

**Department of Finance  
Pro Rata and SWCAP  
Assessment Variance Analysis**

This sheet can be used in conjunction with reviewing a department's Pro Rata Assessment (Green Sheet) and the SWCAP Apportionment (Pink Sheet) along with the following reports available online at the following links:

1. Pro Rata: <https://dof.ca.gov/accounting/accounting-statewide-cost-allocation/pro-rata-library/>
2. SWCAP: <https://dof.ca.gov/accounting/accounting-statewide-cost-allocation/swcap-library/>

In addition, comparing the current reports to prior years' reports will provide information to evaluate any increases or decreases by allocation, fund, or function.

**A. Increase/Decrease in Allocation (Overall)**

1. *Review workload for reasonableness* (as presented on the Detail Report by Department and Function). For example, if the State Auditor hours are significantly higher than in the 2023-24 Plan, did the department have a large audit(s) done? That would lead to an increase in costs and Roll-Forward amounts.
2. *Using the 2023-24 Governor's Budget, compare the department's 2022-23 (mid-column) budget against the department's 2021-22 budget from the 2022-23 Governor's Budget.* If the department's total funding had a significant increase/decrease, it is possible there would be a corresponding significant increase/decrease for its total allocation.

**B. Increase/Decrease in a Specific Fund**

1. *Compare the budgeted amount for the fund in 2022-23 to 2021-22.* If the fund's budgeted amount significantly increased/decreased, then the fund's allocation should have a corresponding increase/decrease (assuming workload is comparable). This increase/decrease would be based on the fund's proportion of the department's total state operations budget (excluding reimbursements).
2. *Evaluate the current Roll-Forward amount.* If a fund has a large roll-forward amount, there will be a corresponding increase in its total allocation. If a fund has a large negative roll-forward amount, it would result in a corresponding decrease in its allocation.
3. *Compare the 2023-24 and 2024-25 Roll-Forward amounts.* If 2023-24 had a large negative roll-forward amount and 2024-25 had a smaller negative roll-forward amount or a positive roll-forward amount, this would increase the fund's allocation.

**C. Increase/Decrease in a Specific Function**

1. *Compare the 2023-24 and 2024-25 workload amounts.* For example, if the 2024-25 Budget hours are significantly higher than the 2023-24 budget hours, did the department have a significant amount of budget work done? Was there an increase in BCPs? Did legislation affect the department's budget? Activities such as these would lead to an increase in costs and Roll-Forward amounts. Evaluate workload to ensure reasonableness.
2. *Compare the 2023-24 and 2024-25 Roll-Forward amounts.* For example, if in 2023-24 there was a large negative roll-forward amount, and in 2024-25 there is a positive roll-forward amount, that would lead to an increase in the function allocation.
3. *Evaluate the reasonableness of the Budget Year Estimate.* If the department had a State Auditor audit performed in 2022-23 (Past Year Actuals) but will not have an audit in 2024-25, then the allocation for this function will be higher based on the current workload.

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How Does the Calculation Work?

Amount calculated for the past fiscal year.

Past Year difference (actual - estimate)

Total by each function and for all functions for the State department.

Past Year - Actual

Past Year = Estimate

Roll- Forward

+ Budget Year = Estimate

Total Allocation

From the plan of two years ago, this was the budget year estimate.

Amount calculated for the current fiscal year. It becomes the past year estimate in the plan two years hence.