

## 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](mailto:dlbudgethelp_dbm@maryland.gov)).

✎ As the State of Maryland implements the BARS system as the statewide solution for budget development and analysis, agencies will submit adjustments against the baseline budget provided in BARS in order to create and submit the budget request. The majority of DA-forms that were required in the past are now eliminated as BARS will now capture this supporting detail. For a list of remaining DA-form requirements, [see the agency checklist, Section I.3](#) (see other sections of budget instructions regarding specific changes from DA-forms to BARS).

### Submission Methodology

✎ Submitting Adjustments in BARS: As indicated in the BARS training, agencies will have a FY 2020 budget target “released” as the “Agency Request” stage in BARS. Agencies can view this baseline and then make adjustments to finalize the request. Agencies will also review and update FY 2018 and FY 2019 data as separate adjustments as needed.

✎ Targets: Agency General Fund and Special Fund Targets can be viewed in BARS in the Budget Request Module. Specific adjustments will be entered at the line-item level by OBA, while non-specific adjustments will be entered in an “0192” dummy line that agencies will need to redistribute. OBA analysts will help identify where the “0192” line is when agencies are notified they can begin to work on the budget request.

- One example of a non-specific adjustment for most agencies will be the difference between the salary forecast totals and what the agency had budgeted for salaries and fringes based on salaries in FY 2019.
- Agencies must redistribute the “0192” dummy line before the budget submission. This means that no funding on that line-item MUST equal zero when the budget request is submitted to OBA.

**An important note regarding Supporting Detail (previously “DA-Forms”)**: While BARS includes budget, position and fund source baseline information for all three years, the system does not yet have any Supporting Detail (for example, the DA-22 detail that justifies contractual positions in the budget). **This means that, for this first year in the system only, agencies will need to submit this detail in separate adjustments for all three years.** While this does not save time compared to prior years being outside of the system, *THIS IS THE ONLY YEAR THIS WILL BE NECESSARY*. After this year, the Supporting Detail information will roll over, just like the budget detail.

- FY 2016 and FY 2017 Actual Expenditures – prepopulated by BARS, cannot be adjusted.
- ✎ FY 2018 Actual Expenditures – Agencies will have a choice to have this information prepopulated by BARS using a data download from FMIS, OR to use the current FY 2018 budget data as a starting point. ***DBM emphasizes that FMIS data is to serve as a guide but is unlikely to match final FY 2018 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 by submitting BARS adjustment(s) for FY 2018.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2018 adjustments to enter this supporting information into the system.

- **✎ FY 2019 Budget Book Appropriation** – prepopulated by BARS from the FY 2019 Legislative Appropriation. Agencies can submit adjustments to restate the FY 2019 appropriation within a program. Realignment within programs are permitted per usual but, ***no budget amendments should be included in this column. New this year, budget amendments will automatically be added by BARS as they are approved.*** Agencies with approved reorganizations should contact their OBA analyst for guidance.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2019 adjustments to enter this supporting information into the system.

- **✎ FY 2020 Request** – prepopulated by BARS using the FY 2019 Legislative Appropriation, including target adjustments by DBM, updated object 01 data from the Position Reconciliation exercise, as well as “locked” controlled subobjects.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2020 adjustments to enter this supporting information into the system.

### **✎ Agency Budget Justifications**

Agencies will be submitting the FY 2020 budget through BARS, similar to prior years with HOB0. Many of the DA Forms (now “Supporting Detail” or “SD”) and other supporting information previously required are now to be submitted through BARS. In addition to the budget detail and the SD information, agencies should provide additional supporting budget information and detail. **Agencies are strongly encouraged to continue to do whatever work was previously performed outside of the system and shared with DBM prior to FY 2020.**

### **✎ Budget Amendments**

Beginning July 1, 2018, agencies will be using BARS to submit budget amendments. Agencies are no longer required to submit a DA-28 form to get prior approval for submitting budget amendments. However, agencies are encouraged to discuss any proposed budget amendment submissions with their budget analyst. The agency should be prepared to answer the following questions:

1. Can the funding be provided through a deficiency appropriation request?
2. Can the realignment amendment (other than a reorganization) or additional non-general fund increase be processed later in the year when more actual spending trends are available?

Agencies should not input changes related to proposed or approved budget amendments into the FY 2019 agency working appropriation. Rather, agencies will submit budget amendment adjustments in BARS that contains the same sub-program and comptroller/agency object detail as the budget detail. Approved amendments will be added to the FY 2019 Agency Amended Working Appropriation. In addition, BARS allows DBM the option to reflect the amendment in the FY 2019 Budget Book Appropriation if the amendment completes the approval process by January 16, 2019.

Additional guidance will be provided to agencies that outlines the budget amendment adjustment process in BARS.

Note: DBM will process the following FY 2019 budget amendments through BARS:

- 2% Cost of Living Adjustment (COLA) – effective 1/1/2019
- State Law Enforcement Officers’ Labor Alliance (SLEOLA) increment
- Annual Salary Review (ASR) for respective position classifications

**Guidance for Current Year Appropriation Adjustments**

| Type of Adjustment | Include in FY 2020-Budget Book Appropriation? | Submit Line-Item Detail to DBM Through BARS |
|--------------------|---|---|
| Reimbursable Fund  | NO  | YES   |
| Special Fund       | NO  | YES   |
| Federal Fund       | NO  | YES   |
| Reorganization     | NO  | YES   |

Agencies with approved reorganizations should contact the OBA Budget Processing Team (BPT) to confirm how the budget will be realigned for all years in accordance with the planned revision. Additional guidance is provided in [Section A-4](#) Reorganizations.

**✎ Chart of Accounts Data Changes**

Agencies are encouraged to review their agency’s units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. The BARS Chart of Accounts (COA) must be up-to-date in order for an agency to select valid account codes when making adjustments.

Please note that subprograms cannot be deleted in BARS as they may be relevant for historical data. As part of your review, verify whether subprograms are still valid for the budget reporting years. The “disabled” button can be selected in BARS COA to restrict subprograms that are no longer valid.

Agencies should follow the process below to update the agency COA:

1. **Agency Adjustment-** An agency approver can create the subprogram and/or agency subobject adjustments in BARS using the Agency Administration- COA Maintenance tab. When complete, the user should e-mail [dlbudgethelp\\_dbm@maryland.gov](mailto:dlbudgethelp_dbm@maryland.gov) with the BARS item # so that the adjustment can be approved and released. This process is suggested for fewer and/or immediate updates.

2. **OBA Adjustment** – Agencies can submit requests for COA updates that require more substantial subprogram/agency subobject or unit and program updates. The agency should submit these updates via an Excel spreadsheet by e-mail to [dlbudgethelp\\_dbm@maryland.gov](mailto:dlbudgethelp_dbm@maryland.gov) - BPT will reply by e-mail when updated and approved in BARS.

Modifications to the BARS COA account code structure (adds or edits) are not part of the FMIS and Workday interfaces. **Agencies will need to update account codes separately in FMIS and Workday as appropriate, and vice versa.**