

A.3 BUDGET PROCESSING AND FORMAT

Any questions concerning submission requirements should be referred to your assigned Office of Budget Analysis (OBA) analyst.

In BARS—the statewide solution for budget development and analysis—agencies submit adjustments against the baseline budget in order to create and submit the budget request. Most of the detail that makes up a budget submission is now contained in BARS itself, but for a list of remaining outside-of-BARS DA-form requirements, [see the agency checklist, Section B.2](#).

Submission Methodology

Data Starting Point/Baseline: When agencies first access their data in BARS to start the FY 2023 budget submission, the following are the starting points for that data.

- FY 2021 Actuals (Prior Year or PY). The starting point for FY 2021 actual expenditures will be the FY 2021 working appropriation. There will be no direct connection to FMIS data.
- FY 2022 Appropriation (Current Year or CY). As budget amendments are now a separate, ongoing process in BARS, the primary CY adjustments that agencies will be making during budget submission are deficiencies. When agencies first access their CY data in BARS, it will be the FY 2022 Appropriation plus any approved and processed budget amendments.
- FY 2023 Request (Budget Year or BY). The baseline will consist of (a) the FY 2022 Legislative Appropriation plus (b) any statewide personnel actions that happen during FY 2022 plus/minus (c) any target adjustments that OBA analysts enter at the line item level to reflect caseload changes, new or escalating mandates, removal of funding that is sun setting, or other management decisions. Even after work in BARS has started, agencies can always view this baseline by viewing the FY 2023 Target Stage in BARS reports or ad hoc.

Targets: Agency General Fund and Special Fund Targets—both agency-level and more specific to mandated program areas—can be viewed in BARS in the Budget Request Submission (BRS) Module.

Submitting Adjustments in BARS: Agencies should view the baselines listed above and then make adjustments to update their actuals and finalize the FY 2023 request. Agencies with approved reorganizations should contact their OBA analyst for guidance.

Supporting Detail (previously “DA-Forms”): Prior to the FY 2020 budget submission, this data was submitted outside of a budget system, usually in Excel. BARS conveniently stores this information and ensures that it matches relevant budget data. SD data which is edited in BARS adjustments includes:

- Position Detail. Used to identify PIN-level detail behind Object 01 salaries and fringes form.
- Contractuals Detail. Used to identify contractual position-level detail behind Object 02 salaries and fringes. Formerly the DA-22 form.

- Contract/Grant Detail. Used to identify the specific contracts and grants that comprise the budget in Object 08 and Object 12. Formerly the DA-23 form.
- Real Estate Detail. Used to identify the specific leases that are budgeted for in comptroller subobject 1301. Formerly the DA-24 form.

If agencies need to establish new contracts, grants, or real estate leases, or merge or delete old ones that are no longer in use, they must use the Agency Administration - Maintain Contracts and Grants or Maintain Real Estate Leases modules in BARS.

Agency Budget Justifications: 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**

Starting in FY 2021, budget amendments needed to realign or increase current year appropriations should be submitted to DBM in BARS. See DBM’s highlighted budget amendment guidance on the Budget Instructions webpage for more information.

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

✍ **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.** Note that BPT will not be processing any COA disable requests during budget season, as disabling can result in data errors.

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. Agencies should follow the process below to update the agency COA. Please plan ahead for needed COA changes and work on them early in budget season so that the processing of COA additions does not hold up agency budget work.

1. **Agency Adjustment (Subprograms)** – An agency approver can create the subprogram item in BARS using the Agency Administration – COA Maintenance – Maintain Sub-Program module. When complete, the user should e-mail dlbudgethelp_dbm@maryland.gov and CC the OBA analyst with the BARS item # so that the item can be approved and released. Agencies must include a subprogram description with each subprogram that is created, at least a sentence long (preferably longer) explaining to DBM and DLS readers the purpose and work of that subprogram. Make sure to include in the email an explanation of the reason for the changes. The Budget Processing Team (BPT) will reply by e-mail when updated and approved in BARS.

2. **Agency Adjustment (Agency Subobjects)** – An agency approver can create the subobject item in BARS using the Agency Administration – COA Maintenance – Maintain Agency Subobject module. When complete, the user should e-mail dlbudgethelp_dbm@maryland.gov and CC the OBA analyst with the BARS item # so that the item can be approved and released. Make sure to include in the email an explanation of the reason for the changes. The BPT will reply by e-mail when updated and approved in BARS.
3. **OBA Adjustment (Units and Programs)** – Agencies can submit requests via email for COA changes that require more substantial agency updates to units or programs (name or description changes and creation of new COA components as part of a reorganization). The agency should submit these updates via an Excel spreadsheet showing current and proposed COA detail by e-mail to dlbudgethelp_dbm@maryland.gov and CC the OBA budget analyst. Make sure to include in the email an explanation of the reason for the changes. The 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.**