

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).

In BARS - the statewide solution for budget development and analysis - agencies 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 prior to FY 2020 have been eliminated because BARS now captures this supporting detail. For a list of remaining DA-form requirements, see the agency checklist, [Section I.3](#) (and see other sections of budget instructions regarding specific changes from DA-forms to BARS).

Submission Methodology

Submitting Adjustments in BARS: Agencies will have an FY 2021 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 2019 and FY 2020 data in separate adjustments as needed.

Targets: Agency General Fund and Special Fund Targets can be viewed in BARS in the Budget Request Submission (BRS) Module. Specific target adjustments will be entered at the line-item level by OBA.

✎ **An important note regarding Supporting Detail (previously “DA-Forms”):** Unlike the FY 2020 budget submission where agencies had to submit supporting detail for all three years, and had to zero out “ZZZ” line-items in the budget, for FY 2021 all Supporting Detail tabs will be prepopulated with the detailed information provided in the previous submission. This means that these lines of detail do not need to be entered from scratch, but instead just need to be adjusted to the extent the detail changed from the previous year.

- FY 2017 and FY 2018 Actual Expenditures – prepopulated by BARS, cannot be adjusted.
- ✎ FY 2019 Actual Expenditures – The starting point for FY 2019 actual expenditures will be the FY 2019 working appropriation. Agencies are asked to correct this data as in previous years by submitting BARS adjustment(s) for FY 2019. There will be no direct connection to FMIS data.

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

- FY 2020 Agency Working Appropriation – prepopulated by BARS from the FY 2020 Legislative Appropriation. Agencies can submit adjustments to restate the FY 2020 appropriation within a program. Realignment within programs are permitted per usual but, ***no agency-submitted budget amendments should be included in this column. OBA will add amendments in later in the budget process.***

Agencies with approved reorganizations should contact their OBA analyst for guidance.

In general, agencies should not need to perform adjustments to the Supporting Detail for FY 2020.

- FY 2021 Request – prepopulated by BARS using the FY 2020 Legislative Appropriation, including target adjustments by DBM, updated object 01 data from any position reconciliation work performed by the agency, as well as “locked” controlled subobjects.

Agencies will need to complete FY 2021 adjustments to update the Supporting Detail tabs when adjusting budget line items for contractual positions, object 08 contracts, object 12 grants, and object 13 rent.

Agency Budget Justifications

Agencies will be submitting the FY 2021 budget through BARS, similar to prior years with HOBO. 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 able to input data into the “Comment” column in most grids within BARS, and are encouraged to use that method to provide detail down to the line item level as needed. **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

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. **Agencies should not input changes related to proposed or approved budget amendments into the FY 2020 working appropriation.** Rather, agencies will submit the change detail in a DA-28 form and their Office of Budget Analysis (OBA) analyst will add the change to BARS. Note: DBM will process the statewide COLA/SLEOLA amendments early in the fiscal year and they will be reflected in the FY 2020 agency working appropriation.

Guidance for Current Year Appropriation Adjustments

Type of Adjustment	Include in FY 2020 Agency Working 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 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

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. Therefore, agencies are encouraged to update this information prior to budget development.

Agencies may wish to set-up new subprograms to provide a greater level of detail, to more easily track the budget for a particular project, or to budget a new agency activity. However, please note that subprograms MUST NOT BE DISABLED in BARS as they may be relevant for historical data.

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

1. **Agency Adjustment (Subprograms)** - An agency approver can create the subprogram adjustment in BARS using the Agency Administration- COA Maintenance tab. When complete, the user should e-mail dlbudgethelp_dbm@maryland.gov with the BARS item # so that the adjustment can be approved and released. Agencies must include a subprogram description with each subprogram that is created.
2. **OBA Adjustment (Subobjects, Units and Programs)** – Agencies can submit requests for COA updates that require more substantial agency subobject, unit or program updates. The agency should submit these updates via an Excel spreadsheet by e-mail to dlbudgethelp_dbm@maryland.gov and CC: your OBA budget analyst. The Budget Processing Team (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.**