%
None	18	5%
Other, please specify	27	8%
<b>4. What method(s) of budget training would be most beneficial to you? (Select all that apply)</b>		
Classroom	227	67%
Web-Ex	130	38%
Instruction manual and checklist	219	65%
Flowchart or diagram reference sheet	184	54%
Internet/Online/Webcast	155	46%
Contact with subject matter experts	179	53%
Other, please specify	13	4%

# APPENDIX C

## BUDGET EXPERT SURVEY

### BUDGET EXPERT QUESTIONNAIRE

NAME OF INTERVIEWEE: \_\_\_\_\_

- 
1. How many people in your office, branch, or division perform budget planning or budget tracking? \_\_\_\_\_
  2. Do you feel this number (answer to last question) is sufficient for your office, branch, or division?
    - a. Yes
    - a. No, If no please explain why? \_\_\_\_\_  
\_\_\_\_\_
  3. Has your office, branch, or division adequately prepared a succession plan pertaining to budget planning?
    - a. Yes
    - b. No, If no please explain why? \_\_\_\_\_  
\_\_\_\_\_
  4. Are you aware of any budget training courses available for your supervisors and managers?
    - a. Yes, If yes please provide title(s) \_\_\_\_\_
    - b. No
  5. Does your office, branch, or division have a manual or training material for general budget planning and budget tracking?
    - a. Yes, If yes please provide title(s) \_\_\_\_\_
    - c. No, If no please explain why? \_\_\_\_\_  
\_\_\_\_\_
  6. If you answered "Yes" to question 5 is this budget training material available for all DWR supervisors and managers?
    - a. Yes
    - d. No, If no do you know why not? \_\_\_\_\_  
\_\_\_\_\_
  7. Do you receive reliable budget information with sufficient detail from your supervisors and managers?
    - e. Yes
    - f. No, If no please explain why? \_\_\_\_\_  
\_\_\_\_\_
  8. Do you feel your supervisors and managers have the fundamental knowledge necessary to develop and track their budgets?
    - a. Yes
    - b. No, If no please explain why? \_\_\_\_\_  
\_\_\_\_\_

Budget Expert Questionnaire  
Page 2 of 2

9. Do you have adequate resources and information to prepare and track your budget?
- a. Yes
  - b. No, If no please explain why? \_\_\_\_\_  
\_\_\_\_\_
10. Do you feel additional budget training is needed for your supervisors and managers?
- a. Yes
  - b. No, If no please explain why? \_\_\_\_\_  
\_\_\_\_\_
11. Do you feel you need additional budget training?
- a. Yes, If yes please explain why? \_\_\_\_\_
  - b. No, If no please explain why? \_\_\_\_\_  
\_\_\_\_\_
12. What information or training is needed most to help supervisors and managers prepare and track their budgets? Select all that apply.
- a. More frequent training or review courses related to budget development
  - b. Additional SAP training as it pertains to the annual budget
  - c. Access to subject matter experts
  - d. Calculating cost estimates for staff resources
  - e. Budget terminology
  - f. Budget cycles and timelines
  - g. Program and project funding structures (IO, WBS, etc.)
  - h. Complete budget training for basic concepts regarding funding, expenditures, projections, terminology, tools, etc.
  - i. Other \_\_\_\_\_
  - j. None
13. What information or training is needed most to help you prepare and track your budget? Select all that apply.
- a. More frequent training or review courses related to budget development
  - b. Additional SAP training as it pertains to the annual budget
  - c. Access to subject matter experts
  - d. Calculating cost estimates for staff resources
  - e. Budget terminology
  - f. Budget cycles and timelines
  - g. Program and project funding structures (IO, WBS, etc.)
  - h. Complete budget training for basic concepts regarding funding, expenditures, projections, terminology, tools, etc.
  - i. Other \_\_\_\_\_
  - j. None

# APPENDIX D

## BUDGET EXPERT SURVEY RESULTS

	Yes	No	Yes&No
1. How many people in your office, branch, or division perform budget planning or budget tracking?			
2. Do you feel this number (answer to last question) is sufficient for your office, branch, or division?			
3. Has your office, branch, or division adequately prepared a succession plan pertaining to budget planning?	14%	71%	14%
4. Are you aware of any budget training courses available for your supervisors and managers?	57%	36%	7%
5. Does your office, branch, or division have a manual or training material for general budget planning and budget tracking?	43%	36%	21%
6. If you answered "Yes" to question 5, is this budget training material available for all DWR supervisors and managers?	50%	50%	
7. Do you receive reliable budget information with sufficient detail from your supervisors and managers?	29%	64%	7%
8. Do you feel your supervisors and managers have the fundamental knowledge necessary to develop and track their budgets?	36%	50%	14%
9. Do you have adequate resources and information to prepare and track your budget?	57%	29%	14%
10. Do you feel additional budget training is needed for your supervisors and managers?	86%	7%	7%
11. Do you feel you need additional budget training?	71%	29%	0%

<b>12. What information or training is needed most to help supervisors and managers prepare and track their budgets? Select all that apply.</b>	
a. More frequent training or review courses related to budget development	64%
b. Additional SAP training as it pertains to the annual budget	79%
c. Access to subject matter experts	57%
d. Calculating cost estimates for staff resources	71%
e. Budget terminology	79%
f. Budget cycles and timelines	57%
g. Program and project funding structures (IO, WBS, etc.)	64%
h. Complete budget training for basic concepts regarding funding, expenditures, projections, terminology, tools, etc.	71%
i. Other	21%
j. None	0%
<b>13. What information or training is needed most to help you prepare and track your budget? Select all that apply.</b>	
a. More frequent training or review courses related to budget development	43%
b. Additional SAP training as it pertains to the annual budget	57%
c. Access to subject matter experts	36%
d. Calculating cost estimates for staff resources	36%
e. Budget terminology	21%
f. Budget cycles and timelines	29%
g. Program and project funding structures (IO, WBS, etc.)	21%
h. Complete budget training for basic concepts regarding funding, expenditures, projections, terminology, tools, etc.	21%
i. Other	7%
j. None	21%

# APPENDIX E

## General, Interview, and Survey Quotes

### Quotes on Team 2 project or issue in general

Get some traction on this and you will be a hero for the entire department!

Excellent survey, hope it helps! I have been a supervisor with DWR for six years and have had no budget training from DWR.

The main reason for this email is that there hasn't been much in the way of formal training on budgets for my supervisory staff. There hasn't been a basic course for quite awhile to explain terminology, tracking, and basic components of a budget to send my people to. The last class that I saw and sent one to was a high level course, and without the basics to fall back on, the course was not useful to him.

Wow! You took on a good one with this project.

I think the Budget Office has done a great job with the EBP tool, which has made budget tracking in SAP possible. Based on my experience, the largest problems that remain are in the SAP implementation.

I believe that one of the barriers to effective use of SAP is a lack of context-based help accessed from within the applications that supervisors and program managers use. This "DWR Help" documentation has been developed for many of the transactions that our admin and accounting staff use (<\\sapwebhelp\WebContent\webarch\nav\index.htm>). However, I've only seen it for a couple of the transactions I frequently use (CAT4, ME54N). Usually when I select "DWR Help" in the "Help" menu, I get a information box that says "No context-sensitive help available". I rarely find the generic SAP "Application Help" to be any help, as the terminology is difficult to interpret and the generic documentation does not address how DWR implemented SAP.

For budget related purposes, "DWR Help" entries are needed for frequently used transactions such as KOB1 and ZFM1, and many others, including FMDERIVATIONANALYSIS, FMSC, KO03, KS03, KSB1, and KS13. The documentation should include user instructions with screenshots and definitions, and explanations of the results, options, and limitations. Users should be consulted when the documentation is developed.

Likewise, it would be extremely helpful to have context-sensitive access to definitions of terms (as used in DWR's implementation of SAP) from within each SAP application. Other applications accomplish this with roll-over text pop-ups, links, glossaries, and the capability for users to save their own notes within an application for future reference.

Finally, a cross reference list (again, accessed from within the application) identifying which SAP transaction to use for which task is badly needed. The generic transaction names are usually cryptic, to put it generously.

I strongly recommend investing limited training resources on developing and maintaining context-based documentation, which provide help on the relevant topic exactly when it is needed. The material covered in past SAP training workshops has been too diffuse and short-lived to be very useful. The SAP binders have been more useful, but all too often rendered obsolete by software changes.

I would also like to add that administrative staff is in lack of budget training. I oversee the budget analyst in my division and the biggest complaint I hear is that training is not available for new analysts. SAP and working with COGNOS can be challenging if you are a new budget analyst...it would be helpful if that was acknowledged. My staff is supposed to be the experts and help the supervisors/managers when they are working on budget planning, but that is not always true. Just a thought.....

### Experts

Fiscal needs to define process. We work with bandaids – not long term solutions. Biggest deficiency – no defined process for budget. Focus on Budget Act - but not on SWP budget???

Will share what we develop, but only on input and may not be correct – Blind leading the blind

Terminology issues alone makes communication – useless. Training should not just be an overview of the budget, the process, and the Cognos program but it should also focus on the specifics for the end user.

It's incumbent upon the supervisor to educate themselves. New supervisors face an uphill climb to understand this – very complex. Current training is more of an overview.

Budgets are only as good as experience and historical records show. If not accurate, and current charging not accurate, fundamental problems.

It does make a difference where charge time – need to change charging and approvals at lowest level.

## Survey Quotes

### Comments for Questions 2, 3, and 4 from Line Manager's Survey.

2. What additional knowledge do you need to effectively provide information for program budgeting and planning? (Select all that apply)

#### Response

- 1 Easy to read and pull report to show cost center charges.
- 2 Need better tracking tools
- 3 Understanding is not all that is needed. We need the system to be intuitive to the user. In other words if I need to see what open IO's I want I should not have to run a query called something like report XJ56W2.
- 4 budget timeline
- 5 Understanding the partnering process
- 6 Why are planned assessment rates so much lower than actual assessment rates?
- 7 Understanding workflows associated with SAP (who does what when)
- 8 planning in other programs
- 9 Budget planning is currently done two years in advance. To get a more realistic budget plan for the upcoming FY, the assumptions and funding amounts used initially need to be revisited and adjusted.
- 10 1) Why we can't revisit our plan to make changes before the plan is implemented. 2) Why we can't update our plan on a quarterly basis like private sector does. This will make our plan more accurate and usable/believable.
- 11 Accounting and expenditure tracking and analyses
- 12 I am not involved with budgeting
- 13 Currently do not require additional information, rely on staff

Stepping DWR Forward:  
BUDGETS 1-0-1  
Team 2 Report

- 14 need to know how to look up previous years numbers so as to compare projected numbers for this years.
- 15 Better Fund Center reports to see costs
- 16 Not applicable, only involved in quarterly reports.
- 17 How much time should be spent to refine certain aspects of the budget...Cognos, versus 1498s
- 18 Being involved as a supervisor.
- 19 understanding of DWR' budget and Bullein 132 budgeting
- 20 understanding how to accurately forecast based on prior year's actuals.
- 21 I don't have the training but we have staff who understands the process and tools
- 22 Setting up IOs and WBS, responsibilities for tracking charges by a partner, how 1498s fit in, and how to determine costs for a program with multiple funding sources and multiple partners (OCCs)
- 23 Tracking actuals to budget during the year
- 24 Understand the difference between budget and how the costs are recovered.
- 25 Understanding of outside revenue sources available (grants, bonds) and how they relate to SAP & COGNOS
- 26 Excellent prompts (above)--great topics!
- 27 Understanding how the budget process relates to DWR's Project Management policy/guidelines
- 28 Need to understand better the allocation of DWR overhead to programs
- 29 Being able to pull reports from prior years that exactly match the way budgeting information is supposed to be submitted during the budgeting process.
- 30 one-on-one hands-on training
- 31 Have adequate understanding, but could improve

- 32 Prior survey link was interrupted, repeating what i had entered before. Need to find a better way to budget and charge for building modification work. DOE Architects (line staff cost center) currently budget to a DMS overhead fund center and charge the work to the overhead IO of the requesting cost center. Charges to overhead IO's do not recover assessments; thus, the labor rate is artificially inflated and charges to other projects are excessively high. Suggest we return to a prior arrangement whereby building modifications were budgeted as a regular project, with a corresponding non-overhead cost object to collect costs..
- 33 other available budgeting tools
- 34 understand for my needs
- 35 big disconnect between SAP & budget
- 36 The flow of \$ from various sources into a BCP is unclear.

3. What information or training is needed most to help you prepare and track your budget? (Select all that apply)

Response

- 1 Consolidation of budget databases
- 2 Use of SAP to track costs after budget finalized, templates, reports, etc.
- 3 better tie-in between expenses and units budgeted
- 4 SAP training as it exists now does not do the job. We need shortcuts to get to the information or we need to be shown how to make the shortcuts. We don't spend all our time in budgeting so we don't use the tools that often to be proficient like our budgeting staff.
- 5 COGNOS training
- 6 One short, "big picture" type class, then one-on-one (or branch-on-one) help specific to your section or branch

- 7 Access to "DWR Help" topics for all SAP transactions from within SAP. Currently, this is available for only a couple of transactions (for example, [\\sapwebhelp\WebContent\webarch\standard\fastpaths\cat4\\_index.htm](\\sapwebhelp\WebContent\webarch\standard\fastpaths\cat4_index.htm)). The generic SAP "Application Help" usually is unhelpful, and does not address how SAP was implemented for DWR.
- 8 1) On line review courses when needed. 2) Updated cheat sheets on how to access specific information (equip money used by the section from each IO) from various reports.
- 9 defined roles, responsibilities, process, expectations, and specific procedures
- 10 Better use of Primavera, to pull costs from SAP automatically.
- 11 purpose for budgeting, funding, timing and understanding appropriated funds and project( self funding) funding
- 12 project managers to push allocation information down
- 13 More training on SAP budget reports and why each time you run it you get different numbers
- 14 Not involved so I do not know
- 15 More General Funds, fully cross-cutting reports from SAP, better tools than COGNOS and SAP
- 16 A warm body to talk to rather than painstaking slow AquaAssist
- 17 timely reports from partners
- 18 plain simple English, instead of budget mumbo jumbo
- 19 Reports from SAP are insufficient for tracking and budgeting needs
- 20 Controlling reports from SAP that are meaningful, and used throughout the organization in the same manner.
- 21 More use of WBS cost objects as part of DWR's Project Management policy/guidelines; an effective Program Manager's Report
- 22 effective, intuitive reporting tools
- 23 Any training - no training available at present

- 24 Yearly refresher courses
- 25 training more specific to my work
- 26 Need Cognos to display the labor rate it uses to calculate the cost for planned hours. That is not currently the case and staff must first identify each rate before planning the hours. This requires planning 100 hrs to each individual (so rate is defined to nearest cent), using a different fund center, then go to the Authorized tab to see the corresponding cost. If the actual Cognos rate is not determined, planning hours for staff and remaining at or below the authorized amount will be an iterative, trial and error type process.

4. What method(s) of budget training would be most beneficial to you? (Select all that apply)

Response

- 1 online reference guide or template to follow for specific case
- 2 Context-based help documentation embedded in the applications (see answer to question 3).
- 3 designed with the specific responsibilities in mind
- 4 The need for a Dept wide policy for, budgeting and accountability of program funds.
- 5 not involved
- 6 Hands on Group Work Shop
- 7 Must personally acknowledge outstanding SMEs (Budget Office and staff analysts) with outstanding accessibility
- 8 Specific realistic examples of real budgets - not just a labor type budget but an OEE side of the budget with clear definitions of cost elements to understand where to put specific items in the budget -
- 9 Web-based demos

- 10 Classroom would be beneficial for initial training or when there are significant changes. Otherwise, a list of subject matter experts (SME) and their area of expertise, as well as instruction electronic manuals and documents would suffice for me. Having updated/current info readily available from Aquaport would be very helpful.
- 11 Training DVDs

# APPENDIX F

## PERSONAL COMMUNICATIONS

Division	Branch/Office	Name	Title
Division of Flood Management	Program Control Unit	Margaret Durkin	Staff Services Manager I
Division of Flood Management	Response and Security Section	Megan Walton	Associate Governmental Program Analyst
Division of Flood Management	Hydrology and Flood Ops	Art Hinojosa	Principal Engineer, WR
Division of Management Services	Office of the Chief	Kim Oliphant	CEA
Division of Operations and Maintenance	Program Control Branch	Lisa Larsen	Staff Services Manager I
Division of Operations and Maintenance	OFD-Planning Scheduling Branch	Wendy Underhill	HEP Mechanical Supervisor
Division of Operations and Maintenance	DFD-Planning Scheduling Branch	Dave Canchola	HEP Maintenance Support
Division of Operations and Maintenance	DFD-Planning Scheduling Branch	Diana Gillis	HEP Maintenance Superintendent
Division of Operations and Maintenance	SLFD-Planning Scheduling Branch	Bob Wirth	HEP Maintenance Support
Division of Operations and Maintenance	SJFD-Planning Scheduling Branch	Curtis Lannom	Chief HEP Operator
Division of Operations and Maintenance	SFD - Planner/Scheduler-Budget Personnel	Denise Barnes	Associate Governmental Program Analyst
Division of Integrated Regional Water Management	North Central Region Office	Eric Hong	Principal Engineer, WR
Division of Integrated Regional Water Management	Financial Assistance Branch	Tracey Billington	Principal Engineer, WR
Division of Environmental Services	Office of the Chief	Dean Messer	CEA
Division of Statewide Integrated Water Management	Integrated Data and Analysis Branch	Rich Juricich	Principal Engineer, WR
Division of Engineering	Fiscal Services Section	Roxanne Boone	AGPA
Division of Engineering	Fiscal Services Section	Janet Marie Salinas	Staff Services Manager I
Division of Engineering	Geotechnical Services Branch	Jeanne Kuttel	CEA
Central Valley Flood Protection Board	Office of the Chief	Jay Punia	CEA
State Water Project Analysis Office	Project Water Management Group	Craig Trombly	CEA
State Water Project Analysis Office	SWP Fiscal Coordination	Mike Cunnagin	Staff Service Manager III

# APPENDIX G

## TEAM 2 MEMBERS

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