

Brooke E. Lierman
Comptroller

Sandra Zinck
Director,
General Accounting Division

DATE: May 22, 2023
TO: All State Agencies
FROM: Sandra Zinck, Director, General Accounting Division
SUBJECT: Fiscal Year 2023 Annual Closing Package

The purpose of this communication is to provide agency fiscal personnel guidance and resources to facilitate FY23 closing.

The closing package information that follows is organized into two sections. (1) The first section describes the statutory closing procedures for the R*STARS system and the additional information needed to adjust the statutory financial reports to generally accepted accounting principles (GAAP basis). (2) The second section describes the reports used to reconcile statutory and GAAP balances, and data needed to maintain supplemental account balances (i.e., Receivables, Payables, and Deferred Revenues) in R*STARS.



For fiscal year 2023, the following closing procedures will be in effect for state agencies:

YEAR END CLOSING - TIMELINE

- **FINAL FMIS FY2023 BATCH:** R*STARS will shut down at its normal time on Friday, June 30, 2023. A batch cycle will be run for the work of June 30, and the rollover of financial balances to the new fiscal year will begin. R*STARS will not be available on July 1st, 2023. After the rollover has been completed, R*STARS will be available on July 2nd, 2023. RSTARS will be available on July 3rd, 4th & 5th but there will be no nightly batch cycle on July 4th.
- **FMIS FY2023 JE CUTOFF:** Agencies have until July 22, 2023 to record all cash transfer, account receivable, accrued revenue, voucher payable, other payable, accrued expenditure and fixed assets transactions for fiscal year 2023. The last day to post cash receipt transactions is July 6 (See cash transactions on page [1-48](#)). All transactions applicable to fiscal year 2023 that are recorded in July should be processed with an effective date of June 31, 2023, or earlier. Transactions with a June 31 effective date will be posted in fiscal month 13.
- **CAPITAL PROJECT CUTOFF:** For Capital Project Fund, invoices being paid should identify the period of service covered for the capital project purchase or construction. There is a cut-off date of Friday, August 11, 2023 for accruing capital project transmittals applicable to fiscal year 2023. For capital project invoices to be recorded in the proper fiscal year, your accounts payable department should be advised that it is important that all invoices received by the cut-off date applicable to fiscal year 2023 be submitted as indicated. The invoice should be paid with an AY of 2023 and identify the period covered. Also, these expenditures should be accrued as fiscal year 2023 expenditures with an effective date of June 31, 2023 (see accrued expenditures on page [1-53](#)).
- **DBM/AGENCY REVIEW:** DBM is requiring the agency's Chief Financial Officer (or Budget Officer or designee) to meet with their Budget Analyst to review encumbrances prior to the agency's closing package submission to GAD. Agencies must schedule this meeting to allow enough time for a review without delaying their closing process. Included under the Encumbrances section is a letter dated May 1, 2023 from DBM to GAD outlining the guidelines for this review (see page 1 -57). Agencies are required to submit the Closing to DBM form, separately from Workiva, using the Excel format. Please list each BA by Fund Type at the total level. Budget Amendment in Process values should not have pennies and should be fully reconciled to amounts in FMIS.

YEAR END CLOSING - PROCESS

- **Workiva SOFTWARE REQUIREMENT:** All agencies should use Workiva software to submit the closing schedules and data electronically to GAD. If you have any issues regarding the access and use of the Workiva software, please contact Mr. Luther Dolcar at 410-260-7914 or LDOLCAR@marylandtaxes.gov and Mrs. Denitsa Myers at 410-260-7887 or DMYERS@marylandtaxes.gov.
- **CLOSING PACKAGE SUBMISSION:** Only the chief fiscal officer for each financial agency is to submit the closing checklist, GAAP closing schedules and G-8 forms to the General Accounting Division. The annual closing checklist is on page [1-6](#). The G-8 form is on page [1-44](#). Units of a financial agency should not submit closing checklists and G-8 forms to the General Accounting Division.
- **BUDGETARY APPROPRIATED FUND REPORTING:** Many of the GAAP Closing Schedules require the budgetary appropriated fund that would have been affected if such transactions were reported in the budgetary accounting system (R*STARS) during the fiscal year.
- **CLOSING PACKAGE TUTORIAL:** Annual Closing Power Point Presentation will be available on GAD's website at <https://www.marylandtaxes.gov/state-agency-accounting/accounting-procedures.php> for agencies to review at any time in lieu of formal training sessions.
- **CLOSING TRANSACTIONS:** All closing transactions will be entered by either: (1) state agencies, or (2) as a result of an R*STARS automated process. (See state policy on accounts payable, accrued expenditures, and encumbrances concerning automated processes, page [1-52](#)).
- **SUPPLEMENTAL SCHEDULE SUPPORT REQUIREMENT:** Data for the separate categories of receivables and payables shown on the supplemental schedules must be maintained in R*STARS at the general ledger account and/or the document type level.
- **NEGATIVE ACCOUNTS RECEIVABLE:** Accounts receivable and unearned revenue should not be recorded together in accounts receivable in R*STARS. Agencies should reconcile their balances to remove unearned revenue. These reviews and adjustments should be performed by agency personnel familiar with the detail of the accounts so that accounts receivable and unearned revenue are recorded separately in R*STARS. Deferred revenue should be recorded for cash receipts received in advance that is yet earned (tcode 196, 416 and 807).

- **RECOMMENDED REPORTS:** Included in Part 2 (Reports) is a listing of essential/recommended reports (See page [2-3](#)). These recommended reports and the frequencies of requests, as well as a discussion on the use of “drill-down” in R*Stars, have been included to reduce the total number of nightly reports requested. A reduction in requested reports will assure the nightly batch cycle is completed in a timely manner. The failure to complete a nightly batch cycle will cause a reduction in system availability the next day and/or the termination of the previous night’s requested reports.
- **WORKDAY REPORTING:** For completion of GAAP Closing Schedule K, Accrued Annual Leave, reports in Workday such as the SPMS Fiscal Year End Annual Leave Earned and Used Report can be used to provide the earned and used leave along with the ending balance prior to FICA. GAD recommends running the workday reports during the **first week of July**. This report lists all current employees as of the current run date, so employees that transferred into the agency during the year will be included when run from 7-1 through 6-30. The SPMS Annual Comp Leave Balance Liability-Terminated Employees Report should also be run from 7-1 through 6-30 and may be helpful for recent retirees who may require an accrual in RSTARS as well as for employees that left during the year for an adjustment to the annual leave. This report also lists amounts prior to FICA. **Please continue to use last year’s ending annual leave balance (as displayed in Workiva) as this year’s beginning balance.**
- **SINGLE AUDIT REPORTING REQUIREMENT:** For fiscal year 2023, CliftonLarsonAllen LLP will conduct the statewide audit of the financial statements and the single audit of federal grants in accordance with Uniform Grants Guidance codified in Title 2, Part 200 of the Code of Federal Regulations. As in the past, state agencies are required to prepare Schedule G and Schedule G-1, if applicable, for all federal assistance received in fiscal year 2023. All COVID-19 Federal Fund activity should be separately identified on Schedule G and Schedule G1. COVID-19 activities reported on Schedule G should reconcile to agency funds 0525, 0535, 0545-0549 account balances in RSTARS. Agencies can run DAFRG100 report at fund level 4 to see agency fund 0525, 0535 and 0545 general ledger account balances. These schedules are to be prepared regardless of whether or not the federal activities are recorded in R*STARS appropriated fund 0005. Data on these schedules must agree with the program level data shown in R*STARS for federal funds, and reconciling items must be disclosed and fully explained on the form. This information must be provided in a timely manner for the audit report to meet federally mandated deadlines.

YEAR END CLOSING - ACCOUNTING

- **SPECIFIC APPROPRIATION RECLASSIFICATIONS:** Any unexpended appropriations for Comptroller Object codes 0152 (Health Insurance) and 0154 (Retirees Health Insurance Premiums) in the General Fund, the Higher Education and Special Funds (that do not have legal authority to retain funds) are not to be reverted. Instead, these funds must be transferred to the State Employees and Retirees Health and Welfare Benefits Fund. This will require agencies to record a cash transfer journal entry as part of year end close to record expenditures to these object codes in your agency and to record revenue using TC 410 to Financial Agency F10, AY 23, PCA 53005, and Object 9291.
- **SECTION 17 of Senate Bill 290/House Bill 300 (FY 2023 Budget Bill):** includes language that restricts the use of specific comptroller objects appropriations for their intended purpose and cannot be realigned for other purposes. The respective language is as follows:

SECTION 17. AND BE IT FURTHER ENACTED, That funds appropriated to the various State agency programs and subprograms in Comptroller Objects 0152 (Health Insurance), 0154 (Retirees Health Insurance Premiums), 0175 (Workers' Compensation), 0217 (Health Insurance), 0305 (DBM Paid Telecommunications), 0839 (HR Sha red Services), 0874 (Office of Attorney General Administrative Fee), 0876 (DoIT IT Services Allocation), 0894 (State Personnel System Allocation), 0897 (Enterprise Budget System Allocation), and 1303 (rent paid to DGS) are to be utilized for their intended purposes only. Notwithstanding any other provision of law, the Secretary of Budget and Management may transfer amounts appropriated in Comptroller Objects 0152, 0154, 0217, 0305, and 0876 between State departments and agencies by approved budget amendment in fiscal 2022 and fiscal 2023. All funds budgeted in or transferred to Comptroller Objects 0152 and 0154, and any funds restricted in this budget for use in the employee and retiree health insurance program that are unspent shall be credited to the fund as established in accordance with Section 2-516 of the State Personnel and Pensions Article.

Further provided that each agency that receives funding in this budget in any of the restricted Comptroller Objects listed within this section shall establish within the State's accounting system a structure of accounts to separately identify for each restricted Comptroller Object, by fund source, the legislative appropriation, monthly transactions, and final expenditures. It is the intent of the General Assembly that an accounting detail be established so that the Office of Legislative Audits may review the disposition of funds appropriated for each restricted Comptroller Object as part of each closeout audit to ensure that funds are used only for the purposes for which they are restricted and that unspent funds are reverted or canceled.

Questions arising from the completion of the closing checklist or any other closing procedures should be directed to Mr. Marcus Heimann (Mheimann@marylandtaxes.gov), and Mr. Belayneh Alemayehu (BAlemayehu@marylandtaxes.gov) of the General Accounting Division.

The closing document may be found on the General Accounting Division's Web site Appendix C: <https://www.marylandtaxes.gov/state-agency-accounting/accounting-procedures.php>

2023 FMIS CLOSING SCHEDULE OF DEADLINES

The documents needed for the fiscal year 2023 R*Stars closing and the deadlines for posting closing entries are as follows:

	To Be received/ Posted By:
Notify the General Accounting Division, in writing if your financial agency will calculate and post your year-end payroll accrual (<i>see Appendix A</i>).	May 26, 2023
Complete and return pre audit checklist, X-18, and D02 information verification	May 30, 2023
Last day to return materiality threshold worksheet (if applicable)	June 30, 2023
Last day to post fiscal year 2023 receipts	July 6, 2023
Submit final budget amendments to the Department of Budget and Management (DBM)	July 14, 2023
Post final interagency cash adjustments	July 14, 2023
Externally audited agencies only return attestation statement	July 14, 2023
Schedule encumbrance review with DBM Budget Analyst (<i>see Appendix B below</i>)	July 15, 2023
Last day for Agencies to post final year-end closing entries	August 1, 2023
Financial agencies submit year-end closing checklist, G-8 forms and agency closing to DBM form to GAD	August 4, 2023
Submit agency closing to DBM form to DBM	August 4, 2023
Financial agencies submit GAAP closing schedules to GAD	August 11, 2023
GAAP closing schedules G and G-1	August 11, 2023
Biennial fees and users report	N/A
Record fiscal year 2023 capital projects invoices through 6/30/2023	August 11, 2023

R*STARS
YEAR-END CLOSING PACKAGE

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STATE OF MARYLAND

FISCAL YEAR 2023

R*STARS YEAR END CLOSING PACKAGE

PART 1 - CLOSING INSTRUCTIONS

Status:	Not Started
R*STARS	
YEAR-END CLOSING CHECKLIST	
FOR THE FISCAL YEAR ENDING JUNE 30, 2023	
Select	1. For the fiscal year being closed all transactions have posted to history and there are no transactions remaining on the "IT" file or the error file.
Select	2. All budget amendment transactions have been posted by GAD or the agency. The agency closing to DBM form has been sent to DBM and also attached for GAD.
Select	3. All budgetary accounts receivable and accrued revenue transactions have been recorded in accordance with the state policy on accounts receivable and accrued revenues. For federal and reimbursable funds, revenues have been recognized in the same accounting period as the expenditures.
Select	4. All accounts receivable and accrued revenue transactions not recorded in accordance with the state policy on accounts receivable and accrued revenues have been identified for GAAP reporting purposes.
Select	5. All budgetary accounts payable, accrued expenditure and encumbrances transactions have been recorded in accordance with the state policy on accounts payable, accrued expenditures and encumbrances. For federal and reimbursable funds, expenditures have been recognized in the same accounting period as the revenues.
Select	6. Encumbrances have been adjusted to include only those objects that may be encumbered.
Select	7. Appropriation balances remaining at the end of the fiscal year are available to be reverted.
Select	8. All accounts payable, accrued expenditure and encumbrances transactions not recorded in accordance with the state policy on accounts payable, accrued expenditures and encumbrances have been identified for GAAP reporting purposes.
Select	9. All fund balances carried over to the next fiscal year are in accordance with state statute, regulation or policy. All fund balances not carried over have been transferred to another fund as provided by state statute, regulation or policy or have been transferred to the general fund.
Select	10. All fixed assets additions, disposals and transfers have been posted in the fixed asset subsystem for the fiscal year being closed.
Select	11. There are no negative appropriation balances.
Select	12. All program 099 chargeback clearing accounts have been properly cleared.
Select	13. Account balances have been reviewed by GAAP fund on the DAFR8580/8590 report and are reasonable.

Date

Signature,
Chief Financial Officer

Financial
Agency Code

Telephone No.

Email Address

1. For the fiscal year being closed all transactions have posted to history and there are no transactions remaining on the "IT" file or the error file.

- The only exception to this is voucher payable transactions awaiting their payment due date
- The "IT File" can be found on the QAFR7230 or error report

- Log into FMIS ([refer to FMIS Logon section](#))
- Select R*STARS
- Select User Class ([refer to FMIS User Class section](#))
- Enter "530" in the Link To field and click Enter to go to the 530 View Batch Headers screen.

```

ADC01 - EXTRA\X-treme
File Edit View Tools Session Options Help
S000 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 05/12/21 10:15 AM
LINK TO: 530 MAIN MAIN MENU DB2W

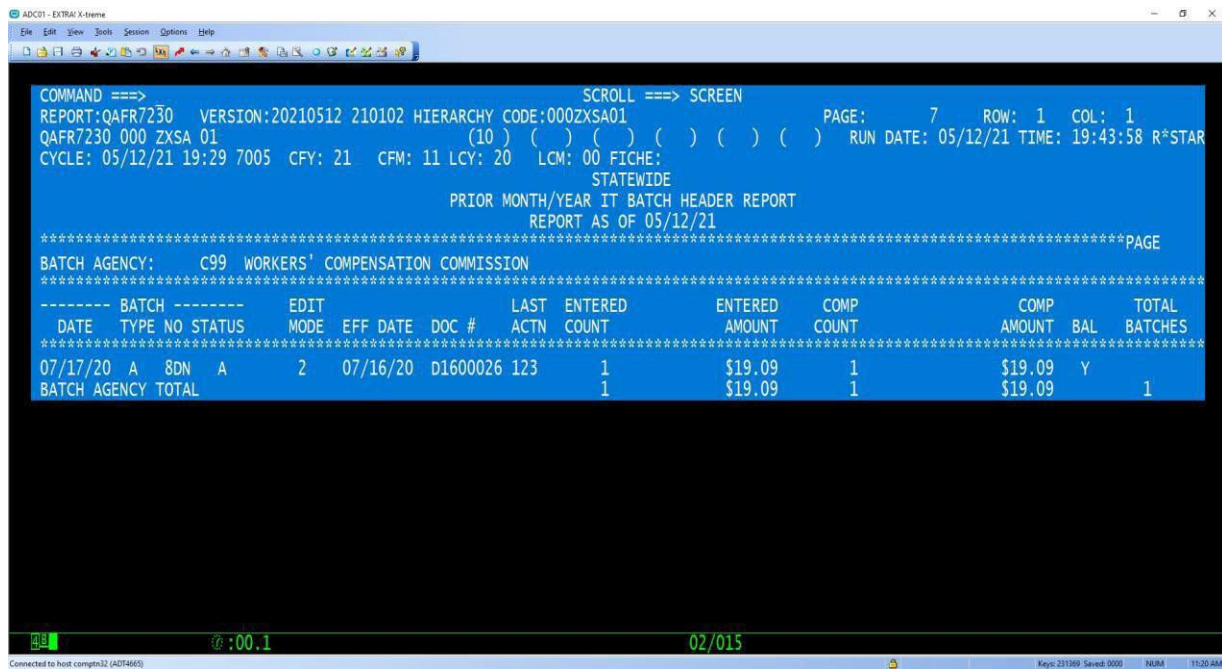
(2) CAM COST ACCOUNTING MENU
(3) DT DOCUMENT TRACKING MENU
(4) FIN FINANCIAL DATA ENTRY MENU
(5) FAM FIXED ASSETS MENU
(6) PR PROFILE MAINTENANCE MENU
(7) PAY PAYMENT PROCESSING MENU
(8) RFM REPORTING/INQUIRY MENU
(10) SYS SYSTEM CONTROL MENU
(11) UC CHANGE USER CLASS

F1-HELP F9-INTERRUPT CLEAR-EXIT
4:B :00.1 02/14
  
```

```

S530 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 05/12/21 10:17 AM
LINK TO: VIEW BATCH HEADERS DB2W

BATCH AGENCY: E01 BATCH DATE LOW: BATCH DATE HIGH: 123149
.. BATCH ID...
S DATE TYP NO STA BAL MODE EFF ENTERED ENTERED COMP COMP
_ 042921 A TCZ R Y 3 042921 00002 00000000050.00 00002 00000000050.00
_
_
_
_
_
_
NO MORE BATCHES FOR THIS AGENCY
F1-HELP F2-INV PRINT F4-PRIOR F5-NEXT F6-BALANCING F7-DETAILS F8-DOC TRACK
F9-INTERRUPT F11-CORRECT BATCH ENTER-FIRST CLEAR-EXIT
4:B :00.1 05/16
  
```

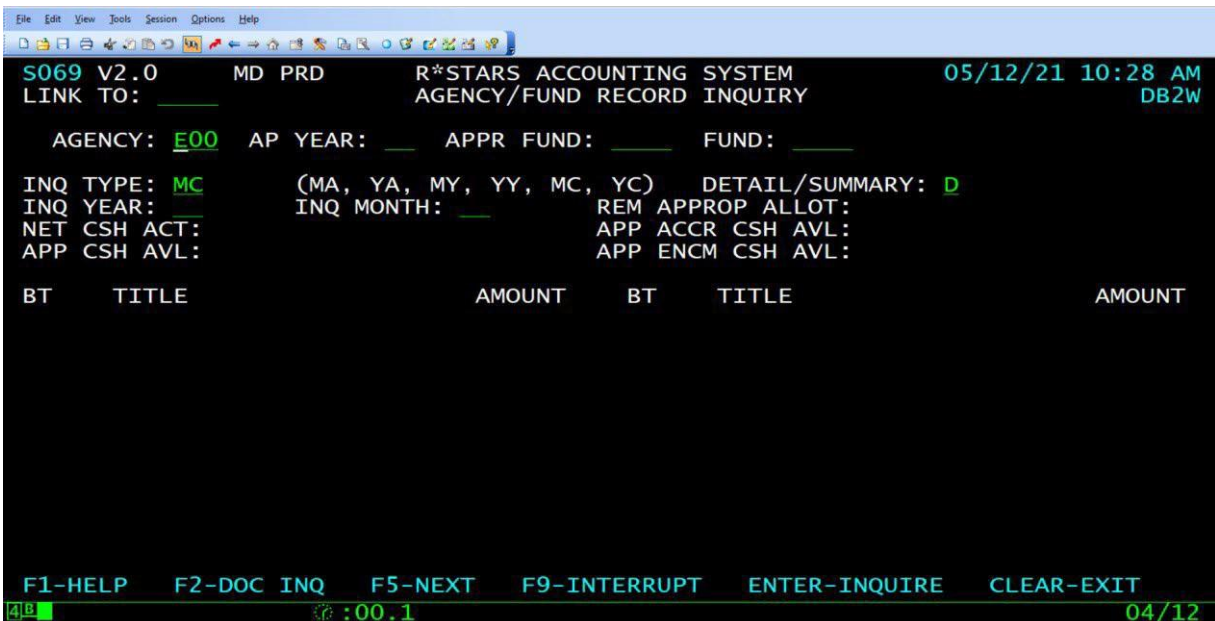


Review any batches on the 530 screen with an effective date within the fiscal year being closed to determine whether the batch needs to be deleted or corrected to post. Correct or delete any batches necessary ([refer to R*STARS Error section within the document](#)). There should not be any batches left with an effective date in the fiscal year being closed except other than warrants payable transactions waiting for the due date.

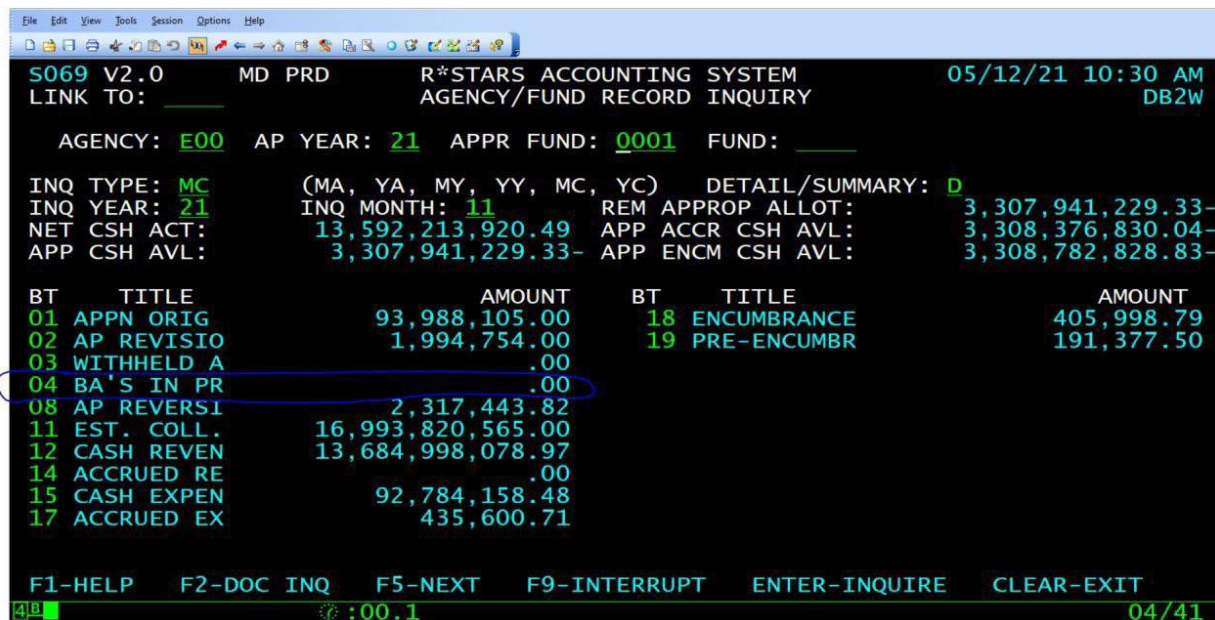
2. All budget amendment transactions have been posted by GAD or the agency. The agency closing to DBM form has been sent to DBM and GAD.

Verify the fund totals for budget amendments in process on the Agency Closing to DBM form to Budget Amendments in Process posted in R*STARS. The Agency Closing to DBM form (page [1-46](#)) has to be sent to DBM. A copy must be included in the closing package for GAD (refer to the Budget Amendments in Process section on page [1-50](#)).

- Enter “69” in the Link To field and click Enter to go to the 69 Agency/Fund Record Inquiry screen.



- Enter the Appropriation Year and the Appropriation Fund. If your agency has Budget Amendments in Process the total will be displayed as “04 BA’S IN PR”.



- Drill down by placing your cursor under the “0” in “04” and clicking F2-DOC INQ.

```

File Edit View Tools Session Options Help
S011 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 05/12/21 10:36 AM
LINK TO: _____ ACTIVE DOCUMENT SUMMARY INQUIRY DB2W

AGENCY: E00 FISCAL YR: 21 MO: 11 DAY: 31 BT: 04 BA'S IN PR
BT AMT: .00
AY AFND
KEY: 20 0001
EFFECTIVE DATE DOC AGY DOC NUMBER REFERENCE DOC BALANCE/AMOUNT
20200529 E01 BA DJK04 0.00
20200528 E01 BA DJK01 0.00

END OF DATA REACHED

F1-HELP F2-TRANS INQ F3-PRIOR INQ F7-PRIOR F8-NEXT F9-INTERRUPT ENTER-INQUIRE
4B :00.1 04/27

```

- Drill down into the budget amendment transaction by placing your cursor under the effective date and clicking F2-TRANS INQ.

```

File Edit View Tools Session Options Help
S060 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 05/12/21 10:39 AM
LINK TO: _____ ACTIVE TRANSACTION SUMMARY INQUIRY DB2W

AGENCY: E00 FISCAL YEAR: 21 EFF DATE: 20200529 SFX: 001
REC TYPE: a DOC AGY: E01 DOC NO: BA DJK04 REF DOC:

AY AFND
KEYS: 20 0001
SFX EFF DATE VENDOR NO/MC VENDOR NAME TC AMOUNT R
001 20200529 027 600000.00 R
002 20200529 027 400000.00 R
003 20200529 027 300000.00 R
004 20200529 027 100000.00

END OF DATA REACHED

F1-HELP F2-AE DETAIL F3-PRIOR INQ F7-PRIOR F8-NEXT F9-INTER ENTER-INQUIRE
4B :00.1 10/02

```

NOTE: You are looking for budget amendments in process that were processed by your agency, not GAD. The DOC AGY will be GAD if it was a GAD entry.

If your agency has no budget amendments in process, 04 BA'S IN PR will not be displayed.

```

ADC01 - EXTRA! X-treme
File Edit View Tools Session Options Help
S069 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 05/12/21 10:34 AM
LINK TO: AGENCY/FUND RECORD INQUIRY DB2W
AGENCY: E00 AP YEAR: 21 APPR FUND: 0009 FUND:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC) DETAIL/SUMMARY: D
INQ YEAR: 21 INQ MONTH: 11 REM APPROP ALLOT: 1,829,876.10-
NET CSH ACT: 448,017.83 APP ACCR CSH AVL: 1,836,999.65-
APP CSH AVL: 1,829,876.10- APP ENCM CSH AVL: 1,836,999.65-

BT TITLE AMOUNT BT TITLE AMOUNT
01 APPN ORIG 23,139,903.00
02 AP REVISIO 1,440,000.00
08 AP REVERSI 2,277,893.93
11 EST. COLL. 24,579,903.00
12 CASH REVEN 22,742,903.35
14 ACCRUED RE .00
15 CASH EXPEN 22,294,885.52
17 ACCRUED EX 7,123.55
18 ENCUMBRANC .00
19 PRE-ENCUMB .00

F1-HELP F2-DOC INQ F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EXIT
13/49
Connected to host comptn32 (ADT8452) Keys: 11747 Saved: 0000 NUM 10:35 AM
  
```

3. All budgetary accounts receivable and accrued revenue transactions have been recorded in accordance with the state policy on accounts receivable and accrued revenues. For federal and reimbursable funds, revenues have been recognized in the same accounting period as the expenditures.

- Refer to the State Policy on Accounts Receivables and Accrued Revenues on page [1-50](#)

- Comptroller Object 9651, Unidentified Funds, should have a zero balance on the DAFRG400, Statement of Agency Revenue by Program and Fund report, for each fund. In the example below, the beginning balance for the fiscal year for Comptroller Object 9651 is zero, the object should be zero at the end of the fiscal year as well.

DAFRG400 000 0526 03 08 () () 3(OBJ) 0(FND) () () RUN DATE: 03/22/21 TIME: 20:52:01 R*STARS
 CYCLE: 03/22/21 19:02 6968 CFY: 21 CFM: 09 LCY: 20 LCM: 00 FICHE: E00
 SPECIAL SELECTS: S1(A)) S2(BA))

COMPTROLLER OF MARYLAND (E00)
 STATEMENT OF AGENCY REVENUE BY PROGRAM AND FUND
 REPORT PERIOD= FEBRUARY FY= 21 DB2W V
 PERCENT OF YEAR ELAPSED: 66% PAGE 36

AGENCY	E00	COMPTROLLER OF MARYLAND	ESTIMATED REVENUE	CURRENT MONTH	CURRENT YEAR	BALANCE
COMP OBJ	TITLE					
3926	ALCOHOLIC BEVERAGE LICENSE APPLICATION		.00	.00	.00	.00
3930	PERMITS		.00	26,400.00	210,800.00	210,800.00-
5425	SLOT MACHINE LICENSE FEE		.00	.00	9,900.00	9,900.00-
6178	UBER SERVICES FEE		.00	.00	.00	.00
6201	SCRAP TIRE RECYCLING FEE		.00	1,420,680.34	1,980,963.25	1,980,963.25-
6203	BAY RESTORATION FEES	148,000,000.00	27,495,246.14	80,344,072.21	67,655,927.79	67,655,927.79
6276	SERVICE CHARGE		.00	100.00	200.00	200.00-
7671	OTHER CONFISCATED MATERIALS		.00	21,780.30	59,364.21	59,364.21-
8037	STOCKS, BONDS & US TREAS. SECURITIES		.00	47,074.71	72,589.75	72,589.75-
8115	OTHER NON-RECURRING RECEIPTS		.00	.00	10,000,000.00-	10,000,000.00
8118	MISC. FEES, FINES & FORFEITURES	11,417,922.00	92,378.23	669,629.68	10,748,292.32	10,748,292.32
8124	INSURANCE RECEIPTS TO COVER POTENTIAL LO		.00	1,000.00	8,000.00	8,000.00-
8130	REVOLVING ACCT. CASH EXCESS		.00	350.00	192,655.91-	192,655.91
8151	LIFE INSURANCE		.00	161,160.49-	16,470,701.53	16,470,701.53-
8154	OTHER INSURANCE		.00	242,407.08-	5,103,542.19	5,103,542.19-
8157	PUBLIC UTILITY PAYMENTS		.00	2,463.52-	385,784.87	385,784.87-
8160	CORPORATIONS (UNCLAIMED PROPERTY)	120,000,000.00	6,684,791.38	94,438,406.18	25,561,593.82	25,561,593.82
8163	FIDUCIARY & TRUSTEE ASSETS		.00	1,724.39-	743,791.27	743,791.27-
8166	GOVERNMENTAL AGENCIES		.00	22,100.23-	2,468,874.14	2,468,874.14-
8169	OTHER		.00	75,891.60	796,680.44	796,680.44-
8172	BANKS	105,186,224.00	1,528,977.97	14,247,042.49	90,939,181.51	90,939,181.51
8175	BUILDING-SAVINGS&LOAN ASSN		.00	69,484.03-	638,226.91	638,226.91-
8178	CREDIT UNIONS		.00	647,872.49	3,622,457.65	3,622,457.65-
8907	LOCAL PARTICIPATION-COUNTIES & BALT CITY	28,576,068.00	283,136.10	1,507,485.25	27,068,582.75	27,068,582.75
8964	OTHER PARTICIPATION IN COSTS		.00	.00	31,984.00	31,984.00-
9288	FEDERAL PARTICIPATION TRANSFER	6,504,333.00	.00	.00	6,504,333.00	6,504,333.00
9291	REPLENISHMENT FROM APPROPRIATED ACCTS.	281,657,145.00	.00	4,802.51-	281,661,947.51	281,661,947.51
9444	POSTAGE/FREIGHT		.00	34.83	277.43	277.43-
9459	REIMBURSABLE FUND COLLECTIONS	36,754,538.00	504,026.67	21,047,994.44	15,706,543.56	15,706,543.56
9651	UNIDENTIFIED FUNDS		.00	45,350,614.39	4,246,049.19	4,246,049.19-
9663	UNCLAIMED SALARY CHECKS		.00	.00	22,233.08	22,233.08
9711	REVENUE TRANSFERS	38,196,973.00	6,606,897.64	48,541,590.58	10,344,617.58-	10,344,617.58-
9726	EXPENDITURE TRANSFERS	2,198,000,000.00-	49,618,437.79-	748,460,814.00-	1,449,539,186.00-	1,449,539,186.00-
9738	EXPENDITURE TRANSFERS-GAAP FUNDS		.00	16,847,430.49-	173,605,768.06-	173,605,768.06
*AGENCY	E00	COMPTROLLER OF MARYLAND	18,088,165,079.00	75,014,129.52	10,886,641,942.91	7,201,523,136.09

- Fund 0005, Federal Funds, must only include revenues for Interest on Investments (Comptroller Object Codes 8034- 8055), Federal Revenues (Comptroller Object Codes 8829-8844), or Operating Transfers (Comptroller Object Codes that begin with 97). If there are other Comptroller Objects on DAFRG400 for Federal Fund revenue other than those listed above, entries need to be made to adjust those balances to Comptroller Objects 8829 – 8844.
- There should be no debits (decreases) to General Fund Revenues at the appropriation level. Check DAFRG400 for debits to general fund revenue by appropriation number. The agency needs to be able to provide justification for any existing debits.

- There should be no negative balances (debit balance to liabilities and revenues, and credit balance to assets (with an exception for allowance for doubtful accounts for receivables and expenditures)

4. All accounts receivable and accrued revenue transactions not recorded in accordance with the state policy on accounts receivable and accrued revenues have been identified for GAAP reporting purposes.

- Check DAFRG400 Statement of Agency Revenue by Program and Fund

5. All budgetary accounts payable, accrued expenditure and encumbrance transactions have been recorded in accordance with the state policy on accounts payable, accrued expenditures and encumbrances. For federal and reimbursable funds, expenditures have been recognized in the same accounting period as the revenues.

- Refer to the State Policy on Accounts Payable, Accrued Expenditures and Encumbrances section on page [1-52](#)
- Make sure the payroll accrual was posted. Check the balance in GL account 1311 (Salaries and FB Payable) on the 89 screen, Summary General Ledger Account Inquiry, using either Transaction Code 805, Payroll Accruals not Calculated by CPB (Central Payroll Bureau) or Transaction Code 806, Payroll Accruals calculated by CPB. Use “MY” for the Inquiry Type and “S” for Summary.

```

S089 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM
LINK TO: _____  SUMMARY GENERAL LEDGER ACCOUNT INQUIRY

      AGENCY: e00
      COMPTROLLER GL: 1311
      AGENCY GL: _____

      STATE FUND GROUP: _____
      APPR FUND: _____
      FUND: 0001
      ORG: _____
      GRANT/PH: _____
      DEBT/INV ISSUE #: _____
      TC: 806
      PROJ/PH: _____
      NACUBO FUND/SUBFUND: _____

      INQ TYPE: My (MA, YA, MY, YY, MC, YC)  DETAIL/SUMMARY: s
      INQ YEAR: 23  INQ MONTH: 13

      BEGINNING BALANCE      DEBIT      CREDIT      ENDING BALANCE
      _____
      _____
      _____
      _____

F1-HELP      F5-NEXT      F9-INTERRUPT      ENTER-INQUIRE      CLEAR-EXIT

```

If your agency does not have a credit balance in GL 1311 you must have justification and documentation for the reason. If the reason is there is insufficient appropriation to fund the accrual, a [Schedule F](#) - Accounts Payable and Commitments must be completed.

```

S089 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM
LINK TO: _____ SUMMARY GENERAL LEDGER ACCOUNT INQUIRY

      AGENCY: E00          COMPTRROLLER OF MARYLAND
COMPTRROLLER GL: 1311    SALARIES AND FRINGE BENEFITS PAYABLE
      AGENCY GL: _____

STATE FUND GROUP: _____
      APPR FUND: _____
      FUND: 0001          GENERAL FUND
      ORG: _____
      GRANT/PH: _____ TC: 806
DEBT/INV ISSUE #: _____ PROJ/PH: _____
      NACUBO FUND/SUBFUND: _____

      INQ TYPE: MY      (MA, YA, MY, YY, MC, YC)  DETAIL/SUMMARY: S
      INQ YEAR: 23      INQ MONTH: 13

      BEGINNING BALANCE      DEBIT      CREDIT      ENDING BALANCE
      58,146,038.72      .00      .00      58,146,038.72

F1-HELP      F5-NEXT      F9-INTERRUPT      ENTER-INQUIRE      CLEAR-EXIT
  
```

- General ledger accounts 1273 (accounts payable) and 1449 (agency fund deposits) for the general fund on the 89 screen. Negative balances must be resolved.

6. Encumbrances have been adjusted to include only those objects that may be encumbered.

- Encumbrances include purchase orders, approved contracts (by DBM) and other legally binding obligations and should be recorded when a valid obligation exists (i.e., awarded and vendor notified)
- It is specifically requested that all encumbrances, regardless of fund source, be liquidated by September 30th of the succeeding fiscal year.
- Renewals of obligations are subject to review and approval of the Department of Budget and Management at the close of each fiscal year.

7. Appropriation balances remaining at the end of the fiscal year are available to be reverted.

- GAD completes the reversion
- Refer to the Reversion section on page [1-50](#).

8. All accounts payable, accrued expenditure and encumbrance transactions not recorded in accordance with the state policy on accounts payable, accrued expenditures and encumbrances have been identified for GAAP reporting purposes.

- Refer to the State Policy on Accounts Payable, Accrued Expenditures and Encumbrances on page [1-52](#).

9. All fund balances carried over to the next fiscal year are in accordance with state statute, regulation or policy. All fund balances not carried over have been transferred to another fund as provided by state statute, regulation or policy or have been transferred to the general fund.

- There also should be no beginning fund balances for the next fiscal year in Federal and Reimbursable funds.
- When the new fiscal year opens on July 1st, the nominal accounts of the fiscal year being closed will close to General Ledger Account 3060 (Beginning Fund Balance) in the new fiscal year. Any updates to the nominal accounts in the year being closed will simultaneously update General Ledger Account 3060 in the new fiscal year. Therefore, checking the balance in GL 3060 in the new fiscal year will give you the ending fund balance of the year being closed. Agencies are required to list any carryover of Special Fund balances in section 1 of the GAD Form G-8 Certification of Special Fund and/or Non-Budgeted Fund Balances. Use the DAFRG100 and DAFR G110 to complete the section 1 of the GAD Form G-8. To check the fund balances for Special funds use Screen 89 and enter Comptroller GL = 3060, APPR FUND = 0003 (Special), INQ TYPE = MY and DETAIL/SUMMARY = S, INQ YR = next fiscal year and INQ MONTH = 01.

```

S089 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM
LINK TO: _____  SUMMARY GENERAL LEDGER ACCOUNT INQUIRY

      AGENCY: e00
COMPTRROLLER GL: 3060
      AGENCY GL: _____

STATE FUND GROUP:
      APPR FUND: 0003
      FUND: _____
      ORG: _____
      GRANT/PH: _____      TC: _____
DEBT/INV ISSUE #: _____  NACUBO FUND/SUBFUND: _____

      INQ TYPE: My (MA, YA, MY, YY, MC, YC)  DETAIL/SUMMARY: S
      INQ YEAR: 24  INQ MONTH: 01

BEGINNING BALANCE      DEBIT      CREDIT      ENDING BALANCE
-----
F1-HELP      F5-NEXT      F9-INTERRUPT      ENTER-INQUIRE      CLEAR-EXIT
  
```

- Verify the beginning balances agrees with the total in Section 1 of the GAD G-8 form. If not, change the Comptroller GL to 2735 and 2738 and verify if beginning balances exist for these 2 GL's. If so, subtract any amounts for these 2 GL's from the amount for GL 3060 and verify the net total to the total in Section 1 of the GAD G-8 form. If they don't agree, go to step B. If they agree, go to step D.

- Add the individual amounts on the G-8 form and verify the total is correct. Each Financial Agency has the option to list Special funds carried forward on the G-8 form by Appropriation Number or Agency Fund. If you list balances by Agency Fund, change the 89

Screen for Appropriated Fund to blank and enter each Agency Fund listed on the G-8 form on the Fund line of the 89 Screen to locate the differences.

```

S089 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM      05/22/23 09:06 AM
LINK TO: _____      SUMMARY GENERAL LEDGER ACCOUNT INQUIRY      DB2W

      AGENCY:
      COMPTROLLER GL: 3060      BEGINNING FUND BALANCE
      AGENCY GL: _____

STATE FUND GROUP: _____
      APPR FUND: _____      SPECIAL FUND
      FUND: 0306      DEEP CREEK LAKE RECREATION & ES USER FND
      ORG: _____      TC: _____
      GRANT/PH: _____      PROJ/PH: _____
      DEBT/INV ISSUE #: _____      NACUBO FUND/SUBFUND: _____

      INQ TYPE: MY      (MA, YA, MY, YY, MC, YC)      DETAIL/SUMMARY: S
      INQ YEAR: 23      INQ MONTH: 01

      BEGINNING BALANCE      DEBIT      CREDIT      ENDING BALANCE
      -----
      572,184.52      .00      .00      572,184.52

      F1-HELP      F5-NEXT      F9-INTERRUPT      ENTER-INQUIRE      CLEAR-EXIT
  
```

If your agency lists balances by Appropriation Number, use the DAFR9090 Statement of Changes in Total Fund Balance report to compare amounts to those listed on the G-8 form to locate the differences.

```

DAFR9090 000 YE98 50 PY      2(ORG) ( ) ( ) 4(FND) ( ) ( )      RUN DATE: 09/23/22 TIME: 23:35:00 R*STARS
CYCLE: 09/23/22 19:23 7362      CFY: 23      CFM: 03      LCM: 00      FICHE:
Agency Example
STATEMENT OF CHANGES IN TOTAL FUND BALANCE
PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= FISCAL YEAR 22      DB2W V
*****PAGE 604
APPN # TITLE
-----
APPD STATE
FUND FUND FUND TITLE
BEG FUND BALANCE      REVENUES      OPER TRANS (NET)      EXPENDITURES      END FUND BALANCE
*****
0005 FEDERAL FUND
0306 DEEP CREEK LAKE RECREATION & E
      470,152.65      .00      102,266.87      .00      572,419.52
0309 DEER STAMP - BOW HUNTING ACCOU
0310 ENVIRONMENTAL TRUST FUND
0311 FAIR HILL IMPROVEMENT FUND
0312 FISHERIES RESEARCH & DEVELOPME
0313 FOREST & PARK RESERVE FUND - P
0314 FOREST & PARK RESERVE FUND - F
0318 MARYLAND ENVIRONMENTAL TRUST
0320 MIGRATORY WILD WATERFOWL STAMP
0321 NATURAL RESOURCES PROPERTY MAI
0323 OCEAN CITY BEACH MAINTENANCE
0325 OFF-ROAD VEHICLE ACCOUNT
0327 PROPERTY TAX ADMINISTRATION
  
```

- Any special fund balances not legally carried forward transfer to the State's general fund. If appropriated fund 0003 fund balance is negative the agency must be able to explain the reason.
- Check that APPR FUND 0005 (Federal) and 0009 (Reimbursable) beginning fund balances for the next fiscal year are zero by repeating procedure A for these funds. If either fund is not zero do the necessary adjusting entry. Use transaction code 823 – Reclass as due from Federal Government for adjustments for federal balances. For the Reimbursable Fund, the amount in the beginning balance column must be zero since revenues are only recognized when an expenditure occurs.

10. All fixed assets additions, disposals and transfers have been posted in the fixed asset subsystem for the fiscal year being closed.

- Check the DAFR4451 Fixed Asset Suspense Activity report to ensure that all FAS transactions have gone to history. If the records error off during the batch cycle, then the records will remain on the 71/73a screens, where properties can be changed, corrected, and/or deleted. See addition to step 10 at the end of this document.

```

DAFR4451 E00 CNTL 01          ***** CONTROLLER OF MARYLAND          *****AGCY NUMBER  E00
03/24/21 (18.50) CYCLE 6969  R*STARS  FIXED ASSET SUSPENSE ACTIVITY  REPORT          AGCY PAGE      1
*****RUN PAGE          117
*****
PROPERTY #  CUR DOC/SFX  REF DOC/SFX  VENDOR NO/MC  AMOUNT  R  -----ERROR-----
TC      INDEX      PCA      COMP/AGY/GRANT OBJ      FUND  ACQ IND  CODE  ---MESSAGE---
*****
PROPERTY #/SFX  SHORT DESCRIPTION  AMOUNT  -----ERROR-----
FATC  ACCT OFF  LOC - 1 2 3  AQ METH  CLASS  SUBCLASS  PUR/COMPL DT  CODE  ---MESSAGE---
*****
C0012016  01          F14      AF000          300          45,170.86
*****
C0022016  01          F14      AF000          300          13,507.72
*****
0000012019 01          F14      IT000          300          4,236.72
*****
0000022019 01          F14      IT000          300          54,162.00
*****
0000032019 01          F14      IT000          300          4,517.04
*****
0001297   01          F14      AF000          620          1,120.00
*****
0001391   01          F14      AF000          410          4,496.80
*****
0001392   01          F14      AF000          410          4,496.80
*****
0005081   01          F14      AF000          410          2,226.04
*****
0005096   00          F14      IT000          410          1,323.96
*****
0010745   00          F14      IT000          300          2,026.52
*****

```

- Check the DAFRG100 for balances of fixed assets in COMPROLLER GL 3015. Normally, this GL would be in fund 0020 but may also be in funds 0013, 0048, or 0073. If the expenditure is from government funds, the fund should be '0020'. If the fund chosen is governmental, the system automatically changes the fund to '0020'.

```

DAFRG100 000 GADC 20 CY          ( ) ( ) ( ) 3(FND) ( ) 3(GLA)  RUN DATE: 05/14/21 TIME: 20:20:39 R*STARS
CYCLE: 05/14/21 19:05 7007  CFY: 21  CFM: 11  LCY: 20  LCM: 00  FICHE:
STATEWIDE TRIAL BALANCE BY APPROPRIATED FUND/GENERAL LEDGER
PERCENT OF YEAR ELAPSED: 91%      REPORT PERIOD= YEAR TO DATE  FY = 21      DB2W V
*****PAGE 16
AGENCY          E75      GENERAL ASSEMBLY
APPD FUND       0020     GENERAL FIXED ASSETS ACCOUNT GROUP
*****
GAAP/NACUBO    GAAP/NACUBO  COMP GL      BEGINNING      DEBIT          CREDIT         ENDING
GL CAT        GL CLASS    ACCT  TITLE          BALANCE
*****
08           073      0813 BUILDINGS AND IM          995,625.85          .00          .00          995,625.85
*GL ACCT CLASS      073 BUILDINGS AND IM          995,625.85          .00          .00          995,625.85
08           074      0814 INFRASTRUCTURE &          186,310.93          .00          .00          186,310.93
*GL ACCT CLASS      074 INFRASTRUCTURE A          186,310.93          .00          .00          186,310.93
08           075      0815 EQUIPMENT          6,791,017.44          .00          .00          6,791,017.44
*GL ACCT CLASS      075 EQUIPMENT          6,791,017.44          .00          .00          6,791,017.44
08           085      0865 ACCUMULATED DEPR          59,617.92-          .00          2,794.59          62,412.51-
*GL ACCT CLASS      085 ACC. DEP. INFRAS          59,617.92-          .00          2,794.59          62,412.51-
08           088      0868 ACC. DEP. BUILDI          471,009.64-          .00          22,056.39          493,066.03-
*GL ACCT CLASS      088 ACC. DEP. BUILDI          471,009.64-          .00          22,056.39          493,066.03-
08           089      0869 ACC. DEP. EQUIPM          6,056,676.86-          .00          147,423.15          6,204,100.01-
*GL ACCT CLASS      089 ACC. DEP. EQUIPM          6,056,676.86-          .00          147,423.15          6,204,100.01-
*GL ACCT CATEGORY 08  FIXED ASSETS          1,385,649.80          .00          172,274.13          1,213,375.67
30           302      3015 FUND BALANCE INV          7,972,954.22-          .00          .00          7,972,954.22-
*GL ACCT CLASS      302 FUND BALANCE INV          7,972,954.22-          .00          .00          7,972,954.22-
30           306      3060 BEGINNING FUND B          6,587,304.42          .00          .00          6,587,304.42
*GL ACCT CLASS      306 BEG FUND BALANCE          6,587,304.42          .00          .00          6,587,304.42
30           410      3602 DEPRECIATION EXP          .00          172,274.13          .00          172,274.13
*GL ACCT CLASS      410 YEAR'S ACC. DEPR          .00          172,274.13          .00          172,274.13
*GL ACCT CATEGORY 30  FUND BALANCE          1,385,649.80-          172,274.13          .00          1,213,375.67-
*APPD FUND       0020     GENERAL FIXED AS          .00          172,274.13          172,274.13          .00

```

```

File Edit View Tools Session Options Help
S089 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 05/17/21 09:07 AM
LINK TO: SUMMARY GENERAL LEDGER ACCOUNT INQUIRY DB2W
AGENCY: E00 COMPROLLER OF MARYLAND
COMPROLLER GL: 3015 FUND BALANCE INVESTMENT IN GFA
AGENCY GL:
STATE FUND GROUP: STATE FUND GROUP
APPR FUND: 0020 GENERAL FIXED ASSETS ACCOUNT GROUP
FUND: GENERAL FIXED ASSETS ACCOUNT GROUP
ORG: TC:
GRANT/PH: PROJ/PH:
DEBT/INV ISSUE #: NACUBO FUND/SUBFUND:
INQ TYPE: MC (MA, YA, MY, YY, MC, YC) DETAIL/SUMMARY: S
INQ YEAR: 20 INQ MONTH: 13
BEGINNING BALANCE DEBIT CREDIT ENDING BALANCE
.00 127,034,748.07 179,097,907.25 52,063,159.18
F1-HELP F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EXIT

```

11. There are no negative appropriation balances.

- Review the DAFR5990 Overexpended Appropriations report for any negative appropriation balances by AGENCY, APPN # and APPR FUND.

DAFR5990 000 YE98 01 CY () () () 3(FND) () () RUN DATE: 04/14/21 TIME: 20:18:30 R*STARS
 CYCLE: 04/14/21 19:04 6985 CFY: 21 CFM: 10 LCY: 20 LCM: 00 FICHE: D26 19 A0703 0005

MARYLAND DEPARTMENT OF AGING (D26)
 OVEREXPENDED APPROPRIATIONS

PERCENT OF YEAR ELAPSED: 83% REPORT PERIOD= YEAR TO DATE FY = 21 DB2W V
 *****PAGE 1*****

AP YR	APPN NO	APPD FUND	ORIGINAL CARRYFORWARD	BUDGET AMENDMENTS	REVERSIONS	NET APPROPRIATION	YEAR TO DATE EXPENDITURES	ENCUMBRANCES	UNENCUMBERED APPN BALANCE
19	A0703	0001	0.00		0.00		0.00		0.00
		0005	0.00	0.00	0.00	0.00	40,263.91	0.00	37,837.34-
			12,546.69	0.00		12,546.69		10,120.12	
*APNO	A0703		12,546.69	0.00	0.00	12,546.69	40,263.91	10,120.12	37,837.34-
*APPNYR	19		12,546.69	0.00	0.00	12,546.69	40,263.91	10,120.12	37,837.34-
20	A0701	0001	0.00		0.00		35.96-		35.96
		0003	0.00	0.00	0.00	0.00	44.10	0.00	44.10-
		0005	0.00	0.00	0.00	0.00	477,191.30-	0.00	527,191.30
			50,000.00	0.00		50,000.00		0.00	
*APNO	A0701		50,000.00	0.00	0.00	50,000.00	477,183.16-	0.00	527,183.16
	A0702	0001	0.00	0.00	0.00	0.00	98,626.75	0.00	98,626.75-
			0.00						
*APNO	A0702		0.00	0.00	0.00	0.00	98,626.75	0.00	98,626.75-
	A0704	0003	0.00	0.00	0.00	0.00	14,237.78	107,840.05	10,971.43-
			111,106.40			111,106.40			
*APNO	A0704		111,106.40	0.00	0.00	111,106.40	14,237.78	107,840.05	10,971.43-
*APPNYR	20		161,106.40	0.00	0.00	161,106.40	364,318.63-	107,840.05	417,584.98

- If there are any negative appropriation balances, determine whether: (1) cancellation of encumbrance is equal to deficit, (2) adjustment between programs, appropriation years, or funds or (3) adjustment to charge agency in the next fiscal year and credit in the current fiscal year is needed to offset the deficit balance. Any expenditure charged to the next fiscal year to offset a current year deficit will require a GAAP Schedule F to be completed. **Always cancel encumbrance balances first, then reverse expenditures if needed. The agency must adjust all negative appropriation balances before final closing.**

12. All program 099 chargeback clearing accounts have been properly cleared.

- Refer to the Chargeback section on page [1-48](#).
- Check DAFRG910 for cash balances in Program 099 – charge back clearing accounts and Program 050 - corporate purchasing card default. If there is a balance (positive or negative) greater than \$50,000, the agency must be able to provide documentation if asked or post clearing entry.

DAFRG910 000 ZXSA 01 08 () () () 3(FND) () () RUN DATE: 04/16/21 TIME: 20:21:38 R*STARS
 CYCLE: 04/16/21 18:59 6987 CFY: 21 CFM: 10 LCY: 20 LCM: 00 FICHE: C00 A0099 0070

JUDICIARY/ADMIN OFFICE OF THE COURTS (C00)
 STATEMENT OF CASH BALANCES BY APPROPRIATION NUMBER ENDING IN '99' AND FUND
 PERCENT OF YEAR ELAPSED: 66% REPORT PERIOD= FEBRUARY FY= 21 DB2W V

APPN NUM	APPD FUND	BEGINNING BALANCE	TRANSFERS	RECEIPTS	DISBURSEMENTS	AVAILABLE BALANCE	INVESTED ADVANCED	PAGE
A0099	0070	70.08	144,064.49	195,977.08-	.00	51,842.51-	.00 .00	3
*AP NO	A0099	70.08	144,064.49	195,977.08-	.00	51,842.51-	.00 .00	
A0199	0070	.00	.00	.00	.00	.00	.00 .00	
*AP NO	A0199	.00	.00	.00	.00	.00	.00 .00	
A0299	0070	.00	433.50	.00	.00	433.50	.00 .00	
*AP NO	A0299	.00	433.50	.00	.00	433.50	.00 .00	
A0399	0070	.00	1,962.50-	.00	.00	1,962.50-	.00 .00	
*AP NO	A0399	.00	1,962.50-	.00	.00	1,962.50-	.00 .00	
A0499	0070	165.00-	5,785.00-	.00	.00	5,950.00-	.00 .00	
*AP NO	A0499	165.00-	5,785.00-	.00	.00	5,950.00-	.00 .00	
A0599	0070	200.00-	200.00	.00	.00	.00	.00 .00	
*AP NO	A0599	200.00-	200.00	.00	.00	.00	.00 .00	
A0699	0070	.00	38.00-	.00	.00	38.00-	.00 .00	
*AP NO	A0699	.00	38.00-	.00	.00	38.00-	.00 .00	
A0799	0070	.00	176.00-	.00	.00	176.00-	.00 .00	
*AP NO	A0799	.00	176.00-	.00	.00	176.00-	.00 .00	

- Adjust or clear any remaining cash balances in program 099 and 050 accounts prior to final closing of the agency.

- Review the DAFRG900 and all negative non-budgeted fund (0007 or 0070) cash balances are reported on the GAD G-8 form along with justification.

DAFRG900 000 EXSA 01 CY () () () 3(FND) () () RUN DATE: 05/17/21 TIME: 20:27:37 R*STARS
 CYCLE: 05/17/21 19:19 7008 CFY: 21 CFM: 11 LCY: 20 LCM: 00 FICHE:

STATEWIDE							DB2W V	PAGE
STATEMENT OF CASH BALANCES BY APPROPRIATION NUMBER AND FUND								1
REPORT PERIOD- YEAR TO DATE FY = 21								
PERCENT OF YEAR ELAPSED: 91%								
APPN APPN APPD	BEGINNING	TRANSFERS	RECEIPTS	DISBURSEMENTS	AVAILABLE	INVESTED		
NUM YEAR FUND	BALANCE				BALANCE	ADVANCED		
	1,100,005.40-	.00	.00	.00	1,100,005.40-	.00		
0001	9,561,993,030.09-	7,322,864,777.68-	185,451,288,169.40	179,674,036,727.99	11,107,606,366.36-	10,521,527,667.49		
0002	1,232,107,498.50	553,381,307.92-	.00	.00	678,726,190.58	1,237,771.10		
0003	2,646,476,129.50	1,380,290,952.04	4,783,206,873.79	5,978,603,502.98	2,831,370,452.35	6,585,573.14		
0004	207,348,639.13	994,428,604.49-	5,265,393,510.77	4,211,946,721.21	266,366,824.20	1,709,313.00		
0005	218,498,682.51	1,061,637,992.62-	11,788,100,137.09	11,386,167,526.70	441,206,699.72-	79,069.81		
0006	347,133,158.62	1,115,084,424.12	2,757,007,056.43	3,824,798,036.52	394,426,602.65	1,400,000.00		
0007	205,481,093.36	293,822,419.87	254,030,851.81	540,829,252.16	212,505,112.88	502,059,566.73		
0009	1,195,852,481.61-	1,392,759,702.74	6,779,325.32	760,753,842.18	557,067,295.73-	424,434.05		
0012	.00	.00	.00	.00	.00	91,600.00		
0013	261,627,165.69	26,808,005.91	45,859,246.45	101,606,488.10	232,687,929.95	.00		
0021	.00	.00	.00	.00	.00	8,000.00		
0040	1,296,502,419.56	1,524,769,185.33	3,513,437,845.50	4,562,099,034.05	1,772,610,416.34	25,503,548.67		
0043	4,786,513.60-	14,062,139.17-	68,820,572.37	153,042,630.44	103,070,710.84-	3,047,365.00		
0046	8,000,651.72	221,870.82-	20,980.00	848,109.43	6,951,651.47	48,516.02		
0047	5,348,725.93	53,687.67	.00	.00	5,402,413.60	.00		
0048	1,304,266,531.56	272,012,490.00	2,860,522.05	375,591,066.40	1,203,548,477.21	13,055,396.18		
0049	114,012,829.60	119,555,538.36-	4,898,547.31	18,322,494.63	18,966,656.08-	20,512,974.00		
0070	2,103,347,230.51	4,493,694,470.58	52,779,772,074.33-	48,997,111,442.77-	2,814,381,069.53	2,218,615.75		
0072	.00	362,565,459.41	.00	362,565,459.41	.00	117,985.00		
0073	29,974,694.90	803,896,436.19-	1,971,298,847.60	131,130,143.60	1,066,246,962.71	67,966,704.55		
0075	434,986.49-	8,321,837.79	.00	9,630,148.82	1,743,297.52-	536,120.00		
0085	.00	.00	.00	.00	.00	.00		

13. Account balances have been reviewed by GAAP fund on the DAFR8580/8590 report and are reasonable.

- Balance Sheet – All Fund Types and Account Groups report

- Review the DAFR8580 & DAFR8590. These reports show Balance Sheet and Income Statement for the agency. Compare balances in the above GL's for any material differences from the prior year. If there are material differences over performance materiality AND 10% the agency must submit a GAAP Schedule J Explanation of Material Differences.

```

DAFR8580 600 JMB 02 10          0 (ORG) ( ) ( ) 3(FND) ( ) 3(GLA)  RUN DATE: 04/30/21 TIME: 20:26:52 R*STARS
CYCLE: 04/30/21 19:00 6997  CFY: 21  CFM: 11 LCY: 20  LCM: 00 FICHE: 21
                                STATEWIDE (000)
                                BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
                                REPORT PERIOD= APRIL FY= 21
PERCENT OF YEAR ELAPSED: 83%
*****
GAAP FUND GROUP
GAAP FUND TYPE
GAAP FUND
*****
GL  GL  GL  TITLE  CURRENT  PRIOR
CAT CLASS ACCT  YEAR  YEAR
*****
* GL CLS 061 PREPAID/OTHER ASSETS .00 .00
* GLA CAT 06 OTHER ASSETS .00 .00
30 270 2712 GRANT EXPENDABLE BUDGET 1,119,695,293.00- 1,119,695,293.00-
    2912 EXPENDABLE BUDGET OFFSET 1,119,695,293.00 1,119,695,293.00
* GL CLS 270 APPROPRIATION/BUDGET CONTROL .00 .00
    274 2736 PRE-ENCUMBRANCE CONTROL 25,142.52- 25,142.52-
* GL CLS 274 PRE-ENCUMBRANCE CONTROL 25,142.52- 25,142.52-
    301 3012 PRE-ENCUMBRANCE OFFSET 25,142.52 25,142.52
* GL CLS 301 FUND BALANCE RESERVED 25,142.52 25,142.52
* GLA CAT 30 FUND BALANCE .00 .00
* GAAP FUND .00 .00
* GAAP FUND TYPE .00 .00
* GAAP FUND GROUP .00 .00
  
```

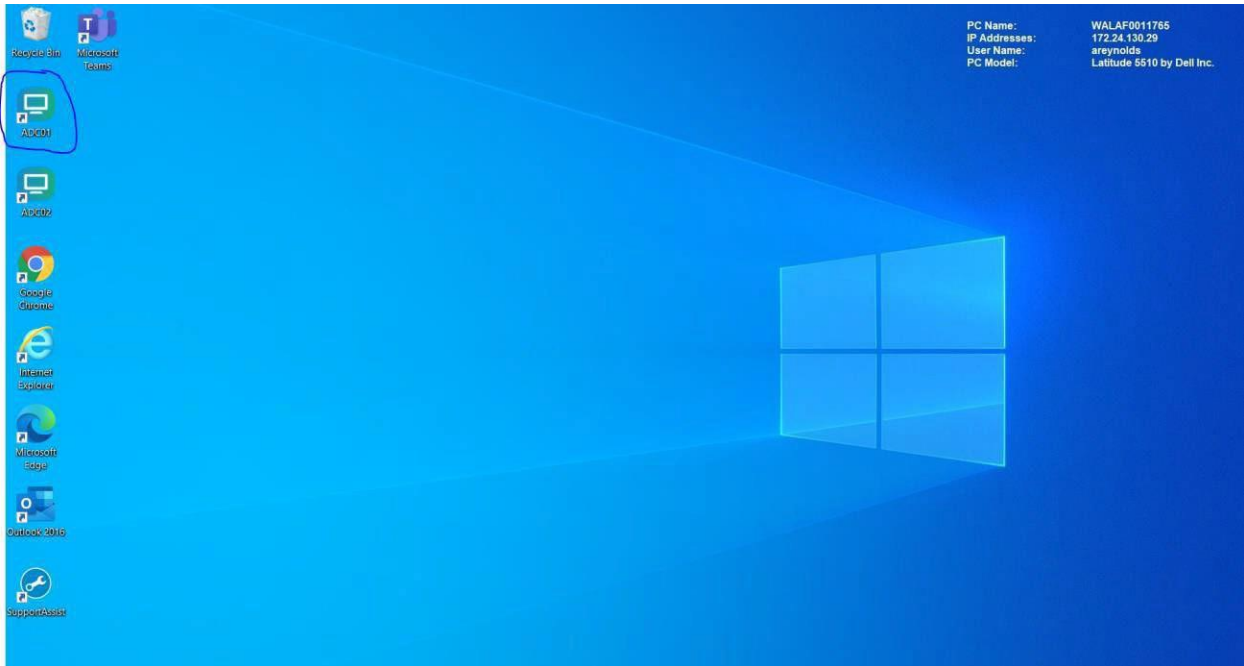
- Ensure there are no negative amounts
- Any unexpended appropriations for Comptroller Object codes 0152 (Health Insurance) and 0154 (Retirees Health Insurance Premiums) in the General Fund and the Higher Education and Special Funds (that do not have legal authority to retain funds) are not to be reverted. Instead, these funds must be transferred to the State Employees and Retirees Health and Welfare Benefits Fund. Provide an explanation to GAD if the appropriation balance has not been fully expended.
- Review the DAFRG630 report to determine if any appropriation balance remaining has been expended for the General Fund or for any Special Funds that do not have legal authority to retain their Special Funds (See G-8 form).

- Record a cash transfer journal entry as part of year end close to record expenditures to these object codes in your agency and to record revenue using TC 410 to Financial Agency F10, AY 21, PCA 53005, and Object 9291.

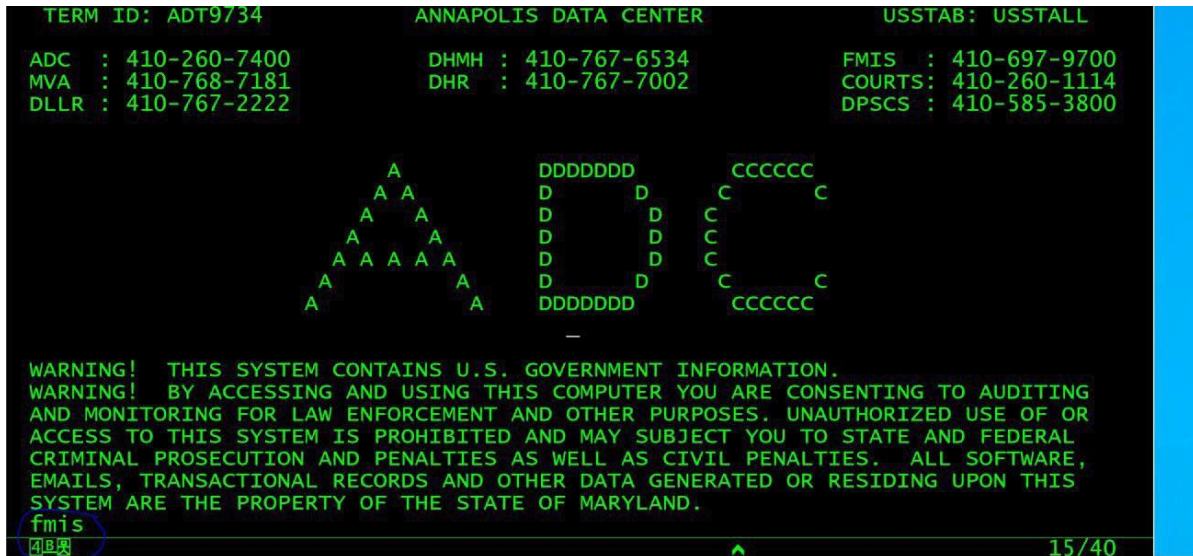
Please contact your Agency security officer to create/submit a security form to DoIT for access screen 69, 89 etc. for closing purposes.

FMIS – LOGON INSTRUCTIONS

- Click on the ADC icon.



- Enter “fmis” at the bottom of the screen.



- Enter your Logon ID and Password.

Note: If this is your first-time logging in the system will prompt you to change your password.

```
SYSTEM: CICSP50  FMIS PROD TOR - PROBLEMS CALL (410)260-7778
          CICSP50 CA-ACF2/CICS INTERFACE
TERMINAL: 0829
          NODE: ADT0829
          DAY: TUESDAY
SYSTEM DATE: MARCH 30, 2021
SYSTEM TIME: 07:20 AM
LOGONID:  ==> a33102
PASSWORD:  ==>
NEW PASSWORD:  ==>
(enter twice) ==>

CICS - P50  (SYSTEM SIGNON/SIGNOFF FACILITY)
```

- Enter "fmst."

```
fmst_
ACF01137 A33102 LAST SYSTEM ACCESS 15.34-03/29/21 FROM ADT0333
ACFAE139 CICS ADT1408 Signon OK: User=A33102 NAME=ALEXANDRA REYNOLDS
```

You are now on the FMIS home page.

- Press Enter to continue.

```
QSNO PRD NEWS: GL / AD / RS / AH / IN / TE          03/30/2021 08:15 AM PAGE 01
LAST UPDATED: 07/18/2016 15:47
WELCOME TO THE FINANCIAL MANAGEMENT INFORMATION SYSTEM (FMIS)
MARYLAND PRODUCTION REGION

THE FMST MENU IS CUSTOMIZED BASED ON YOUR GLOBAL SECURITY PROFILE. IF YOU DO
NOT HAVE A PROFILE IN THE GLOBAL SECURITY TABLE, ACCESS TO ALL APPLICATIONS IS
DENIED. PLEASE CONTACT THE IT SERVICE DESK AT (410) 697-9700 IF YOU HAVE ANY
QUESTIONS OR PROBLEMS.

CONNECTING
PEOPLE, BUSINESS & GOVERNMENT
WWW.MARYLAND.GOV

FMIS PRODUCTION ONLINE OPERATING HOURS
R*STARS/ADPICS: MONDAY THROUGH SATURDAY: 6:30 AM TO 6:30 PM.
SUNDAY: UNAVAILABLE MOST SUNDAYS
FOR SYSTEM MAINTENANCE.

(CONTD. NEXT PAGE) NEW PASSWORD INFORMATION
(CONTD. PAGE 3) WINDOWS 7 AND RUMBA COMPATIBILITY ISSUE - WARNING!

F7-BACK F8-FORWARD ENTER-CONTINUE
01/01
```

- The Systems Menu screen allows you to select which module you would like to enter. The number corresponding with each menu item is the “F” key for that item. For example, pressing F3 will take you into R*STARS. The other option is to place the cursor next to the item you would like to select and press enter.

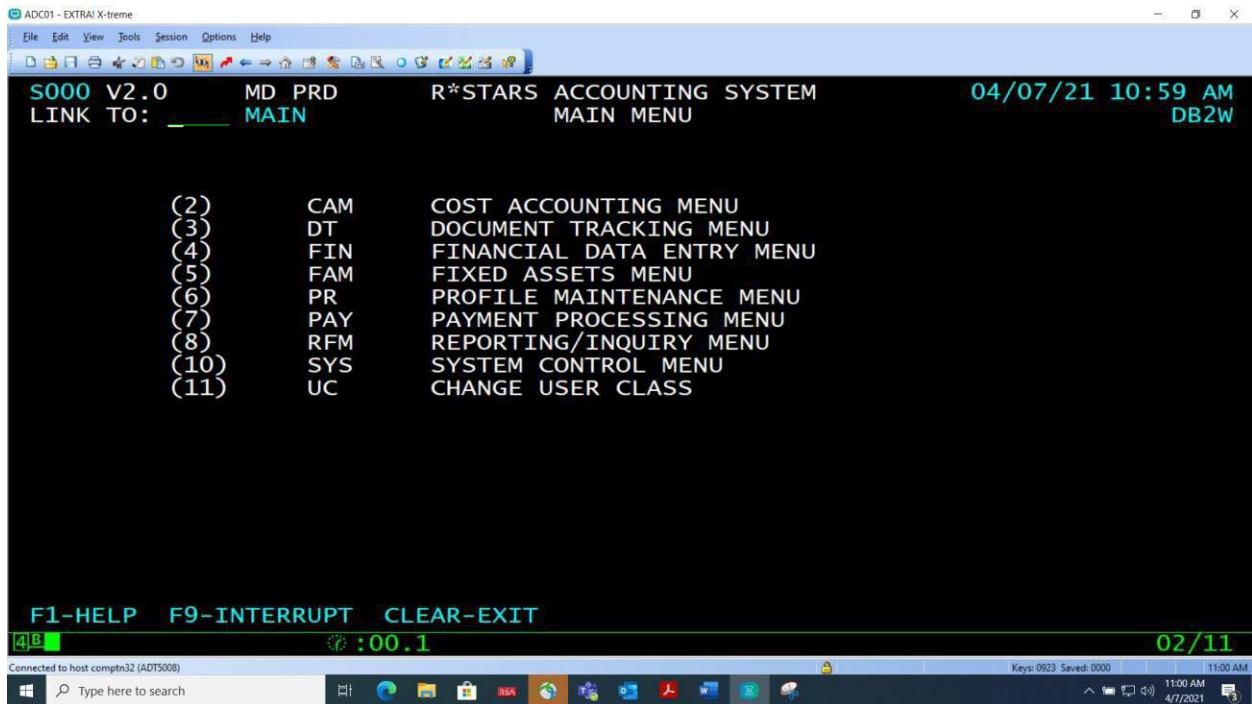
```
QMST          FMIS MASTER SYSTEM MENU          03/30/21 08:16 AM

NEWS LAST   UPDATED
DATE        TIME
(1) NEWS MENU
(2) ADPICS          09/12/10  08:33 AM
(3) R*STARS         07/18/16  03:47 PM
(6) VIEW DIRECT: VIEW/PRINT REPORTS  07/18/16  03:48 PM

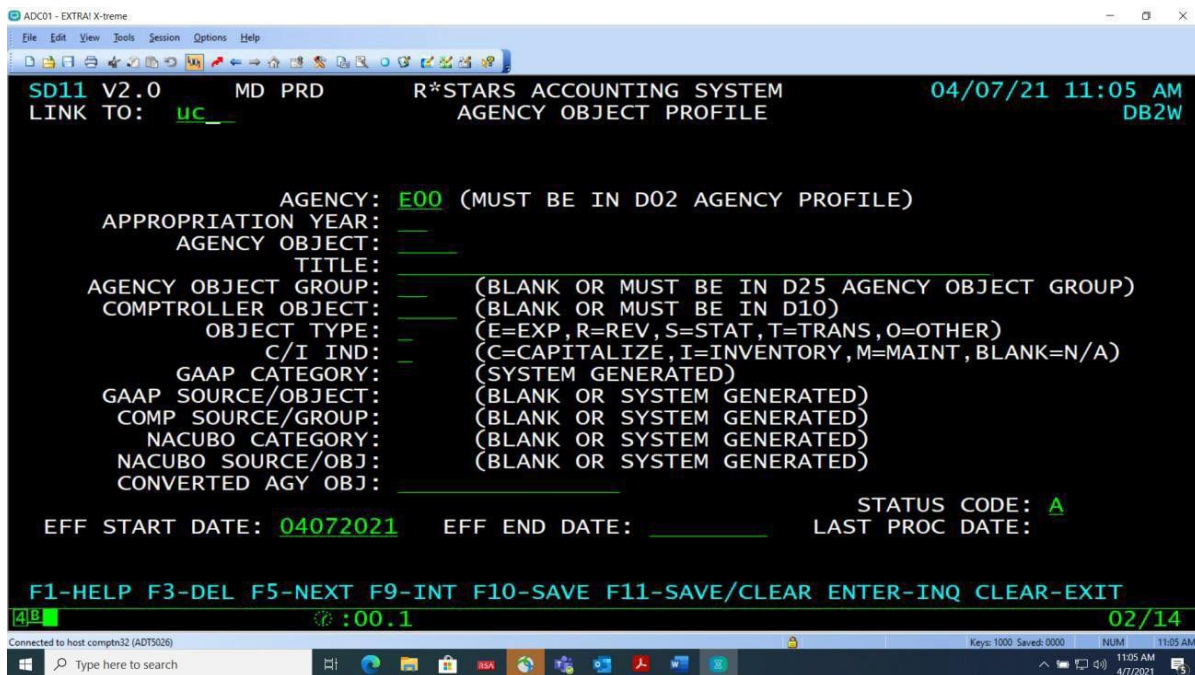
CLEAR-EXIT
06/09
```

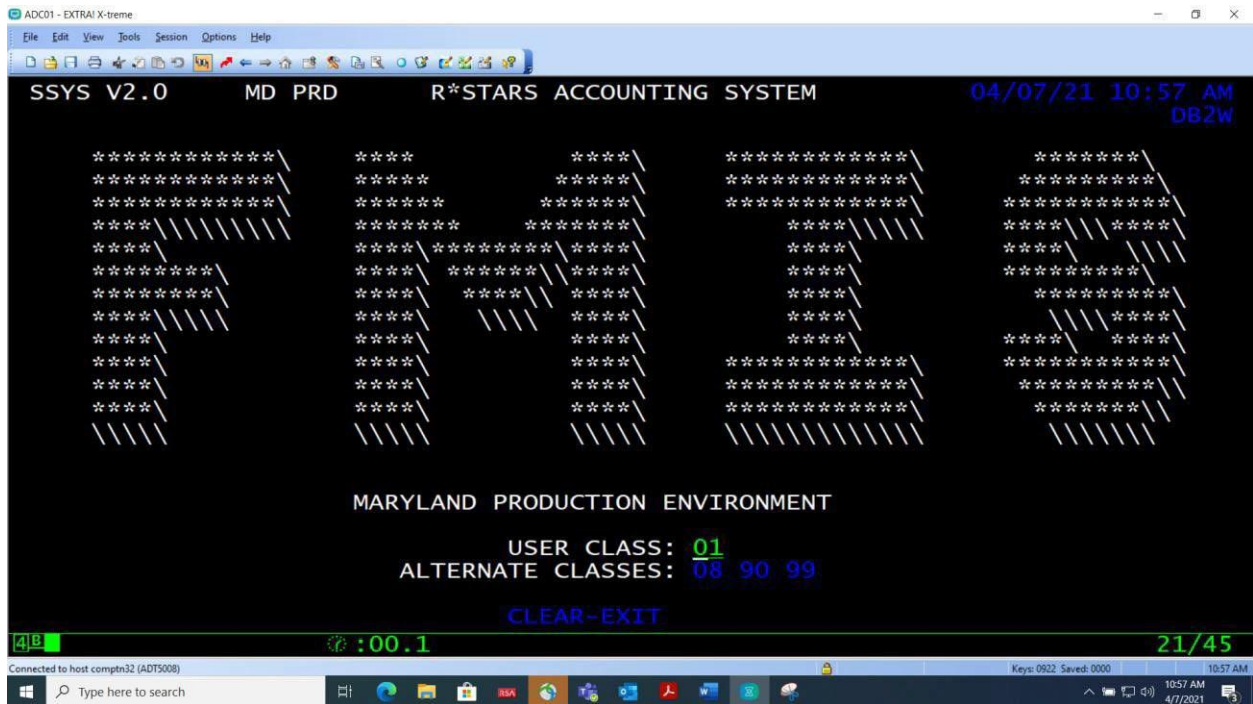
FMIS User Class

A user's ability to perform various functions in the R*STARS application is controlled by the User Class. There may be times when a user must change their User Class to perform other duties within the system.



From the R*STARS Main Menu, press F11 – UC Change User Class. If you are on another screen within R*STARS you can type UC in the LINK TO field to return to the User Class screen.

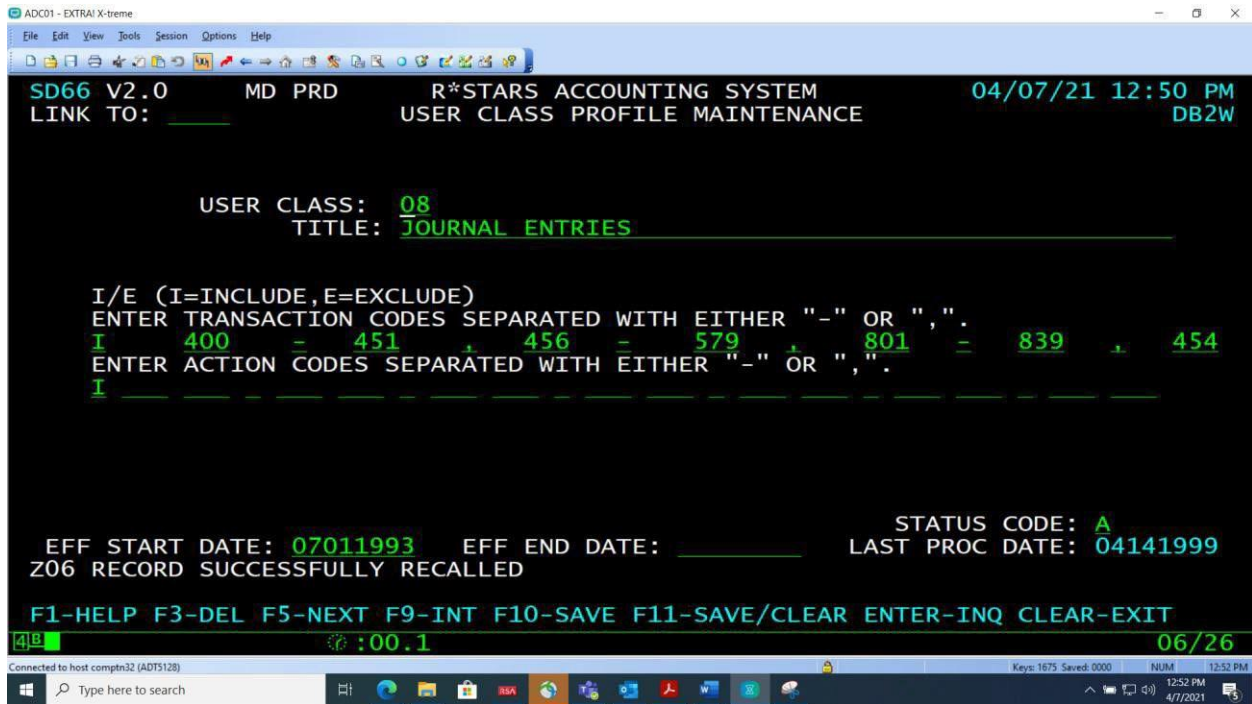




To change the existing User Class, just type over the current one with another available User Class and press “Enter.” In order to see what security you have available with each User Class, type “96B” in the LINK TO field to go to the 96B Security Profile screen. Enter your Logon ID in the User ID/Class field and press “Enter.” Your first User Class will appear with the security for each screen. You can move through your User Classes by pressing “F5.” A “0” in the field indicates view capability. A “2” in the field indicates edit capability. A blank field indicates the user does not have access to this screen. In the example below, the user has the capability to view, D01, to edit D03, but cannot view or edit D17. NOTE: Only certain user classes have the capability to view these screens.

D01	0	D02	0	D03	2	D04	2	D05	0	D06	2	D08	0	D09	0	D10	0	D11	2	D12	0
D13	0	D14	0	D15	0	D16	0	D17	0	D18	2	D19	2	D20	0	D21	0	D22	0	D23	0
D24	0	D25	2	D26	2	D27	2	D28	2	D29	0	D30	0	D31	0	D32	2	D33	—	D34	—
D35	0	D36	2	D37	—	D38	—	D39	0	D40	0	D41	0	D42	2	D43	—	D44	0	D45	—
D46	—	D47	2	D48	2	D49	—	D50	0	D51	—	D52	—	D53	0	D54	—	D55	—	D56	—
D57	—	XXX	—	D59	2	XXX	—	D61	—	D62	—	D63	0	D64	0	XXX	—	D66	0	D67	0
D70	—	D71	0	D72	—	D77	—	D78	—	D80	0	XXX	—	D90	0	D91	0	XXX	—	D93	2
D94	2	D95	2	D96	0	D97	2	001	—	04A	—	005	—	006	—	007	—	008	—	010	—
015	—	020	2	022	2	023	0	024	2	025	2	026	2	027	2	28A	0	28B	0	029	2
030	2	031	2	032	2	033	0	034	2	035	2	036	0	037	0	038	—	039	2	040	—
041	—	042	—	43B	—	43D	—	43G	—	43H	—	43I	—	43M	—	43S	—	044	—	045	—
046	—	47A	—	47B	—	47C	—	47D	—	048	—	049	—	050	—	051	0	052	0	053	2
054	2	055	—	056	0	057	0	058	—	059	0	XXX	—	061	0	062	0	063	0	064	0
065	0	066	0	067	0	068	0	069	0	070	—	071	2	072	2	72C	—	073	0	074	0
075	0	076	0	76A	0	077	0	078	0	079	0	080	0	081	0	082	0	083	0	084	0
085	0	086	0	087	0	088	0	089	0	090	0	091	2	092	2	093	2	094	2	095	2
096	0	097	—	XXX	—	XXX	—	XXX	—	103	2	104	2	XXX	—	107	0	XXX	—	109	2
110	—	111	—	515	2	525	2	540	2	550	2	OSV	0	55F	—	55X	—	43U	—	112	—

The D66 screen allows you to view what transaction codes you have available with your User Class. The example below is User Class 08, Journal Entries.



R*STARS Errors

- Link to the 90 News/Help table in R*STARS.
- Enter the 3-character error code in the Keyword field and press enter. The system will retrieve a detailed explanation of the error.
- Press F-5 if there is more than one page of the explanation
- Fatal Errors do not allow the batch to post.
 - Batch Level Errors are Fatal, and begin with a B
 - Data Related Errors begin with an E
 - Fund and Profile Errors begin with a F
- Warning Errors are just that, warnings. The batch will still post.
 - Data Related Errors begin with a J, K or W
 - Fund and Profile Errors begin with a K
- For more information as to how to research errors and correct a batch in error, please see the Batch Error Correction Training Manual.

Reports

The 91 screen, Report Request Profile, in R*STARS is used to establish customized report requests. Once a report profile is complete it remains until it is written over. You can set up several different versions of the same report by giving them different request numbers. Refer to the Reports Manual at [Reporting Manual.pdf \(md.gov\)](#) for more information on how to use this profile to request reports.

```

S091 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM      05/18/21 03:27 PM
LINK TO: _____      REPORT REQUEST PROFILE      DB2W

      AGENCY: E00      REQUESTER: AKR1      REPORT ID: DAFR9090      REQUEST NO: 01
      APPN YEAR: ___      PERIOD: 13      FY: 21      FREQUENCY: MONTHLY      FREQ CONTROL: A
      LEVEL -      ORG: 2      PROGRAM: _      OBJECT: _      FUND: 4      NACUBO FUND: _      GL ACCT: _

SPECIAL SELECTS -
      AGENCY: E00      ORG CODE: _____
      PROGRAM CODE: _____      NACUBO FUND: _____
      APPROP FUND: _____      FUND: _____
      COMP OBJECT: _____      AGY OBJECT: _____
      GL ACCT: _____      AGY GL ACCT: _____
      SPEC SEL 1: _____      SPEC SEL 2: _____

      STATUS CODE: A
      EFF START DATE: 05171995      EFF END DATE: _____      LAST PROC DATE: 09012020
      Z07 NEXT RECORD SUCCESSFULLY READ

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
  
```

- View Direct: View/Print Reports
- Log into FMIS – Select F6 – View Direct: View/Print Reports off of the FMIS menu
- Enter your Recipient ID
- Enter your Password
- Enter the Report ID in the Report/Topic/Queue ID field.

```

COMMAND ==>
*** viewDirect ***      TIME: 085106
VIEWING MENU
      RECIPIENT ID: FINANCE      VERSION: 6.7
      PASSWORD: _____      TAPE VOLSER: 170215

      ACCESS OPTIONS: R (R/T)      R=REPORT
      T=TOPIC

      REPORT/TOPIC/QUEUE ID: DAFRG110
      VERSION: _____
      SECTION: _____

      DISPLAY LIST OF REPORTS/TOPICS: NO (YES/NO)
      DISPLAY LIST OF VERSIONS: YES (YES/NO)
      DISPLAY SECTION INDEX: YES (YES/NO)

      PF01=HELP      PF02=PRINT      PF03=END      PF04=MENU      PF05=RFIND      PF06=MARK
      PF07=UP      PF08=DOWN      PF09=      PF10=LEFT      PF11=RIGHT      PF12=QUIT
  
```

- Click Enter.

```

07/27I-BEGINNING OF VERSIONS
COMMAND ==>
*** REPORT VERSIONS ***
TIME: 085227

REPORT: DAFRG110 APPROPRIATION TRIAL BALANCE BY FUND/GENERAL LEDGER

  OPTION  DATE      TIME      DEVICE  STATUS
  -----  -----  -----  -----  -----
  -        20210505  235951   DISK    AVAILABLE
  -        20210504  204726   DISK    AVAILABLE
  -        20210503  205323   DISK    AVAILABLE
  -        20210430  210707   DISK    AVAILABLE
  -        20210429  202336   DISK    AVAILABLE
  -        20210428  203951   DISK    AVAILABLE
  -        20210427  202721   DISK    AVAILABLE
  -        20210426  203044   DISK    AVAILABLE
  -        20210423  205335   DISK    AVAILABLE
  -        20210422  202753   DISK    AVAILABLE
  -        20210421  203413   DISK    AVAILABLE
  -        20210420  212632   DISK    AVAILABLE

```

- Select the day to view by placing an “S” under Option.

```

07/27I-BEGINNING OF VERSIONS
COMMAND ==>
*** REPORT VERSIONS ***
TIME: 085227

REPORT: DAFRG110 APPROPRIATION TRIAL BALANCE BY FUND/GENERAL LEDGER

  OPTION  DATE      TIME      DEVICE  STATUS
  -----  -----  -----  -----  -----
  S        20210505  235951   DISK    AVAILABLE
  -        20210504  204726   DISK    AVAILABLE
  -        20210503  205323   DISK    AVAILABLE
  -        20210430  210707   DISK    AVAILABLE
  -        20210429  202336   DISK    AVAILABLE
  -        20210428  203951   DISK    AVAILABLE
  -        20210427  202721   DISK    AVAILABLE
  -        20210426  203044   DISK    AVAILABLE
  -        20210423  205335   DISK    AVAILABLE
  -        20210422  202753   DISK    AVAILABLE
  -        20210421  203413   DISK    AVAILABLE
  -        20210420  212632   DISK    AVAILABLE

PF01=HELP  PF02=PRINT  PF03=END    PF04=MENU  PF05=RFIND  PF06=MARK
PF07=UP    PF08=DOWN  PF09=       PF10=LEFT  PF11=RIGHT  PF12=QUIT

```

- Click Enter.
- Select the report to view by placing an “S” in the field under Option.

```

0729I-BEGINNING OF INDEX          0731I-END OF INDEX
COMMAND ==>                        TIME: 085426
*** REPORT SECTION INDEX ***

REPORT ID: DAFRG110  APPROPRIATION TRIAL BALANCE BY FUND/GENERAL LEDGER
VERSION: 20210505 235951

OPTION SECTION                PAGES  DESCRIPTION
-----
S  E00DJK 02                   1
-  E00507 01                   2
-  E02507 01                   1
-  E02507 02                   1
-  E02507 03                   1
-  000IE2001                   252
-  000IE2002                   9

```

- Select Enter. The report will be displayed for viewing.

```

COMMAND ==>                        SCROLL ==> SCREEN
DAFRG110 20210505 235951 E00DJK 02      P 1 R 1 C 1
DAFRG110 E00 DJK 02 10                  ( ) ( ) ( ) 4(FND) (
CYCLE: 05/05/21 20:06 7000 CFY: 21      CFM: 11 LCY: 20 LCM: 00 FICHE: E00
                                           COMPTROLLER OF MARYLAND (E00
                                           APPROPRIATION TRIAL BALANCE BY FUND/GE
                                           REPORT PERIOD= APRIL FY= 21
PERCENT OF YEAR ELAPSED: 83%
*****
APPROPRIATION      A0440      MD EMERGENCY MEDICAL SYS OPER FD ACCOUNT
FUND               0360      MD EMERGENCY MEDICAL SYS OPERATIONS FUND
*****
G/N G/N COMP AGY
GL GL GL GL
CAT CLA ACCT ACCT      TITLE      BEGINNING BALANCE      D
*****
01
  010
    0061 BEGINNING OF Y      18,500,910.75
    0062 CASH TRANSFERS     12,304,876.49-      7,070,89
*GL ACCT CLASS 010 CASH AND CASH      6,196,034.26      7,070,89
  040
    0500 YEAR END ACCOU      .00
*GL ACCT CLASS 040 CURRENT RECEIV      .00

```

- To move around the report:
 - F7 – Moves Up
 - F8 – Moves Down
 - F10 – Moves Left
 - F11 – Moves Right
- TO PRINT ALL PAGES:
 - F2 – Print
- Enter.

You can print the entire report without viewing the report first.

TO PRINT ONE OR A RANGE OF PAGES

Follow the previous instructions to the report.

```

0729I-BEGINNING OF INDEX                0731I-END OF INDEX
COMMAND ==> _                               TIME: 085803
*** REPORT SECTION INDEX ***

REPORT ID: DAFRG400  STMT OF AGY REVENUE BY PRGM AND FUND
VERSION: 20210506 000001

OPTION SECTION                PAGES      DESCRIPTION
-----
-   D05BPW 01                  1
S   E00DJK 01                 18
  
```

- Bring up a screen view of the report.

```

COMMAND ==>                                SCROLL ==> PAGE
DAFRG400  20210506 000001 E00DJK 01      P      1 R 1 C 1
DAFRG400 E00 DJK 01 10                    ( ) ( ) 3(OBJ) 4(FND) (
CYCLE: 05/05/21 20:06 7000  CFY: 21  CFM: 11 LCY: 20  LCM: 00 FICHE: E00
SPECIAL SELECTS:

COMPTROLLER OF MARYLAND (E00
STATEMENT OF AGENCY REVENUE BY PROGRAM
REPORT PERIOD= APRIL FY= 21
*****
PERCENT OF YEAR ELAPSED: 83%
*****
AGENCY          E00      COMPTROLLER OF MARYLAND
UNIT            A01      OFFICE OF THE COMPTROLLER
APPROPRIATION NUMBER A0101 EXECUTIVE DIRECTION
*****
APPD   COMP          ESTIMATED
FUND FUND OBJ  TITLE          REVENUE
*****
0003 0003 3288  ADMISSIONS & AMUSEMENTS TAX      310,133.00
          8172  BANKS                          300,000.00
          9291  REPLENISHMENT FROM APPROPRIATED ACCTS.  4,319.00
          9711  REVENUE TRANSFERS                    400,000.00
*0003 {FUND}                                1,014,452.00
          0302 9711  REVENUE TRANSFERS                                .00
  
```

Note – In the upper right corner next to SCROLL it will say “SCREEN” or “PAGE.” If it is on “SCREEN” will scroll down by screen. You can type “PAGE” over top to move down by page and vice versa depending on how you want to look at the screen.

- F8 – Scrolls down.

Go to the page you want to begin printing on.

- Type B next to the COMMAND and then click F6.

```

COMMAND ==> b                                SCROLL ==> PAGE
DAFRG400 20210506 000001 E00DJK 01          P 10 R 1 C 1
DAFRG400 E00 DJK 01 10                      ( ) ( ) 3(OBJ) 4(FND) (
CYCLE: 05/05/21 20:06 7000 CFY: 21 CFM: 11 LCY: 20 LCM: 00 FICHE: E00
SPECIAL SELECTS:

                                COMPTROLLER OF MARYLAND (E00
                                STATEMENT OF AGENCY REVENUE BY PROGRAM
                                REPORT PERIOD= APRIL FY= 21
PERCENT OF YEAR ELAPSED: 83%
*****
AGENCY          E00      COMPTROLLER OF MARYLAND
UNIT            A04      REVENUE ADMINISTRATION DIVISION
APPROPRIATION NUMBER A0439 TAX SURCHARGE CLEARING ACCOUNT
*****
APPD      COMP      ESTIMATED
FUND FUND OBJ  TITLE REVENUE
*****
          3468  ELECTRIC SURCHARGE          40,000,000.00
          3471  EMERGENCY TELEPHONE SURCHARGE 100,000,000.00
          9726  EXPENDITURE TRANSFERS        140,000,000.00-
*0003  {FUND}                                .00

          0309 3189 MARYLAND ESTATE TAX          .00
          3468 ELECTRIC SURCHARGE          .00

```

The pages will be marked as BLOCK PENDING.

```

0796I-MARKED 000001 PAGES-BLOCK PENDING
COMMAND ==> b                                SCROLL ==> PAGE
DAFRG400 20210506 000001 E00DJK 01          P 10 R 1 C 1
DAFRG400 E00 DJK 01 10                      ( ) ( ) 3(OBJ) 4(FND) (
CYCLE: 05/05/21 20:06 7000 CFY: 21 CFM: 11 LCY: 20 LCM: 00 FICHE: E00
SPECIAL SELECTS:

                                COMPTROLLER OF MARYLAND (E00
                                STATEMENT OF AGENCY REVENUE BY PROGRAM
                                REPORT PERIOD= APRIL FY= 21
PERCENT OF YEAR ELAPSED: 83%
*****
AGENCY          E00      COMPTROLLER OF MARYLAND
UNIT            A04      REVENUE ADMINISTRATION DIVISION
APPROPRIATION NUMBER A0439 TAX SURCHARGE CLEARING ACCOUNT
*****
APPD      COMP      ESTIMATED
FUND FUND OBJ  TITLE REVENUE
*****
          3468  ELECTRIC SURCHARGE          40,000,000.00
          3471  EMERGENCY TELEPHONE SURCHARGE 100,000,000.00
          9726  EXPENDITURE TRANSFERS        140,000,000.00-
*0003  {FUND}                                .00

          0309 3189 MARYLAND ESTATE TAX          .00
          3468 ELECTRIC SURCHARGE          .00

```

- Scroll to the last page you want printed.

Note: If you want to print this page only just stay on it.

- Type B next to the COMMAND and then click F6.

```

1121I-MARKED BLOCK
COMMAND ==> SCROLL ==> PAGE
DAFRG400 20210506 000001 E00DJK 01 P 11 R 1 C 1
DAFRG400 E00 DJK 01 10 ( ) ( ) 3(OBJ) 4(FND) (
CYCLE: 05/05/21 20:06 7000 CFY: 21 CFM: 11 LCY: 20 LCM: 00 FICHE: E00
SPECIAL SELECTS:
COMPTROLLER OF MARYLAND (E00
STATEMENT OF AGENCY REVENUE BY PROGRAM
REPORT PERIOD= APRIL FY= 21
PERCENT OF YEAR ELAPSED: 83%
*****
AGENCY E00 COMPTROLLER OF MARYLAND
UNIT A04 REVENUE ADMINISTRATION DIVISION
APPROPRIATION NUMBER A0440 MD EMERGENCY MEDICAL SYS OPER FD ACCOUNT
*****
APPD COMP ESTIMATED
FUND FUND OBJ TITLE REVENUE
*****
0003 9291 REPLENISHMENT FROM APPROPRIATED ACCTS. 59,000,000.00
9711 REVENUE TRANSFERS 31,000,000.00
9726 EXPENDITURE TRANSFERS 90,000,000.00-
*0003 {FUND} .00
0360 8037 STOCKS,BONDS & US TREAS. SECURITIES .00
8115 OTHER NON-RECURRING RECEIPTS .00

```

This will end your block.

- Click F2 to go to the Print page and then Enter to Print.

```

0795I- 001 MARKED REQUESTS PENDING 0700I-PRESS "ENTER" TO PRINT
COMMAND ==> TIME: 092655
*** PRINTING MENU ***
PROCESS MARKED PAGES: P (P - PRINT/ D-DELETE)
REPORT ID: DAFRG400
VERSION: 20210506 000001
FROM ==> PAGE: ... OF SECTION: ...
TO ==> PAGE: ... OF SECTION: ...
NUMBER OF PAGES TO BE PRINTED: ...
PAGE OUTPUT LIMIT: _____
PRINTER: B (O - ONLINE/ B - BATCH)
ONLINE PRINTER ID: _____
BATCH DEVICE ID: _____
JCL (FOR BATCH PRINT ONLY)
//* TO CHANGE REMOTE PRINTER DEST.- CHANGE BELOW TO REFLECT
//* NEW RMT PRINTER ID. RMT PRT ID MUST BE IN SINGLE QUOTES
// DEST='RIPP0002'

```

- F3 takes you back to the last screen.
- F4 takes you back to first screen.
- F12 takes you back to the Welcome Screen.

GAD relies upon the following reports in its review:

- DAFR5990 Agency Appropriation Over Expended Balance Report determines that an agency does not have any over expended appropriation balances for budgetary funds.
- DAFRG900 Statement of Cash Balances by Appropriation Number and Fund determines that negative cash balances for funds 0007 or 0070 have been included in section 2 on the G-8 Form.
- DAFR9090 Statement of Changes in Total Fund Balance.
- Determine that the ending balances for all Clearing Accounts are zero.
- DAFR8580 GAAP Balance Sheet Report.
- Compare current year payables and receivables to prior year. Variances greater than your performance materiality threshold for any GAAP Class subtotals may require an explanation from the agency.
- DAFR8590 GAAP Operating Statement Report.
- Compare current year revenues and expenditures to prior year. Variances greater than your performance materiality threshold for any revenue GAAP Source/Object subtotals or total expenditures may require an explanation from the agency.

Addition to step 10. Fixed Assets procedures

During the nightly batch cycle, the system matches the property number and amount on the 71 screen to that on the 73A screen. Once a property record has reconciled, it can be viewed on the 72a and & 72b screens. If the records error off during the batch cycle, then the records will remain on the 71/73a screens. To view the error, print out the DAFR4451 report. These properties can be changed, corrected, and/or deleted in the 71 and/or 73A screens. If corrections have been made, the properties will be processed again in the next batch cycle.

Screens 71, 73A & B – are holding files to add/change property related information.

Recording a new record:

1. Record financial transaction - To establish a property acquisition, the financial information must first be added to the 71 Fixed Asset Financial Suspense Screen and then press F-10 once to save.

Required Fields

Agency
Fund
*Unique Property Number
C/I Indicator – Capitalized Asset/ Inventory Item
Amount
Appropriation Year
Appropriation #
Program Code/Leve
Index
Current Document Number/SFX
Vendor ID(number, mail code)/Name

Optional

Reference Document Number/SFX
PCA
Invoice#
Invoice Description
Comp/Agy/Grant Ob
Warrant #
Grant Number and Phase
Subgrantee
Project Number and Phase

2. Record property transaction - The system transfers to the 73A Fixed Asset Property Record Suspense screen when the user presses F10-Save on the 71 screen. Note the following fields:

Agency: Financial Agency. This field will default from the 71 screen as part of an acquisition (A10), donation (G10) or transfer in (T10) transaction. The three - character AGENCY code must exist in the D02 Agency Profile.

FATC: Enter a three-character Fixed Asset Transaction Code.

Use A10 = Acquisitions if this is a new acquisition, other than donations or a transfer in from another agency.

Use G10 = Gift/Donated items

Use T10 = Transfer In if this is a transfer of an asset from another agency or an asset coming from Construction in Progress.

Class: Categorizes asset. Enter a three-digit code, as profiled on the D90 screen (Example: 410 = Furniture and Office equipment).

Subclass: Categorizes asset further than Class. Enter a three-digit code, as profiled on the D91 screen (410 class, 506 subclass = chairs).

Acq meth: Entera one - character ACQUISITION METHOD to identify how the asset was acquired. Valid entries are:

1=PURCHASE	4=GIFT/DONATION
2=LEASE	5=LEASE/PURCHASE
3=TRADE	6=TRANSFER

If FATC= A10, use either 1,2,3, or 5.

If FATC= G10, system will automatically populate field with a '4'.

If FATC= T10, system will automatically populate field with a '6'.

3. Converting the Property from the Hold File (71/73a/73b) to the Permanent File (72a/72b) - During the nightly batch cycle, the system matches the property number and amount on the 71 screen to that on the 73A screen. Once a property record has reconciled, it can be viewed on the 72a and & 72b screens.

Updating a Record:

Descriptive information can be changed on 73a screen (or the 72b screen):

1. Enter the agency code in the AGENCY field, if not already displayed.
2. Enter the property number and suffix in the PROP NO/SFX fields.
3. Press the Enter key.
4. Update the fields that need to be changed.
5. Press F10-SAVE twice.

The following page displays another property maintenance screen – 75 Fixed Asset Text Maintenance screen. This screen can be accessed by pressing F4-Text Maint.

Adjusting Properties:

Recording Adjustment Transactions requires the following fields to be completed on the 73A Fixed Asset Property Record Suspense Screen:

1. Access the 73a screen.
2. Enter the financial agency code in the AGENCY field, if not already displayed.
3. Enter the property number and suffix in the PROP NO/SFX fields.
4. Enter the transaction code in the FATC field. Use the following FAS Transaction codes for Adjustments:
 - C30 - Increased Adjustment
 - C31 - Decreased Adjustment
5. Enter the adjustment amount in the AMOUNT field. Whether the transaction is an increase or decrease, the AMOUNT field should be entered as a positive number (don't use the negative symbol).
6. Press F10-SAVE.
7. AY and Effective Date will default. AY should be equal to the AY of the original entry for the property.

Disposing Properties:

Recording Disposition Transactions requires the following fields to be completed on the 73A Fixed Asset Property Record Suspense Screen:

1. Access the 73a screen.
2. Enter the financial agency code in the AGENCY field, if not already displayed.
3. Enter the property number and suffix in the PROP NO/SFX fields.
4. Enter the transaction code in the FATC field. Use the following FAS Transaction codes for Disposals:
 - D10** - Full Disposition (AMOUNT field will default equal to book value)
 - D11** - Partial Disposition
 - D12** - Reversed Disposition (AMOUNT field will default equal to BT03 value)
 - R10** - Trade-in (AMOUNT field will default equal to book value)
 - R12** - Reversed Trade-in (AMOUNT field will default equal to BT03 value)
 - T12** - Transfer Out (AMOUNT field will default equal to book value)
 - T14** - Transfer Out Reversal (AMOUNT field will default equal to BT08 value)

Please note that FATC '**D12**' can only be used when a FATC '**D10**' was entered to dispose of the asset. FATC '**R12/R10**' and '**T14/T12**' are the same.

1. Enter the disposal amount in the AMOUNT field. AMOUNT field should be entered as a positive number (don't use the negative symbol). **AMOUNT will default if the transaction code "D10", "D12", "R10", "R12", "T12" or "T14" is used.**
2. Enter the DGS approval number in the APPROVAL NO field (*Required only for "D10", "R10" and "T12" transactions*).
3. Enter the disposal date in the DISP DATE (*Required only for "D10", "R10" and "T12" transactions*).
4. Enter the disposal method in the DISP METH field (*Required only for "D10", "R10" and "T12" transactions*). Valid disposal methods are:

1 = Sold	4 = Fire/Flood	7 = Lost
2 = Traded	5 = Vehicle Accident	8 = Transferred
3 = Theft or Vandalism	6 = Write Off/Worn Out	

DISP METH field defaults to '**2**' if FATC **R10** is used or an '**8**' if FATC **T12** is used.

5. Press F10-SAVE.
6. Effective Date will default to current date if not entered. Transactions will error off however if date entered is in a closed Month or Year.

The transaction processes over night during the batch cycle. After the batch cycle, view financial results on the 83 Fixed Asset Financial Information Inquiry. The disposal information will appear on the 72A Descriptive Information Screen. D10, D11, D12, R10 and R12 hit BT03. T12 and T14 hit BT08. All transactions affect Book Value (BV).

Disposing of multiple properties at a time is possible using the 74 Mass Transfer screen. Recording a **Mass Disposal** requires the following fields to be completed on the 74 Fixed Asset Mass Transfer Entry Screen:

1. Agency – Enter the financial agency.
2. Transfer number – Enter up to a 5 character (alphanumeric) reference number (agency defined).
3. Doc no/sfx – Enter a document number and suffix. The first two digits of the document number must be valid in 33 Document Control Profile.
4. Enter valid information for at least one of the following selects for the “transfer from” column: acct off, fund, location 1, 2, 3, stewardship id/name.
The “transfer to” fields are left blank.
5. Property No – Optional. Enter a specific property number under the “transfer from” column if desired.
6. Approval no – Enter up to a 15-character (alphanumeric) approval number – obtained from DGS.
7. Disp effective date – Enter the disposal date in MMDDYY format.
8. Disposition method – Enter a single character disposition method. Valid entries are:

1 = Sold	4 = Fire/Flood	7 = Lost
2 = Traded	5 = Vehicle Accident	8 = Transferred
3 = Theft or Vandalism	6 = WriteOff/Worn Out	
9. Include components – Populate this field if the property no field is entered. Enter a “Y” if the property is a parent. The components attached to the parent will be included in the disposition. Enter an “N” if the property being disposed is not a parent. Leave this field blank if the property no field is not populated.
If a parent is to be disposed without the components, sever the parent/component relationship before doing this transaction. The relationship can be severed by deleting the reference to the parent in the “PARENT PROP” field on the 72a screen for each of the component properties.

After populating the fields press F10-Save.

The transaction processes overnight during the batch cycle. The system automatically records the financial impact of the disposition in R*STARS. Changes can be viewed on the 72A Fixed Asset Description Information screen and the 83 Fixed Asset Financial Information screen. The status field on the 74 screen is changed from an A (Active) to I (Inactive).

Screen 72 H for history information - The 72H screen, History Information, can be reached from the Fixed Assets Property Menu (F5) or through the 72A screen function key (F2). This screen will display original history information and any changes thereafter.

Screen 75 is FA Text Maintenance - once a property becomes a permanent record, a more detailed description of the fixed asset can be added in the 75 Fixed Asset Text Maintenance screen. For example, if the asset is a building, the address or specific location of the building can be recorded in the screen.

Data Entry Processing:

1. Agency: If not already displayed, enter a three-character AGENCY code. When entered, it must exist in the D02 Agency Profile.
2. Property #/Suffix: If not already displayed, enter up to a ten character PROPERTY NUMBER and two- digit PROPERTY SUFFIX. When entered, it must exist in the Property Master File (i.e. on the 72A screen) for the Agency identified.
3. Press the Enter key.
4. Detail Desc - Enter up to 120 characters of freeform asset DETAIL DESCRIPTION.
5. After the fields have been entered, press F10-Save. *If adding information to an existing description, press F10-Save twice.*
6. Press F9 to return to the screen from which this screen was accessed.

GAD FORM G-8 CERTIFICATION OF SPECIAL FUND AND/OR NON-BUDGETED FUND BALANCES

Status:

GAD G-8 FORM

CERTIFICATION OF SPECIAL FUND AND/OR NON-BUDGETED FUND BALANCES

State Agency/Unit Name

Agency Code

1. The Special Fund balances listed below are not subject to transfer to the state's General Fund due to the exemption (cite specific legal reference or other authority for each amount forwarded) as follows:

	AMOUNT ^(a)
Total	\$0.00

(a) Balances may be shown either by Appropriation No. or by Agency Fund.

2. Negative Non-Budgeted cash amounts at June 30 listed on R*STARS DAFRG900 report result from conditions as follows:

	AMOUNT
Total	\$0.00

Date

Authorized Signature

Title

GAD FORM G-8 - CERTIFICATION OF SPECIAL FUND AND/OR NON-BUDGETED FUND BALANCES (continued)

Special Fund

	APPN	AGY FUND	AMOUNT	DESCRIPTION	LEGAL OR OTHER REFERENCE	INTEREST EARNING STATUS (Y/N)	GAD Review
1							Select...
2							Select...
3							Select...
4							Select...
5							Select...
50							Select...
Total			\$ -				Select...

Non-Budgeted Fund Balances

	APPN NO.	AMOUNT	JUSTIFICATION	GAD review
1				Select...
2				Select...
3				Select...
4				Select...
5				Select...
50				Select...
Total		\$ -		Select...

AGENCY CLOSING TO DBM FORM

Status:

AGENCY CLOSING TO DBM FORM*

Fiscal Year End: **June 30, 2023**

Agency Name:

Agency Code:

Agency Financial Officer:

Date:

E-mail Address:

Budget Amendments in Process: (select one)

- There are no budget amendments in process for this financial agency.
- The following budget amendments in process (list each one separately) include any previously submitted amendments that have not been posted by GAD for this financial agency

BUDGET AMENDMENT NO.		FUND CODES (AMOUNTS IN DOLLARS)					
DBM	AGENCY	01	03	05	09	40	43
Fund Totals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

***This form is to be submitted to:**

Department of Budget and Management
 Office of Budget Analysis
 45 Calvert Street, Annapolis, MD 21401

*** A copy of this form shall also be submitted to GAD electronically**

AGENCY CLOSING TO DBM FORM (continued)

Budget Amendment Listing

	BUDGET AMENDMENT NO.		FUNDS						GAD review
	DBM	AGENCY	01	03	05	09	40	43	
1									Select...
2									Select...
3									Select...
4									Select...
5									Select...
50									Select...
Total			\$ -	\$ -	\$ -	\$ -			Select...

CASH TRANSACTIONS

GENERAL

In order to establish accurate cash balances at June 30, 2023, strict cash cutoff procedures must be observed. These procedures are required in order to avoid material audit adjustments by the independent auditor.

RECEIPTS

All cash received by any state agency on or before June 30, 2023, should be promptly deposited and recorded in R*STARS with an effective date of June 31, 2023, or earlier. The last day to post fiscal year 2023 receipts is July 7, 2023. Cash receipts received after June 30, 2023, should also be promptly deposited, and recorded in R*STARS with an effective date of July 1, 2023, or later.

CHARGEBACKS

Chargebacks recorded through June 30, 2023, will be recorded with an effective date of June 31, 2023, or earlier. Cash balances in chargeback clearing accounts at June 30, 2023, must be allocated to the proper accounts as fiscal year 2023 adjusting entries.

CHECK CANCELLATIONS

Check cancellations processed by the State Treasurer's Office and Central Payroll Bureau with an effective date of June 31, 2023, or earlier will be considered as cash receipts for fiscal year 2023.

TRANSFERS

All adjustments that affect cash transfers (GL Account 0062) that were not recorded by June 30, 2023, can be recorded as cash transactions in fiscal year 2023 by recording the transactions in July with an effective date of June 31, 2023 or earlier. Adjustments between distinct R*STARS financial agencies (interagency) for fiscal year 2023 **must be final posted in R*STARS by July 14, 2023**. Any interagency adjustments not final posted by July 14, 2023, should be accrued unless all financial agencies affected by the adjustment agree to a cash adjustment instead of accruals. Any accruals of interagency adjustments will have to be entered as cash transfer transactions in fiscal year 2023. Adjustments between units of the same R*STARS financial agency (intra-agency) for fiscal year 2023 can be recorded as cash adjustments through the end of July (or until the agency closes).

Those TC's that debit cash transfers post during the nightly batch cycle ahead of those TC's that credit cash transfers because of different posting sequence indicators on the transaction codes. As a result, expenditures that are credited update appropriation balances prior to debiting expenditure charges against the same appropriation number. This should allow fewer errors for appropriation edits, thus reducing the possibility of the cash transfer document being rejected due to cash not netting to zero.

However, if an agency uses "R" Reverse codes on both transactions, the TC that normally credits expenditures will now cause a charge to expenditures and will still process first because the posting sequence indicator is based on the TC used without regard to the effect the "R" Reverse code will have on expenditures.

Additionally, if an agency uses a TC that debits expenditures and credits cash transfers as the first entry and then follows with the same TC with an "R" reverse code, the expenditure charge will process first because both transactions used the same TC, thus resulting in the same posting sequence indicator occurring and not allowing the credit to expenditures to post ahead of the expenditure charge.

The failure of any transaction to pass all edits will cause the entire cash transfer document to error because it will not net to zero.

DISBURSEMENTS

Disbursements are based on the date of the check, which is based on the payment due date entered on the vouchers payable transaction.

All checks dated after June 30, 2023, for invoices received for goods and services prior to July 1, should be recorded as payables in fiscal year 2023. (See Accounts Payable).

```

S089 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM
LINK TO: _____  SUMMARY GENERAL LEDGER ACCOUNT INQUIRY

      AGENCY: E00          COMPTROLLER OF MARYLAND
      COMPTROLLER GL: 1311  SALARIES AND FRINGE BENEFITS PAYABLE
      AGENCY GL: _____

STATE FUND GROUP: _____
APPR FUND: _____
      FUND: 0001          GENERAL FUND
      ORG: _____
      GRANT/PH: _____ TC: 806
DEBT/INV ISSUE #: _____ PROJ/PH: _____
      NACUBO FUND/SUBFUND: _____

      INQ TYPE: MY (MA, YA, MY, YY, MC, YC)  DETAIL/SUMMARY: S
      INQ YEAR: 23  INQ MONTH: 13

BEGINNING BALANCE      DEBIT      CREDIT      ENDING BALANCE
-----
58,146,038.72      .00      .00      58,146,038.72

F1-HELP      F5-NEXT      F9-INTERRUPT      ENTER-INQUIRE      CLEAR-EXIT
  
```

PPROPRIATIONS

BUDGET AMENDMENTS IN PROCESS

All final budget amendments for the fiscal year must be submitted to the Department of Budget and Management by July 14, 2023. Transaction code 027 has been established for agencies to record budget amendments in process that were not recorded in R*STARS by the end of the fiscal year. The effective start date for TC 027 is June 1, 2023. Decreases to appropriations for budget amendments in process should be recorded with TC 027 and an "R" Reverse code. Budget amendments in process will be reported as Balance Type 04 on the 62 Appropriation Inquiry screen. GAD will verify that the subsequently approved budget amendments reconcile to the budget amendments in process transactions recorded by the state agencies. Additional transactions will be required for any differences.

REVERSIONS

Appropriation balances remaining after recording all final appropriation, expenditure, and approved encumbrance transactions will be reverted. This will be done as the final step of the R*STARS closing process by the General Accounting Division. State agencies are not required to enter a transaction.

ACCRUALS

STATE POLICY ON ACCOUNTS RECEIVABLE AND ACCRUED REVENUES

At the close of each fiscal year, all accounts receivable and accrued revenues applicable to the fiscal year being closed shall be recorded in R*STARS. Accounts receivable are recorded for goods and services provided by the agency prior to July 1 for which a billing has been rendered. Accrued revenues are similar to accounts receivable in which goods and services have been provided prior to July 1; the distinction is that a billing has not been prepared or the exact amount has not been determined. If the exact amount has not been determined, an estimate of the amount due should be recorded.

For most state agencies, revenues should be recognized when they become both measurable and available (modified accrual basis) unless otherwise determined by statute or policy. Available means collectible (to pay liabilities) within 60 days of the end of the fiscal year. For federal grants and reimbursable funds, the timing of expenditures is the prime factor for determining whether to record an accrued revenue or deferred revenue. Specifically, revenue should be recognized in the same accounting period as the expenditure is made.

Proper detail documentation of accrued revenues (e.g. an itemized list) shall be maintained by the agencies to support their accounting transactions and for audit.

ACCOUNTS RECEIVABLE

As stated in the policy, accounts receivable is recorded for goods and services provided prior to July 1 for which a billing has been sent or prepared. Agencies can record these accounts receivable during the month of July with an effective date of June 31, 2023. This procedure will cause the transaction to post to fiscal month 13 in fiscal year 2023. An effective date earlier than June 31, 2023, will cause the transaction to post to a fiscal month prior to fiscal month 13 in fiscal year 2023.

Only valid accounts receivable should be reported. Any receivables considered uncollectible by the agency should be turned over to the Central Collection Unit. Any receivables that are transferred to the Central Collection Unit should either be written off or fully recorded with an offset to an allowance account.

Agencies have two options when recording accounts receivable. The recommended option is to use one of the existing general ledger accounts and TC's available for posting accounts receivable on a transaction basis. The subsequent collection would increase cash and reduce the account receivable. No reversing entries would be recorded in the new fiscal year with this option.

The alternative option would be to record these transactions as accrued revenues as stated below, except that the exact amount will be known.

ACCRUED REVENUES

As stated in the policy, accrued revenues are similar to accounts receivable in which goods and services have been provided prior to July 1; however, billings have not been prepared or the exact amounts have not been determined. Agencies should estimate the amounts due and record accrued revenue entries (transaction code 801), which will result in reversing entries being recorded in the new fiscal year. Detail documentation must be maintained to support all accounting entries recorded as accrued revenues.

Agencies who recorded accounts receivable during the fiscal year in R*STARS for which the revenue is not normally recognized for statutory accounting purposes need to record an accrued revenue reduction (transaction code 801 with an “R” reverse code). Such accounts receivable may be the result of the uncertainty of collection, i.e., the receivable is not both measurable and available, or for some other reason.

The appropriation year (AY) recorded on the accrued revenues reversing entries will be the same AY recorded for the initial accrued revenue transaction during fiscal year 2023 in all cases. The subsequent cash transactions recorded in FY 2023 should include the same AY as the reversing entries.

INVESTMENT ACCRUALS

Accrued revenue entries for investment income recorded in R*STARS from individual investment documents will be made by GAD. The entries to record accrued interest income will be based upon investment balances maintained by the State Treasurer’s Office. GAD will also record the appropriate reversing entries in the new fiscal year.

The final monthly interest allocation made by the State Treasurer’s Office on selected agencies’ daily cash balances will be made as a cash transfer adjustment with an effective date of June 31, 2023.

STATE POLICY ON ACCOUNTS PAYABLE, ACCRUED EXPENDITURES, AND ENCUMBRANCES

At the close of the fiscal year, all accounts payable and accrued charges applicable to the fiscal year being closed shall be recorded in R*STARS. Accounts payable are recorded for goods and services received prior to July 1 for which an invoice has been received. Accrued expenditures are similar to accounts payable in that goods and services have been received prior to July 1; however, the related invoices have not been received. If the invoices have not been received, then the amount of the expenditures should be estimated. Agencies must be careful to accrue only valid accrued expenditures. Proper detail documentation (e.g. an itemized list) of accrued expenditures shall be maintained by the agencies to support their accounting transactions and for audit.

In the event there is any appropriation balance remaining after recording all accounts payable and accrued expenditures, such balance may be used to record allowable encumbrances. Encumbrances are defined as approved purchase orders, contracts or other commitments for goods that have not been provided or for services that have not yet been rendered to the state. Outstanding purchase requisitions and request for proposals at June 30 are not contractual

agreements and, therefore, are not considered encumbrances. See the encumbrance instructions on 1-55 for guidance as to which major objects may and may not be encumbered.

Any appropriation balance remaining after recording accounts payable, accrued expenditures and encumbrances will be reverted automatically by the General Accounting Division.

ACCOUNTS PAYABLE

As stated in the policy, accounts payable are recorded for goods and services received prior to July 1 for which an invoice has been received. Agencies can record these accounts payable during the month of July by processing invoices for payment in R*STARS with an effective date of June 31, 2023. This procedure will cause vouchers payable transactions to post to fiscal month 13 in fiscal year 2023. An effective date earlier than June 31, 2023, will cause the transaction to post to a fiscal month prior to fiscal month 13 in fiscal year 2023.

This procedure should also be used for Capital Projects Fund invoices. In addition, all invoices covering capital project payments should identify the period of service being rendered. Capital Projects Fund payments submitted after July and before the cut-off date of Friday, August 12, 2023, for purchases or construction through June 30, 2023, should be submitted with an AY of 2023 and each payment should likewise identify the period covered by the invoice. These expenditures also should be accrued as fiscal year 2023 expenditures with an effective date of June 31, 2023 (see accrued expenditures, below).

The above option is recommended for invoices received in July and August for recording accounts payable transactions applicable to fiscal year 2023. The alternative option would be to record accrued expenditures as stated below except that the exact amount will be known.

ACCRUED EXPENDITURES

As stated in the policy, accrued expenditures are similar to accounts payable in that goods and services have been received prior to July 1; however, the related invoices have not been received. Agencies should estimate the amount of the expenditures and record accrued expenditure entries (transaction codes 803 or 809), which will result in reversing entries being recorded in the new fiscal year. Detail documentation must be maintained to support all accounting entries recorded as accrued expenditures. Additionally, subsequent invoices received for the accrued expenditure entries must be recorded in the new fiscal year as vouchers payable transactions.

The appropriation year (AY) recorded on the accrued expenditures reversing entries will be the same AY recorded for the initial accrued expenditure transaction during fiscal year 2023 in all cases. The subsequent vouchers payable transactions should include the same AY as the

reversing entries.

Also, if an agency has recorded accounts payable that are not due to be paid until a year or more after year end, a reclass for the long-term portion should be recorded using transaction code 827.

PAYROLL CHARGES AND ACCRUALS

For the regular payroll for the pay period ending May 30, 2023, accrued expenditures will be recorded in the agencies' accounts that will represent the final estimated salary and fringe benefits expenditures for the period June 14 to June 30. These additional charges will represent 17/14 of the payroll for the pay period ending May 30, 2023 and will be recorded in R*STARS as charges to expenditures and credits to salaries and fringe benefits payable.

The full payroll for the pay periods ending May 30, 2023 and June 13, 2023 will be charged entirely to fiscal year 2023 since the disbursement dates occur prior to July 1. The full payroll for the pay period ending June 27, 2023 will be charged entirely to the 2024 fiscal year when paid. Additionally, a reversal entry equal to the accrual for fiscal year 2023 will be recorded in fiscal year 2024 to offset 17/14 of the expenditure charges recorded on the payroll for the pay period ending June 27, 2023.

For the contractual payroll for the pay period ending June 6, 2023, accrued expenditures will be recorded in the agencies' accounts which will represent the final estimated salary and fringe benefits expenditures for the fiscal year for the period June 21 to June 30. These additional charges will represent 10/14 of the payroll for the pay period ending June 6, 2023 and will be recorded in R*STARS as charges to expenditures and credits to salaries and fringe benefits payable.

The full contractual payroll for the pay period ending June 20, 2023 will be charged entirely to fiscal year 2023 since the disbursement dates occur prior to July 1. The full payroll for the pay periods ending July 4, 2023, will be charged entirely to fiscal year 2024 when paid. Additionally, a reversal entry equal to the estimated accrual for fiscal year 2023 will be recorded in fiscal year 2024 to offset 10/14 of the expenditure charges recorded on the payroll for the pay period ending July 4, 2023.

All payroll reversal entries will be recorded to appropriation year (AY) 23 in fiscal year 2024.

Agencies have three options for posting payroll accruals. The first option is to have the Central Payroll Bureau do the accrual calculation as stated above. The second option is similar to the first but allows agencies to record additional accruals if they have information that is more accurate than the CPB estimates. The third option is that agencies can choose to calculate and

post their own payroll accruals instead of the accruals calculated by CPB. Agencies that choose the third option will need to advise GAD (GADACFR@marylandtaxes.gov) in writing of this choice by May 26, 2023.

Compensated absences due to employees who terminated employment by June 30 should be recorded as an accrued expenditure (TC 805) in R*STARS.

ENCUMBRANCES

As stated in the policy, the remaining balance of appropriations after the accrual of all expenditures may be recorded as an encumbrance. For contracts partially completed, the completed portion shall be accrued and the uncompleted portion may be encumbered. Lease purchase or rental contracts applicable to periods after June 30 may not be encumbered. In those specific instances, where state law provides that the remaining balance of general fund appropriations does not lapse at the close of the fiscal year, such balances may be recorded as an encumbrance. In addition, the DBM wants agencies to encumber capital appropriations in their operating budget accounts in those instances where the funds are needed to complete the project(s). Agencies may use TC 808 to record an encumbrance in the Document Financial and General Ledger files or may use TC 804 where the encumbrance will only be recorded in the General Ledger file. In either case, such encumbrance will be liquidated at the beginning of the new fiscal year. **Please note that transactions utilizing TC 804 will NOT be reflected on the DAFR 6320 report.** Otherwise, agencies may encumber funds only for those major objects listed below. Please note that not all transactions chargeable to these major objects may be encumbered and that DBM will review final encumbrance balances recorded by state agencies as outlined in their letter dated May 1, 2023 to GAD (see page 1-57). Agencies should use TC 804 to adjust existing encumbrance balances at a summary level for those objects that may not be encumbered at year end. See below for further information.

ENCUMBRANCE POLICY FOR MAJOR OBJECTS

Transactions for major objects .01, .04, .05, .06, .09 and .13 are to be recorded on the accrual basis (in the accounting period for which goods and services have been received) and may not be encumbered. Transactions for other major objects may be encumbered, with certain restrictions.

.02 – Technical and Special Fees

Special Payments Payroll and contracts for recurring routine services generally billed on a monthly basis may not be encumbered. Charges under these contracts for services performed prior to June 30 should be accrued.

.03 – Communications

Only on contracts for the purchase of equipment chargeable to this object. Routine communication charges are to be recorded as accrued expenditures in the accounting period for which goods and services have been received and may not be encumbered.

.07 – Motor Vehicle Operation and Maintenance

Only on contracts approved by the Board of Public Works for the purchase of motor vehicles ordered but not delivered. Routine motor vehicle operating and maintenance charges are to be expended in the accounting period for which goods and services have been received and may not be encumbered.

.08 – Contractual Services

Contracts for recurring routine services generally billed periodically may not be encumbered.

.10 – Equipment – Replacement

.11 – Equipment – Additional

.12 – Grants, Subsidies and Contributions

Shared tax revenues, formula type grants established in the statute, and other specific obligations established in the Annotated Code or the budget bill shall be considered payables and not encumbered.

ENCUMBRANCE MEMO



WES MOORE
Governor

ARUNA MILLER
Lieutenant Governor

HELENE GRADY
Secretary

MARC L. NICOLE
Deputy Secretary

May 1, 2023

Sandra Zinck
Director, General Accounting Division
Comptroller of the Treasury
80 Calvert St., Room 200
Louis L. Goldstein Treasury Building
Annapolis, MD 21404

Dear Ms. Zinck:

The Department of Budget and Management (DBM) requests your assistance in continuing the addendum to the R*STARS closing instructions to notify state agencies that the Office of Budget Analysis (OBA) will review encumbrances of state agencies within the guidelines outlined below.

To carry out this responsibility, the OBA analyst will meet with the agency Chief Financial Officer to review encumbrances prior to the agency's closing package submission to the General Accounting Division. Agencies should notify the OBA analyst of the agency's planned closing schedule to coordinate the encumbrance review and allow sufficient time for the review. The encumbrances will be reviewed if they meet the following criteria:

- All FY 2022 and prior year encumbrances
- All FY 2023 general and special fund encumbrances greater than \$50,000

Please include this memorandum as part of your closing package instructions and training for state agencies. If you need additional information, please contact Jeff Wulbrecht at jeff.wulbrecht@maryland.gov. Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Andrew Pierce".

Andrew Pierce
Executive Director

R*STARS ENCUMBRANCE CLEAN-UP

This process should begin after agencies have completed the ADPICS encumbrance clean-up. Therefore, agencies should have completed the investigation of balances remaining for open purchase orders in ADPICS and should have an understanding of the status of all open encumbrances. Valid user classes for this process are 01, 11, 21 and 99.

Agencies should compare the ADPICS Open PO Report (PCHR212) with the R*STARS Encumbrance/Pre-Encumbrance Report (DAFRD100-150 and the DAFR 6050). Any differences between the ADPICS and R*STARS reports should be investigated, and the following actions taken, as appropriate.

- Establish an R*STARS encumbrance

Use TCODE 203 to establish an encumbrance in R*STARS. Valid document types and batch types can be viewed on the 28B profile. For the carry forward of an interagency transfer, the document type **MUST** be “PI” with a batch type of “3” (See below for further instructions).

- Increase the R*STARS encumbrance

Use TCODE 205 to increase the encumbrance amount recorded in R*STARS to match the remaining encumbrance balance in ADPICS. This entry should be recorded with a document type of “EZ” and a batch type of “3.”

- Decrease the R*STARS encumbrance

Use TCODE 208 to decrease the encumbrance amount recorded in R*STARS to match the remaining encumbrance balance in ADPICS. This entry should be recorded with a document type of “EZ” and a Batch Type of “3.”

- Cancel the R*STARS encumbrance

Use TCODE 206 to liquidate the encumbrance amount recorded in R*STARS. This entry should be recorded with a document type of “EZ” and a batch type of “3”. For a final liquidation, the modifier should be “F.”

Discrepancies between the ADPICS and R*STARS encumbrances may often be the result of interagency transfers. This condition occurs because the purchase order that was created in ADPICS for an interagency transfer is subsequently canceled in ADPICS. However, the

encumbrance remains in R*STARS, and therefore, will appear on the R*STARS D100 and not the ADPICS PCHR212. Also, when agencies make a payment that liquidates an encumbrance for an amount that is different than the remaining balance of the encumbrance, R*STARS may record the transaction for the remaining balance and not the amount recorded in ADPICS. The agencies have the following options when dealing with interagency transfers:

- Cancel the R*STARS encumbrance using the steps above; or
- Carry the encumbrance into FY 2024. The carry forward of the encumbrance requires manual entries in R*STARS that duplicate the automated process in ADPICS via the 8300-change order process. Specifically, close the original AY 22 encumbrance using TC CODE 206. In a **separate batch**, create a new encumbrance for AY 23 using the document type “PI”, a batch type of “3”, and an **EFFECTIVE DATE OF 07/01/2023**. The new document can be created to reference the same remaining document number as the original encumbrance document.

Example:

Cancel Original Encumbrance:

DocumentSfx	ReferenceSfx	Batch	Type	Mod	Effective Date	TCODE	AY	Amount
EZxxxxxx	xxx	P1000100	001	3	F	06/15/2023	22	\$500.00

Carry Forward with a New Encumbrance:

DocumentSfx	Effective Date	Batch	Type	TCODE	AY	Amount
P1000100	001	07/01/2023	3	203	23	\$500.00

Agencies should carefully forward the encumbrance with a **FY 2024 EFFECTIVE DATE and AY 23**.

FIXED ASSETS

All agencies, except those with separately issued financial statements, must comply with the Comptroller's directive to use the fixed asset subsystem of R*STARS. Detail directions are included in the *Accounting Procedures Manual*, Section 3.15. Agencies must reconcile the balances contained in the fixed asset subsystem to the balances recorded in R*STARS. The 530 screen must be reviewed to ensure all entries, including depreciation expense, have posted. Before "transfers" can be recorded, the transferring and the receiving agency must agree on the balance to be recorded since some agencies will be using the subsystem for all fixed assets and some only for the \$50,000 minimum requirement.

All items acquired through capital leases by state agencies, including capital leases managed by the State Treasurer's Office, must be recorded in the fixed assets subsystem with an acquisition method (Acq. Meth) indicator set to a 5.

All capital expenditures for fixed assets must be entered in the fixed assets subsystem as Construction in Progress (CIP) if the project is not completed. This also includes capital projects managed by the Department of General Services. Agencies need to review the DAFRA100 and/or DAFRG200 series reports to determine that any Construction in Progress expenditure balances at June 30 have been recorded in the R*STARS fixed assets subsystem. Review the Comptroller object 1400 series expenditures to determine all capital expenditures have been recorded as either CIP or another specific fixed assets category in the subsystem.

CIP projects completed during the fiscal year should be transferred out in the subsystem using TC Code T12 on the 73A Fixed Asset Property Record Suspense screen. After the T 12 entry has processed during a nightly batch cycle, agencies should then record the transfer in for processing in the next batch cycle using TC Code T10 on the 73A Fixed Asset Property Record Suspense screen identifying the fixed asset category affected by the transfer.

Fixed assets transferred from one institution to another within a financial agency should not be recorded as transfer in/transfer out in the subsystem. Change the location and accountable officer identified with the fixed asset in the subsystem instead.

Ensure that any disposals of fixed assets during the fiscal year have been recorded in the subsystem.

Finally, review the DAFR4451 Fixed Asset Suspense Activity report to ensure no entries are pending, and reconcile fixed assets in the DAFR8190 report to the DAFRG100 report.

HISTORY FILE

It is essential that all transactions for fiscal year 2023 have posted to the R*STARS history file. Transactions on the error file or the "IT" file must be corrected and/or final approved, balanced and released in order to post to the history file. Transactions that have not final posted to the history file by the end of the closing process may have to be deleted, which could cause an agency's final closing balances to change.

RECORDING AND POSTING YEAR END TRANSACTIONS

SECURITY REQUIREMENTS

In order to record year-end accruals in R*STARS, users must have at least one 96A security profile record with an appropriate user class. Moreover, the security record having that appropriate user class must allow the user to post to prior years.

The R*STARS user classes listed below allow users to record year-end accrued revenue or accrued expenditure transactions. Individuals who lack one of the user classes below, but who need to enter accrual transactions, must request security changes or additions from the FMIS Project Office.

User Classes Allowing Year End Accrual Postings:

- 01 Master User Class
- 06 Accounts Receivable (accrued revenue only)
- 07 Cash Receipts
- 08 Journal Entries
- 11 Master User Class with Agency Action Code Authority Level 1
- 21 Master User Class with Agency Action Code Authority Level 2

GENERAL

Cash, accounts receivable, and accounts payable transactions normally recorded during the year can also be recorded in fiscal month 13 in accordance with state policies and procedures outlined earlier in this document. However, before recording year-end accrued revenues and accrued expenditures, agency accounting managers should consider a variety of topics, the consideration of which will provide for a well-organized approach to recording such accruals. These topics are:

- Batch Type
- Transaction Codes
- Document Types
- Document Numbering
- Effective Date
- Transaction Entry Methods
- Approving Year End Accruals

After deciding on a methodology for each of the variables listed above, agency accounting managers should document the values for each of them. This documentation will help simplify the tasks of entering the accruals and reviewing the subsequent reversal transactions.

BATCH TYPES

All year-end accrued revenues and accrued expenditures must be recorded using batch type 2, 4 or 5. Agency personnel recording accruals will enter one of these values on the 500 Create a Batch Header screen.

TRANSACTION CODES

Accrued Revenue

Accrued revenue is similar to accounts receivable in which goods and services have been provided prior to July 1. However, users may also record accrued revenue when a bill has not been sent or prepared by this date, provided the agency has delivered the goods or services. If a bill has not been sent or prepared, the amount of the accrued revenue must be estimated. If an agency has not previously recognized accrued revenue by recording an accounts receivable, it should record year-end accrued revenue using transaction code 801.

If an agency has previously recorded an account receivable in R*STARS, but the revenue should not be recognized for statutory accounting purposes, the agency needs to record a reduction of accrued revenue at year end using transaction code 801R. Reasons for recording a reduction of accrued revenue include the uncertainty of collection, the revenue is not both measurable and available, or some other factor.

Deferred Revenue

Deferred revenue should be recorded when revenue has been collected this fiscal year, but will not be earned and recognized until next fiscal year. This entry should be recorded using transaction code 807.

Accrued Expenditures

Accrued expenditures are similar to accounts payable in which goods and services have been received prior to July 1. However, agencies may also record accrued expenditures when an invoice has not been received by this date, provided a vendor has delivered the goods or services. If an invoice has not been received, the amount of the accrued expenditures must be estimated. Agencies should use transaction code 803 to record expenditure accruals. To record an accrued expenditure and to liquidate an encumbrance document, agencies should use transaction code 809 instead of transaction code 803.

Payroll Accruals

Payroll accruals differ from other expenditure accruals in that an agency may select from three options:

1. Let the Central Payroll Bureau calculate the accrual and allow the payroll interface to post this accrual into R*STARS;
2. Let the Central Payroll Bureau calculate the accrual and allow the payroll interface to post this accrual into R*STARS. In addition, agencies record payroll accruals so that the combined entries of the CPB estimates and the agency's entries provide more accurate results.
3. Agencies calculate their own payroll accrual and post the amounts directly into R*STARS.

Agencies selecting the first option need only wait for the transactions to post through the

Central Payroll Bureau interface. No additional work is necessary. The interfaced accruals will post with transaction code 806 and document type YB, which is an untracked document type.

Agencies selecting option two will have a combination of interfaced and manual accrual entries. The interfaced accruals that are the CPB estimates will post with transaction code 806 and document type YB, which is an untracked document type. The manual accruals need to be posted on one of the R*STARS Financial Data Entry Screens or through an agency interface. The manual accruals should be posted using transaction code 805 and a document type of YY, which is a tracked document type. (Note that document numbers for tracked document types must be unique).

Agencies selecting option three will need to advise GAD in writing of this choice prior to June 1. Agencies will need to calculate their payroll accrual entries and post them either on one of the R*STARS Financial Data Entry Screens or through an agency interface. These manual accruals should be posted using transaction code 805 and a document type of YY, which is a tracked document type. (Note that document numbers for tracked document types must be unique.)

Agencies should use TC 805 and document type YY to record compensated absences amounts owed to employees who terminated employment by June 30.

Year-End Encumbrances (Summary Level)

Encumbrances for which a detail document does not exist and encumbrances for interfacing agencies which are not maintained at a document level in R*STARS may be recorded as year-end encumbrances using transaction code 808. This will result in encumbrances being recorded at a summary level (document type YZ) in the R*STARS document file, in fiscal year 2023 with the entry being automatically liquidated in fiscal year 2023. Agencies have the option to record these encumbrances using TC 804, in which case the encumbrance will be recorded only in the General Ledger and not in the document file. This entry will be automatically liquidated in fiscal year 2023 to reduce the encumbrance balance to zero.

Reclasses of Accounts Receivable and Payable Balances

There are six transaction codes to record reclasses of accounts receivable and accounts payable. The reclasses recorded in fiscal year 2023 will be reversed in fiscal year 2023. The six reclass categories are:

- Taxes receivable – use transaction code 821
- Due from local government – use transaction code 823
- Due from federal government – use transaction code 823
- Long term receivable – use transaction code 824
- Due to local government – use transaction code 826
- Accounts payable – long term – use transaction code 827

Agency personnel must record their year-end accruals and reclasses using the transaction codes created specifically for year-end. Users having the appropriate security will be able to use any of the year-end transaction codes. The table on the next page lists these transaction codes, their titles and general ledger impact.

TC	TITLE	DOC TYPES	GENERAL LEDGER IMPACT
801	REVENUE ACCRUALS	YK,YL,YM,YN,YP YQ,YR,YT,YV,YW	DR 0500 ACCOUNTS RECEIVABLE-YEAR-END CR 3101 ACCRUED REVENUE
803	EXPENDITURE ACCRUALS	YA,YC,YD,YE,YG, YH,YI,YJ,YS	DR 3501 ACCRUED EXPENDITURES CR 1200 ACCOUNTS PAYABLE-YEAR END
804	ENCUMBRANCES (SUMMARY LEVEL)	YZ	DR 2738 ENCUMBRANCE CONTROL-SUMMARY CR 3018 ENCUMBRANCE OFFSET-SUMMARY
805	NON-INTERFACED PAYROLL ACCRUALS	YY	DR 3501 ACCRUED EXPENDITURES CR 1311 SALARIES AND FRINGE BENEFITS PAYABLE
806	INTERFACED PAYROLL ACCRUALS	YB	DR 3501 ACCRUED EXPENDITURES CR 1311 SALARIES AND FRINGE BENEFITS PAYABLE
807	DEFERRED REVENUES	YF	DR 3100 REALIZED REVENUE CONTROL-CASH CR 1604 DEFERRED REVENUE
808	ENCUMBRANCES (SUMMARY DF POSTING)	YZ	DR 2735 ENCUMBRANCE CONTROL CR 3011 ENCUMBRANCE OFFSET
809	EXPENDITURE ACCRUALS AND LIQUIDATION OF ENCUMBRANCES	YA,YC,YD,YE,YG, YH,YI,YJ,YS	DR 3501 ACCRUED EXPENDITURES CR 1200 ACCOUNTS PAYABLE YEAR-END DR 3011 ENCUMBRANCE OFFSET; CR 2735 ENCUMBRANCE CONTROL
810	ADJUST YEAR-END ENCUMBRANCES SUMMARY DOCUMENT FILE POSTING	YZ	DR 3011 ENCUMBRANCE OFFSET CR 2735 ENCUMBRANCE CONTROL
821	RECLASS FOR TAXES RECEIVABLE	YK	DR 0553 TAXES RECEIVABLE CR 0500 ACCOUNTS RECEIVABLE YEAR-END
823	RECLASS FOR DUE FROM LOCAL GOVERNMENT	YL	DR 0548 DUE FROM LOCAL GOVERNMENT CR 0500 ACCOUNTS RECEIVABLE YEAR-END
823	RECLASS FOR DUE FROM FEDERAL GOVERNMENT	YN	DR 0543 DUE FROM FEDERAL GOVERNMENT CR 0500 ACCOUNTS RECEIVABLE YEAR-END
824	RECLASS FOR LONG TERM RECEIVABLE	YP,YQ,YR	DR 0579 LONG TERM RECEIVABLE CR 0500 ACCOUNTS RECEIVABLE YEAR-END
826	RECLASS FOR DUE TO LOCAL GOVERNMENT	YC	DR 1200 ACCOUNTS PAYABLE YEAR-END CR 1248 DUE TO LOCAL GOVERNMENT
827	RECLASS FOR ACCOUNTS PAYABLE LONG-TERM	YG	DR 1200 ACCOUNTS PAYABLE YEAR-END CR 1700 ACCOUNTS PAYABLE LONG-TERM

DOCUMENT TYPES

Year-end accrual document types have been created to maintain various receivable and payable categories for supplemental data in R*STARS. Specifically, the R*STARS document types will appear on either the Supplemental Revenue Accrual report (DAFR6360) or the Supplemental Expenditure Accrual report (DAFR6300).

Users may post accruals using any of the tracked document types from the list. Unique document types have been created for each class of year-end accrual: revenue, expenditure and payroll. Each of the document types listed on the preceding page may only be used with the associated transaction code. For example, document type YM is permitted only when recording revenue accruals with transaction code 801.

REVENUE ACCRUAL DOCUMENT TYPES

YF	DEFERRED REVENUE
YK	TAXES
YL	DUE FROM LOCAL GOVERNMENTS
YM	FEEES FROM PUBLIC
YN	DUE FROM FEDERAL GOVERNMENT
YP	DUE FROM OTHER AGENCIES
YQ	DUE FROM OTHER FUNDS/PROGRAMS
YR	OTHER REVENUE ACCRUAL
YT	OTHER REVENUE ACCRUAL
YV	OTHER REVENUE ACCRUAL
YW	OTHER REVENUE ACCRUAL

EXPENDITURE ACCRUAL DOCUMENT TYPES

YA	VENDOR INVOICE
YB	SALARIES PAYABLE (INTERFACED)*
YC	DUE TO LOCAL GOVERNMENTS
YD	DUE TO OTHER AGENCIES
YE	DUE TO OTHER FUNDS/PROGRAMS
YG	OTHER EXPENDITURE ACCRUAL
YH	OTHER EXPENDITURE ACCRUAL
YI	OTHER EXPENDITURE ACCRUAL
YJ	OTHER EXPENDITURE ACCRUAL
YS	OTHER EXPENDITURE ACCRUAL
YY	SALARIES PAYABLE (USER CREATED)
YZ	ENCUMBRANCES (SUMMARY LEVEL)

*Indicates an untracked document type

DOCUMENT NUMBERING

Agencies should decide upon a document numbering scheme. They may do this either by using R*STARS automatic document incrementing or by establishing one of their own.

To use R*STARS automatic document incrementing, a user having profile maintenance ability for the D59 document increment profile should link to D59, enter his/her financial agency, the document type they want automatically incremented and the last number used with that document type. After entering this information, they must press F10 Save. This process will establish automated document number incrementing for the user's financial agency.

Once automated document number incrementing has been established for a given document type, transactions entered in Edit Mode 2 will require that users enter only the document type in the current document field each time they want to change the document number. R*STARS will generate the next available document number for the **financial agency** and append it to the document type entered in the current document field. (Note: R*STARS will not increment current document suffixes.) Finally, even if an agency has opted to use automated document incrementing, users may nonetheless enter their own document number(s) to override this feature.

Agencies opting to define their own document numbering scheme may use any method they desire. They may employ any combination of six numbers and/or letters. The sole system requirement is that every new document number be unique. This requirement is identical to that for any other tracked document such as accounts receivable, encumbrances or cash receipts.

TRANSACTION EFFECTIVE DATE

At the document/transaction level, transaction effective dates identify the fiscal month and year in which accounting events post. To post year-end accruals into fiscal month 13 of FY 2023, the transaction effective date must be June 31, 2023. Alternatively, agencies may record accruals in fiscal month 12 by using any day in June as the effective date. Year-end accruals should not be recorded in any other month because doing so will generate reversals in the month following the effective date of the original accruals.

Recording year-end accruals in June rather than month 13 has no significant financial impact. However, GAD believes agencies will find it easier to obtain accurate and useful year-end accrual reports if all accruals have been posted using June 31, 2023, as the effective date. If an agency elects not to record year-end accruals in month 13, any valid date from June 1, 2023, to June 30, 2023, will suffice to post the accruals to month 12 in FY 2023 and have them reverse in the next fiscal year.

TRANSACTION ENTRY METHODS

Agency personnel have three methods of recording year-end accrual transactions: on-line transaction entry using edit modes 0, 1 or 2; on-line fast entry in edit mode 0 or 1, using the fast entry accrual screen; or by interfacing transactions from an agency accounting system. Each of these methods is discussed below.

Standard On-Line Entry

This method does not differ from transaction entry of any other R*STARS event. One need only create and save a batch header, enter the transactions, and balance and release the batch. Users requiring additional information about this method should refer to the R*STARS Data Entry Guide and/or R*STARS Reference Manual, or contact the FMIS Service Desk.

On-Line Fast Entry

An Accrual Fast Entry Screen (Screen 513) is available to state agencies. This screen permits users to enter up to 15 lines of code for a given document before saving the screen. Users may then proceed with additional pages of transactions for that document. Saving a Batch Header with 2, 4 or 5 in the batch type field and A in the fast entry field accesses this screen. This screen is accessible only via edit modes 0 or 1, and it does not support automated document incrementing.

Interfaced Year-End Accruals

The process for interfacing year-end accruals does not differ from interfacing any other transaction(s), except that the batch date, batch effective date should be June 31, 2023, and June 30, 2023, respectively. The FMIS Agency Interface Requirements document provides detailed specifications for developing an interface to R*STARS.

Regardless of the method(s) selected for entering the accrual transactions, accounting managers are encouraged to log each accrual batch to help them better track R*STARS accrual activity. (A suggested format for logging the batches is shown in Appendix A.)

APPROVING YEAR END ACCRUAL DOCUMENTS

Agencies have the option to establish agency action codes (D44 Action Codes Profile) for approval of accrual transactions. This method does not differ from transaction entry of any other R*STARS event. One needs only to append the appropriate action code(s) created by each state agency.

AUTOMATED REVERSAL OF ACCRUALS AND RECLASSES

OVERVIEW

As previously discussed, agency personnel will enter year-end accrual and reclass transactions in R*STARS. When the accrual transactions post to the history file, R*STARS will automatically generate FY 2023 transactions to reverse the accruals and reclasses. During the next batch cycle, these reversal transactions will be released and will attempt to post to history. Any errors detected by the system will be reported on the R*STARS DAFR2151 Error Report and the related transactions will appear on the 530 View Batch Headers Screen.

CHARACTERISTICS OF REVERSAL TRANSACTIONS

R*STARS uses one of 15 possible transaction codes to record each reversal. Their characteristics and relationship to the accruals that affected them are shown on the next page.

**YEAR-END ACCRUAL AND REVERSAL TRANSACTION CODES AND
GENERAL LEDGER IMPACTS**

ACCRUAL T-CODES	ACCRUAL GL IMPACT	REVERSAL T-CODES	REVERSAL GL IMPACT	REVERSAL DOCUMENT TYPES
801	DR 0500 ACCOUNTS RECEIVABLE YEAR END CR 3101 ACCRUED REVENUE DR	811	DR. 3101 CR. 0500	Y1
803	3501 ACCRUED EXPENDITURES CR 1200 ACCOUNTS PAYABLE	813	DR. 1200 CR. 3501	Y3
804	DR 2738 ENCUMBRANCE CONTROL SUMMARY CR 3018 ENCUMBRANCE OFFSET SUMMARY	814	DR 3018 CR 2738	Y4
805	DR 3501 ACCRUED EXPENDITURES CR 1311 SALARIES AND FRINGE BENEFITS PAYABLE	815	DR. 1311 CR.3501	Y5
806	CR 1311 SALARIES AND FRINGE BENEFITS PAYABLE	816	DR. 1311 CR.3501	Y6
807	DR 3100 REALIZED REVENUE CONTROL CASH CR 1604 DEFERRED REVENUE	817	DR 1604 CR 3100	Y7
808	DR 2735 ENCUMBRANCE CONTROL CR 3011 ENCUMBRANCE OFFSET	818	DR 3011 CR2735	Y8
809	DR 3501 ACCRUED EXPENDITURES CR 1200 ACCOUNTS PAYABLE DR 3011 ENCUMBRANCE OFFSET CR 2735 ENCUMBRANCE CONTROL	819	DR. 1200 CR. 3501 DR.2735 CR 3011	Y9 Z1
821	DR 0553 TAXES RECEIVABLE CR 0500 ACCOUNTS RECEIVABLE YEAR END	831	DR 0500 CR 0553	
823	DR 0548 DUE FROM LOCAL GOVERNMENT CR 0500 ACCOUNTS RECEIVABLE YEAR END	832	DR 0500 CR 0548	Z2
823	DR 0543 DUE FROM FEDERAL GOVERNMENT CR 0500 ACCOUNTS RECEIVABLE YEAR END	833	DR 0500 CR 0543	Z3
824	DR 0579 LONG TERM RECEIVABLES CR 0500 ACCOUNTS RECEIVABLE YEAR END	834	DR 0500 CR 0579	Z4
825	DR 0579 LONG TERM RECEIVABLES CR 1604 DEFERRED REVENUE	835	DR 1604 CR 0579	Z5
826	DR 1200 ACCOUNTS PAYABLE YEAR END CR 1448 DUE TO LOCAL GOVERNMENT	836	DR 1248 CR 1200	Z6
827	DR 1200 ACCOUNTS PAYABLE YEAR END CR 1700 ACCOUNTS PAYABLE - LONG TERM	837	DR 1700 CR 1200	Z7

NOTE: Transaction code 810 is not listed above because it has no generated reversing entry related to it. It is used to adjust documents created by transaction code 809.

ACTION REQUIRED FOR AGENCY PERSONNEL

Since the reversal transactions are entirely automated, agency personnel should have little to do. If the accruals were created properly, the reversals also will be created and processed correctly. However, agency personnel should monitor the reversals using the following R*STARS features:

- DAFR2351 Posted Transaction Detail Report – used to review daily output. This is one of the two control reports on which the reversals will appear.
- DAFR2151 Error Report – used to identify fund and coding errors on transactions. Because the reversals resulted from accruals that successfully posted to the history file, the reversals could only appear here if agency personnel altered their profiles during the day the reversals were on the IT file.
- View a Batch Screen (Screen 520) – used to view, online, the reversal transactions. Agency personnel may examine the transaction details using this means only during the time between the reversals' initial posting and their subsequent final posting.
- View Batch Headers (Screen 530) – used to identify and select batch headers. Agency personnel may use this screen to locate and recall the batches of reversals. Agency personnel need to ensure that all generated accrual reversals successfully post and clear off the View Batch Headers (Screen 530).

APPENDIX A - ACCRUAL BATCH LOG

Status:

APPENDIX A - ACCRUAL BATCH LOG

Fiscal Year End:

Agency Name:

Agency Code:

Preparer:

E-mail Address:

	AMOUNT
Total*	\$ -

* See Table for details

Appendix A - Table

	Date	Type	Doc No.	Amount	Entered By	Approved By	Comments
1							
2							
3							
4							
5							
50							
Total				\$ -			

APPENDIX B - ENCUMBRANCE LOG

Status:

APPENDIX B - ENCUMBRANCE LOG

Fiscal Year End:

Agency Name:

Agency Code:

Preparer:

E-mail Address:

	AMOUNT
Total*	\$ -

* See Table for details

Appendix B - Table

	Appropriation Year	Appropriation No.	Document No.	Encumbrance Amount	Encumbrance Approved by	Expected Liquidated Date	Reviewed by DBM?	Comments
1								
2								
3								
4								
5								
50								
Total				\$ -				

STATE OF MARYLAND

FISCAL YEAR 2023

R*STARS YEAR END CLOSING PACKAGE

PART 1 – GAAP CLOSING

GAAP CLOSING PROCEDURES

A GAAP closing schedules control sheet and representation form should be completed for each GAAP fund within a state agency. Answer all statements on the form. If any statements are answered "Yes" complete the appropriate schedule(s) according to page ii of the introduction for submission to the General Accounting Division.

Most of the GAAP Closing Schedules have a column for Appropriated Fund. Agencies need to include what Appropriated Fund would be affected by the GAAP entry in order to determine the impact of GAAP entries statewide on the budgetary closing balances.

The State must report its pollution remediation obligations. Accordingly, each agency needs to provide a list, if applicable, of such obligations and the estimated cost of completion (net of recoveries). A pollution remediation obligation is an obligation to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities. Once the State is named or evidence exists it will be named in a lawsuit, is in violation of a pollution prevention-related permit or license or legally obligates itself to clean-up activities, the total estimated liability must be reported. The Attorney General's Office has been requested to provide information on lawsuits. The agency finance officer should contact the agency's assistant attorney general to make the list of pollution remediation obligations as accurate and complete as possible. GAD will submit the list to the fiscal officers, as Schedule L from the GAAP Closing Package, for appropriate update as to status and estimated costs. If there is no change from the prior year response(s), please provide an explanation. Please contact GAD for further assistance as needed.

As in the past, Schedule G and Schedule G-1, if applicable, must be completed by agencies for all federal assistance received in fiscal year 2023, regardless of whether or not the federal activities are recorded in R*STARS in fund 0005. Data on these schedules must agree with the appropriation number level data shown in R*STARS for federal funds (report DAFR9090). If the federal activity has not been recorded in R*STARS in fund 0005 or there is some other discrepancy, a reconciliation between the agency's records and R*STARS and an explanation of the reconciling items must be provided. The Schedule G Reconciliation Form must be completed and submitted with the Schedule G. This information must be provided in a timely manner in order for the audit report to meet federally mandated deadlines.

Ensure the Assistant Listing Number (formerly known as CFDA number) and the Grant Name is correct for each grant on your Schedule G. Assistant Listing Numbers can be checked by:

- (a) reviewing correspondence with federal agencies
- (b) reviewing grant agreements
- (c) talking to federal agencies
- (d) checking the federal Web site at www.sam.gov

All forms applicable to GAAP closing procedures should be forwarded to GAD no later than August 11th and for Schedules G and G-1, due date is also August 11th. One copy of such forms should be forwarded to GAD and one copy should be retained by the agency for its files.

During the course of the statewide audit and/or the single audit of federal grants, agencies may be requested by the auditors to sign representation letters specific to individual agencies or departments. These written representations are part of the auditor's tests of assertions made in the financial statements concerning proper classifications, descriptions and disclosures. It is therefore important to understand the representations being made and promptly prepare and sign the letters. Please send a courtesy copy of these representation letters to GAD.

GAAP CLOSING SCHEDULES CONTROL SHEET

Status:

GAAP CLOSING SCHEDULES CONTROL SHEET

<input type="text"/> Printed Name	<input type="text"/> Telephone No	<input type="text"/> Financial Agency	<input type="text"/> GAAP Fund No.
<input type="text"/> Email Address	<input type="text"/> Agency Name		

- (A) Available Financial Statements - This agency has their financial statements audited on a GAAP basis.

Explanation (if required):
- (B) Cash Not Recorded in R*STARS - This agency has cash not recorded in R*STARS (excluding cash in separate bank accounts recorded in R*STARS general ledger account 0405).

Explanation (if required):
- (C) Receivables - This agency has receivables exceeding \$100,000 that are not recorded in R*STARS.

Explanation (if required):
- (D) Clearing and Suspense Accounts - This agency has balances in clearing and suspense accounts exceeding \$100,000 in R*STARS.

Explanation (if required):
- (E) Inventory Transactions and Balances - This agency had annual activity in inventory transactions and ending balance exceeding \$250,000.

Explanation (if required):
- (F) Payable and Commitments

 - (1) This agency has payables not recorded in R*STARS and/or commitments against future years' appropriations.

Explanation (if required):
 - (2) The agency has capital lease obligations for this fiscal year and/or future fiscal years.

Explanation (if required):
- (G) Federal Grants - This agency was entitled to or received a federal grant during the past fiscal year (including federal grants received from other state agencies and federal grants paid to sub-grantees).

Explanation (if required):

GAAP CLOSING SCHEDULES CONTROL SHEET (continued)

<p>(H) Other Assets and Liabilities - This agency has other assets and liabilities exceeding \$100,000 not included in R*STARS or in any of the above categories.</p>	
<p>Explanation (if required):</p>	
<p>(I) Special and Extraordinary Items - This agency has special or extraordinary items exceeding \$3,000,000 not included in R*STARS.</p>	
<p>Explanation (if required):</p>	
<p>(J) Explanation of Material Differences – This agency has differences between the current and prior years for receivables, payables, revenue sources, and total expenditures that exceed \$5,000,000 and a 5% change from the prior year balance.</p>	
<p>Explanation (if required):</p>	
<p>(K) Accrued Annual Leave Calculation is attached. All agencies must complete this schedule</p>	
<p>(L) Pollution Remediation Obligations - This agency has pollution remediation obligations estimated to cost \$1,000,000 or greater, per site.</p>	
<p>Explanation (if required):</p>	
<p>(M) Tax Abatement Disclosure: Governmental Accounting Standard Board (GASB) Statement No.77- This agency has a promise to forego tax revenues, as a result of an agreement with an individual or entity.</p>	
<p>Explanation (if required):</p>	
<p>(M-1) This agency has included tax abatements entered into or for which they collect information on behalf of other state agencies from income tax returns, property assessments, etc.</p>	
<p>Explanation (if required):</p>	
<p>(M-2) This agency has tax abatement agreement(s) made by other governments that limit the amount of revenue that they can collect. Information for each abatement program has been provided.</p>	
<p>Explanation (if required):</p>	

GAAP CLOSING SCHEDULES REPRESENTATION

Status:

GAAP CLOSING SCHEDULES REPRESENTATION

For the fiscal year ending June 30, 2023

Fiscal Agency:

GAAP Fund No.

REPRESENTATION

The information provided for Statutory and GAAP closing has been prepared from the financial records of (Agency Name) and to the best of my knowledge and believe, accurately represents the information requested.

Signature

Date

Printed Name

Telephone No.

Title

Email Address

SCHEDULE A – AVAILABLE FINANCIAL STATEMENTS

Status:

Schedule A - AVAILABLE FINANCIAL STATEMENTS

State of Maryland Closing Process

GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To identify agencies submitting separately-audited financial statements not required to submit most GAAP closing schedules. Also, to identify audits of related organizations that may be component units in the state’s reporting entity.
- 2 GAAP/GASB Guidance – GASB 14, et. al., concerning the reporting entity
- 3 Timing of Recording – Financial statements and information from separately-audited entities are uploaded directly to Workiva through Data Collection templates after the RSTARS data has been imported.
- 4 What Information is Affected by this Schedule – None directly, but the audit reports are the source for financial statements, footnotes, and supplementary data for the special revenue, enterprise, and fiduciary funds and component units in the CAFR.
- 5 Required Reports – If agencies are in FMIS, GAAP reports DAFR8580 (Statement of Net Position) and DAFR8590 (Operating Statement); if not, the statements produced from their financial system. If a proprietary fund type, Statement of Cash Flows is prepared from subsidiary records and/or the separate financial system.
- 6 Time Required to Complete Schedule – Minimal
- 7 Contacts – Chief Financial Officer

Available Financial Statements

Fiscal Year End:	<input type="text" value="June 30, 2023"/>		
Agency Code:	<input type="text"/>	Agency Name:	<input type="text"/>
Date:	<input type="text"/>	Telephone Number:	<input type="text"/>
Preparer:	<input type="text"/>	Email Address:	<input type="text"/>

If audited or unaudited financial statements will be prepared for your organization or any segment thereof for the current fiscal year, please provide two copies of the financial statements to the General Accounting Division. In addition, please provide the General Accounting Division with the name, address, and telephone number of the auditor, and the date the financial statements are expected to be issued. The other GAAP schedules need not be provided for programs with audited financial statements, except for Schedule K if the annual accrued leave is not separately disclosed and Schedule G for federal funds.

Description of the Nature of Financial Report:	<input type="text"/>
Date of Expected Issuance:	<input type="text"/>
Auditor/Issuer:	<input type="text"/>
Address:	<input type="text"/>
Telephone Number:	<input type="text"/>

SCHEDULE B – CASH NOT RECORDED IN R*STARS

Status:

Schedule B - CASH NOT RECORDED IN R*STARS

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To identify cash not recorded in RSTARS. These are usually non-public funds, since all state funds are required to be deposited in the Treasury. Generally, these are funds for which the state has a fiduciary responsibility.
- 2 GAAP/GASB Guidance – GAAP principle of total financial resources reporting.
- 3 Timing of Recording – Recorded after RSTARS close
- 4 What Information is Affected by this Schedule – GAAP Closing Sch B entries; cash deposits in Note 3 of CAFR.
- 5 Required Reports –None, prepared from subsidiary records, bank statements, or investment reports with cash balances.
- 6 Time Required to Complete Schedule – Varies depending on agency control over non-public funds.
- 7 Contacts – Chief Financial Officer or designee(s)

Cash Not Recorded in R*Stars

Fiscal Year End:

Agency Code: Agency Name:

Date: Telephone Number:

Preparer: Email Address:

Cash recorded on the R*STARS trial balance (DAFRG110) should reflect cash on deposit in State bank accounts at June 30. To establish the correct cash balances at June 30, the State has instituted strict cash cut off procedures. (See statutory closing instructions). There are some State agencies or activities which maintain cash accounts that are not recorded in R*STARS. Please provide the following information for such accounts (Cash advances shown in R*STARS general ledger account number 0405 should **NOT** be recorded on this schedule):

	AMOUNT
Total Cash (see tab Total cash)	\$0.00

GAAP adjustments resulting from information included on this schedule will be coded directly by GAD personnel.

Total Cash

Exclude Working Fund Accounts

Bank and Account

Number	Appropriated Fund	Description of Account	Amount
1			
2			
3			
4			
5			
50			
Total			\$ -

SCHEDULE C – ACCOUNTS RECEIVABLE

Status:

Schedule C - ACCOUNTS RECEIVABLE

State of Maryland Closing Process
GAAP Closing Schedules Instructions

- 1 Purpose of Schedule – To identify receivables (over \$100,000 in total) not recorded in RSTARS, such as those for goods or services that have been provided but have not been previously billed or accrued due to time constraints, non-availability of information, etc. Some non-recorded receivables may be due to the need to return a portion to the federal government or another entity and a lack of appropriation to do so. It excludes Schedule G (federal) receivables. It also excludes receivables transferred to the Central Collection Unit of DBM and either removed from the agency’s receivable balance or fully offset by an allowance for uncollectable receivables in RSTARS.
- 2 GAAP/GASB Guidance – GAAP principle of reporting revenues when they are earned and available (modified accrual) or earned regardless of timing of receipt (full accrual)
- 3 Timing of Recording – Recorded after RSTARS close
- 4 What Information is Affected by this Schedule – GAAP Closing Sch C entries; receivables in Note 4 of CAFR. This schedule usually does not include taxes receivable, which are derived from separate requests from other units of COM.
- 5 Required Reports –Subsidiary records of the agency. GAD may run unit-level DAFR8580 reports and drilldown on RSTARS screens 61, 62, 63, 66, 69, and 80, as applicable, to verify the existence or absence of these receivables.
- 6 Time Required to Complete Schedule – Varies, dependent on volume, reporting practices, etc.
- 7 Contacts – Chief Financial Officer or designee(s)

Accounts Receivable

Fiscal Year End:	<input type="text"/>		
Agency Code:	<input type="text"/>	Agency Name:	<input type="text"/>
Date:	<input type="text"/>	Number:	<input type="text"/>
Preparer:	<input type="text"/>	Email Address:	<input type="text"/>

As part of the R*STARS closing procedures, agencies accrue revenues for any cash received and deposited subsequent to June 30 which has traditionally been included in current year statutory revenues. In addition, an agency may have accounts receivable at June 30 which have not been included in the statutory closing balances, but should be recorded in the GAAP financial statements.

GAAP accounts receivable can be characterized as amounts due from taxpayers or other unrelated persons for taxes or services performed during current and past fiscal years. The receivable balance must be divided between short-term (collectible within 60 days), current (between 60 days and one year) and long term amounts (over one year). Allowance for doubtful accounts should be computed for each receivable category. The following schedule should include all GAAP receivables, which in total exceed \$100,000. This schedule should not include federal grants receivable since this information is to be included on Schedule G, or, amounts due from other State agencies.

Description	Balance June 30, Not recorded in R*STARS		
	Gross Amount	(Allowance)	Net Amount
Short-Term Receivable (collectible within 60 days)	\$0.00	\$0.00	\$0.00
Current Receivable (between 60 days and one year)	\$0.00	\$0.00	\$0.00
Long term Receivable (over one year)	\$0.00	\$0.00	\$0.00
Total Receivable	\$0.00	\$0.00	\$0.00

Summary:

	Gross Amount	(Allowance)	Net Amount
Total short term and current receivable	\$0.00	\$0.00	\$0.00
Total long term receivable	\$0.00	\$0.00	\$0.00

GAAP adjustments resulting from information included on this schedule will be coded directly by GAD personnel.

SCHEDULE C - ACCOUNTS RECEIVABLE (continued)

Schedule C - Table
Account Title/Purpose/Appropriated Fund

Short-Term Receivable (collectible within 60 days)	Gross Amount	(Allowance)	Net Amount
			\$ -
Total Short-Term Receivable	\$ -	\$ -	\$ -

Current Receivable (between 60 days and one year)	Gross Amount	(Allowance)	Net Amount
			\$ -
Total Current Receivable	\$ -	\$ -	\$ -

Long-Term Receivable (over one year)	Gross Amount	(Allowance)	Net Amount
			\$ -
Total Long-Term Receivable	\$ -	\$ -	\$ -

SCHEDULE D – CLEARING AND SUSPENSE

Status:

Schedule D - CLEARING AND SUSPENSE

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To identify clearing and suspense balances (over \$100,000) recorded but not reclassified in RSTARS, usually to liability accounts. Generally, these are non-budgeted funds which may represent ordinary clearing accounts (appropriations xxx25), corporate purchasing card accounts (xxx50), or charge back clearing accounts (xxx99), where xxx represents the financial agency. If balances are negative, they should not be reported here, but on RSTARS closing schedule G-8.
- 2 GAAP/GASB Guidance – All transactions and balances should be as accurately reported as possible. For clearing and suspense in fund balance, GAAP principle of conservatism requires reclassifying balances to liabilities if it is reasonable that funds will not be recorded as revenue.
- 3 Timing of Recording – Recorded after RSTARS close. Agencies should clear all amounts as early as possible in the following fiscal year.
- 4 What Information is Affected by this Schedule – GAAP Closing Sch D entries
- 5 Required Reports –DAFRG900, Statement of Cash Balances by Appropriation Number and Fund
- 6 Time Required to Complete Schedule – Varies depending on number of clearing accounts and non-budgeted funds and progress in resolving or reclassifying amounts prior to year-end.
- 7 Contacts – Chief Financial Officer or designee(s)

Clearing and Suspense

Fiscal Year End:	<input type="text"/>		
Agency Code:	<input type="text"/>	Agency Name:	<input type="text"/>
Date:	<input type="text"/>	Telephone Number:	<input type="text"/>
Preparer:	<input type="text"/>	Email Address:	<input type="text"/>

State agencies record "clearing and suspense" amounts (amounts pending final disposition) in various R*STARS account numbers. For GAAP purposes, "clearing and suspense" accounts, exceeding \$100,000, included in the final R*STARS reports must be analyzed and adjusted to a zero balance. (However, all clearing and suspense amounts should be adjusted promptly by the agencies in the new fiscal year). If not cleared, negative balances should be shown on statutory close-out Form G-8. Positive balances, if any, should be reported below. If the balance is recorded as fund balance, advise whether it should be reclassified as a liability.

Complete the following schedule for all amounts included in "clearing and suspense" accounts

	Assets	Liabilities
Total Amount	\$0.00	\$0.00

GAAP adjustments resulting from information included on this schedule will be coded directly by GAD personnel.

Amounts included in "clearing and suspense" accounts

	R*STARS	Appropriated	Nature	Assets	Liabilities
1					
2					
3					
4					
5					
50					
Total				\$	- \$

SCHEDULE E - INVENTORY ACTIVITY AND BALANCES

Status:

Schedule E - INVENTORY ACTIVITY AND BALANCES

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To identify inventory balances of goods and supplies over \$250,000 and increases and decreases in the balance during the fiscal year.
- 2 GAAP/GASB Guidance – Inventories of supplies should be reported at cost, whereas inventory held for resale should be reported at lower of cost or market [GASB 62, 93 and 115e; COD 2300.106a(7); GAAFR, p. 331]
- 3 Timing of Recording – Recorded after RSTARS close
- 4 What Information is Affected by this Schedule – GAAP Closing Sch E entries
- 5 Required Reports –Subsidiary records. Perpetual inventory records should be verified to physical counts at fiscal year-end and appropriate valuation method applied.
- 6 Time Required to Complete Schedule – Varies depending on volume and nature of inventory, accuracy of perpetual inventory records, etc.
- 7 Contacts – Chief Financial Officer or designee(s)

Inventory Activity and Balances

Fiscal Year End:

Agency Code: Agency Name:

Date: Telephone Number:

Preparer: Email Address:

On the following schedule, describe the type and nature of all significant inventory transactions (total of all activity during the year with ending balances exceeding \$250,000), by Appropriated Fund, in which your organization has participated.

Description:

Balance	Activity During the Fiscal Year		Balance
	July 1	June 30	
	Increase	Decrease	
Total:	\$0.00	\$0.00	\$0.00

GAAP adjustments resulting from information included on this schedule will be coded directly by GAD personnel.

Significant Inventory Transactions

	Appropriated Fund	Balance, July 1	Increase	Decrease	Balance, June 30
1					\$ -
2					-
3					-
4					-
5					-
50					-
Total		\$ -	\$ -	\$ -	\$ -

SCHEDULE F – ACCOUNTS PAYABLE AND COMMITMENTS

Status:

Schedule F - ACCOUNTS PAYABLE AND COMMITMENTS

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – Schedule F (a) - To identify accounts payable and accrued expenses not recorded in RSTARS. Schedule F (b) - To identify existing arrangements to enter into future contracts or events.
- 2 GAAP/GASB Guidance – Payables—GAAP principle of recording expenditure/expense when goods and services are received rather than when paid. Commitments—Requirement to disclose in NCGA Statement 1, par. 158, now GASB 1.
- 3 Timing of Recording – Recorded after RSTARS close
- 4 What Information is Affected by this Schedule – GAAP Closing Sch F entries for payables. Note 17 – Commitments for service contracts and operating leases. Schedule F (b) provides future commitments for service contracts and current year expenses for operating leases. It does not include information on operating leases administered by DGS derived from separate confirmations with DGS. It also does not include encumbrances which are shown on the face of the financial statements.
- 5 Required Reports –Subsidiary records for unpaid invoices, accrued expenditures, service contract provisions and operating lease provisions.
- 6 Time Required to Complete Schedule – Varies depending on volume of payables and applicability of commitments.
- 7 Contacts – Chief Financial Officer or designee(s)

Accounts Payable and Commitments

Fiscal Year End:

Agency Code: Agency Name:

Date: Telephone Number:

Preparer: Email Address:

If an agency did not record its accounts payable and accrued expenditures in accordance with the State Policy on Accounts Payable, Accrued Expenditures, and Encumbrances, then the following information is needed to record these liabilities on a GAAP basis. If an agency has capital lease obligations during the fiscal year and/or capital lease obligations for future fiscal years, then schedule F-1 must also be completed.

(a) GAAP Accounts Payable:

A state agency or activity may have accounts payable at June 30 which were not recorded in the statutory closing process due to a lack of funding or for other reasons. (Examples: in addition to normal trade payables an unrecorded payable might be the portion of taxes collected by the state and allocated to sub-divisions, or amounts such as federal withholding taxes remitted by subdivisions to the state for payment to the federal government). These amounts represent GAAP payables and should be recorded. Briefly describe the nature of the amounts included (by appropriated fund), including an estimate of payment timeframe, i.e., whether it will be paid within one year:

	Amount
Total	\$ -

GAAP adjustments resulting from information included on this schedule will be coded directly by GAD personnel.

(b) Commitments:

“Commitments” are defined as existing arrangements to enter into future transactions or events. Commitments include maintenance, construction and service contracts, non-capitalized (operating) leases, commitments for leasing office space (do not include commitments maintained by the Department of General Services), and other significant commitments. These do not include encumbrances. “Commitments” are not recorded in the state’s GAAP financial statements, but are disclosed in the notes thereto. Complete the following schedule for each of the agency’s commitments.”

Please complete the following for each individual commitment over \$100,000:

	Total Contract Amount	Account Paid or Encumbered June 30	Unencumbered June 30	Amount
Total	\$ -	\$ -	\$ -	-

SCHEDULE F – ACCOUNTS PAYABLE AND COMMITMENTS (continued)

GAAP Accounts Payable

	Agency/ Appn.No.	Appropriated Fund	Description	Amount
1				
2				
3				
4				
5				
50				
Total				\$ -

Commitments over \$100,000

	Description/Vendor	Federal Participation Percentage	Total Contract Amount	Amount Paid or Encumbered June 30	Unencumbered Amount June 30
1					
2					
3					
4					
5					
50					
Total			\$ -	\$ -	\$ -

SCHEDULE F-1 – FINANCIAL LEASE OBLIGATIONS

Status:

Schedule F-1 - FINANCIAL LEASE OBLIGATIONS

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To identify leases, other than those managed by the State Treasurer’s Office, that meet the definition of financial leases as defined on the face of the schedule.
- 2 GAAP/GASB Guidance – GASB 34 lists capital leases as included among the long-term liabilities reportable on the Government-wide financial statements prepared on the economic resources measurement focus, full accrual basis of accounting. In addition, GASB 87 provides additional information on lease obligations, which now requires financial lease model, rather than distinction between operating and capital leases.
- 3 Additional data may be needed as we further analyze GASB 87 requirements. Please review previously provided leases spreadsheet details the comptroller objects where identifiable GASB 87 lease expenditures have been detected for your Agency.
- 4 Timing of Recording – All financial lease assets, regardless of cost, should be recorded in the fixed asset subsystem before the RSTARS close. The related obligations are recorded after the RSTARS close.
- 5 What Information is Affected by this Schedule – GAAP and GASB 34/87 financial lease journal entries. Note 11 – Long-Term Debt for financial lease assets and beginning balances, increases, decreases, ending balance and amounts due in one year for obligations under financial leases.
- 6 Required Reports –Focus reports for financial lease assets in the fixed asset subsystem and subsidiary records for financial lease obligations, including contracts and agreements.
- 7 Time Required to Complete Schedule – Moderate with GASB 87 implementation
- 8 Contacts – Chief Financial Officer or designee(s)

Capital Lease Obligations

Fiscal Year End:

Agency Code: Agency Name:

Date: Telephone Number:

Preparer: Email Address:

	Principal	Interest	Total
Enter financial lease name here	\$ -	\$ -	\$ -
Enter financial lease name here	-	-	-
Enter financial lease name here	-	-	-
Total Obligation	\$ -	\$ -	\$ -

GAAP adjustments resulting from information included on this schedule will be coded directly by GAD personnel.

SCHEDULE F-1 – FINANCIAL LEASE OBLIGATIONS (continued)

Financial Lease Schedule

Name of Facility or Description of Equipment	Enter financial lease name here
Name of Lessor	
Contract No.	
Type of Debt	
Interest Rate(s)	
Cost of Asset	
Date of Acquisition or acceptance of lease	

	Principal	Interest	Total
Total Obligation	\$ -	\$ -	\$ -

Annual Lease Payments Detail				
	Fiscal Year	Principal	Interest	Total
1				\$ -
2				\$ -
3				\$ -
4				\$ -
5				\$ -
50				\$ -
Total		\$ -	\$ -	\$ -

SCHEDULE G – FEDERAL GRANTS RECONCILIATION FORM

Status:

Schedule G - Federal Grants Reconciliation Form

Agency Code:

Agency Name:

ENDING RECEIVABLE: Appropriated Fund 0005

Amount

DAFRG100 General Ledger Accounts	
0500 through 0599	<input type="text"/>
1604	\$ <input type="text"/>
Total Ending Receivable per DAFRG100	\$ -
Total Ending Receivable per Schedule G	\$ -
Difference (Total Ending Receivable per DAFRG100 less Total Ending Receivable per Schedule G)	\$ -

Explanation of Ending Receivable Difference:

EXPENDITURES: Appropriated Fund 0005

Amount

DAFRG100 General Ledger Accounts:	
3500 and 3501- Total Expenditures per DAFRG100	\$ <input type="text"/>
Total Expenditures per Schedule G	\$ -
Difference (Total Expenditures per DAFRG100 less Total Expenditures per Schedule G)	\$ -

Explanation of Expenditure Difference:

Signature:

Date:

Email Address:

Telephone Number:

SCHEDULE G-1 FEDERAL GRANTS PASSED-THROUGH TO SUBRECIPIENTS

Schedule G - 1
 STATE OF MARYLAND
 FEDERAL GRANTS PASSED-THROUGH TO SUBRECIPIENTS
 SCHEDULE OF ACTIVE FEDERAL GRANTS
 FOR THE YEAR ENDED JUNE 30, 2023

Agency Code
 Agency Name

Authorized Signature
 Date
 Telephone Number

FED GRTR	STATE FUNCTION	STATE DEPT	GRANT TITLE	Assistance Listing # (CFDA #)	GRANT NUMBER	COVID? (Y/N)	NAME OF SUB-GRANTEE	DESCRIPTION	AMOUNT	GRANT AUDITS COMPLETED
Total									\$ -	

SCHEDULE H – OTHER ASSETS OR LIABILITIES

Status:

Schedule H - OTHER ASSETS OR LIABILITIES

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To identify assets and liabilities over \$100,000 not recorded in RSTARS or recorded on any other GAAP schedule.
- 2 GAAP/GASB Guidance – GASB 62, for Contingencies, pars. 96-113.
- 3 Timing of Recording – Recorded after RSTARS close
- 4 What Information is Affected by this Schedule – GAAP Sch H entries. Disclosures may be required, principally in Note 18--Contingencies, for such items as federal grant disallowances, settlements under lawsuits, and similar matters.
- 5 Required Reports –None, determined by reference to federal audit finding letters, attorney general opinions, and other documents establishing assets and liabilities that may not need to be recorded in the budgeted accounts because of their long-term nature.
- 6 Time Required to Complete Schedule – Minimal, since these items should only be reported if not previously listed on another GAAP schedule.
- 7 Contacts – Chief Financial Officer

Other Assets or Liabilities

Fiscal Year End:

Agency Code: Agency Name:

Date: Telephone Number:

Preparer: Email Address:

In completing the GAAP closing instructions, an agency may identify assets or liabilities, the recording of which has not been provided for on any other GAAP closing schedule. Such items may include investments not maintained by the State Treasurer, loan receivables due in excess of one year, claims payables, liability for termination benefits, etc. For these assets or liabilities, which exceed \$100,000, please complete the following schedule. Please include appropriated fund for each item.

	Assets	Liabilities
Total Amount:	\$0.00	\$0.00

GAAP adjustments resulting from information on this schedule will be coded directly by GAD personnel.

Assets and Liabilities over \$100,000

	Description of Nature of Assets or Liabilities	Appropriated Fund	Amounts	
			Assets	Liabilities
1				
2				
3				
4				
5				
50				
Total			\$ -	\$ -

SCHEDULE I – SPECIAL AND EXTRAORDINARY ITEMS

Status:

Schedule I - SPECIAL AND EXTRAORDINARY ITEMS

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To identify transactions and events over \$3,000,000 not recorded on any other GAAP schedule.
- 2 GAAP/GASB Guidance – GASB 1 adopted previously-issued NCGA statements which included reporting certain material unusual or infrequent transactions or events, whether or not they were within the control of management, as special or extraordinary items to distinguish them from normal operating transactions for a fair presentation of a government’s operations.
- 3 Timing of Recording – This entry is recorded after RSTARS close to reclassify transactions which may have been recorded in RSTARS.
- 4 What Information is Affected by this Schedule – GAAP Sch I entries. Disclosures are required to describe the nature and effect of these items.
- 5 Required Reports – DAFRG110 can provide total expenditures by appropriation number and fund. Drilldown on RSTARS screens 61, 62, 63, 66, 69, and 80, as applicable, can provide further payment details for totals reported on the DAFRG110. A review of the transactions in Agency Y01, General Fund Surplus, should be made for expenditures or transfers to fund an emergency.
- 6 Time Required to Complete Schedule – Minimal, since these items should only be reported if not previously listed on another GAAP schedule.
- 7 Contacts – Chief Financial Officer

Special and Extraordinary Items

Fiscal Year End:

Agency Code: Agency Name:

Date: Telephone Number:

Preparer: Email Address:

In completing the GAAP closing instructions, an agency may identify special and extraordinary items, the recording of which has not been provided for on any other GAAP closing schedule. Such items which exceed \$3,000,000, should be listed on this schedule. They are defined as follows: Extraordinary items are transactions or other events that are both unusual and infrequent in occurrence, and Special items are transactions or other events that are within the control of management and are either unusual in nature or infrequent in occurrence. Also include on this schedule transactions or other events that are not within the control of management, but are either unusual in nature or infrequent in occurrence

	AMOUNT
Total	\$ -

List of Extraordinary Items

	Description of the Nature of the Special or Extraordinary Item	Appropriated Fund	Amount
1			
2			
3			
4			
5			
50			
Total			\$ -

SCHEDULE J – EXPLANATIONS OF MATERIAL DIFFERENCES

Status:

Schedule J - EXPLANATIONS OF MATERIAL DIFFERENCES

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To analyze variances over 10% and performance materiality between the current and prior fiscal year for total receivables, total payables, total expenditures and revenues by source.
- 2 GAAP/GASB Guidance – GAAP principle of consistency. Information obtained is also used in the MD&A required by GASB 34.
- 3 Timing of Recording – This schedule contains data extracted directly from FMIS after the close.
- 4 What Information is Affected by this Schedule – This schedule can be a source of GAAP journal entries by identifying significant variances requiring account adjustments. MD&A should describe changes in trend data as part of its analysis of financial information.
- 5 Required Reports – GAAP reports, namely, the DAFR8580, Statement of Net Position, and DAFR8590, Statement of Activities.
- 6 Time Required to Complete Schedule – Significant, for identifying, quantifying and explaining variances.
- 7 Contacts – Chief Financial Officer

Explanations of Material Differences

Fiscal Year End:

Agency Code: Agency Name:

Date: Telephone Number:

Preparer: Email Address:

From DAFR8580 and DAFR8590: Explanations should be for total receivables, total payables, gaap revenue source or total expenditure balances with changes greater than \$5,000,000 and 5% from the prior year.

	Current Year Amount	Prior Year Amount	Difference	
			Amount	%
Assets	\$ -	\$ -	\$ -	0.00 %
Liabilities	\$ -	\$ -	\$ -	0.00 %
Expenditures	\$ -	\$ -	\$ -	0.00 %
Revenues	\$ -	\$ -	\$ -	0.00 %

Explanation:

SCHEDULE J – EXPLANATIONS OF MATERIAL DIFFERENCES (continued)

Explanations for Material Differences													
	GAAP Fund	Type of Account	Title of Account	Assets/Liabilities		Expenditures/Revenue			Current Year Amount	Prior Year Amount	Difference		Explanation*
				GL Account	GL Class	Comptroller Object (Expenditure/Revenue)	GAAP Source/Object (Expenditure/Revenue)	GAAP Category GL Glass			Amount	%	
1									\$ -	\$ -	\$ -	- 0.00%	
2											\$ -	- 0.00%	
3											\$ -	- 0.00%	
4											\$ -	- 0.00%	
5											\$ -	- 0.00%	
6											\$ -	- 0.00%	
7											\$ -	- 0.00%	
8											\$ -	- 0.00%	
9											\$ -	- 0.00%	
10											\$ -	- 0.00%	
11											\$ -	- 0.00%	
50											\$ -	- 0.00%	
				Total					\$ -	\$ -	\$ -	- 0.00%	

SCHEDULE K – ACCRUED ANNUAL LEAVE

Status:

Schedule K - ACCRUED ANNUAL LEAVE

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To provide balances and activity for employees' compensated absences.
- 2 GAAP/GASB Guidance – GASB 34 lists compensated absences as among the long-term liabilities reportable on the Government-wide financial statements prepared on the economic resources measurement focus, full accrual basis of accounting. Benefits earned and payable at the end of the fiscal year are reported on the fund-level statements on the modified accrual basis of accounting.
- 3 Timing of Recording – Recorded after RSTARS close
- 4 What Information is Affected by this Schedule – GAAP Sch K entries; compensated absences beginning balance, increases, decreases, ending balance and amount due within one year in Note 11-Long-Term Debt.
- 5 Required Reports – Workday reports (1) SPMS Fiscal Year End Annual Leave Earned and Used Report (earned and used leave with ending balances prior to FICA) and (2) SPMS Annual Compensatory Leave Balance Liability – Terminated Employees Report (recent retirees who may require an accrual in RSTARS as well as for employees that left during the year for an adjustment to the annual leave)
- 6 Time Required to Complete Schedule – Significant, for reconciling beginning balance to prior year ending balance, identifying all employees and employee leave activity, multiplying hours by current pay rates, if necessary, applying FICA rate, and computing amount due in one year.
- 7 Contacts – Chief Financial Officer or designee(s)
- 8 Supporting accrual documentation MUST be attached with the effective date of 06.30.2023 Please note reports must be run on 06.30 to be accurate

Explanations of Material Differences

Fiscal Year End:	<input type="text" value="June 30, 2023"/>		
Agency Code:	<input type="text"/>	Agency Name:	<input type="text"/>
Date:	<input type="text"/>	Telephone Number:	<input type="text"/>
Preparer:	<input type="text"/>	Email Address:	<input type="text"/>

All agencies must complete this schedule – including agencies with separately audited financial statements.
Annual leave accrual – This year's beginning balance should equal last year's ending balance. The dollar values for the amounts earned and used should be calculated by multiplying the employees' hourly rates by the number of hours earned and used during the fiscal year. Included in employees' hourly rates should be the state's portion of FICA taxes, which is 7.65 percent of the base salary rate. The ending balance should equal the total dollar amount for unused annual leave for each employee, consisting of each employee's current hourly rate, plus FICA, times the balance of unused annual leave hours at year end.

If the amount of leave earned and used is not available from the timekeeping system, it must be estimated. In estimating leave earned, years of service and hourly rates including FICA must be considered. Estimated leave used should include both leave taken and paid, irrespective of whether that leave was included in the beginning balance or earned during the year.

In addition, agencies must estimate and report in dollars the amount of the leave liability due within one year. The dollar amount of leave used during the prior fiscal year may be an estimate for the amount to be used the next year, adjusted for retirements and terminations and reduced for leave taken and paid that was earned during the year.

Beginning balance	<input type="text"/>
Earned	<input type="text"/>
Used	<input type="text"/>
Ending balance	\$ <input type="text" value="-"/>
Number of employees	<input type="text"/>
Amount due within one year	<input type="text"/>

Annual leave expenditures related to employees terminated or retired at year end and other benefits that will be paid to the employee in July should be accrued as part of the budgetary closing process at year end. The number of days of leave to be paid in July should be included in the "used leave" calculation discussed above. If the expenditures to be paid in July were not fully accrued, please provide the amount for benefits paid that should have been, but were not, accrued (separate and label for each appropriated fund).

SCHEDULE L – POLLUTION REMEDIATION OBLIGATIONS

Status:

Schedule L - POLLUTION REMEDIATION OBLIGATIONS (Required by GASB Statement 49)

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To provide balances, activity and disclosures for pollution remediation obligations in accordance with the directions included on the face of the schedule. It is used with Attorney General legal letter on pollution remediation obligations.
- 2 GAAP/GASB Guidance – GASB 49, Pollution Remediation Obligations
- 3 Timing of Recording – Recorded after RSTARS close
- 4 What Information is Affected by this Schedule – GAAP Sch L entries; pollution remediation description and beginning balance, increases, decreases, ending balance and amount due within one year in Note 11-Long-Term Debt.
- 5 Required Reports – Subsidiary records for liability balances and offsetting receivables. Obligations determined in collaboration with Assistant Attorney Generals to determine the extent of their liability under GASB 49. To determine any expenditures for existing obligations, DAFRG110 provides expenditures by appropriation and fund and RSTARS screens 61, 62, 63, 66, 69, and 80, as applicable, can provide further payment details for expenditures on the DAFRG110.
- 6 Time Required to Complete Schedule – Significant for those agencies subject to this guidance, primarily Dept. of the Environment.
- 7 Contacts – Chief Financial Officer

Directions

Listing:

Include sites with a cost estimate, which includes all costs for remediation of the site, of approximately \$1,000,000 or greater.
If no range is reasonably estimable - provide general description of the site and remediation activity.

Obligating Events (requiring reporting of the liability) are:

- a. Pollution creates an imminent danger to public.
- b. State is in violation of a pollution prevention permit.
- c. State is named or will be named as a responsible or potentially responsible party for sharing costs.
- d. State is named or will be named in a lawsuit to compel the State to participate in remediation.
- e. State legally obligates itself to perform remediation. (Please consult with your agency's assistant attorney general).

Measurement of Pollution Remediation Liabilities:

- a. Based on expected remediation outlays expected to be incurred to settle the liabilities.
- b. Measured at their current value, based on reasonable and supportable assumptions.
- c. Measured using the expected cash flow technique.
- d. Explain methods and assumptions used for the estimate.

Re-measurement: (Done each fiscal year.)

- a. When major benchmarks are met, costs need to be re-evaluated. (Or when new information indicates changes are needed.)
- b. Amount should be reduced as applicable for expenses paid during the year.

Accounting for Recoveries:

- a. Recoveries that are not yet realized or realizable should reduce the measurement of the liability.
- b. Recoveries that are realizable should be recognized as a receivable. (Or cash if realized.)
The offset of the receivable will be to increase the liability. (GAD will do this entry.)
- c. An insurance recovery generally is "realizable" when the insurer admits or acknowledges coverage.
A negotiated cost sharing agreement may be treated similarly - depending on other variables.

Schedule L: New information should be coordinated with the agency's Attorney General

Agency Code:
Fiscal Year End: June 30, 2023

	Estimated Liability / Remaining Costs beginning balance, 07/01/2022	Estimated Liability / Remaining Costs beginning balance, 06/30/2023	Amount of Estimated Recoveries Agency Used to Reduce Liability	Amount of Estimated Realizable Recoveries.*
Total:	\$ -	\$ -	\$ -	\$ -

* *GAD will do entry

Preparer: Agency:

Title: Telephone No:

Date: Email Address:

SCHEDULE L – POLLUTION REMEDIATION OBLIGATIONS (continued)

Listing of Pollution Remediation Obligations

Agency: _____
 Fiscal Year End: June 30, 2023

	Pollution Site / Description and Location of Project	Obligating Event (Describe.)	Status of Clean-up Activities	Estimated Liability / Remaining Costs beginning 07/01/2022	Estimated Liability / Remaining Costs ending balance, 6/30/2023	Methods and Assumptions Used for Estimates	Amount of Estimated Recoveries Agency Used to Reduce Liability	Amount of Estimated Realizable Recoveries.*
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
50								
Total				\$ -	\$ -		\$ -	\$ -

SCHEDULE M – TAX ABATEMENTS

Status:

Schedule M - TAX ABATEMENTS (Required by GASB Statement 77)

State of Maryland Closing Process
GAAP Closing Schedule Instructions

- 1 Purpose of Schedule – To provide information needed to complete required disclosures for tax abatements in accordance with the directions contained on the face of the schedule.
- 2 GAAP/GASB Guidance – GASB 77, Tax Abatements
- 3 Timing of Recording – Recorded after RSTARS close
- 4 What Information is Affected by this Schedule – Note 23 – Tax Abatements
- 5 Required Reports – Subsidiary records, i.e., statistical reports of tax abatements granted by the program agency and tax credit reports for tax abatements taken prepared by COM (RAD)
- 6 Time Required to Complete Schedule – Significant for those agencies providing the tax abatement, primarily Commerce, or compiling reported data from tax returns, i.e., COM
- 7 Contacts – Chief Financial Officer or designee(s)

Directions

GASB 77 defines a tax abatement to be

- a. A promise to forego tax revenues
- b. As a result of an agreement (whether or not in writing) with an individual or entity
- c. Individual or entity promises to take a specific action after the agreement has been entered into
- d. The action contributes to economic development or otherwise benefits the government or its citizens

****If GASB 77 is applicable to your agency, please provide us the following information.***

1. What are your abatement programs, including specific individuals or entities receiving the tax abatements? This information must be provided for each abatement program for which there was a tax filing during the current fiscal year. (see schedule M-1)

- a. Name of program
- b. Purpose of program
- c. Period of program (Date it was entered in to and date it will expire)
- d. Name of recipient
- e. Tax being abated
- f. Authority to abate taxes
- g. Eligibility criteria
- h. Existence of recapture provisions including the conditions under which abated taxes become eligible for recapture
- i. Types of commitments to which recipients are committed in exchange for abatement
- j. Dollar amount of taxes abated, including abatement mechanism and rate, for the current fiscal year as a result of tax abatement agreements
- k. Number of tax filings for credit in the current fiscal year
- l. Associated commitments made by the abating government (e.g. infrastructure)
- m. Information omitted due to legal prohibitions(if applicable)

2. If you have tax abatements, submit supporting documentation for the type and amount, including tax filing reports, websites, other published reports, and copies of the agreements. These include tax abatements entered into by your agency or for which your agency collects information on behalf of other state agencies from income tax returns, property assessments, etc.

3. Are there tax abatement agreement(s) made by other governments that limit the amount of revenue that you can collect? If yes, provide the following information for each abatement program, including specific individuals or entities receiving the tax abatements for each program. (see Schedule M-2)

- a. Name of government
- b. Tax being abated
- c. Dollar amount of taxes abated, including abatement mechanism and rate, for the current fiscal year as a result of tax abatement agreements
- d. Dollar amounts received or receivable from other governments associated with (and offsetting) abated taxes, for the current fiscal year as a result of tax abatement agreements
- e. Number of tax filings for credit in the current fiscal year
- f. Information omitted due to legal prohibitions(if applicable)
- g. Copies of the agreements

Preparer

Title

Date

Agency Code Agency

Telephone No

Email Address

SCHEDULE M-1 TAX ABATEMENT DISCLOSURE

Status:

Schedule M-1 - TAX ABATEMENT DISCLOSURE

Tax abatement programs, including specific individuals or entities receiving the tax abatement

Fiscal Year End:

Agency No:

Agency Name:

Date:

Telephone number:

Contact Name:

Email Address:

	Dollar amount of taxes abated	Number of tax filings for credit
Total:	\$0.00	0

SCHEDULE M-1 LISTING OF ABATEMENT PROGRAMS

Listing of Abatement Programs

	Name of program	Purpose of program	Period of program	Name of recipient	Tax being abated	Authority to abate taxes	Eligibility criteria	Existence of recapture provision	Type of commitments	Dollar amount of taxes abated	Number of tax filings for credit	Associated commitments	Information omitted due to legal prohibitions
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
50													
Total										\$	- 0		

SCHEDULE M-2 TAX ABATEMENT DISCLOSURE

Status:

Schedule M-2 - TAX ABATEMENT DISCLOSURE

Tax abatement agreement(s) made by other governments

Fiscal Year End:

Agency No: Agency Name:

Date: Telephone number:

Contact Name: Email Address:

	Dollar amount of taxes abated, including abatement mechanism and rate, for the current fiscal year	Dollar amounts received or receivable from other governments associated with abated taxes, for the current fiscal year	Number of tax filings for credit in the current fiscal year
Total:	0	0	0

Other Governments Tax Abatements Listing

	Name of government	Tax being abated	Dollar amount of taxes abated, including abatement mechanism and rate, for the current fiscal year	Dollar amounts received or receivable from other governments associated with abated taxes, for the current fiscal year	Number of tax filings for credit in the current fiscal year	Information omitted due to legal prohibitions	Copies of the agreements
1							Select...
2							Select...
3							Select...
4							Select...
5							Select...
50							Select...
Total			\$ -	\$ -	0		

FEES AND USER CHARGES BIENNIAL REPORT (not applicable FY23)

Status:

Comptroller of Maryland
 General Accounting Division
 Fees and User Charges Biennial Report Cover Sheet

Date:

Agency:

Address:

Fiscal Officer Name:

Telephone No:

Subject:

Completion Date:

The subject report is being submitted as requested. If you have any questions, please contact the individual referenced above

Number of forms COT/GAD-X51 submitted:	<input style="width: 80%;" type="text" value="0"/>
Number of forms COT/GAD-X51 pages submitted:	<input style="width: 100%;" type="text" value=""/>
Message (special instructions):	<input style="width: 100%;" type="text" value=""/>

REFERENCE	APPN	CHANGES MADE FROM PREVIOUS SUBMISSION	NO CHANGES	NEW FORM
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...
		Select...	Select...	Select...

FEES AND USER CHARGES BIENNIAL REPORT (not applicable FY23)

(continued)

Summary of Current Year Revenues

Agency Code:
 Agency Name:

APPN	CY Revenue	Support Sheet
Dept. Total	\$ -	

FEES AND USER CHARGES BIENNIAL REPORT (not applicable FY23)

(continued)

STATE FEES AND CHARGES

*To go to the next line in a cell use Alt + Enter

Agency:

Description of Fee(s)

Statutory Authority :
 Regulatory Citation:
 Method To Change:

Rate or Amount of Fee(s):

Date Fee(s) First Authorized:

Date of Last Change:
 Amount of Last Change:

Purpose of Fee(s)

Fund that Revenues are Credit To:

Other Revenue Sources for the Special Fund:

Amount of Associated Expenditures:
 Nature of Associated Expenditures:
 Budget Codes:

Amount of Other General or Special Funds Used for Same Expenditures:

Amount	Type of Cost
	Select...
	Select...
	Select...
	Select...

0	
	APPN: <input style="width: 100%; height: 20px;" type="text"/>

STATE OF MARYLAND

FISCAL YEAR 2023

R*STARS YEAR END CLOSING PACKAGE

PART 2 – REPORTS AND INQUIRY SCREENS

R*STARS YEAR END REPORTS

OVERVIEW

A listing of essential and recommended reports and their recommended frequency for requesting the reports follows. The listing also includes report descriptions and report samples. The primary purpose for this listing is to reduce the number of requestable reports processed during the nightly batch cycle to assure the nightly batch cycle is completed in a timely manner. Completing the nightly batch cycle on time will prevent possible reductions in system availability the next day and/or the possibility of the nightly requestable reports not being processed.

Using the Drill Down feature of R*STARS will allow agencies to identify documents and transactions for specific balance types shown on the 61, 62, 63, 66, 69 and 80 inquiry screens. Agencies should use these screens whenever possible instead of running requestable reports that list transactions. This will help assure that the nightly batch cycle is completed in a timely manner.

**YEAR-END CLOSE COMMITTEE
ESSENTIAL/RECOMMENDED REPORTS**

NOTES	NUMBER		FREQUENCY	DESCRIPTION
GAD Essential	DAFR6000		by date/as needed	Statement of Unencumbered Appropriation Balance
GAD Essential	DAFR8580		end of YEC	GAAP Balance Sheet
GAD Essential	DAFR8590		end of YEC	GAAP Operating Statement
GAD Essential	DAFR9040	*	weekly/Saturday	Statement of Changes in Total Fund Balance
GAD Essential	DAFR9100	*	weekly/Saturday	Statement of Changes in Total Fund Balance
GAD Recommended	DAFR5990		weekly/Saturday	Agency Appropriations Over expended Balance
GAD Recommended	DAFRG100		weekly/Saturday	Statewide Trial Balance by Appropriated Fund/General Ledger
GAD Recommended	DAFRG400	**	weekly/Saturday	Statement of Agency Revenue by Program and Fund
GAD Recommended	DAFRG500	**	weekly/Saturday	Expenditures Detail Report by Unit, Appropriation Number, and Fund
GAD Recommended	DAFRG510	**	weekly/Saturday	Revenue Detail Report by Unit, Appropriation Number, and Fund
GAD Recommended	DAFRG260(160)		weekly/Saturday	Comparison of YTD Expenditures/Revenue by Comptroller Object
User Agency Rec.	DAFRG200	**	weekly/Saturday	Agency Budget Report by Program, Organization and Fund
User Agency Rec.	DAFRG300	**	weekly/Saturday	Revenue Status Report by Program, Organization and Fund
User Agency Rec.	DAFRT100	**	weekly/Saturday	Expenditures Detail Report by Program, Organization and Fund
User Agency Rec.	DAFRT200	**	weekly/Saturday	Revenue Detail Report by Program, Organization, and Fund

* The DAFR9040 and DAFR9090 reports are the same. The DAFR9040 provides data by each AY for an appropriation number and fund. The DAFR9090 consolidates data by all AY's of the same appropriation number and fund.

** The noted reports may be duplicative. For example, the DAFRG500 displays information similar to DAFRT100 but in a different format.

REPORT DESCRIPTIONS

DAFR6000 AGENCY APPROPRIATION UNENCUMBERED BALANCE

This report provides summary totals for each appropriation number and fund combination. At year - end, agencies should use "E," for encumbrances only, in the Special Select 1 field on their 91 Report Request Profile. This report can be run as needed.

DAFR8580/8590 GAAP BALANCE SHEET REPORT/ OPERATING STATEMENT REPORT

These reports provide balance sheet and revenue and expenditure totals for the current and prior years by GAAP Fund. Agencies are required to review these reports prior to submitting their Annual Closing Checklist. These reports should only be requested prior to submitting the Annual Closing Checklist.

DAFR6320 ALLOCATION OF ENCUMBRANCES

This report provides a listing of year-end encumbrances (NOTE: Request this report at Organization Level 0 and Fund Level 3. Also, Special Select 1 should have an "S" in the first field. Requesters may limit the report's output to a single six-digit STARS Agency by placing the STARS six-digit agency code in the first Special Select 2 field.) This report can be run as needed.

DAFR9040 STATEMENT OF CHANGES IN TOTAL FUND BALANCE

This report includes beginning fund balance, revenues, expenditures, transfers, and a calculated ending fund balance for each AY, appropriation number, and fund combination. Agencies should include an Appropriated Fund range that excludes fund 0001 on their 91 Report Request Profile since the General Fund balance is determined at a statewide and not an agency basis. This report should only be run during the Saturday batch cycle if needed.

DAFR9090 STATEMENT OF CHANGES IN TOTAL FUND BALANCE

This report includes beginning fund balance, revenues, expenditures, transfers, and a calculated ending fund balance for all AYs of the same appropriation number and fund. Agencies should include an Appropriated Fund range that excludes fund 0001 on their 91 Report Request Profile since the General Fund balance is determined at a statewide and not an agency level. This report should only be run during the Saturday batch cycle if needed.

DAFR5990 AGENCY APPROPRIATION OVEEREXPENDED BALANCE

This report provides the same information as the DAFR6000 report but only reports those appropriation numbers that have a deficit ending balance for one of the funds included in the request. This report should only be run during the Saturday batch cycle if needed.

DAFRG100 TRIAL BALANCE BY APPROPRIATED FUND

This report provides general ledger account balances and activity for each fund and Financial Agency. This report should only be run during the Saturday batch cycle if needed. The DAFRG130 provides a trial balance for each appropriation number and fund or agency fund.

DAFRG400 STATEMENT OF AGENCY REVENUE BY PROGRAM AND FUND

This report provides Estimated Revenue and Revenue information by AY, appropriation number, and fund. Agencies should either request this report or the DAFRG300 report described below. This report should only be run during the Saturday batch cycle if needed.

DAFRG500 EXPENDITURE DETAIL REPORT

This report provides detail transactions for budget, expenditures, and encumbrances for each AY, appropriation number, and fund combination. Agencies should either request this report or the DAFRT100 series reports described below. This report should only be run during the Saturday batch cycle if needed.

DAFRG510 REVENUE DETAIL REPORT

This report provides detail transactions for estimated revenues and revenues for each AY, appropriation number, and fund combination. Agencies should either request this report or the DAFRT200 series reports described below. This report should only be run during the Saturday batch cycle if needed.

DAFRG260(160) COMPARISON OF YEAR TO DATE (with prior year) EXPENDITURES/REVENUES BY COMPTROLLER OBJECT

This report provides a comparison of prior year expenditures and revenues to current year expenditures and revenues by Financial Agency, Unit, Comptroller Source/Group, and Comptroller Object. This report should be reviewed periodically for appropriate and consistent recording of object codes.

DAFRG630 BUDGET EXPENDITURES AND ENCUMBRANCES BY APPROPRIATION, FUND AND OBJECT

This report provides budget, expenditures, and encumbrances summary information by expenditure object and is sorted by appropriation year, appropriation number, fund and object.

DAFRG200 AGENCY BUDGET BY PROGRAM, ORGANIZATION AND FUND

This report provides agency budget, expenditure, and encumbrance information by expenditure object and is sorted by Program, Organization, and Fund. The DAFRG210, DAFRG230, DAFRG230, DAFRG240 and DAFRG250 reports are also requestable. These reports provide the same information as the DAFRG200 but are sorted differently or may include Index and/or PCA codes. Refer to the D64 Report Control Profile or the Maryland Report Guide for more information on these reports. Agencies should try to choose the report that best suits their needs. These reports should only be run during the Saturday batch cycle if needed.

DAFRG300 AGENCY REVENUE BY PROGRAM, ORGANIZATION AND FUND

This report provides estimated revenue and revenue information by revenue object and is sorted by Program, Organization, and Fund. The DAFRG310, DAFRG320, DAFRG330, DAFRG340, and DAFRG350 reports are also requestable. These reports provide the same information as the DAFRG300 but are sorted differently or may include Index and/or PCA codes. Refer to the D64 Report Control Profile or the Maryland Report Guide for more information on these reports. Agencies should try to choose the report that best suits their needs. Agencies should either request

one of these reports or the DAFRG400 report described above. These reports should only be run during the Saturday batch cycle if needed.

DAFRT100 EXPENDITURE DETAIL BY PROGRAM, ORGANIZATION AND FUND

This report provides detail expenditure transactions and is sorted by Program, Organization, and Fund. The DAFRT110, DAFRT130, DAFRT140, DAFRT140, and DAFRT150 reports are also requestable. These reports provide the same information as the DAFRT100 but are sorted differently or may include Index and/or PCA codes. Refer to the D64 Report Control Profile or the Maryland Report Guide for more information on these reports. Agencies should try to choose the report that best suits their needs. Agencies should either request one of these reports or the DAFRG500 report described above. These reports should only be run during the Saturday batch cycle if needed.

DAFRT200 REVENUE DETAIL BY PROGRAM, ORGANIZATION AND FUND

This report provides detail revenue transactions and is sorted by Program, Organization, and Fund. The DAFRT210, DAFRT230, DAFRT230, DAFRT240, and DAFRT250 reports are also requestable. These reports provide the same information as the DAFRT200 but are sorted differently or may include Index and/or PCA codes. Refer to the D64 Report Control Profile or the Maryland Report Guide for more information on these reports. Agencies should try to choose the report that best suits their needs. Agencies should either request one of these reports or the DAFRG510 report described above. These reports should only be run during the Saturday batch cycle if needed.

OTHER R*STARS REPORTS

In addition to the reports recommended by the Year End Close Committee, the following reports are available for R*STARS users performing year-end closing activities:

- DAFM523 Revenue/Expenditure Accrual Report (This is an online report-520 View A Batch screen.)
- DAFR4451 Fixed Asset Suspense Activity Report
- DAFR6250 Closing Statement Report
- DAFR6260 Document Summary Expenditure Accrual Report
- DAFR6270 Transaction Detail Expenditure Accrual Report
- DAFR6280 Document Summary Revenue Accrual Report
- DAFR6290 Transaction Detail Revenue Accrual Report
- DAFR6300 Supplemental Expenditure Accrual Report
- DAFR6360 Supplemental Revenue Accrual Report
- DAFR7200 Daily Transaction Register (requestable by document type)
- DAFR7840 Document Transaction Detail (requestable by document type)
- DAFR8190 Detail Schedule of Changes in Fixed Assets by GL, Function and Agency
- DAFRA100 Capital Project Authorization Balances
- DAFRD100 DAFRD150 Encumbrance/Pre-Encumbrance Status Reports
- DAFRD200 – DAFRD250 Accounts Receivable Status Reports (allows identification of accrued expenditures or revenues related to accounts receivable)
- DAFR2351 Posted Transaction Detail (Control Report – Not Requestable)
- DAFR2361 Daily History Detail (Control Report – Not Requestable)
- QAFR7230 Agency Based IT File Batch Headers (identifies documents on the IT file other than Voucher Payable documents)

Agency personnel may request these other reports if necessary to complete their review and verification of the accuracy of the year end accruals that have been posted in R*STARS. However, to assure that the nightly batch cycle will be completed in a timely manner, agencies should limit the number and frequency of requests for these reports. Some of the reports such as the DAFR6300 and DAFR6360 should probably be requested at the end of closing only. Reports identified as DAFRXXXX are requestable through the 91 R*STARS Report Request screen. The period(s) of an agency's request should be based upon the effective date of the accrual transactions. Transactions recorded with effective dates of June 1, 2023, through June 30, 2023, will be included on period 12 reports. Transactions with an effective date of June 31, 2023, will be included on period 13 reports. Please consult the *Maryland Report Guide* published by DoIT for assistance.

The General Accounting Division plans to use the DAFR6000 Statement of Unencumbered Appropriation Balance and DAFR9090 Statement of Changes in Total Fund Balance reports to monitor agencies balances. The General Accounting Division recommends that agencies, at a minimum, review these two reports.

ONLINE INQUIRY SCREENS

In addition to the reports listed above, there are two financial inquiry screens to help verify closing balances.

- 62 Appropriation Financial Inquiry
- 89 Summary General Ledger Account Inquiry

The General Accounting Division also plans to use these inquiry screens to monitor agencies appropriation balances at the appropriated fund level and agencies fund balances at the appropriated fund and agency fund levels. The General Accounting Division recommends agencies utilize these screens to promptly ascertain that their year-end accrual entries have been posted properly and perhaps limit the number of requests for reports.

The 62 screen provides information by Appropriation Year, Appropriation No., and Appropriated Fund at the Detail (D) level. (See “Using Drill Down”) The same information is available at the Summary (S) level which provides information for all Program Codes within an Appropriated Fund or for all Appropriated Fund codes within an Appropriation Number.

The 89 screen provides information at the Comptroller General Ledger or Agency General ledger level and at either the Agency Fund, Appropriated Fund, or Fund Group levels. Information at the Detail (D) level shows balances for each Org. Code, TC, Grant/PH, or Proj/PH levels. Information at the Summary level provides information for all Org. Code, TC, Grant/PH, and Proj/PH levels combined.

GAD recommends that 62 screen inquiries and 89 screen inquiries be done at the Summary (S) level. Balances from the inquiry screens can be requested three different ways based upon the Inquiry Type. The Inquiry Types are:

- MC – Cumulative Inception-to-Date
Using this type will provide balances from inception. These balances may cross several fiscal years.
- MY – Year-to-date
Using this type will provide balances from July 1, of the fiscal year being requested.
- MA – Monthly Activity
Using this type will provide balances for the month being requested.

GAD recommends that inquiry types MC (inception-to-date) be used for the 62 screen and MY (fiscal year data) or MA (monthly activity data) be used for the 89 screen. Transactions entered under edit mode 2 will update these screens as soon as the transactions are written. Transactions entered under edit mode 0 or 1 will update these screens after the transactions have been processed in the nightly batch cycle.

Once the new fiscal year is opened on July 1, agencies can request Comptroller GL 3060 (Beginning Fund Balance) for the new fiscal year on the 89 screen. The balance in this account represents the ending fund balance of the previous fiscal year. This account is updated in the new fiscal year whenever the nominal accounts are updated in the fiscal year being closed. Edit mode 2 transactions in the old fiscal year will update GL 3060 in the new fiscal year immediately while edit mode 0 or 1 transactions will update GL 3060 in the new fiscal year after the nightly batch cycle.

USING DRILL DOWN FEATURE OF R*STARS

The R*STARS drill down inquiry feature enables users to view varying levels of detail that support financial balances on the following financial screens:

- **61 Agency Budget Financial Inquiry**
- **62 Appropriation Financial Inquiry**
- **63 Cash Control Financial Inquiry**
- **66 Grant Financial Inquiry**
- **69 Agency/Fund Record Inquiry**
- **80 Project Financial Inquiry**

Three additional screens may be accessed when drill down inquiries are made. They are:

- **11 Document Summary Inquiry** – shows documents supporting a balance type selected from a financial inquiry screen.
- **60 Transaction Summary Inquiry** – shows transactions supporting a document selected from the 11 Document Summary Inquiry screen.
- **84 Accounting Event Record Inquiry** – shows information, either input or looked up, supporting a transaction selected from the 60 Transaction Summary Inquiry screen.

The drill down inquiry process is presented below using the 62 Appropriation Financial Inquiry screen as an example. In order to access drill down documents, the Detail/Summary indicator must be set to "D" (detail) inquiry mode. Also drill down screens are always in active interrupt which means other financial inquiry screens or profiles can not be accessed when you are using the 11, 60 or 84 screens.

```

S062 V2.0    MD PRD    R*STARS ACCOUNTING SYSTEM    07/19/21 03:29 PM
LINK TO:      APPROPRIATION FINANCIAL INQUIRY    MESSAGE: N    DB2W
AGY: E00 APPN YEAR: 21 APPN #: A0201    ACCOUNTING CONTROL AND REPORTING
APPR FUND: 0001 FUND:          COMP SRCE/GRP:    OBJ/COMP OBJ:
PRG CD: A211 LVL: 02 ACCT CONT & REP    ORG CD:      LVL:
  INQ TYPE: MC  INQ YEAR: 21  INQ MONTH: 13  DETAIL/SUMMARY: D
CASH BASIS BUD:      1,850,788.77    NET CASH ACT:      2,978,024.23-
ACCR BASIS BUD:      1,947,718.46    REM APPN ALLOT:    3,221,255.56-
ENC BASIS BUD:      1,610,557.44    ACCR CSH AVAIL:    1,947,718.46
                                           ENC CASH AVAIL:    1,610,557.44
BT  TITLE                AMOUNT    BT  TITLE                AMOUNT
01 APPN ORIG            4,976,148.00
02 AP REVISIO           18,600.00-
08 AP REVERSI           148,715.00
15 CASH EXPEN           2,978,024.23
17 ACCRUED EX           96,929.69-
18 ENCUMBRANC           340,161.02
19 PRE-ENCUMB           .00
F1-HELP F2-DOC INQ F5-NEXT F6-MSG F9-INTERRUPT    ENTER-INQUIRE    CLEAR-EXI
  
```

In this example, we want to drill down on BT (Balance Type) 15. Position the cursor under the first digit for BT 15 to view the documents supporting this balance type. Press F2, and the 11 Document Summary Inquiry screen will be displayed with documents that posted to Balance Type 15.

```

S011 V2.0    MD PRD    R*STARS ACCOUNTING SYSTEM    07/19/21 03:45 PM
LINK TO:      ACTIVE    DOCUMENT SUMMARY INQUIRY    DB2W
AGENCY: E00    FISCAL YR: 21  MO: 13  DAY: 31  BT: 15  CASH EXPEN
                BT AMT:      2,978,024.23
                AY AFND PGMC APEN#
KEY: 21 0001 A210 A0201
EFFECTIVE DATE DOC AGY    DOC NUMBER    REFERENCE DOC    BALANCE/AMOUNT
20190318      E01    JA009254      35317.29
20190318      E01    ZE204863      D3204863      485.71
20190318      E01    ZE204864      D3204864      518.70
20190318      E01    ZE204904      D3204904      14.54
20190315      E01    ZE201818      V3201818      579.00
20190315      E01    ZE204815      D3204815      48.23
20190315      E01    IA002917      1525.15
20190315      E01    ZE204835      D3204835      25.84
20190315      E00    PR100101      98641.41
20190315      E01    ZE204739      D3204739      79.74
20190314      E01    ZE201802      V3201802      323.40
20190314      E01    ZE204694      D3204694      292.60
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F2-TRANS INQ F3-PRIOR INQ F7-PRIOR F8-NEXT F9-INTERRUPT    ENTER-INQUIRE
  
```

Documents are listed in 'effective date' order showing the latest effective date first, followed by documents processed on previous effective dates.

Users may select a different month and day at the top of the screen to more closely access the desired documents. Press F8 to scroll to the next page(s) or press F7 to scroll back to the previous page(s). Press F3 to return to the financial inquiry screen.

To view detail transactions within a selected document, position the cursor under the first digit of the effective date for the document you desire. In this example, we are selecting the payroll document with an effective date of 20230315. Press F2, and the 60 Transaction Summary Inquiry screen will be displayed with transactions that are contained in that document.

S060 V2.0		MD PRD	R*STARS ACCOUNTING SYSTEM		03/20/21 10:58 AM
LINK TO:	ACTIVE	TRANSACTION SUMMARY INQUIRY			DB2W
AGENCY:	E00	FISCAL YEAR:	21	EFF DATE:	20200315 SFX: 001
REC TYPE:	A	DOC AGY:	E00	DOC NO:	PR100101 REF DOC:
AY AFND PGMC APPN#					
KEYS: 03 0001 A210 A0201					
SFX	EFF DATE	VENDOR NO/MC	VENDOR NAME	TC	AMOUNT R
001	20210315			360	73915.59
001	20200315			360	5421.86
001	20190315			360	14106.79
001	20190315			360	3467.97
001	20190315			360	567.15
001	20190315			360	2886.50
001	20190315			360	210.00
001	20190315			360	88.57
END OF DATA REACHED					
F1-HELP F2-AE DETAIL F3-PRIOR INQ F7-PRIOR F8-NEXT F9-INTER ENTER-INQUIRE					

The 60 Transaction Summary Inquiry screen accesses records from the 'A' (active) accounting event table and is identified at the top of the screen as Rec Type with an indicator of 'A'. If the document selected is not in the active accounting event table, the 60 Transaction Summary Inquiry screen will be blank with a message at the bottom that reads 'No records found'. If that occurs, change the Rec Type indicator from 'A' to 'I' (inactive) and press the 'Enter" key. Transactions will then appear on this screen from the inactive accounting event table. Press F8 to scroll to the next page(s) or press F7 to scroll back to the previous page(s). Press F3 to return to the 11 Document Summary Inquiry screen.

To view information related to a specific transaction, position the cursor under the first digit of the SFX for the transaction you desire. In this example, we are selecting the first transaction listed. Press F2, and the 84 Accounting Event Record Inquiry screen will be displayed with information input or looked up with that transaction.

```

S084 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM      03/02/21 10:34 AM
LINK TO:              ACCOUNTING EVENT RECORD INQUIRY              DB2W
ACTIVE
BATCH: AGENCY E00 DATE 022521 TYPE P NO 002 SEQ NO 00001 REC TYPE: A STATUS: A
GL: DR1 3500 CR1 0065 DR2      CR2      DR3      CR3      DR4      CR4
DOC DATE:            EFF DATE: 022521   DUE DATE:            SERV DATE:
CUR DOC/SFX: PR080076 001   REF DOC/SFX:            MOD:      AGENCY: E00
TRANS CODE: 360 INDEX: 10000 PCA: 02110 AY: 21   COMP/AGY OBJ: 0101 0101
AMOUNT:            92022.20   RVS:   DISCOUNT:            .00   FO: W PDT:
DOC AGY: E00 CI:   PROP #:            1309:
INV-NO:            DT:            DESC: RGE00A02 20200217 PR 00101
VEND/MC:            NAME:
ADDRESS1:            ARN:
ADDRESS2:            DMI:
CITY:            ST:   ZIP:            CONT NO:
PMT-NO:            DT:            AP NO: A0201 FUND: 0001 GL AC/AGY: 3500
GRANT NO/PH:            SUB GRANTEE:            PROJ NO/PH:
MPCD: 00000001026   AGY CD-1:      2:      3:
DEBT/INVEST ISSUE #:            PMT TYPE:   INT TM: 0 BK:
DISC-DT:            TM:   PEN-DT:            TM:   PEN AMT:            .00
LAST PROC - DT: 02252021 TIME: 1740            APPROVAL DT: 022521
F1-HELP F2-85 F3-CUST INQ F4-86 F5-NEXT F6-PRIOR INQ F9-INTR CLEAR-EXIT

```

To return to the 60 Transaction Summary Inquiry screen, press F6.

Using the R*STARS drill down feature will provide immediate access to transactions and should help reduce the number of report requests submitted during the nightly batch cycle; especially the larger reports that list individual transactions.

GAD'S REVIEW OF THE CLOSING PROCESS

To assist Financial Agencies in completing their closing checklist and G-8 form, some of GAD's review of available screens and reports are provided below. GAD's review is done primarily at the Financial Agency level and not at the Unit level.

SCREENS

GAD relies heavily on the 89 Summary General Ledger Account Inquiry screen to perform much of the review.

89 Screen

BUDGET AMENDMENTS IN PROCESS:

Insert the following data on the 89 screen then hit enter:

- Financial Agency Code
- Comptroller GL = 2700
- Appr Fund = 0001, 0003, 0005, 0009, 0040, or 0043
- TC = 027
- Inq Type = MY
- Detail/Summary = S
- Inq Year = 23
- Inq Month = 13

Any amounts in the ending balance column represent the total of budget amendments in process by Appropriated Fund for the Financial Agency. GAD uses these amounts to determine the totals by fund of the individual amounts shown as balance type 04 on the 62 Appropriation Financial Inquiry screen. GAD will subsequently verify that the actual budget amendments processed equal these amounts.

Financial Agencies should verify that the budget amendments submitted equal these amounts.

S089 V2.0	MD PRD	R*STARS ACCOUNTING SYSTEM	07/26/21 01:48 PM
LINK TO:	SUMMARY GENERAL LEDGER ACCOUNT INQUIRY		DB2W
AGENCY: K00	DEPARTMENT OF NATURAL RESOURCES		
COMPTROLLER GL: 2700	APPROPRIATION CONTROL		
AGENCY GL:			
STATE FUND GROUP:			
APPR FUND: 0003	SPECIAL FUND		
FUND:			
ORG:	TC: 027		
GRANT/PH:	PROJ/PH:		
DEBT/INV ISSUE #:	NACUBO FUND/SUBFUND:		
INQ TYPE: MY (MA, YA, MY, YY, MC, YC)	DETAIL/SUMMARY: S		
INQ YEAR: 21	INQ MONTH: 13		
BEGINNING BALANCE	DEBIT	CREDIT	ENDING BALANCE
.00	.00	459,791.00	459,791.00
F1-HELP	F5-NEXT	F9-INTERRUPT	ENTER-INQUIRE CLEAR-EXIT

```

S089 V2.0    MD PRD    R*STARS ACCOUNTING SYSTEM    07/26/21 02:15 PM
LINK TO:    SUMMARY GENERAL LEDGER ACCOUNT INQUIRY    DB2W
  AGENCY: K00    DEPARTMENT OF NATURAL RESOURCES
  COMPTROLLER GL: 2700    APPROPRIATION CONTROL
  AGENCY GL:
  STATE FUND GROUP:
  APPR FUND: 0005    FEDERAL FUND
  FUND:
  ORG:
  GRANT/PH:
  DEBT/INV ISSUE #:    NACUBO FUND/SUBFUND:
  INQ TYPE: MY    (MA, YA, MY, YY, MC, YC)    DETAIL/SUMMARY: S
  INQ YEAR: 21    INQ MONTH: 13
  BEGINNING BALANCE    DEBIT    CREDIT    ENDING BALANCE
    .00    .00    5,000.00    5,000.00
  F1-HELP    F5-NEXT    F9-INTERRUPT    ENTER-INQUIRE    CLEAR

```

GAD uses the 62 Appropriation Financial Inquiry Screen only for obtaining information on Budget Amendments In Process (Balance Type 04) or when checking balances for one or two specific appropriation numbers in question. GAD relies more on the DAFR5990 Agency Appropriation Over expended Balance Report to determine which appropriation balances may be over expended. Samples of the 62 Appropriation Financial Inquiry screen appear later in this section.

DUE FROM FEDERAL GOVERNMENT:

Insert the following data on the 89 screen then hit enter:

- Financial Agency Code
- Comptroller GL = 0500
- Appr Fund = 0005
- Inq Type = MY
- Detail/Summary = S
- Inq Year = 23
- Inq Month = 13

The ending balance on this inquiry should be zero since all federal receivables in fund 0005 should be recorded in General Ledger Accounts 0542 or 0543. Accrued revenue entries are originally recorded with TC 801 which posts to General Ledger Account 0500 (Year-End Accounts Receivable). Any balance remaining in this General Ledger Account for Appropriated Fund 0005 should be re -classed using TC 823.


```

S089 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 07/26/21 01:30 PM
LINK TO: SUMMARY GENERAL LEDGER ACCOUNT INQUIRY DB2W
AGENCY: K00 DEPARTMENT OF NATURAL RESOURCES
COMPTROLLER GL: 0500 YEAR END ACCOUNTS RECEIVABLE
AGENCY GL:
STATE FUND GROUP: GENERAL FUND STATE FUND GROUP
APPR FUND: 0005 FEDERAL FUND
FUND: FEDERAL FUND
ORG: TC:
GRANT/PH: PROJ/PH:
DEBT/INV ISSUE #: NACUBO FUND/SUBFUND:
INQ TYPE: MY (MA, YA, MY, YY, MC, YC) DETAIL/SUMMARY: S
INQ YEAR: 21 INQ MONTH: 13
BEGINNING BALANCE DEBIT CREDIT ENDING BALANCE
.00 2,424,837.26 2,424,837.26 .00
F1-HELP F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EXIT

```

If the ending balance is not zero, record entries using TC 823 to bring the balance to zero. If the correcting entries are made in edit mode 2, the results can be verified by inquiring again after the transactions have been successfully written. It is not necessary to record reclasses for each appropriation number since all reclasses are reversed in the next fiscal year. However, if a Financial Agency has more than one GAAP Fund with federal receivables, there must be a reclass to at least one appropriation number for each GAAP fund.

FUND BALANCES:

When the new fiscal year opens on July 1st, all of the nominal accounts of the fiscal year being closed will close to General Ledger Account 3060 (Beginning Fund Balance) in the new fiscal year. Any updates to the nominal accounts in the year being closed will simultaneously update General Ledger Account 3060 in the new fiscal year. Therefore, looking at the balance in General Ledger Account 3060 in the new fiscal year will give you the ending fund balance of the year being closed. GAD does the following review of fund balances for Special, Federal, and Reimbursable funds.

FUND BALANCE-SPECIAL FUND:

Insert the following data on the 89 screen then hit enter:

- Financial Agency Code
- Comptroller GL = 3060
- Appr Fund = 0003
- Inq Type = MY
- Detail/Summary = S
- Inq Year = 23
- Inq Month = 01

```

S089 V2.0    MD PRD    R*STARS ACCOUNTING SYSTEM    07/28/21 10:39 AM
LINK TO:          SUMMARY GENERAL LEDGER ACCOUNT INQUIRY          DB2W
      AGENCY: K00    DEPARTMENT OF NATURAL RESOURCES
COMPROLLER GL: 3060    BEGINNING FUND BALANCE
      AGENCY GL:
STATE FUND GROUP:
      APPR FUND: 0003    SPECIAL FUND
      FUND:
      ORG:              TC:
      GRANT/PH:        PROJ/PH:
DEBT/INV ISSUE #:    NACUBO FUND/SUBFUND:
      INQ TYPE: MY    (MA,YA,MY,YY,MC,YC)    DETAIL/SUMMARY: S
      INQ YEAR:22    INQ MONTH: 01
BEGINNING BALANCE    DEBIT          CREDIT          ENDING BALANCE
      28,772,420.21          .00          .00    28,772,420.21
F1-HELP    F5-NEXT    F9-INTERRUPT    ENTER-INQUIRE    CLEAR-EXIT

```

The amount in the beginning balance column should equal the total amount for section 1 of the G-8 form which requires agencies to list any carryover of Special Fund fund balances.

FUND BALANCE – FEDERAL FUND:

Insert the following data on the 89 screen then hit enter:

- Financial Agency Code
- Comptroller GL = 3060
- Appr Fund = 0005
- Inq Type = MY
- Detail/Summary = S
- Inq Year = 23
- Inq Month = 01

```

S089 V2.0   MD PRD   R*STARS ACCOUNTING SYSTEM   07/28/21 10:43 AM
LINK TO:           SUMMARY GENERAL LEDGER ACCOUNT INQUIRY           DB2W
      AGENCY: K00      DEPARTMENT OF NATURAL RESOURCES
COMPTRROLLER GL: 3060   BEGINNING FUND BALANCE
      AGENCY GL:
STATE FUND GROUP:
      APPR FUND: 0005   FEDERAL FUND
      FUND:
      ORG:              TC:
      GRANT/PH:         PROJ/PH:
DEBT/INV ISSUE #:     NACUBO FUND/SUBFUND:
      INQ TYPE: MY   (MA,YA,MY,YY,MC,YC)   DETAIL/SUMMARY: S
      INQ YEAR: 22   INQ MONTH: 01
BEGINNING BALANCE   DEBIT           CREDIT           ENDING BALANCE
      .00            .00            .00            .00
F1-HELP   F5-NEXT   F9-INTERRUPT   ENTER-INQUIRE   CLEAR-EXIT

```

For the Federal Fund, the amount in the beginning balance column must be zero since revenues are only recognized when an expenditure occurs.

FUND BALANCE-REIMBURSABLE FUND:

Insert the following data on the 89 screen then hit enter:

- Financial Agency Code
- Comptroller GL = 3060
- Appr Fund = 0009
- Inq Type = MY
- Detail/Summary = S
- Inq Year = 23
- Inq Month = 01

```

S089 V2.0   MD PRD   R*STARS ACCOUNTING SYSTEM   07/28/21 10:43 AM
LINK TO:           SUMMARY GENERAL LEDGER ACCOUNT INQUIRY           DB2W
      AGENCY: K00      DEPARTMENT OF NATURAL RESOURCES
COMPTRROLLER GL: 3060      BEGINNING FUND BALANCE
      AGENCY GL:
STATE FUND GROUP:
      APPR FUND: 0009      REIMBURSABLE FUND
      FUND:
      ORG:                  TC:
      GRANT/PH:             PROJ/PH:
DEBT/INV ISSUE #:          NACUBO FUND/SUBFUND:
      INQ TYPE: MY   (MA, YA, MY, YY, MC, YC)   DETAIL/SUMMARY: S
      INQ YEAR: 22   INQ MONTH: 01
BEGINNING BALANCE      DEBIT          CREDIT          ENDING BALANCE
      .00              .00              .00              .00
F1-HELP      F5-NEXT      F9-INTERRUPT      ENTER-INQUIRE      CLEAR-EXIT

```

For the Reimbursable Fund, the amount in the beginning balance column must be zero since revenues are only recognized when an expenditure occurs.

62 Screen

GAD uses the 62 Appropriation Financial Inquiry screen to obtain the detail appropriation number records that show amounts in Budget Amendments in Process (Balance Type 04). This data is entered in an excel spreadsheet to (1) determine by fund that all the detail records from the 62 screen equal the total obtained by fund from the 89 screen and (2) that the actual budget amendments subsequently received agree with the balances obtained from the 62 screen by appropriation number and fund.

Budget Amendments in Process:

Insert the following data on the 62 screen then hit enter:

- Financial Agency Code
- Appn Year = 23
- Appropriation Number
- Appr Fund = 0001, 0003, 0005, 0009, 0040, or 0043
- Inq Type = MY
- Inq Year = 23
- Inq Month = 13
- Detail/Summary = S

S062 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 07/28/21 10:27 AM
LINK TO: APPROPRIATION FINANCIAL INQUIRY MESSAGE: N DB2W
AGY: K00 APPN YEAR:21 APPN #: A0401 STATE-WIDE OPERATION
APPR FUND: 0003 FUND: COMP SRCE/GRP: OBJ/COMP OBJ:
PRG CD: LVL: 03 STATE-WIDE OPERATI ORG CD: LVL:
INQ TYPE: MY INQ YEAR: 21 INQ MONTH: 13 DETAIL/SUMMARY: S
CASH BASIS BUD: 610,764.10- NET CASH ACT: 1,140,594.48-
ACCR BASIS BUD: .00 REM APPN ALLOT: 3,923,259.00-
ENC BASIS BUD: .00 ACCR CSH AVAIL: 520,830.40-
ENC CASH AVAIL: 520,830.40-

BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
01	APPN ORIG AM	3,616,968.00	20	CASH TRSF IN	2,503,370.79
03	AP REVISIONS	100,000.00			
04	BA'S IN PROC	210,291.00			
11	EST. COLL. R	3,923,259.00			
12	CASH REVENUE	900,097.81			
15	ACCRUED REVE	4,038,760.58-			
15	CASH EXPENDI	4,533,033.11			
17	ACCRUED EXPE	610,764.10-			
18	ENCUMBRANCE	.00			
19	PRE-ENCUMB O	4,145.00			

F1-HELP F2-MSG F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EX

S062 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 07/29/21 10:47 AM
LINK TO: APPROPRIATION FINANCIAL INQUIRY MESSAGE: N DB2W
AGY: K00 APPN YEAR:21 APPN #: A1501 GENERAL DIRECTION
APPR FUND: 0003 FUND: COMP SRCE/GRP: OBJ/COMP OBJ:
PRG CD: LVL: 03 GENERAL DIRECTION ORG CD: LVL:
INQ TYPE: MY INQ YEAR: 21 INQ MONTH: 13 DETAIL/SUMMARY: S
CASH BASIS BUD: 61,148.56 NET CASH ACT: 11,092.09
ACCR BASIS BUD: .00 REM APPN ALLOT: 173,020.30-
ENC BASIS BUD: .00 ACCR CSH AVAIL: 86,111.18-
ENC CASH AVAIL: 86,111.18-

BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
01	APPN ORIG AM	88,910.00	20	CASH TRSF IN	67,628.00
03	AP REVISIONS	67,628.00			
04	BA'S IN PROC	253,500.00			
08	AP REVERSION	36,064.70			
11	EST. COLL. R	210,035.00			
15	CASH REVENUE	56,295.82			
15	ACCRUED REVE	49,550.15			
15	CASH EXPENDI	115,841.74			
17	ACCRUED EXPE	261,148.56			
18	ENCUMBRANCE	.00			

INTERRUPTED FUNCTION RESTARTED

F1-HELP F2-MSG F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EX

The total of the Balance Type 04 amounts on the above two screens is \$463,791.00, which equals the amount on the 89 screen for General Ledger Account 2700, TC 027 and Appropriate d Fund 0003.

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S062 V2.0   MD PRD   R*STARS ACCOUNTING SYSTEM   07/19/21 10:00 AM
LINK TO:           APPROPRIATION FINANCIAL INQUIRY   MESSAGE: N  DB2W
AGY: K00 APPN YEAR:21 APPN #: A1501  GENERAL DIRECTION
APPR FUND: 0005 FUND:           COMP SRCE/GRP:           OBJ/COMP OBJ:
PRG CD:           LVL: 03 GENERAL DIRECTION  ORG CD:           LVL:
  INQ TYPE: MY  INQ YEAR: 21  INQ MONTH: 13  DETAIL/SUMMARY: S
CASH BASIS BUD:           2,118.65-  NET CASH ACT:           5,153.33
ACCR BASIS BUD:           .00  REM APPN ALLOT:           4,025.14-
ENC BASIS BUD:           .00  ACCR CSH AVAIL:           2,310.15
                               ENC CASH AVAIL:           2,310.15
BT      TITLE              AMOUNT  BT      TITLE              AMOUNT
01 APPN ORIG AM           4,950.00
04 BA'S IN PROC           5,000.00
08 AP REVERSION           4,964.86
11 EST. COLL. R           9,950.00
15 CASH REVENUE           15,257.15
15 CASH EXPENDI           7,103.79
17 ACCRUED EXPE           2,118.65-

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F1-HELP F2-MSG F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EX

The total of the Balance Type 04 amount on the above screen is \$5,000.00, which equals the amount on the 89 screen for General Ledger Account 2700, TC 027, and Appropriated Fund 0005.

REPORTS

GAD relies upon the following reports in its review:

- DAFR5990 Agency Appropriation Over expended Balance Report
Determine that an agency does not have any over expended appropriation balances for budgetary funds.
- DAFRG900 Statement of Cash Balances by Appropriation Number and Fund
Determine that negative cash balances for funds 0007 or 0070 have been included in section 2 on the G-8 Form.
- DAFR9090 Statement of Changes in Total Fund Balance
Determine that the ending balances for all Clearing Accounts are zero.
- DAFR8580 GAAP Balance Sheet Report
Compare current year payables and receivables to prior year. Variances greater than your performance materiality threshold and 10% percent for any GAAP Class subtotals may require an explanation from the agency.
- DAFR8590 GAAP Operating Statement Report
Compare current year revenues and expenditures to prior year. Variances greater than your performance materiality threshold and 10% percent for any revenue GAAP Source/Object subtotals or total expenditures may require an explanation from the agency.