

B.2 BUDGET PROCESSING AND FORMAT

Any questions concerning submission requirements should be referred to Kurt Stolzenbach, Office of Budget Analysis (410-260-7416 or dlbudgethelp_dbm@maryland.gov).

As the State of Maryland works to implement BARS as the statewide solution for budget development and analysis, agencies will submit budgets in newly developed Excel Budget Submission Templates (discussed below). However, [DA-1](#), [DA-2](#), and other DA forms are still required and should be submitted in the hard copy budget submission and electronically where indicated throughout the budget instructions and in the agency checklist, [Section I.3](#) (see other sections of budget instructions regarding specific requirements for each DA form).

Submission Methodology

✎ Excel Budget Submission Template: As indicated in the BARS workshops, agencies will receive a Budget Submission Excel Template created in the BARS Agency Data Exchange from DBM. The columns in the template will be similar to the columns in HOBO:

- FY 2015 and FY 2016 Actual Expenditures – prepopulated by BARS
- ✎ FY 2017 Actual Expenditures – prepopulated by BARS using a data download from FMIS. *DBM emphasizes that this data is to serve as a guide but is unlikely to match final FY 2017 actual expenditures because of timing as well as mapping issues between PCA codes and subobject level detail.* Agencies are asked to correct this data as in previous years.
- FY 2018 Legislative Appropriation – prepopulated by BARS
- ✎ FY 2018 Budget Book Appropriation – agencies can use this space to restate the FY 2018 legislative appropriation within a program. Realignment within programs are permitted per usual but, *new for FY 2019, no budget amendments should be included in this column.* DBM will process the statewide SLEOLA amendment early in the fiscal year but it should *not* be reflected in the FY 2018 budget book appropriation. Agencies with approved reorganizations should contact their OBA analyst for guidance.
- ✎ FY 2019 Request – prepopulated by BARS with object 01 data from the Salary Forecast exercise, as well as controlled subobjects.

Submission Data Formatting

All budget submissions must include subobject detail and funding detail for the FY 2017 Actual expenditure, the FY 2018 Budget Book Appropriation, and the FY 2019 Request. The FY 2017, FY 2018, and FY 2019 numbers must **not** contain any commas or dollar signs, and negative numbers must be expressed with a leading minus sign. There should be no decimal points and no cents. Numbers must be rounded to the nearest whole number. *If an amount is zero, then a zero must be used rather than a blank space.*

R*STARS account code structure must be used for all budget preparation, documentation, and submission.

✎ Budget Amendments

Budget amendments needed to **realign** current year appropriations or **increase non-reimbursable fund** appropriation should be submitted to DBM on a [DA-28 form](#), with subobject level detail included on the second tab of the form. However, **new this year** agencies should not input changes related to proposed or approved budget amendments into the FY 2018 working appropriation. Rather, agencies will submit the change detail in a DA-28 form and their Office of Budget Analysis analyst will add the change to BARS. Note: DBM will process the statewide SLEOLA amendment early in the fiscal year but it should not be reflected in the FY 2018 budget book appropriation.

Guidance for Current Year Appropriation Adjustments

Type of Adjustment	Include in FY 2018 Budget Book Appropriation?	Submit DA-28 Detail?	Submit Line-Item Detail to DBM Outside of DA-28 Process?
Reimbursable Fund	NO	NO	YES
Special Fund	NO	YES	NO
Federal Fund	NO	YES	NO
Reorganization	NO	NO	YES

Agencies with reorganizations should contact their OBA budget analyst to confirm how the budget will be realigned for all years in accordance with the planned revision.

Requests for additional special or federal fund appropriation should also be included in a [DA-28 form](#), also due with the budget submission. See [Section D.8](#) for more information.

✎ Chart of Accounts Data Changes

Any proposed changes to an agency’s units, programs, subprograms, or agency subobjects (including recoding, renaming, reorganizations, etc.) should be submitted via Excel spreadsheet, with a crosswalk showing the old chart of accounts and the proposed new one, to your Office of Budget Analysis analyst and Kurt Stolzenbach as soon as possible but no later than August 11, 2017. BARS uses the chart of accounts; therefore agencies must submit updated chart of accounts data to DBM in order for BARS tables to be updated for the printouts.

A reference table of the names of all programs and subprograms will be available on the DBM website.