



DATE: May 22, 2025  
TO: All State of Maryland Agencies  
FROM: Luther Dolcar, Director  
Comptroller of Maryland, General Accounting Division (GAD)  
SUBJECT: Fiscal Year 2025 Annual Closing Package

The purpose of this communication is to provide agency fiscal personnel guidance and resources to facilitate FY25 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.

### **IMPORTANT REMINDERS FOR FISCAL YEAR 2025**

Due to the implementation of GASB 101, Compensated Absences, the process of reporting compensated absences liability will be changed to conform to the new regulations. Updated reporting in Workday is currently in progress. Further instruction will be communicated when the Workday enhancements have been completed.

The Office of Management and Budget (OMB) has announced updates to the Uniform Guidance, 2 CFR 200, which are effective as of October 1, 2024 for grants awarded or amended after this date. Please make sure federal compliance requirements are met as two different requirements may exist for fiscal year 2025 federal programs.

Agencies must adhere to all listed deadlines. The reconciliation of the General Fund commences in the first week of August 2025. Failure to post final entries by the prescribed deadline may result in incomplete closure of the agency's financial records in R\*STARS. Should this occur, notification will be provided to the offending agency's senior leadership team, with a copy sent to the senior leadership team at the Department of Budget and Management (DBM) and the Comptroller's Office.



**Failure to post certain closing entries may result in GAD recording generic entries to close the books, in which agencies will be fully responsible for making subsequent corrections and adjustments as needed.**

Due to the challenging budgetary environment, agencies are requested to closely monitor their budget to avoid deficit/overexpended appropriation balance. Agencies are encouraged to work with agencies' Office of Budget Analysis (OBA) analysts, Audit and Finance Compliance Unit (AFCU), and GAD for guidance, which may involve focusing on mission critical expenditures, making modifications to the encumbrances, realigning budget, and others as applicable. Agencies may review DAFR5990/DAFR6000 encumbrance reports to monitor the budget throughout the closeout process. Expenditures incurred but not recorded due to budgetary constraints in R\*STARS, must be reported in GAAP Schedule F - Accounts Payable and Commitments. Budget reversions will be processed shortly after agencies close their books in August 2025.

For fiscal year 2025, the following closing procedures will be in effect for state agencies:

#### **YEAR END CLOSING - TIMELINE**

- **FMIS OPERATION DURING CLOSING:** R\*STARS will shut down at its normal time on Friday, June 27, 2025. During the fiscal year rollover, R\*STARS User Acceptance Testing (UAT) region will not be available on Monday June 30, 2025 and both Production (PRD) and UAT environments will not be available on Tuesday July 1, 2025. After the fiscal year rollover, R\*STARS will be available beginning on Wednesday July 2, 2025. There will be no nightly batch cycle process on Tuesday July 1, 2025, and Friday July 4, 2025. FMIS will have extended hours from June 1, 2025 to September 15, 2025; Mondays through Saturdays from 06:30am to 7:30pm and Sundays from 10:00am to 4:00pm.
- **FMIS FY2025 CUTOFF:** Agencies have until July 31, 2025 to record all cash transfer, account receivable, accrued revenue, voucher payable, other payable, accrued expenditure and fixed assets transactions for fiscal year 2025. The last day to post cash receipt transactions is July 7, 2025 (page 1-41). For Capital Project Fund, agencies must record expenditures or accrue expenditures for capital expenditures relating to the fiscal year 2025, including the invoices received after the fiscal year relating to the fiscal year 2025, or invoices not yet received, but expenditure incurred must be accrued. There is a cut-off date of Friday, August 8, 2025 for accruing capital project transmittals applicable to fiscal year 2025. All transactions applicable to fiscal year 2025 that are recorded during close (after June 30) should be processed with an effective date of June 31, 2025. **Extension of closing deadline will be granted only in certain, limited excruciating circumstances and agencies should not expect to be granted extension from staffing shortages/turnovers.** Any necessary

corrections must be made as a subsequent adjustment in the following fiscal period.

- **DBM ENCUMBRANCE REVIEW:** DBM is requiring the agency's Chief Financial Officer (or designee) to meet with their Office of Budget Analysis (OBA) 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 12, 2025 from DBM to GAD outlining the guidelines for this review (see page [1-50](#)).
- **CLOSING PACKAGE:** Agencies are required to submit the budgetary closing package (year-end closing checklist, G-8 forms and agency closing to DBM form to GAD) by August 2, 2025. Agencies are required to submit GAAP closing package by August 8, 2025.
- **ANNUAL AUDIT:** For fiscal year 2025, SB & Company, LLC will conduct the statewide audit of the financial statements and the federal grants (Single Audit). The financial statement audit is expected to run through the end of the calendar year, with the Single Audit through end of March before the statutory deadline.

#### **YEAR END CLOSING – CLOSING PACKAGE**

- **SUBMISSION METHOD:** All agencies should use Workiva (cloud-based platform) 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 Corinne Mongang at [cmongang@marylandtaxes.gov](mailto:cmongang@marylandtaxes.gov).
- **CLOSING PACKAGE SUBMISSION:** Only the Chief Fiscal Officer (or designee) 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 [1-5](#). The G-8 form is on page [1-37](#). Batch units of a financial agency should not submit closing checklists and G-8 forms to the General Accounting Division.
- **RECOMMENDED REPORTS:** Included in Part 2 (Reports) is a listing of recommended reports (beginning page [2-2](#)). 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 assist agencies in reviewing agency records, as well as to reduce the total number of nightly reports requested. Agencies are strongly encouraged to utilize FOCUS report and DoIT ANSWERS ([DoIT ANSWERS](#)) reporting functions.

## YEAR END CLOSING – ACCOUNTING

- **BASIS OF ACCOUNTING:** All activities of the agencies, including accounts receivable, accounts payable, accrued revenue, accrued expenditure, and encumbrance must be recorded in accordance with the state policies (See state policies beginning page [1-43](#)). Agencies must review the trial balance and the general ledger to ensure agency accounting is accurately reported.
- **YEAR END ACCRUALS:** Agencies must make revenue and expenditure accruals in accordance with the state policies (See state policy beginning page [1-43](#)), regardless of whether cash receipt or payment has been made. Year-end accruals recorded under the transaction code 800 series are to be recorded on June 31 (month 13). Accruals recorded under the transaction code 800 series will be automatically reversed in R\*STARS on the following day (July 1). Revenue and expenditures cannot be reduced through accrual transaction codes (800/802) unless it is reversing the full/partial portion of the original accrual. Improper use of transaction codes 800/802 to reduce revenue or expenditures is strictly prohibited as it will result in negative receivable and payable. Deferred revenue should be recorded for cash receipts received in advance but not yet earned (tcode 196, 416 and 807).
- **FEDERAL REPORTING:** State agencies are required to prepare Schedule G and Schedule G-1 (Schedule G), if applicable, for all federal assistance received in fiscal year 2025 in accordance with *Title 2, Part 200 of the Code of Federal Regulations* (Uniform Guidance). Schedule G must be prepared in accordance with the federal reporting requirements under the Uniform Guidance, which is different from the budgetary basis reporting in FMIS and GAAP reporting. Due to the difference in reporting requirements, reconciliation from FMIS to Schedule G is often necessary. Agencies must be familiar with the federal reporting requirements, and at minimum familiar with general federal requirements under the Uniform Guidance, as well as the program specific requirements in the Compliance Supplement published by the Office of Management and Budget (OMB) to ensure accurate and complete reporting of the federal grants reporting for compliance.
- **Health Insurance Reversion:** 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 the 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 25, PCA 53005, and Comptroller Object 9291.

- **SPECIFIC APPROPRIATION RECLASSIFICATIONS:** SECTION 17 of Senate Bill 360/House Bill 350 (FY 2025 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 Shared 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 2024 and fiscal 2025. 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 questions should be directed to your designated GAD personnel; alternatively agencies may reach out to Marcus Heimann ([Mheimann@marylandtaxes.gov](mailto:Mheimann@marylandtaxes.gov)), and Belayneh Alemayehu ([BAlemayehu@marylandtaxes.gov](mailto:BAlemayehu@marylandtaxes.gov)) of the GAD.

The annual closing instruction and related documents will be available on the GAD website at [Comptroller Manual and Forms](#).

## 2025 FMIS CLOSING SCHEDULE OF DEADLINES

The documents needed for the fiscal year 2025 R\*Stars closing and the deadlines for posting closing entries are as follows:

| Closing Task   | Due Date    |
|--|-------------|
| 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 30,2025 |
| Complete and return X-18, and D02 information verification   | May 30,2025 |
| Last day to post fiscal year 2025 receipts   | Jul 07,2025 |
| Post final interagency cash adjustments  | Jul 14,2025 |
| Externally audited agencies only return attestation statement  | Jul 14,2025 |
| Schedule encumbrance review with DBM Budget Analyst ( <i>see Appendix B below</i> )  | Jul 15,2025 |
| Last day for Agencies to post final year-end closing entries   | Jul 31,2025 |
| The annual budget reversion process  | August 2025 |
| Financial agencies submit year-end closing checklist, G-8 forms and agency closing to DBM form to GAD  | Aug 02,2025 |
| Submit agency closing to DBM form to DBM   | Aug 01,2025 |
| Financial agencies submit GAAP closing schedules to GAD  | Aug 08,2025 |
| GAAP closing schedules G and G-1   | Aug 08,2025 |
| Record fiscal year 2025 capital projects invoices through 6/30/2025  | Aug 08,2025 |

**R\*STARS**  
**YEAR-END CLOSING PACKAGE**

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**STATE OF MARYLAND**

**FISCAL YEAR 2025**

**R\*STARS YEAR END CLOSING PACKAGE**

**PART 1 – BUDGETARY CLOSING INSTRUCTIONS**

Status: **Not Started**

**R\*STARS**  
**YEAR-END CLOSING CHECKLIST**  
**FOR THE FISCAL YEAR ENDING June 30, 2025**

- |     |   |
|-----|---|
| Yes | 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.   |
| Yes | 2. All budget amendment transactions have been posted by GAD or the agency. The agency closing to DBM form has been sent to DBM electronically submitted through Workiva.   |
| Yes | 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.                              |
| Yes | 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.  |
| Yes | 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. |
| Yes | 6. Encumbrances have been adjusted to include only those major objects and valid outstanding that may be encumbered at the fiscal year end.   |
| Yes | 7. Unencumbered appropriation balances remaining at the end of the fiscal year are available to be reverted. Unencumbered appropriation balances at the end of the fiscal year were not subsequently expended.  |
| Yes | 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.   |
| Yes | 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.                             |
| Yes | 10. All fixed assets additions, disposals and transfers have been posted in the fixed asset subsystem for the fiscal year being closed in accordance with the state policy of \$50,000 capitalization threshold.  |
| Yes | 11. There are no negative unencumbered appropriation balances.  |
| Yes | 12. All program 099 chargeback / 050 corporate purchasing card accounts have been properly cleared. Negative cash balances in the non-budgeted funds, if any, have been properly identified and planned to be resolved.   |
| Yes | 13. Balance sheet and income statement account balances have been reviewed by GAAP fund level on the DAFR8580 and DAFR8590 for reasonableness.  |

Date

Telephone No.

Signature, Chief Financial Officer

Financial Agency Code

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 "IT File" can be found on the QAFR7230 (Prior Month/Year IT Batch Header Report).
- 530 View Batch Headers screen can be reviewed to review outstanding batches at the batch agency level.
- Agencies are strongly encouraged to do daily monitoring if the outstanding batch from QAFR7230, 530 screen, and DAFR2151 error report. The only exception to this is voucher payable transactions awaiting their payment due date

Review any financial agency and batch agencies 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.

Batch agency will have Agency Type: B on the D02 agency profile screen.

```
SD02 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM
LINK TO: _____ AGENCY PROFILE

      AGENCY: E02      TITLE: GENERAL ACCOUNTING DIVISION
ADDRESS LINE 1: LOUIS GOLDSTEIN BUILDING
ADDRESS LINE 2: 80 CALVERT STREET
ADDRESS LINE 3: ROOM 200
      CITY: ANNAPOLIS      STATE: MD      ZIP: 21401
      PHONE: 410 260 7820 EXTENSION:
CONTACT NAME: LUTHER DOLCAR
AGENCY GROUP: 01      AGENCY TYPE: B      CASH BASIS: 02
GAAP FUNCTION: 01      ACO: FF      CONV AGY:
USAGE IND: I      (I OR R)      ARTICLE:
      DATA RELATED (1-40)
      ERRORS (41-80)
      1234567890123456789012345678901234567890
      FUND RELATED (1-40)
      ERRORS (41-80)
CONTROL INDS-1: 2: 3:      STATUS CODE: A
EFF START DATE: 07011994      EFF END DATE:      LAST PROC DATE: 06122019
```

Correct or delete any batches necessary ([refer to R\\*STARS Error section](#)). 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. Any batches with edit more 3 (error), GAD rejected batches (action codes 702, 726-728), and batches on hold (H status) should be reviewed more closely. DoIT's FMIS Easy Steps Error Correction Batch provides additional guidance on how to change, add, and delete transactions in 530 screen.

QAFR7230 000 YE98 01 ( ) (25) ( ) ( ) ( ) ( ) RUN DATE: XX/XX/XX TIME: 19:39:31 R\*STARS  
CYCLE: XX/XX/XX 19:18 8025 CFY: 25 CFM: 11 LCY: 24 LCM: 09 FICHE:  
STATEWIDE  
PRIOR MONTH/YEAR IT BATCH HEADER REPORT  
REPORT AS OF XX/XX/XX

|   |      |      |        |      |          |          |      |       |              |       |                  |     |         |
|---|------|------|--------|------|----------|----------|------|-------|--------------|-------|------------------|-----|---------|
| *****PAGE 91*****                           |      |      |        |      |          |          |      |       |              |       |                  |     |         |
| BATCH AGENCY: EXX OFFICE OF THE COMPTROLLER |      |      |        |      |          |          |      |       |              |       |                  |     |         |
| *****                                       |      |      |        |      |          |          |      |       |              |       |                  |     |         |
| ----- BATCH -----                           |      | EDIT | LAST   |      | ENTERED  | ENTERED  | COMP | COMP  | TOTAL        |       |                  |     |         |
| DATE  | TYPE | NO   | STATUS | MODE | EFF DATE | DOC #    | ACTN | COUNT | AMOUNT       | COUNT | AMOUNT           | BAL | BATCHES |
| *****                                       |      |      |        |      |          |          |      |       |              |       |                  |     |         |
| 05/07/25                                    | A    | 02Q  | A      | 2    | 04/30/25 | D5601188 | 708  | 1     | \$200.20     | 1     | \$200.20         | Y   |         |
| 05/07/25                                    | A    | 02R  | A      | 2    | 05/07/25 | D5601199 | 708  | 1     | \$45.20      | 1     | \$45.20          | Y   |         |
| 05/07/25                                    | A    | 02S  | A      | 2    | 05/07/25 | D5601200 | 708  | 1     | \$312.90     | 1     | \$312.90         | Y   |         |
| 05/09/25                                    | 5    | 992  | H      | 3    | 05/09/25 | YR000009 |      | 6     | \$536,307.00 | 3     | \$135,831,389.42 | N   |         |
| BATCH AGENCY TOTAL                          |      |      |        |      |          |          |      | 9     | \$536,865.30 | 6     | \$135,831,947.72 |     | 4       |

Sample 530 screen showing list of open batches at the batch agency level

```
S530 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM
LINK TO:      VIEW BATCH HEADERS
```

BATCH AGENCY: XXX BATCH DATE LOW: BATCH DATE HIGH: 123149

...BATCH ID...

| ...BATCH ID... |        |     |     |     |     |      | EFF    | ENTERED | ENTERED        | COMP  | COMP           |
|----------------|--------|-----|-----|-----|-----|------|--------|---------|----------------|-------|----------------|
| S              | DATE   | TYP | NO  | STA | BAL | MODE | DATE   | COUNT   | AMOUNT         | COUNT | AMOUNT         |
| —              | 043025 | 4   | 513 | H   | N   | 2    | 043025 | 00012   | 00000030275.94 | 00000 | 00000000000.00 |
|                | 043025 | 4   | 521 | R   | Y   | 1    | 043025 | 00002   | 00003378725.00 | 00002 | 00003378725.00 |
| —              | 043025 | 4   | 522 | R   | Y   | 1    | 043025 | 00012   | 00000011529.18 | 00012 | 00000011529.18 |
|                | 043025 | 4   | 523 | R   | Y   | 1    | 043025 | 00008   | 00000023748.66 | 00008 | 00000023748.66 |
|                | 043025 | 4   | 524 | R   | Y   | 1    | 043025 | 00003   | 00000085862.12 | 00003 | 00000085862.12 |
| —              | 043025 | 4   | 525 | R   | Y   | 1    | 043025 | 00004   | 00000172712.58 | 00004 | 00000172712.58 |
|                | 043025 | 4   | 526 | R   | Y   | 1    | 043025 | 00002   | 00016000000.00 | 00002 | 00016000000.00 |
| —              | 043025 | 4   | 527 | R   | Y   | 1    | 043025 | 00002   | 00679100843.80 | 00002 | 00679100843.80 |
|                | 043025 | 4   | 528 | R   | Y   | 1    | 043025 | 00002   | 00000004984.00 | 00002 | 00000004984.00 |
|                | 043025 | 4   | 529 | R   | Y   | 1    | 043025 | 00002   | 00000000067.24 | 00002 | 00000000067.24 |
| —              | 043025 | 4   | 530 | R   | Y   | 1    | 043025 | 00002   | 00016000000.00 | 00002 | 00016000000.00 |
|                | 043025 | 4   | 531 | R   | Y   | 1    | 043025 | 00004   | 00004125237.52 | 00004 | 00004125237.52 |

PRESS PF5 KEY TO VIEW ADDITIONAL RECORDS

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

DAFR2151, FMIS generated R\*STARS Error Report will provide daily report of batches with exceptions with 3-digit error code. Agencies may utilize 90 screen to identify the error code (FL1 – over-budget error code). This should be monitored daily to prevent the buildup of outstanding batches.

| ***** OFFICE OF THE COMPTROLLER |            |      |          |          |      |           |           |          |         | *****AGCY NUMBER |             |         |            |                          |  |  |  |  |  |  |
|---------------------------------|------------|------|----------|----------|------|-----------|-----------|----------|---------|------------------|-------------|---------|------------|--------------------------|--|--|--|--|--|--|
| R*STARS ERROR REPORT            |            |      |          |          |      |           |           |          |         | AGCY PAGE        |             |         |            |                          |  |  |  |  |  |  |
| *****                           |            |      |          |          |      |           |           |          |         | *****RUN PAGE    |             |         |            |                          |  |  |  |  |  |  |
| *****                           |            |      |          |          |      |           |           |          |         | *****            |             |         |            |                          |  |  |  |  |  |  |
| DAFR2151 EXX CNTL 01            |            |      |          |          |      |           |           |          |         |                  |             |         |            |                          |  |  |  |  |  |  |
| XX/XX/XX (19.17) CYCLE 8024     |            |      |          |          |      |           |           |          |         |                  |             |         |            |                          |  |  |  |  |  |  |
| -----TRANS ID-----              | USER ID    | TID  | EFF DT   | AY DMI   | C/I  | TC        | M R       | AGY      | RTI     | INDEX            | TRANSACTION | AMOUNT  | CODE       | DESCRIPTION              |  |  |  |  |  |  |
|                                 | APPN#      | FUND | PCA      | COBJ     | AOBJ | PROJ #/PH | GRANT#/PH | SUB      | GRANTEE |                  |             |         |            |                          |  |  |  |  |  |  |
|                                 | --AGY      | CD   | 1 2 3--  | GL       | /    | AGY       | GL        | MULTI    | CODE    | VENDOR           | NO/MC       |         |            |                          |  |  |  |  |  |  |
|                                 |            |      |          | VENDOR   | NAME |           |           |          | IRS     |                  |             |         |            |                          |  |  |  |  |  |  |
|                                 | INVOICE    | NO   |          | INV      | DT   | DOC       | DATE      | DOC      | AGY     | CUR              | DOC/SFX     | REF     | DOC/SFX    |                          |  |  |  |  |  |  |
|                                 | DUE        | DT   | SERV     | DT       | WARR | NO        | PDT       | PROPERTY | #       | D/I              | NO          | FO      | CONT       | #                        |  |  |  |  |  |  |
|                                 | PT         | BANK | NUMBER   |          | DISC | DT        | TRM       | PEN      | DT      | TRMS             | INT         | PENALTY | AMOUNT     |                          |  |  |  |  |  |  |
| XXX 05/09/25 5 992 00006        | A33102     | 9330 | 05/09/25 | 25       |      |           |           | 413      | XXX     |                  | 10000       |         | 248,782.65 | FL1 CUM APPN OVRBDG ACCR |  |  |  |  |  |  |
|                                 | A0403      | 0304 | 04313    | 0220     | 0220 |           |           |          |         |                  |             |         |            |                          |  |  |  |  |  |  |
|                                 | REALLOCATE | COST | GF/SF    |          |      |           |           |          |         |                  |             |         |            |                          |  |  |  |  |  |  |
|                                 |            |      |          | 05/09/25 | XXX  |           |           | JA015404 | 006     |                  |             |         |            |                          |  |  |  |  |  |  |
|                                 |            |      |          |          |      |           |           | 0.000    |         |                  |             |         | .00        |                          |  |  |  |  |  |  |

2. All budget amendment transactions have been posted by GAD or the agency. The agency closing to DBM form has been sent to DBM electronically submitted through Workiva.
  - Verify the budget amendments/closing amendments processed and report closing amendments on the Agency Closing to DBM form. The Agency Closing to DBM form has to be sent to DBM.
  - Agencies may utilize 69 Agency/Fund Record Inquiry screen to review appropriation related activities at the agency level. Agencies may also utilize 62 Appropriation Financial Inquiry screen to review at the appropriation number level. You may drill down into the budget amendment transactions by placing your cursor under the effective date and clicking F2-TRANS INQ to navigate.
  - Additionally, agencies may utilize DAFR6000 Statement of Unencumbered Appropriation Balance from R\*STARS or DoIT ANSWERS to review the budget amendment activities. Sum of budget amendments will be reported under “Budget Amendments” column.

Example of budget amendments processed by GAD.

S069 V2.0 MD PRD R\*STARS ACCOUNTING SYSTEM  
LINK TO: \_\_\_\_\_ AGENCY/FUND RECORD INQUIRY

AGENCY: E00 AP YEAR: 25 APPR FUND: 0001 FUND: \_\_\_\_\_

INQ TYPE: MC (MA, YA, MY, YY, MC, YC) DETAIL/SUMMARY: D  
INQ YEAR: 25 INQ MONTH: 13 REM APPROP ALLOT:  
NET CSH ACT: APP ACCR CSH AVL:  
APP CSH AVL: APP ENCM CSH AVL:

| BT | TITLE      | AMOUNT       | BT | TITLE | AMOUNT |
|----|------------|--------------|----|-------|--------|
| 01 | APPN ORIG  |              |    |       |        |
| 02 | AP REVISIO | 2,292,757.00 |    |       |        |
| 11 | EST. COLL. |              |    |       |        |
| 12 | CASH REVEN |              |    |       |        |
| 14 | ACCRUED RE |              |    |       |        |
| 15 | CASH EXPEN |              |    |       |        |
| 17 | ACCRUED EX |              |    |       |        |
| 18 | ENCUMBRANC |              |    |       |        |
| 19 | PRE-ENCUMB |              |    |       |        |

Budget amendments processed by GAD will have DOC AGY: GAD with document number with budget amendment number (BA012-25 = DBM budget amendment 012-25).

S011 V2.0 MD PRD R\*STARS ACCOUNTING SYSTEM  
LINK TO: \_\_\_\_\_ ACTIVE DOCUMENT SUMMARY INQUIRY

AGENCY: E00 FISCAL YR: 25 MO: 13 DAY: 31 BT: 02 AP REVISIO  
BT AMT: 2,292,757.00

AY AFND  
KEY: 25 0001

| EFFECTIVE DATE | DOC AGY | DOC NUMBER | REFERENCE DOC | BALANCE/AMOUNT |
|----------------|---------|------------|---------------|----------------|
| 20250414       | GAD     | BA050025   |               | 3442858.00     |
| 20240917       | GAD     | BA012-25   |               | 0.00           |
| 20240717       | GAD     | BA004-25   |               | -1150101.00    |

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

S069 V2.0 MD PRD R\*STARS ACCOUNTING SYSTEM  
LINK TO: \_\_\_\_\_ AGENCY/FUND RECORD INQUIRY

AGENCY: E00 AP YEAR: 24 APPR FUND: 0001 FUND: \_\_\_\_\_

INQ TYPE: MC (MA, YA, MY, YY, MC, YC) DETAIL/SUMMARY: D  
INQ YEAR: 25 INQ MONTH: 13 REM APPROP ALLOT:  
NET CSH ACT: APP ACCR CSH AVL:  
APP CSH AVL: APP ENCM CSH AVL:

| BT | TITLE      | AMOUNT     | BT | TITLE       | AMOUNT |
|----|------------|------------|----|-------------|--------|
| 01 | APPN ORIG  |            | 19 | PRE-ENCUMBR |        |
| 02 | AP REVISIO |            |    |             |        |
| 04 | BA'S IN PR | 187,000.00 |    |             |        |
| 08 | AP REVERSI |            |    |             |        |
| 11 | EST. COLL. |            |    |             |        |
| 12 | CASH REVEN |            |    |             |        |
| 14 | ACCRUED RE |            |    |             |        |
| 15 | CASH EXPEN |            |    |             |        |
| 17 | ACCRUED EX |            |    |             |        |
| 18 | ENCUMBRANC |            |    |             |        |

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.
  - a. Refer to the State Policy on Accounts Receivables and Accrued Revenues on page [1-43](#). Any account with negative balance must be reviewed and corrected as necessary. Year end accruals must be reported on the Appendix A – Accrual Batch Log schedule. More specifically, agencies must review the following:
    - i. Comptroller object 9651, unidentified funds, must have a zero balance.
    - ii. Federal fund (fund 0005) must only report interest on investments (Comptroller objects 8034-8055), federal revenues (Comptroller objects 8829-8844), or Operating Transfers (Comptroller objects 97XX).
    - iii. Federal revenues (Comptroller object 8829-8844) cannot be reported outside of the federal fund (fund 0005).
    - iv. Reimbursement fund revenue must be recorded under the Comptroller object 9459.
    - v. Reimbursable revenues (Comptroller object 9459) cannot be reported outside of the reimbursable fund (fund 0009).
    - vi. General fund revenue at the appropriation level cannot have negative revenue.
  - b. Agencies may review DAFRG400, Statement of Agency Revenue by Program and Fund report or DAFRT200 series Revenue Detail Reports to verify the revenue. DAFRG400 report cannot report any unallowed revenue activities above under the “Current Year” column, and sum of activities under the DAFRT200 series reports.

Example of DAFRG400 report, showing unidentified balance (a(i)). This must be cleared during the closeout process.

```

DAFRG400 000 MHEI 01 10          ( ) ( ) 3(OBJ) 3(FND) ( ) ( )
CYCLE: XX/XX/XX 19:12 8004 CFY: 25 CFM: 10 LCY: 24 LCM: 08 FICHE: E00          10
SPECIAL SELECTS:                  S1(B)          ) S2(BA          )

                                COMPTROLLER OF MARYLAND (E00)
                                STATEMENT OF AGENCY REVENUE BY PROGRAM AND FUND
                                REPORT PERIOD= XXXXX FY= XX
                                DB2W V
***** PAGE 489
AGENCY          E00          COMPTROLLER OF MARYLAND
UNIT            XXX          TITLE NOT ON FILE
APPROPRIATION NUMBER XXXX

*****
APPD      COMP      TITLE          ESTIMATED      CURRENT      CURRENT      BALANCE
FUND      OBJ      TITLE          REVENUE        MONTH        YEAR
*****
0001      9651      UNIDENTIFIED FUNDS          .00          .00          507,378.00          507,378.00-
*0001      {APPD FUND}          .00          .00          507,378.00          507,378.00-

0003      3288      ADMISSIONS & AMUSEMENTS TAX          200,000.00          .00          .00          200,000.00
          3339      CORPORATIONS          100,000.00          .00          .00          100,000.00
          3342      RESIDENT INDIVIDUALS          100,000.00          .00          .00          100,000.00
          8172      BANKS          200,000.00          .00          .00          200,000.00
          9711      REVENUE TRANSFERS          575,922.00          .00          756,692.00          180,770.00-
*0003      {APPD FUND}          1,175,922.00          .00          756,692.00          419,230.00

*APPROPRIATION NUMBER          1,175,922.00          .00          1,264,070.00          88,148.00-

```



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.
  - Refer to the State Policy on Accounts Receivables and Accrued Revenues on page [1-43](#).
  - Review accounts receivable and revenue balance in FMIS and compare with agency's records
  - Material receivables (over \$100,000 in total) not recorded in FMIS should be reported in GAAP closing schedule C – accounts receivable.
  - Any account with negative balance must be reviewed and corrected as necessary.
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.
  - a. Refer to the State Policy on Accounts Payable, Accrued Expenditures and Encumbrances section on page [1-52](#).
    - i. Make sure the payroll accrual was posted accurately. Check the balance in GL account 1311 (Salaries and FB Payable) on the balance sheet (DAFR8580) or trial balance (DAFRG100).
    - ii. If your agency self calculates payroll accrual, detailed supporting documentation including assumptions and methods used to estimate the accrual must be documented by the agency for audit trail.
    - iii. Even if your agency relies on Central Payroll Bureau (CPB) to perform year end payroll accrual, agencies are still responsible to review the accrual entry for reasonableness and accuracy.
    - iv. If your agency does not have a credit balance in GL 1311 you must have justification and documentation for the reasons, such as lack of payroll expenditures. If the reason is that there is insufficient appropriation to fund the accrual, a Schedule F - Accounts Payable and Commitments must be completed.
    - v. Year end accruals must be reported on the Appendix A – Accrual Batch Log schedule.
    - vi. Any account with negative balance must be reviewed and corrected as necessary.



6. Encumbrances have been adjusted to include only those major objects and valid outstanding that may be encumbered at the fiscal year end.
  - a. 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) during the current appropriation year period.
  - b. DAFR6320 – Allocation of Encumbrances as of FY/FM provide lists of encumbrances for general ledger account 2735. Encumbrances recorded with tcode 804 (general ledger account 2738) will not be reported in DAFR6320. Agencies must look at the general ledger to ensure usage of DAFR6320 alone is sufficient.
  - c. It is specifically requested that all encumbrances, regardless of fund source, expected to **be liquidated by September 30th of the succeeding fiscal year**. Agencies must ensure encumbrance list provided in Appendix B – Encumbrance Log is current and valid. Any unsupported encumbrances must be closed out. It is strictly prohibited to preserve old encumbrance as a reserve/repurposing in the future to aid the current appropriation year budget.
  - d. 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 expenditures goods and services have been incurred) and cannot be encumbered.
  - e. Renewals of obligations are subject to review and approval of the Department of Budget and Management at the close of each fiscal year.
  - f. Agencies with encumbrance balance must complete the Appendix B – Encumbrance Log in the closing package.
  - g. Refer to the Encumbrance section on page [1-48](#) for more information.
7. Unencumbered appropriation balances remaining at the end of the fiscal year are available to be reverted. Unencumbered appropriation balances at the end of the fiscal year were not subsequently expended.
  - a. The balance of an appropriation or authorization remaining after the close of a specific time period (unencumbered appropriation balance) is to be returned to the original source of the appropriation or authorization.
  - b. Agencies must closely review the unencumbered appropriation balances throughout the year. Any unencumbered appropriation balances with the operating budget will be subject to reversion. It is strongly recommended that agencies look at the unencumbered balance (DAFR6000, Statement of unencumbered appropriation balances, 62/69 screens, or other budgetary reports as appropriate) before completing the year end close process.
  - c. GAD completes the reversion on/around mid-September after the budgetary close process. Reversal of budget reversion is not allowed in any circumstances and cannot be reversed.
  - d. 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.
- Review accounts payable and expenditure balance in FMIS and compare with agency's records.
  - Accounts payable must be recorded based on when expenditures are incurred, regardless of whether cash payments were made or invoice was received from the vendor before the cut off period.
  - Material payables (over \$100,000 in total) not recorded in FMIS should be reported in GAAP closing schedule F – accounts payable and commitments
  - Refer to the State Policy on Accounts Payable, Accrued Expenditures and Encumbrances on page [1- 48](#).
  - Any account with negative balance must be reviewed and corrected as necessary.
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.
- a. Agencies must review the fund balance from available fund balance reports (DAFR9000 series).
  - b. Certain special funds are allowed to be carried over to next fiscal year (non-lapsing fund), which must be supported on the GAD G-8 form with legal reference. Agencies must reference exact citation of the state law (COMAR, Maryland Statutes, etc.), federal law, etc. Legal reference must have the language containing the name of the fund, as well as non-lapsing language, such as “The Fund is a special, nonlapsing fund that is not subject to § 7-302 of the State Finance and Procurement Article.”.
  - c. If special fund has fund balance reported, however encumbrance exists for the fund balance amount, please put comment on the GAD G-8 form. Agencies must compare the total balance reported on the GAD G-8 form against agency's fund balance. As non-lapsing requirement is governed at the fund level, agencies must put an agency special fund number on the form.
  - d. Special fund should not have negative fund balances.
  - e. Federal and reimbursable funds must have zero fund balance. Use transaction code 823 – Reclass as due from Federal Government for receivable adjustments for federal balances.

## Example of DAFR9090 report showing special fund balance at the appropriation level

```

DAFR9090 000 YE98 10 PY          2(ORG) ( ) ( ) 4(FND) ( ) ( )
CYCLE: XX/XX/XX 19:14 7896  CFY: 25  CFM: 04 LCY: 23  LCM: 00 FICHE:
                                COMPTROLLER OF MARYLAND (E00 )
                                STATEMENT OF CHANGES IN TOTAL FUND BALANCE
PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= FISCAL YEAR XX    DB2W V
*****PAGE 233
APPN # TITLE
-----

APPD STATE
FUND FUND FUND TITLE
                                BEG FUND BALANCE    REVENUES    OPER TRANS (NET)    EXPENDITURES    END FUND BALANCE
*****
XXXX EXECUTIVE DIRECTION
-----
                                0302 MOTOR FUEL TAX
                                .00                      .00                      665,517.00          665,517.00          .00
                                0303 TIRE FEE
                                .00                      .00                      16,672.00           16,672.00           .00
                                0304 ADMISSION AND AMUSEMENT
                                .00                      208,401.00              .00                 208,401.00          .00
                                0307 PRIVATE COLLECTIONS
                                .00                      58,351.00              .00                 58,351.00           .00
                                0308 UNCLAIMED PROPERTY
                                .00                      216,736.00              .00                 216,736.00          .00
                                0319 CORPORATE INCOME TAX ADMINISTR
                                .00                      87,528.00              .00                 87,528.00           .00
                                0320 BAY RESTORATION FUND
                                .00                      .00                     16,672.00           16,672.00           .00
*APPN #  A0101                      .00          571,016.00          698,861.00          1,269,877.00          .00

```

## Example of DAFR9090 report showing zero reimbursable fund balance.

```

DAFR9090 000 YE98 40 PY          2(ORG) ( ) ( ) 3(FND) ( ) ( )
CYCLE: XX/XX/XX 20:10 7842  CFY: 25  CFM: 02 LCY: 23  LCM: 00 FICHE:
                                COMPTROLLER OF MARYLAND (E00 )
                                STATEMENT OF CHANGES IN TOTAL FUND BALANCE
PERCENT OF YEAR ELAPSED: 100%    REPORT PERIOD= FISCAL YEAR XX    DB2W V
*****PAGE 38
APPN # TITLE
-----

APPD STATE
FUND FUND FUND TITLE
                                BEG FUND BALANCE    REVENUES    OPER TRANS (NET)    EXPENDITURES    END FUND BALANCE
*****
A0102 FINANCIAL AND SUPPORT SERVICES
-----
                                0009 REIMBURSABLE FUND
                                .00          3,498,299.35              .00          3,498,299.35          .00
*APPN #  A0102                      .00          3,498,299.35              .00          3,498,299.35          .00

```

State Finance and Procurement §17–602 ([SFP §17-602](#)) provides legal references for non-lapsing fund status of the State Apprenticeship Training Fund.

### Statutes Text

#### Article - State Finance and Procurement

Previous Next

#### §17–602.

- (a) There is a State Apprenticeship Training Fund in the Department.
- (b) The Fund consists of:
  - (1) payments made by contractors or subcontractors in accordance with this subtitle and Subtitle 6A of this title; and
  - (2) penalties collected as a result of violations of this subtitle and Subtitle 6A of this title.
- (c) **The Fund is a special, nonlapsing fund that is not subject to § 7–302 of this article.**

10. All fixed assets additions, disposals and transfers have been posted in the fixed asset subsystem for the fiscal year being closed in accordance with the state policy of \$50,000 capitalization threshold.

- For financial reporting purposes, only assets with an initial individual cost or group purchase of more than \$50,000 and an estimated useful life in excess of two years, recorded at historical cost. Items under the threshold cannot be capitalized. Construction in progress are exempt from this requirement.
- Donated Fixed assets, donated works of art; historical treasures, and similar assets; and fixed assets received in a service concession arrangement are recorded at acquisition value.
- Agencies must monitor fixed assets activities such as construction in progress, transfers, impairments, and any losses or damages at least on a monthly basis. Fixed assets that agencies no longer have must be disposed of in R\*STARS. If agency fails to record fixed asset in the appropriate timeframe, useful life may be prospectively adjusted to accelerate depreciation.
- Repair and maintenance that do not significantly enhance the value or extended the useful life of the property must be expensed.
- 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.
- Fixed asset must be recorded with the correct information, such as location, class, subclass, useful life, capitalizable costs, etc.

DAFR4451 provides list of fixed asset with error codes in the suspense table.

```

DAFR4451 XXX CNTL 01          ***** STATE DEPT OF ASSESSMENTS & TAXATION          *****AGCY NUMBER
                                R*STARS          FIXED ASSET SUSPENSE ACTIVITY          REPORT          AGCY PAGE          1
XX/XX/XX (18.56) CYCLE 8009 *****RUN PAGE          1

*****
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    PARENT PROP NO/SFX    AMOUNT    -----ERROR-----
              FATC  ACCT OFF    LOC - 1 2 3    AQ METH  CLASS  SUBCLASS  PUR/COMPL DT      CODE ---MESSAGE-----
*****
17006541    00          D10          175.00          E27  INVALID EFF DATE
*****
17006562    00          D10          175.00          E27  INVALID EFF DATE
*****
17006639    00          D10          175.00          E27  INVALID EFF DATE
*****

```

Fixed asset will be reported with general ledger 3015 fund balance. Generally, 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 CLOS 01 09          ( ) ( ) ( ) 3(FND) ( ) 3(GLA)
CYCLE: XX/XX/XXX 19:08 8010  CFY: 25  CFM: 10  LCY: 24   LCM: 09  FICHE:
                                STATEWIDE TRIAL BALANCE BY APPROPRIATED FUND/GENERAL LEDGER
PERCENT OF YEAR ELAPSED:  75%      REPORT PERIOD= XXXXX FY= XX                                DB2W V
*****PAGE 384*****
AGENCY          E00          COMPTROLLER OF MARYLAND
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          .00          .00          .00          .00
*GL ACCT CLASS      073 BUILDINGS AND IM          .00          .00          .00          .00
08          075      0815 EQUIPMENT          52,063,159.18          .00          .00          52,063,159.18
*GL ACCT CLASS      075 EQUIPMENT          52,063,159.18          .00          .00          52,063,159.18
08          076      0816 INTANGIBLE ASSET          600.00          .00          .00          600.00
*GL ACCT CLASS      076 INTANGIBLE ASSET          600.00          .00          .00          600.00
08          077      0817 CONSTR. IN PROGR          .00          .00          .00          .00
*GL ACCT CLASS      077 CONST. IN PROGRE          .00          .00          .00          .00
08          083      0862 ACCUMULATED DEPR          16.77-          .00          5.59          22.36-
*GL ACCT CLASS      083 ACC. DEP. INTANG          16.77-          .00          5.59          22.36-
08          089      0869 ACC. DEP. EQUIPM          52,020,136.30-          .00          1,775.00          52,021,911.30-
*GL ACCT CLASS      089 ACC. DEP. EQUIPM          52,020,136.30-          .00          1,775.00          52,021,911.30-
*GL ACCT CATEGORY 08      FIXED ASSETS          43,606.11          .00          1,780.59          41,825.52
30          302      3015 FUND BALANCE INV          52,063,742.41-          .00          5.59-          52,063,736.82-

```

# 11. There are no negative unencumbered appropriation balances.

- Review the DAFR5990 Over Expended Appropriations report or DAFR6000 Statement of Unencumbered Appropriation Balance for any negative appropriation balances.
- The following appropriated funds should be reviewed:
  - State agencies: 0001 (general), 0003 (special), 0005 (federal), 0009 (reimbursable)
  - Colleges and universities: 0040 (unrestricted), 0043 (restricted)
- If there are any negative appropriation balances, determine whether:
  - cancellation of encumbrance is equal to deficit
  - adjustment between programs, appropriation years, or funds or
  - 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 the current year's deficit will require a GAAP Schedule F to be completed.
- The agency must adjust all negative appropriation balances before final closing.

DAFR5990 report should not show any negative numbers under the Unencumbered Appn Balance column.

```

DAFR5990 000 YE98 01 13          ( ) ( ) ( ) 3(FND) ( ) ( )
CYCLE: XX/XX/XX 20:16 7824  CFY: 25  CFM: 01 LCY: 23  LCM: 00 FICHE: E00 22  A0201 0001

                                COMPTROLLER OF MARYLAND (E00)
                                OVEREXPENDED APPROPRIATIONS
                                REPORT PERIOD= ADJUSTMENT FY= XX
                                DB2W V
PERCENT OF YEAR ELAPSED: 100%
*****PAGE 20*****
AP  APPN APPD
YR  NO  FUND
  APPROPRIATION  ORIGINAL  BUDGET  REVERSIONS  NET  YEAR TO DATE  ENCUMBRANCES  UNENCUMBERED
  CARRYFORWARD  APPROPRIATION  AMENDMENTS  APPROPRIATION  EXPENDITURES  APPN BALANCE
*****
XX  A0201 0001
    0.00          0.00          0.00          0.00          0.00          0.00          50.00          50.00-

*APNO A0201
    0.00          0.00          0.00          0.00          0.00          0.00          50.00          50.00-

*APPNYR 22
    0.00          0.00          0.00          0.00          0.00          0.00          50.00          50.00-

XX      0001      7,014,525.00
    0.00          13,450.00          0.00          7,027,975.00      6,928,147.29      1,117,000.00      1,017,172.29-
  
```

12. All program 099 chargeback / 050 corporate purchasing card accounts have been properly cleared. Negative cash balances in the non-budgeted funds, if any, have been properly identified and planned to be resolved.

- a. Refer to the Chargeback section on page [1-41](#).
  - i. 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 requested or post clearing entry.
  - ii. Adjust or clear up any remaining cash balances in program 099 and 050 accounts prior to final closing of the agency.

```

DAFRG910 000 CLOS 01 09          ( ) ( ) ( ) 3(FND) ( ) ( )
CYCLE: XX/XX/XX 19:08 8010  CFY: 25  CFM: 10 LCY: 24  LCM: 09 FICHE: E00 A0199

                                COMPTROLLER OF MARYLAND (E00)
                                STATEMENT OF CASH BALANCES BY APPROPRIATION NUMBER ENDING IN '99' AND FUND
                                REPORT PERIOD= XXXXX FY= X
                                DB2W V
PERCENT OF YEAR ELAPSED: 75%
*****PAGE 49*****
APPN  APPD  BEGINNING  TRANSFERS  RECEIPTS  DISBURSEMENTS  AVAILABLE  INVESTED
NUM   FUND  BALANCE          BALANCE          BALANCE          BALANCE          BALANCE  ADVANCED
*****
A0199  0070          .00          .00          .00          .00          .00          .00
                                .00

*AP NO A0199
          .00          .00          .00          .00          .00          .00

A0299  0070      97,483.10          .00          .00          .00      97,483.10          .00
                                .00
  
```



iii. 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 CLOS 01 09 ( ) ( ) ( ) 3(FND) ( ) ( )  
 CYCLE: XX/XX/XX 19:08 8010 CFY: 25 CFM: 10 LCY: 24

| STATE AGENCY (XXX)  |           |            |          |               |            |          | DB2W V |
|---|-----------|------------|----------|---------------|------------|----------|--------|
| STATEMENT OF CASH BALANCES BY APPROPRIATION NUMBER AND FUND |           |            |          |               |            |          | PAGE 6 |
| REPORT PERIOD= XXXXX FY= XX                                 |           |            |          |               |            |          |        |
| PERCENT OF YEAR ELAPSED: 75%                                |           |            |          |               |            |          |        |
| APPN APPN APPD  | BEGINNING | TRANSFERS  | RECEIPTS | DISBURSEMENTS | AVAILABLE  | INVESTED |        |
| NUM YEAR FUND   | BALANCE   |            |          |               | BALANCE    | ADVANCED |        |
| *****   |           |            |          |               |            |          |        |
| A0150 0007  | .00       | 56,126.57- | .00      | .00           | 56,126.57- | .00      | .00    |
| *AP NO A0150  | .00       | 56,126.57- | .00      | .00           | 56,126.57- | .00      | .00    |
| *AGENCY XXX   | .00       | 56,126.57- | .00      | .00           | 56,126.57- | .00      | .00    |

13. Balance sheet and income statement account balances have been reviewed by GAAP fund level on the DAFR8580 and DAFR8590 for reasonableness.

- Review the following reports, or other available reports as applicable, to review account balances of the agency.
  - DAFR8580 – Balance Sheet
    - Provide details of balance sheet accounts at the general ledger account, general ledger class, and general ledger category.
    - Agencies are recommended to review the account balance at the general ledger account level (GL 1211 – Vouchers Payable), as well at the general ledger class (121 Vouchers payable).
  - DAFR8590 – Operating Statement
    - Provide details of income statement accounts at the Comptroller object, GAAP source/object, GAAP category, and GAAP function.
    - Agencies are recommended to review the account balance at the Comptroller object level.
  - i. The agency must submit a GAAP Schedule J Explanation of Material Differences for any material year-to-year account balance differences. If there are material differences, agencies are required to provide explanation of material differences. Agencies must have an internal materiality threshold. At minimum, GAD will review account balance changes over \$5,000,000 (or higher for larger agencies) AND 5% changes. Agencies are encouraged to review account balance changes at more granular level.
- 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 25, PCA 53005, and Object 9291.

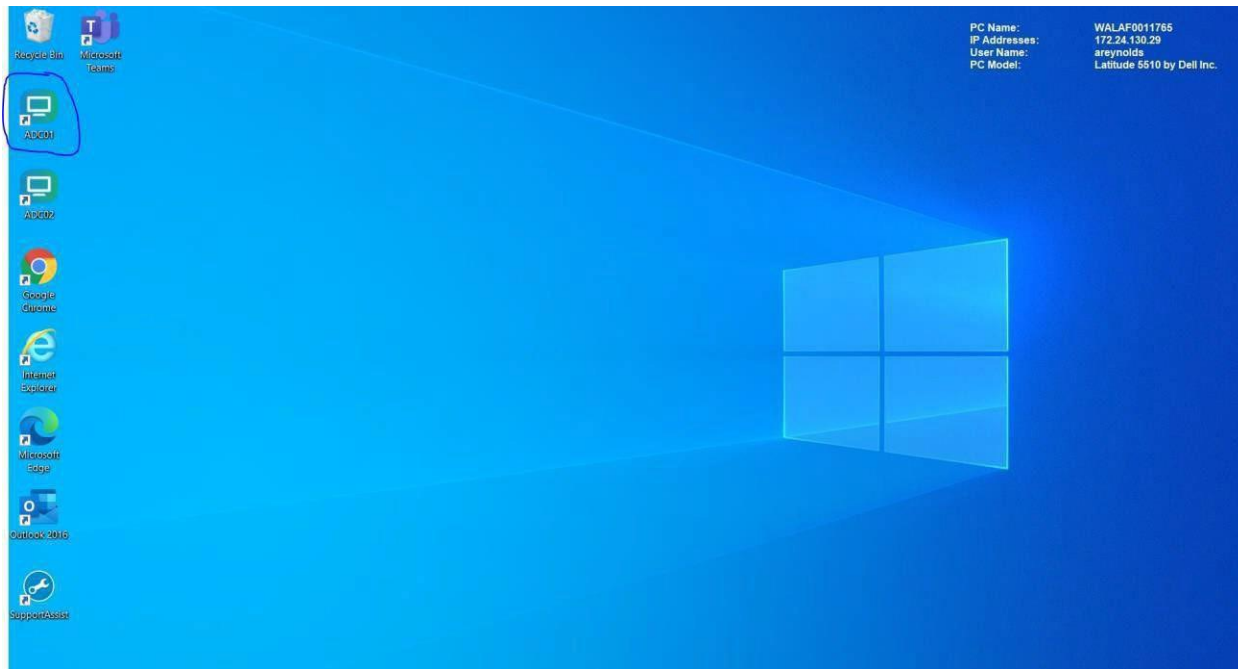
**Please contact your Agency security officer to create/submit a security form to DoIT for access screen 69, 89 etc. for closing purposes.**



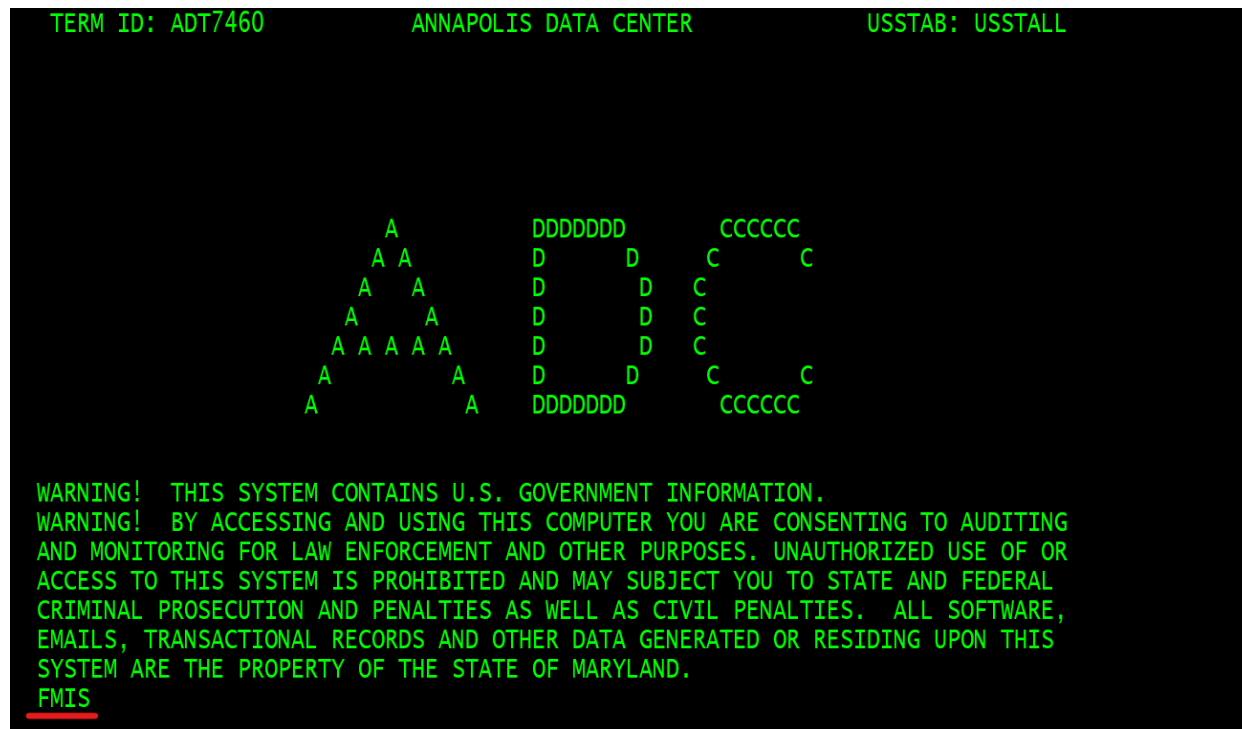
# FMIS USER GUIDE

## FMIS – LOGON INSTRUCTIONS

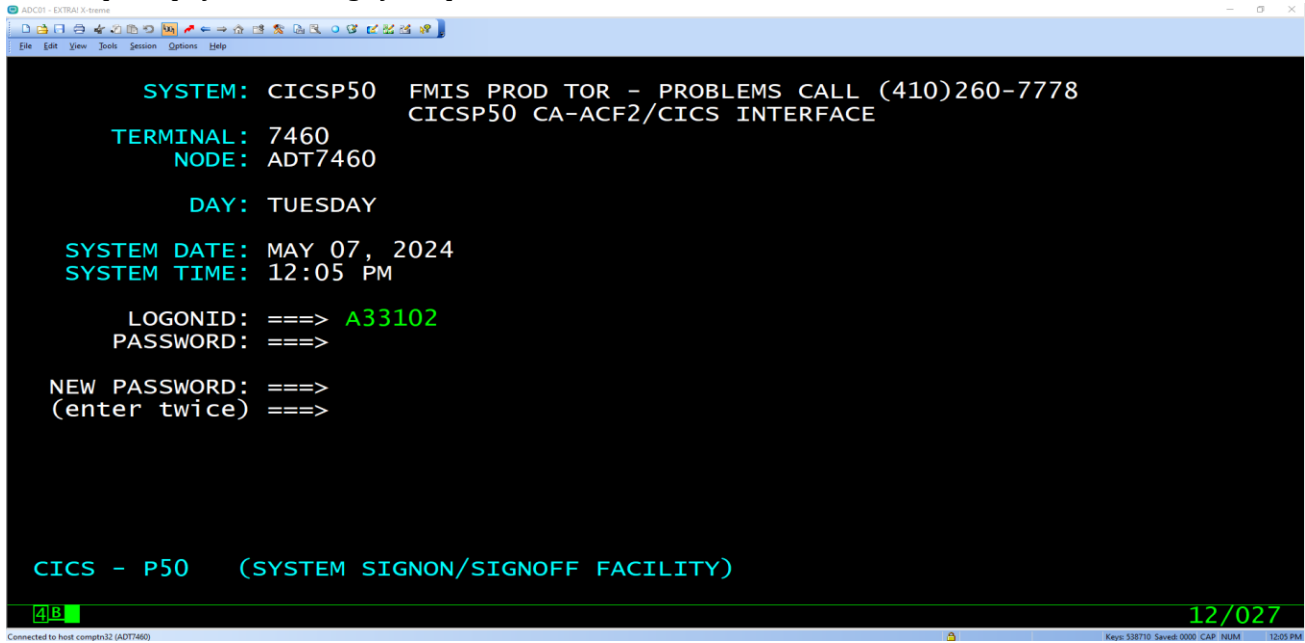
1. Click on the ADC icon.



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



3. Enter your Logon ID and Password. Note: If this is your first-time logging in the system will prompt you to change your password.



A screenshot of a terminal window titled "ADCBI - EXTRA! X-term". The terminal displays the following text:

```
SYSTEM: CICSP50    FMIS PROD TOR - PROBLEMS CALL (410)260-7778
                CICSP50 CA-ACF2/CICS INTERFACE
TERMINAL: 7460
NODE: ADT7460

DAY: TUESDAY

SYSTEM DATE: MAY 07, 2024
SYSTEM TIME: 12:05 PM

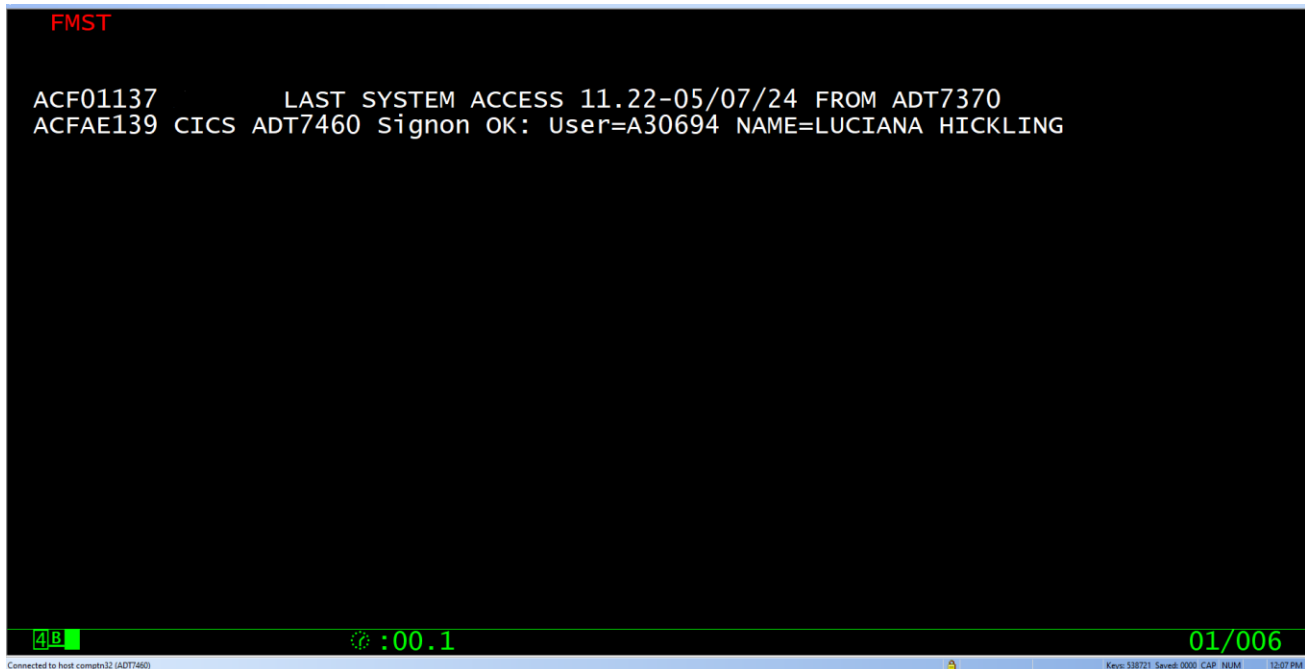
LOGONID: ==> A33102
PASSWORD: ==>

NEW PASSWORD: ==>
(enter twice) ==>

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

The bottom status bar shows "4B" in a green box, "12/027" in green, and "Connected to host: comgrn32 (ADT7460)" on the left. On the right, it shows "Keys: 538710 Saved: 0000 CAP: INUM" and "12:05 PM".

4. Enter "fmst."



A screenshot of a terminal window showing the result of the "fmst." command. The text displayed is:

```
FMST

ACF01137          LAST SYSTEM ACCESS 11.22-05/07/24 FROM ADT7370
ACFAE139 CICS ADT7460 Signon OK: User=A30694 NAME=LUCIANA HICKLING
```

The bottom status bar shows "4B" in a green box, a green clock icon followed by ":00.1", and "01/006" in green. On the right, it shows "Keys: 538721 Saved: 0000 CAP: INUM" and "12:07 PM".

You are now on the FMIS home page.

5. Press Enter to continue.

```
QSN0 PRD NEWS: GL / AD / RS / AH / IN / TE          05/07/2024 12:08 PM 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
4B :00.1 01/001
```

6. 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.

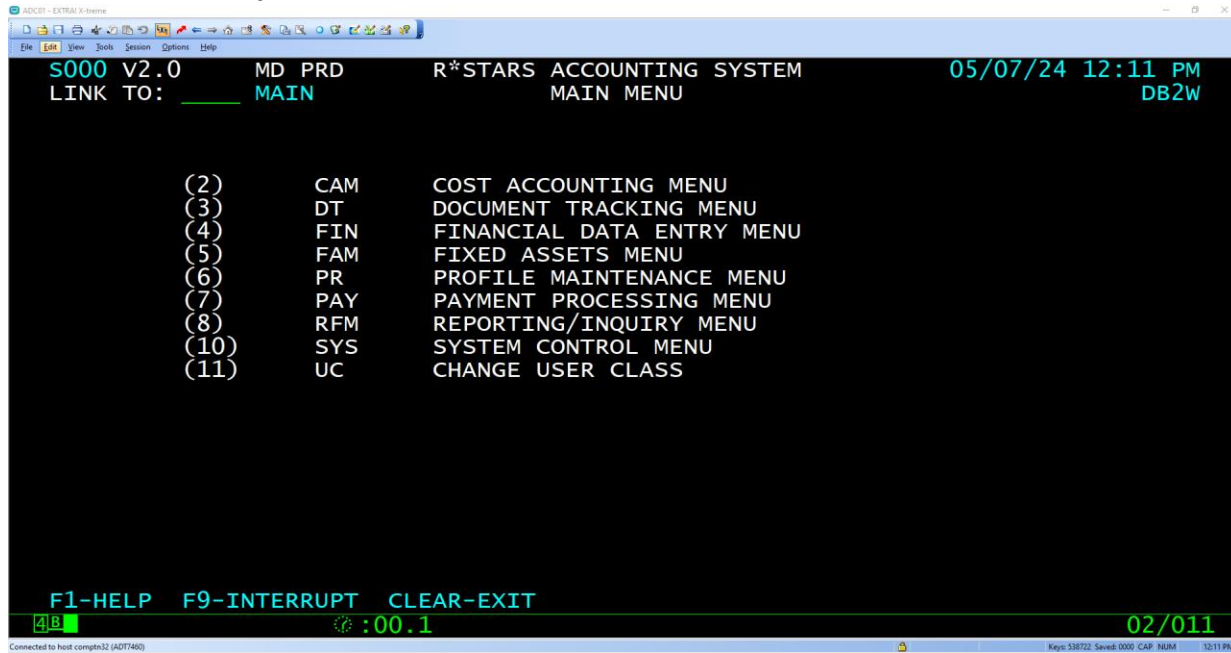
```
QMST          FMIS MASTER SYSTEM MENU          05/07/24 12:09 PM

                                NEWS LAST  UPDATED
                                DATE      TIME
      (1)      NEWS MENU
      (3)      R*STARS          07/18/16  03:47 PM
      (6)      VIEW DIRECT: VIEW/PRINT REPORTS 07/18/16  03:48 PM

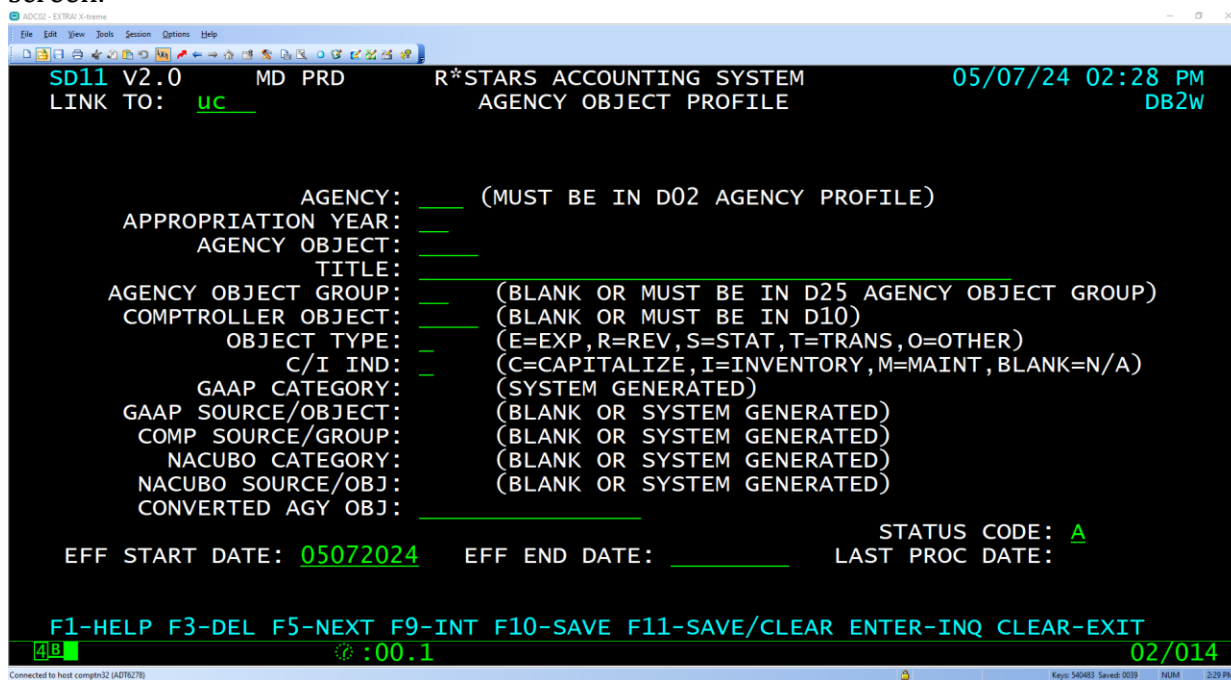
                                CLEAR-EXIT
4B :00.1 06/009
```

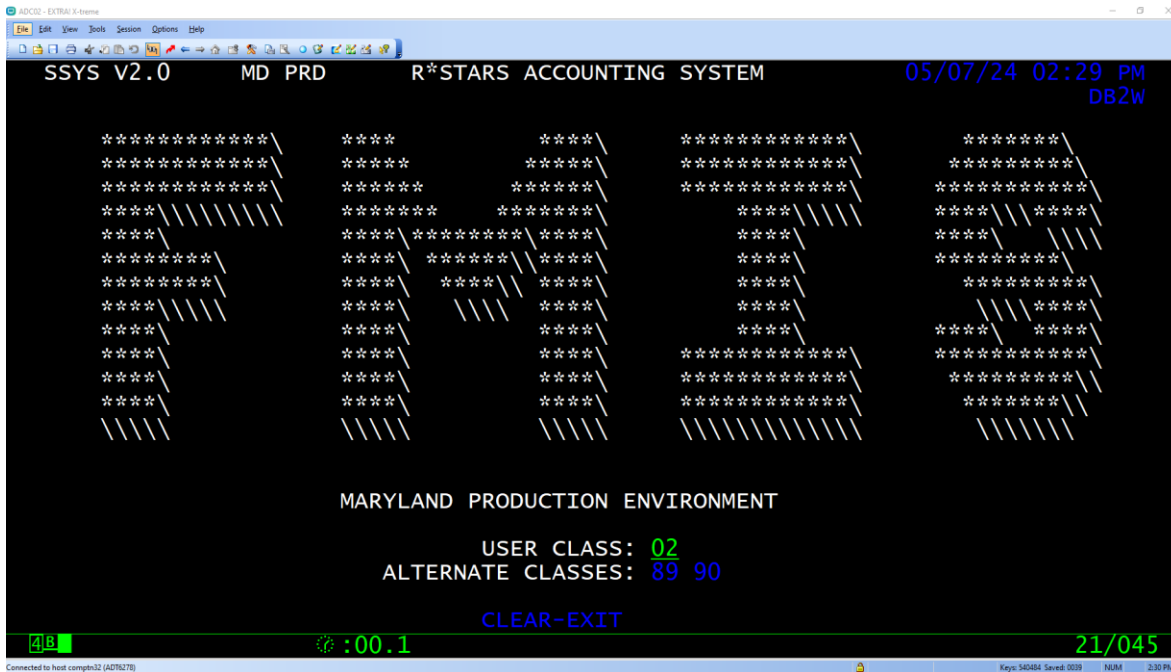
## FMIS User Class

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 | —   | D18 | —   | 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 | 009 | 010 | 011 | 012 | 013 | 014 | 015 | — |
| 015 | 020 | 021 | 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 | —   | 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.

SD66 V2.0 MD PRD R\*STARS ACCOUNTING SYSTEM 05/07/24 02:31 PM  
 LINK TO: \_\_\_\_\_ USER CLASS PROFILE MAINTENANCE DB2W

USER CLASS: 08  
 TITLE: JOURNAL ENTRIES

I/E (I=INCLUDE, E=EXCLUDE)  
 ENTER TRANSACTION CODES SEPARATED WITH EITHER "-" OR ",".  
 I 400 - 451 - 456 - 579 801 - 839 - 454  
 ENTER ACTION CODES SEPARATED WITH EITHER "-" OR ",".  
 I \_\_\_\_\_

EFF START DATE: 07011993 EFF END DATE: \_\_\_\_\_ STATUS CODE: A  
 Z06 RECORD SUCCESSFULLY RECALLED LAST PROC DATE: 04141999

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT  
 [4]B :00.1 06/026

Connected to host compn32 (ADT6276) Keys: 540468 Saved: 0039 NUM 2:31 PM

## 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 be posted.
  - 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 be posted.
  - 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. Reporting Manual from DoIT is available on sharepoint ([Pages - DoIT Training Documents](#)) along with several training documents to obtain more information on how to use this profile to request reports. You may also review D64 Report Control Profile screen for required input for various reports.

S091 V2.0 MD PRD R\*STARS ACCOUNTING SYSTEM 05/07/24 02:34 PM  
LINK TO: \_\_\_\_\_ REPORT REQUEST PROFILE DB2W

AGENCY: 000 REQUESTER: ZXSA REPORT ID: QAFR7230 REQUEST NO: 01  
APPN YEAR: \_\_\_\_\_ PERIOD: \_\_\_\_\_ FY: 24 FREQUENCY: 05032024 FREQ CONTROL: S  
LEVEL - ORG: \_\_\_\_\_ PROGRAM: \_\_\_\_\_ OBJECT: \_\_\_\_\_ FUND: \_\_\_\_\_ NACUBO FUND: \_\_\_\_\_ GL ACCT: \_\_\_\_\_

SPECIAL SELECTS -  
AGENCY: \_\_\_\_\_ ORG CODE: \_\_\_\_\_  
PROGRAM CODE: \_\_\_\_\_ NACUBO FUND: \_\_\_\_\_  
APPROP FUND: \_\_\_\_\_ FUND: \_\_\_\_\_  
COMP OBJECT: \_\_\_\_\_ AGY OBJECT: \_\_\_\_\_  
GL ACCT: \_\_\_\_\_ AGY GL ACCT: \_\_\_\_\_  
SPEC SEL 1: 12 SPEC SEL 2: \_\_\_\_\_

EFF START DATE: 03111998 EFF END DATE: \_\_\_\_\_ STATUS CODE: A  
Z26 RECORD NOT FOUND - NEXT RECORD RECALLED LAST PROC DATE: 05032024

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT  
4B :00.1 06/015

- View Direct: View/Print Reports
- Log into FMIS – Select F6 – View Direct: View/Print Reports from the FMIS menu
- Enter your Recipient ID and 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.

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

```

ADCO2 - EXTRA X-term
File Edit View Tools Session Options Help
0727I-BEGINNING OF VERSIONS
COMMAND ==>
*** REPORT VERSIONS ***
TIME: 143639

REPORT: QAFR7230 STATEWIDE PRIOR MONTH/YEAR IT BATCH HEADER REPORT

OPTION DATE TIME DEVICE STATUS
-----
S 20240506 222311 DISK AVAILABLE
- 20240503 225628 DISK AVAILABLE
- 20240502 210927 DISK AVAILABLE
- 20240501 212927 DISK AVAILABLE
- 20240430 205951 DISK AVAILABLE
- 20240429 212056 DISK AVAILABLE
- 20240426 221349 DISK AVAILABLE
- 20240425 205012 DISK AVAILABLE
- 20240424 211144 DISK AVAILABLE
- 20240423 211234 DISK AVAILABLE
- 20240422 211418 DISK AVAILABLE
- 20240419 224049 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
4B :00.1 10/012
Connected to host comph32 (AD76278) Keys: 540596 Saved: 0039 NUM 3:38 PM

```

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

```

ADCO2 - EXTRA X-term
File Edit View Tools Session Options Help
0729I-BEGINNING OF INDEX 0731I-END OF INDEX
COMMAND ==>
*** REPORT SECTION INDEX ***
TIME: 143933

REPORT ID: QAFR7230 STATEWIDE PRIOR MONTH/YEAR IT BATCH HEADER REPORT
VERSION: 20240503 225628

OPTION SECTION PAGES DESCRIPTION
-----
- 000YE9801 10
S 000ZXA01 731

4B :02.0 02/015
Connected to host comph32 (AD76278) Keys: 540610 Saved: 0039 NUM 3:39 PM

```



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

```

COMMAND ==>          SCROLL ==> SCREEN
REPORT:QAFR7230  VERSION:20240503 225628 HIERARCHY CODE:000ZXSA01  PAGE: 97  ROW: 1  COL: 1
QAFR7230 000 ZXSA 01  (12) ( ) ( ) ( ) ( ) ( ) ( )  RUN DATE: 05/03/24 TIME: 19:30:01 R*STAR
CYCLE: 05/03/24 19:24 7767 CFY: 24  CFM: 11 LCY: 23  LCM: 07 FICHE:
STATEWIDE
PRIOR MONTH/YEAR IT BATCH HEADER REPORT
REPORT AS OF 05/03/24
*****PAGE 9
BATCH AGENCY:
*****
----- BATCH -----
DATE  TYPE NO STATUS  EDIT  EFF DATE  DOC #  LAST  ENTERED  ENTERED  COMP  COMP  TOTAL
                        MODE  DATE      #      ACTN  COUNT   AMOUNT  COUNT   AMOUNT  BAL   BATCHES
*****
05/01/24 4 101  H      1  05/01/24  JAE08000 388      0      $ .00      1      $14,611.80  N
BATCH AGENCY TOTAL                        0      $ .00      1      $14,611.80      1
  
```

- 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                                TIME: 144334
COMMAND ==>
*** REPORT SECTION INDEX ***

REPORT ID: QAFR7230   STATEWIDE PRIOR MONTH/YEAR IT BATCH HEADER REPORT
VERSION: 20240503 225628

OPTION SECTION-----PAGES-----DESCRIPTION-----
- 000YE9801                10
S 000ZXSA01                731

[4]B :00.1 02/015
```

- Bring up a screen view of the report.

```
COMMAND ==>
REPORT:QAFR7230 VERSION:20240503 225628 HIERARCHY CODE:000ZXSA01 PAGE: 97 ROW: 1 COL: 1
QAFR7230 000 ZXSA 01 (12) ( ) ( ) ( ) ( ) ( ) RUN DATE: 05/03/24 TIME: 19:30:01 R*STAR
CYCLE: 05/03/24 19:24 7767 CFY: 24 CFM: 11 LCY: 23 LCM: 07 FICHE:
STATEWIDE
PRIOR MONTH/YEAR IT BATCH HEADER REPORT
REPORT AS OF 05/03/24
*****PAGE 9
BATCH AGENCY:
*****
----- BATCH ----- EDIT LAST ENTERED ENTERED COMP COMP TOTAL
DATE TYPE NO STATUS MODE EFF DATE DOC # ACTN COUNT AMOUNT COUNT AMOUNT BAL BATCHES
*****
05/01/24 4 101 H 1 05/01/24 JAE08000 388 0 $0.00 1 $14,611.80 N 1
BATCH AGENCY TOTAL 0 $0.00 1 $14,611.80

[4]B :00.1 02/015
```

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 then type B next to the COMMAND and then click F6.

```

COMMAND ==> B          SCROLL ==> PAGE
REPORT:QAFR7230  VERSION:20240503 225628 HIERARCHY CODE:000ZXSA01  PAGE: 97  ROW: 1  COL: 1
QAFR7230 000 ZXSA 01  (12 ) ( ) ( ) ( ) ( ) ( )  RUN DATE: 05/03/24 TIME: 19:30:01 R*STAR
CYCLE: 05/03/24 19:24 7767 CFY: 24  CFM: 11 LCY: 23  LCM: 07 FICHE:
                               STATEWIDE
PRIOR MONTH/YEAR IT BATCH HEADER REPORT
REPORT AS OF 05/03/24
*****PAGE 9
BATCH AGENCY:
*****
----- BATCH -----
DATE  TYPE NO STATUS  EDIT  EFF DATE  DOC #  LAST  ENTERED  ENTERED  COMP  COMP  TOTAL
*****
05/01/24 4 101 H      1    05/01/24  JAE08000 388    0        $ .00    1      $14,611.80  N
BATCH AGENCY TOTAL          0        $ .00    1      $14,611.80    1
  
```

The pages will be marked as BLOCK PENDING.

```

0796I-MARKED 000001 PAGES-BLOCK PENDING
COMMAND ==>          SCROLL ==> PAGE
REPORT:QAFR7230  VERSION:20240503 225628 HIERARCHY CODE:000ZXSA01  PAGE: 97  ROW: 1  COL: 1
QAFR7230 000 ZXSA 01  (12 ) ( ) ( ) ( ) ( ) ( )  RUN DATE: 05/03/24 TIME: 19:30:01 R*STAR
CYCLE: 05/03/24 19:24 7767 CFY: 24  CFM: 11 LCY: 23  LCM: 07 FICHE:
                               STATEWIDE
PRIOR MONTH/YEAR IT BATCH HEADER REPORT
REPORT AS OF 05/03/24
*****PAGE 9
BATCH AGENCY:
*****
----- BATCH -----
DATE  TYPE NO STATUS  EDIT  EFF DATE  DOC #  LAST  ENTERED  ENTERED  COMP  COMP  TOTAL
*****
05/01/24 4 101 H      1    05/01/24  JAE08000 388    0        $ .00    1      $14,611.80  N
BATCH AGENCY TOTAL          0        $ .00    1      $14,611.80    1
  
```

- Scroll to the last page you want to print.

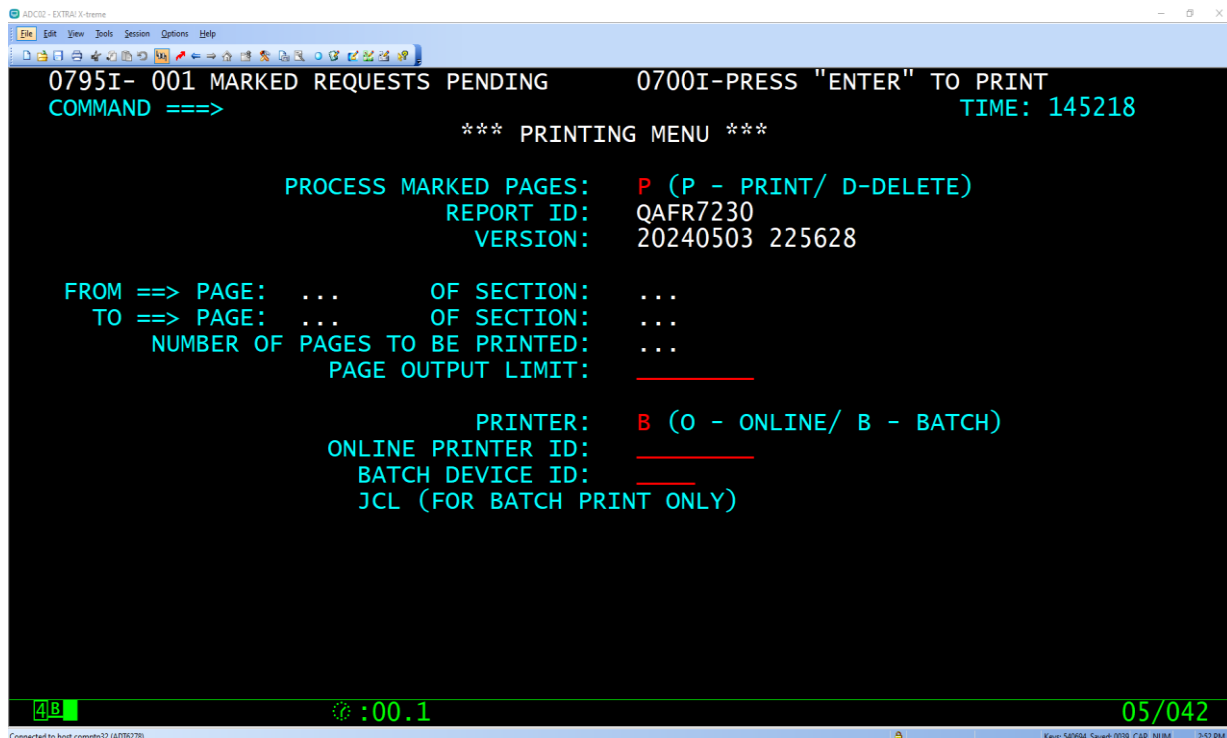
Note: If you want to print this page only, simply stay on it.

- ```

ADDC03 - EXTRNLT X-term
File Edit View Tools Session Options Help
*****
1121I-MARKED BLOCK
COMMAND ==>
REPORT:QAFR7230 VERSION:20240503 225628 HIERARCHY CODE:000ZXA01 PAGE: 98 ROW: 1 COL: 1
QAFR7230 000 ZXA01 (12) ( ) ( ) ( ) ( ) ( ) RUN DATE: 05/03/24 TIME: 19:30:01 R*STAR
CYCLE: 05/03/24 19:24 7767 CFY: 24 CFM: 11 LCY: 23 LCM: 07 FICHE:
STATEWIDE
PRIOR MONTH/YEAR IT BATCH HEADER REPORT
REPORT AS OF 05/03/24
*****PAGE 9
BATCH AGENCY:
*****
----- BATCH -----
DATE TYPE NO STATUS EDIT MODE EFF DATE DOC # LAST ACTN ENTERED COUNT ENTERED AMOUNT COMP COUNT COMP AMOUNT BAL TOTAL BATCHES
05/01/24 A LUT A 2 05/01/24 D4601901 708 1 $121.42 1 $121.42 Y
05/01/24 A LUU A 2 05/01/24 D4601902 708 1 $45.56 1 $45.56 Y
05/01/24 A LUV A 2 05/01/24 V4602209 708 1 $398.76 1 $398.76 Y
05/01/24 A LUW A 2 05/01/24 V4602210 708 1 $6.45 1 $6.45 Y
05/01/24 A LUX A 2 05/01/24 V4602211 708 3 $3,343.04 3 $3,343.04 Y
05/01/24 A LUY A 2 05/01/24 V4602212 708 1 $985.42 1 $985.42 Y
05/01/24 A LUZ A 2 05/01/24 V4602213 708 1 $32.40 1 $32.40 Y
05/01/24 A LUO A 2 05/01/24 V4602214 708 1 $16,355.08 1 $16,355.08 Y
05/01/24 A LU1 A 2 05/01/24 V4602215 708 1 $16,355.08 1 $16,355.08 Y
05/01/24 A LU2 A 2 05/01/24 V4602216 708 4 $1,511.59 4 $1,511.59 Y
BATCH AGENCY TOTAL 15 $39,154.80 15 $39,154.80 10

```

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



- 1-31

## **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  
Number/SFX

Fund

\*Unique Property Number

C/I Indicator – Capitalized Asset/ Inventory Item

Appropriation Year

Appropriation #

Program Code/Level

Index

Current      Document      Number/SFX Vendor ID (number, mail code)/Name

#### **Optional**

Reference Document

PCA

Invoice#

Invoice   Description   Amount

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

**Acq meth:** Enter a 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, the system will automatically populate field with a '4'.

If FATC= T10, the 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 been 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 Maintenance.

### 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 =       |
|              |                      | Transferr |
|              |                      | ed        |
| 3 = Theft or | 6 = Write Off/Worn   |           |
| Vandalism    | 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 overnight 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:

Agency – Enter the financial agency.

1. Transfer number – Enter up to a 5-character (alphanumeric) reference number (agency defined).
2. 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.
3. 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.
4. Property No – Optional. Enter a specific property number under the “transfer from” column if desired.
5. Approval No – Enter up to a 15-character (alphanumeric) approval number – obtained from DGS.
6. Disposition effective date – Enter the disposal date in MMDDYY format.
7. Disposition method – Enter a single character disposition method. Valid entries are:

|              |                      |           |
|--------------|----------------------|-----------|
| 1 = Sold     | 4 = Fire/Flood       | 7 = Lost  |
| 2 = Traded   | 5 = Vehicle Accident | 8 =       |
| 3 = Theft or | 6 = Write-Off/Worn   | Transferr |
| Vandalism    | Out                  | ed        |
8. 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 historical 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 Test 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: Not Started

## 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 be transferred to the state's General Fund due to the exemption (cite specific legal reference or other authority for each amount forwarded ) as follows:

|       | AMOUNT <sup>(a)</sup> |
|-------|-----------------------|
| 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    |      |          |        |             |                          |                               |            |
| Total |      |          | \$ —   |             |                          |                               |            |

### Non-Budgeted Fund Balances

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

## AGENCY CLOSING TO DBM FORM

Status: **Not Started**

### AGENCY CLOSING TO DBM FORM\*

Fiscal Year End: **June 30, 2025**

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.

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

#### \*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     |                      |        |       |      |      |      |      |      |            |
| 50    |                      |        |       |      |      |      |      |      |            |
| Total |                      |        | \$ —  | \$ — | \$ — | \$ — | \$ — | \$ — |            |

## CASH TRANSACTIONS

### GENERAL

In order to establish accurate cash balances at June 30, 2025, 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, 2025, should be promptly deposited and recorded in R\*STARS with an effective date of June 31, 2025, or earlier. The last day to post fiscal year 2025 receipts is July 7, 2025. Cash receipts received after June 30, 2025, should also be promptly deposited, and recorded in R\*STARS with an effective date of July 1, 2025, or later.

### CHARGEBACKS

Chargebacks recorded through June 30, 2025, will be recorded with an effective date of June 31, 2025, or earlier. Cash balances in chargeback clearing accounts at June 30, 2025, must be allocated to the proper accounts as fiscal year 2025 adjusting entries.

### CHECK CANCELLATIONS

Check cancellations processed by the State Treasurer's Office and Central Payroll Bureau with an effective date of June 31, 2025, or earlier will be considered as cash receipts for fiscal year 2025.

### TRANSFERS

All adjustments that affect cash transfers (GL Account 0062) that were not recorded by June 30, 2025, can be recorded as cash transactions in fiscal year 2025 by recording the transactions in July with an effective date of June 31, 2025 or earlier. Adjustments between distinct R\*STARS financial agencies (interagency) for fiscal year 2025 **must be final posted in R\*STARS by July 14, 2025.** Any interagency adjustments not final posted by July 14, 2025, 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 2025. Adjustments between units of the same R\*STARS financial agency (intra-agency) for fiscal year 2025 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, 2025, for invoices received for goods and services prior to July 1, should be recorded as payables in fiscal year 2025.

## **APPROPRIATIONS**

### **BUDGET AMENDMENTS IN PROCESS**

All final budget amendments for the fiscal year must be submitted to the Department of Budget and Management by September 30, 2025. 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 generally on/around June 1. For fiscal year 2025, it will be May 21, 2025. 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 receivables 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 detailed 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, 2025. This procedure will cause the transaction to be posted to fiscal month 13 in fiscal year 2025. An effective date earlier than June 31, 2025, will cause the transaction to post to a fiscal month prior to fiscal month 13 in fiscal year 2025.

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 800). 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. Revenue reduction cannot be recorded with transaction code 800 if cash is already received; rather it must be recorded as deferred revenue (transaction code 807).

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 2025 in all cases. The subsequent cash transactions recorded in FY 2025 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, 2025.

## **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 [1-48](#) 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, 2025. This procedure will cause vouchers payable transactions to post to fiscal month 13 in fiscal year 2025. An effective date earlier than June 31, 2025, will cause the transaction to post to a fiscal month prior to fiscal month 13 in fiscal year 2025.

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 8, 2025, for purchases or construction through June 30, 2025, should be submitted with an AY of 2025 and each payment should likewise identify the period covered by the invoice. These expenditures also should be accrued as fiscal year 2025 expenditures with an effective date of June 31, 2025 (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 2025. 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 2025, except for payroll accrual which will be reversed with next year's AY. 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 27, 2025, and June 10, 2025, R\*STAR transactions will be processed against fiscal year 2025. For the regular pay period ending June 24, 2025, R\*STAR transactions will be processed against fiscal year 2026.

For the regular payroll for the pay period ending June 24, 2025 and July 8, 2025, accrued expenditures will be recorded in the agencies' accounts that will represent the final estimated salary and fringe benefits expenditures for the period June 11 to June 30.

These additional charges will represent 20/14 of the payroll based on full accrual of the payroll period ending June 24, 2025, and 6 days from pay period ending July 8, 2025, applicable to fiscal year 2025 payroll not disbursed yet. Additionally, a reversal entry equal to the accrual for fiscal year 2025 will be recorded in fiscal year 2026 to offset 20/14 of the expenditure charges recorded on the payroll for the pay period ending June 24, 2025 and July 8, 2025.

For the contractual payroll for the pay period ending June 3, 2025, and June 17, 2025, R\*STAR transactions will be processed against fiscal year 2025. For the contractual pay period ending July 1, 2025, R\*STAR transactions will be processed against fiscal year 2026.

For the contractual payroll for the pay period ending July 1, 2025, 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 18 to June 30.

These additional charges will represent 13/14 of the payroll based on 13 days from pay period ending July 1, 2025, applicable to fiscal year 2025 payroll not disbursed yet. Additionally, a reversal entry equal to the accrual for fiscal year 2025 will be recorded in fiscal year 2026 to offset 13/14 of the expenditure charges recorded on the payroll for the pay period ending July 1, 2025.

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 30, 2025.

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 12, 2025 to GAD (page [1-50](#)). 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 12, 2025

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

Dear Mr. Dolcar:

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.

In order 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 in order to coordinate the encumbrance review and allow sufficient time for the review. The encumbrances will be reviewed if they meet the following criteria:

1. All FY 2024 and prior year encumbrances
2. All FY 2025 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 Carolyn Ellison, at [dlbudgethelp\\_dbm@maryland.gov](mailto:dlbudgethelp_dbm@maryland.gov). Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Nathan Bowen".

Nathan Bowen  
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 2026. 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 25 encumbrance using TC CODE 206. In a **separate batch**, create a new encumbrance for AY 26 using the document type “PI”, a batch type of “3”, and an **EFFECTIVE DATE OF 07/01/2025**. The new document can be created to reference the same remaining document number as the original encumbrance document.

Agencies should carefully forward the encumbrance with a **FY 2025 EFFECTIVE DATE and AY 25**.

## **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 been 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 T12 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 2025 have been 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 accounts receivable in R\*STARS, but the revenue should not be recognized for accounting purposes, the agency needs to record a reduction of accrued revenue at year end using transaction code 800 with reference to original receivable. Tcode 800 entry cannot exceed the original Tcode 801 entry in any circumstances. Cash revenue cannot be reduced with Tcode 800 in any circumstances. Tcode 801R is no longer accepted.** 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. **If the agency needs to record a reduction of accrued expenditure at year end, agencies may post the reduction using transaction code 802 with reference to original payable. Tcode 802 entry cannot exceed the original Tcode 803 entry in any circumstances. Cash expenditure cannot be reduced with Tcode 802 in any circumstances. Tcode 803R is no longer accepted.** 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:

- Let the Central Payroll Bureau calculate the accrual and allow the payroll interface to post this accrual into R\*STARS;
- 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.
- 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.

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 by May 31. 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 2025 with the entry being automatically liquidated in fiscal year 2025. 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 2025 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 2025 will be reversed in fiscal year 2026. 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.

| <b>TC</b> | <b>TITLE</b>                                                        | <b>DOC TYPES</b>               | <b>GENERAL LEDGER IMPACT</b>                                                                                                    |
|-----------|---------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| 800       | REVENUE ACCRUALS<br>(DECREASE)                                      | YK,YL,YM,YN,YP,YQ,YR,YT,YV,YW  | CR 3101 ACCRUED REVENUE<br><br>DR 0500 ACCOUNTS RECEIVABLE-YEAR-END                                                             |
| 801       | REVENUE ACCRUALS<br>(INCREASE)                                      | YK,YL,YM,YN,YP,YQ,YR,YT,YV,YW  | DR 0500 ACCOUNTS RECEIVABLE-YEAR-END<br><br>CR 3101 ACCRUED REVENUE                                                             |
| 803       | EXPENDITURE ACCRUALS<br>(DECREASE)                                  | YA,YC,YD,YE,YG,<br>YH,YI,YJ,YS | CR 1200 ACCOUNTS PAYABLE-YEAR END<br><br>DR 3501 ACCRUED EXPENDITURES                                                           |
| 803       | EXPENDITURE ACCRUALS<br>(INCREASE)                                  | YA,YC,YD,YE,YG,<br>YH,YI,YJ,YS | DR 3501 ACCRUED EXPENDITURES<br><br>CR 1200 ACCOUNTS PAYABLE-YEAR END                                                           |
| 804       | ENCUMBRANCES<br>(SUMMARY LEVEL)                                     | YZ                             | DR 2738 ENCUMBRANCE CONTROL-SUMMARY<br>CR 3018 ENCUMBRANCE OFFSET-SUMMARY                                                       |
| 805       | NON-INTERFACED PAYROLL<br>ACCRUALS                                  | YY                             | DR 3501 ACCRUED EXPENDITURES<br>CR 1311 SALARIES AND FRINGE BENEFITS PAYABLE                                                    |
| 806       | INTERFACED PAYROLL<br>ACCRUALS                                      | YB                             | DR 3501 ACCRUED EXPENDITURES<br>CR 1311 SALARIES AND FRINGE BENEFITS PAYABLE                                                    |
| 807       | DEFERRED REVENUES                                                   | YF                             | DR 3100 REALIZED REVENUE CONTROL-CASH<br>CR 1604 DEFERRED REVENUE                                                               |
| 808       | ENCUMBRANCES<br>(SUMMARY DF POSTING)                                | YZ                             | DR 2735 ENCUMBRANCE CONTROL<br>CR 3011 ENCUMBRANCE OFFSET                                                                       |
| 809       | EXPENDITURE ACCRUALS<br>AND LIQUIDATION OF<br>ENCUMBRANCES          | YA,YC,YD,YE,YG,<br>YH,YI,YJ,YS | DR 3501 ACCRUED EXPENDITURES<br>CR 1200 ACCOUNTS PAYABLE YEAR-END<br>DR 3011 ENCUMBRANCE OFFSET;<br>CR 2735 ENCUMBRANCE CONTROL |
| 810       | ADJUST YEAR-END<br>ENCUMBRANCES<br>SUMMARY DOCUMENT FILE<br>POSTING | YZ                             | DR 3011 ENCUMBRANCE OFFSET<br><br>CR 2735 ENCUMBRANCE CONTROL                                                                   |
| 821       | RECLASS FOR TAXES<br>RECEIVABLE                                     | YK                             | DR 0553 TAXES RECEIVABLE<br><br>CR 0500 ACCOUNTS RECEIVABLE YEAR-END                                                            |
| 823       | RECLASS FOR DUE FROM<br>LOCAL<br>GOVERNMENT                         | YL                             | DR 0548 DUE FROM LOCAL GOVERNMENT<br><br>CR 0500 ACCOUNTS RECEIVABLE YEAR-END                                                   |
| 823       | RECLASS FOR DUE FROM<br>FEDERAL<br>GOVERNMENT                       | YN                             | DR 0543 DUE FROM FEDERAL GOVERNMENT<br><br>CR 0500 ACCOUNTS RECEIVABLE YEAR-END                                                 |
| 824       | RECLASS FOR LONG TERM<br>RECEIVABLE                                 | YP,YQ,YR                       | DR 0579 LONG TERM RECEIVABLE<br>CR 0500 ACCOUNTS RECEIVABLE YEAR-END                                                            |
| 826       | RECLASS FOR DUE TO LOCAL<br>GOVERNMENT                              | YC                             | DR 1200 ACCOUNTS PAYABLE YEAR-END<br>CR 1248 DUE TO LOCAL GOVERNMENT                                                            |
| 827       | RECLASS FOR ACCOUNTS<br>PAYABLE LONG-TERM                           | YG                             | DR 1200 ACCOUNTS PAYABLE YEAR-END<br>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 |                                  | EXPENDITURE ACCRUAL DOCUMENT TYPES |                                    |
|--------------------------------|----------------------------------|------------------------------------|------------------------------------|
| YF                             | DEFERRED REVENUE                 | YA                                 | VENDOR INVOICE                     |
| YK                             | TAXES                            | YB                                 | SALARIES PAYABLE<br>(INTERFACED)*  |
| YL                             | DUE FROM LOCAL GOVERNMENTS       | YC                                 | DUE TO LOCAL GOVERNMENTS           |
| Y<br>M                         | FEES FROM PUBLIC                 | YD                                 | DUE TO OTHER AGENCIES              |
| Y<br>N                         | DUE FROM FEDERAL GOVERNMENT      | YE                                 | DUE TO OTHER<br>FUNDS/PROGRAMS     |
| YP                             | DUE FROM OTHER AGENCIES          | YG                                 | OTHER EXPENDITURE<br>ACCRUAL       |
| Y<br>Q                         | DUE FROM OTHER<br>FUNDS/PROGRAMS | YH                                 | OTHER EXPENDITURE<br>ACCRUAL       |
| YR                             | OTHER REVENUE ACCRUAL            | YI                                 | OTHER EXPENDITURE<br>ACCRUAL       |
| YT                             | OTHER REVENUE ACCRUAL            | YJ                                 | OTHER EXPENDITURE<br>ACCRUAL       |
| YV                             | OTHER REVENUE ACCRUAL            | YS                                 | OTHER EXPENDITURE<br>ACCRUAL       |
| Y<br>W                         | OTHER REVENUE ACCRUAL            | YY                                 | SALARIES PAYABLE (USER<br>CREATED) |
|                                |                                  | YZ                                 | ENCUMBRANCES (SUMMARY<br>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 2025, the transaction effective date must be June 31, 2025. 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, 2025, as the effective date. If an agency elects not to record year-end accruals in month 13, any valid date from June 1, 2025, to June 30, 2025, will suffice to post the accruals to month 12 in FY 2025 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, 2025, and June 30, 2025, 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 2025 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 related transaction codes to record each reversal based on transaction code setup on 28A Transaction Code Decision Profile. Reversal transaction codes range from 811-820 and 831-837.

### **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 were 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: Not Started

APPENDIX A - ACCRUAL BATCH LOG

Fiscal Year End: June 30, 2025

Agency Name:

Agency Code:

Preparer:

E-mail Address:

|        |        |
|--------|--------|
|        | AMOUNT |
| Total* | \$ —   |

\* See Table for details

Appendix A - Table

|       | Date | Type | No. | Amount | Entered By | Appr.BY | Comments |
|-------|------|------|-----|--------|------------|---------|----------|
| 1     |      |      |     |        |            |         |          |
| 2     |      |      |     |        |            |         |          |
| 3     |      |      |     |        |            |         |          |
| 4     |      |      |     |        |            |         |          |
| 5     |      |      |     |        |            |         |          |
| 50    |      |      |     |        |            |         |          |
| Total |      |      |     | \$ —   |            |         |          |

**APPENDIX B – ENCUMBRANCE LOG**

Status: Not Started

**APPENDIX B - ENCUMBRANCE LOG**

Fiscal Year  
End: June 30, 2025

Agency Name:

Agency Code:

Preparer:

E-mail Address:

|        |        |
|--------|--------|
|        | AMOUNT |
| Total* | \$ —   |

\* See Table for details

**Appendix B - Table**

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

**STATE OF MARYLAND**

**FISCAL YEAR 2025**

**R\*STARS YEAR END CLOSING PACKAGE**

**PART 2 – 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 2025, 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](http://www.sam.gov)

All forms applicable to GAAP closing procedures should be forwarded to GAD no later than August 8<sup>h</sup> and for Schedules G and G-1, due date is also August 8<sup>th</sup>. 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 the 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: **Not Started**

### GAAP CLOSING SCHEDULES CONTROL SHEET

**For the fiscal year ending June 30, 2025**

|                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Printed Name         | Telephone No         | Financial Agency     | GAAP Fund No.        |
| <input type="text"/> | <input type="text"/> |                      |                      |
| Email Address        | 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):
- (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)

|     |                                                                                                                                                                                                                                               |  |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| (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.                                                                                    |  |
|     | Explanation (if required):                                                                                                                                                                                                                    |  |
| (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.                                                                                    |  |
|     | Explanation (if required):                                                                                                                                                                                                                    |  |
| (I) | Special and Extraordinary Items - This agency has special or extraordinary items exceeding \$3,000,000 not included in R*STARS.                                                                                                               |  |
|     | Explanation (if required):                                                                                                                                                                                                                    |  |
| (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. |  |
|     | Explanation (if required):                                                                                                                                                                                                                    |  |
| (K) | Accrued Annual Leave Calculation is attached. All agencies must complete this schedule                                                                                                                                                        |  |
| (L) | Pollution Remediation Obligations - This agency has pollution remediation obligations estimated to cost \$1,000,000 or greater, per site.                                                                                                     |  |
|     | Explanation (if required):                                                                                                                                                                                                                    |  |
| (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.                                          |  |
|     | Explanation (if required):                                                                                                                                                                                                                    |  |
|     | (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.                                                        |  |
|     |                                                                                                                                                                                                                                               |  |
|     | (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.                                                  |  |
|     | Explanation (if required):                                                                                                                                                                                                                    |  |

## GAAP CLOSING SCHEDULES REPRESENTATION

Status:

### GAAP CLOSING SCHEDULES REPRESENTATION

**For the fiscal year ending June 30, 2025**

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: **Not Started**

### Schedule A - AVAILABLE FINANCIAL STATEMENTS

#### State of Maryland Closing Process GAAP Closing Schedule Instructions

- 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.
- GAAP/GASB Guidance – GASB 14, et. al., concerning the reporting entity
- 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.
- 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.
- 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.
- Time Required to Complete Schedule – Minimal
- Contacts – Chief Financial Officer

#### Available Financial Statements

|                  |                                            |                   |                      |
|------------------|--------------------------------------------|-------------------|----------------------|
| Fiscal Year End: | <input type="text" value="June 30, 2025"/> |                   |                      |
| 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: Not Started

### Schedule B - CASH NOT RECORDED IN R\*STARS

#### State of Maryland Closing Process GAAP Closing Schedule Instructions

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.

1. fiduciary responsibility.
2. GAAP/GASB Guidance – GAAP principle of total financial resources reporting.  
Timing of Recording – Recorded after RSTARS
3. close
4. What Information is Affected by this Schedule – GAAP Closing Sch B entries; cash deposits in Note 3 of CAFR.  
Required Reports –None, prepared from subsidiary records, bank statements, or investment reports with cash balances.
5. Time Required to Complete Schedule – Varies depending on agency control over non-
6. public funds.  
Contacts – Chief Financial Officer or
7. designee(s)

#### Cash Not Recorded in R\*Stars

Fiscal Year end: June 30, 2025

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 |
|----------------------------------------|--------|
| <b>Total Cash (see tab Total cash)</b> | \$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<br>Account Number | Appropriated<br>Fund | Description of Account | Amount |
|-------|----------------------------|----------------------|------------------------|--------|
| 1     |                            |                      |                        |        |
| 2     |                            |                      |                        |        |
| 3     |                            |                      |                        |        |
| 50    |                            |                      |                        |        |
| Total |                            |                      |                        | \$ —   |

## SCHEDULE C – ACCOUNTS RECEIVABLE

Status: Not Started

### 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: | June 30, 2025 |                   |  |
| Agency Code:     |               | Agency Name:      |  |
| Date:            |               | Telephone Number: |  |
| Preparer:        |               | Email Address:    |  |

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 the 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.

#### Balance June 30, Not recorded in R\*STARS

| Description                                        | 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<br>(collectible within 60 days) | Gross Amount | (Allowance) | Net Amount |
|-------------------------------------------------------|--------------|-------------|------------|
|                                                       |              |             | \$ —       |
|                                                       |              |             | —          |
|                                                       |              |             | —          |
|                                                       |              |             | —          |
|                                                       |              |             | —          |
|                                                       |              |             | —          |
|                                                       |              |             | —          |
| Total Short-Term Receivable                           | \$ —         | \$ —        | \$ —       |

| Current Receivable<br>(between 60 days and one year) | Gross Amount | (Allowance) | Net Amount |
|------------------------------------------------------|--------------|-------------|------------|
|                                                      |              |             | \$ —       |
|                                                      |              |             | —          |
|                                                      |              |             | —          |
|                                                      |              |             | —          |
|                                                      |              |             | —          |
|                                                      |              |             | —          |
|                                                      |              |             | —          |
| Total Current Receivable                             | \$ —         | \$ —        | \$ —       |

| Long- Term Receivable<br>(over one year) | Gross Amount | (Allowance) | Net Amount |
|------------------------------------------|--------------|-------------|------------|
|                                          |              |             | \$ —       |
|                                          |              |             | —          |
|                                          |              |             | —          |
|                                          |              |             | —          |
|                                          |              |             | —          |
|                                          |              |             | —          |
|                                          |              |             | —          |
| Total Long-Term Receivable               | \$ —         | \$ —        | \$ —       |

## SCHEDULE D – CLEARING AND SUSPENSE

Status: Not Started

### 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.  
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.
2. 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: June 30, 2025

|              |  |                   |  |
|--------------|--|-------------------|--|
| Agency Code: |  | Agency Name:      |  |
| Date:        |  | Telephone Number: |  |
| Preparer:    |  | Email Address:    |  |

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     |         |              |        |        |             |
| 50    |         |              |        |        |             |
| Total |         |              |        | \$ —   | \$ —        |



## SCHEDULE E – INVENTORY ACTIVITY AND BALANCES

Status: **Not Started**

### 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  | Increase                        | Decrease | June 30 |
| Total: | \$0.00  | \$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     |                   |                 |          |          | \$ —             |
| 50    |                   |                 |          |          | \$ —             |
| Total |                   | \$ —            | \$ —     | \$ —     | \$ —             |

## SCHEDULE F – ACCOUNTS PAYABLE AND COMMITMENTS

Status: Not Started

### 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: June 30, 2025

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 | Amount Paid or Encumbered<br>June 30 | Unencumbered Amount<br>June 30 |
|-------|-----------------------|--------------------------------------|--------------------------------|
| Total | \$ —                  | \$ —                                 | \$ —                           |

## SCHEDULE F – ACCOUNTS PAYABLE AND COMMITMENTS (continued)

### GAAP Accounts Payable

|       | Agency/<br>Appn.No. | Appropriated<br>Fund | Description | Amount |
|-------|---------------------|----------------------|-------------|--------|
| 1     |                     |                      |             |        |
| 2     |                     |                      |             |        |
| 3     |                     |                      |             |        |
| 4     |                     |                      |             |        |
| 5     |                     |                      |             |        |
| 50    |                     |                      |             |        |
| Total |                     |                      |             | \$ —   |

### Commitments over \$100,000

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

## SCHEDULE F-1 – FINANCIAL LEASE OBLIGATIONS

Status: Not Started

### Schedule F-1 - CAPITAL 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 capital 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.
3. Additional data may be needed as we further analyze GASB 87/96 requirements
4. Timing of Recording – All capital 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 capital lease journal entries. Note 11 – Long-Term Debt for capital lease assets and beginning balances, increases, decreases, ending balance and amounts due in one year for obligations under capital leases.
6. Required Reports – Focus reports for capital lease assets in the fixed asset subsystem and subsidiary records for capital lease obligations, including contracts and agreements.
7. Time Required to Complete Schedule – Minimal, since the majority of capital leases are managed by the State Treasurer's Office.
8. Contacts – Chief Financial Officer or designee(s).

#### Capital Lease Obligations

Fiscal Year End: June 30, 2025

Agency Code:

Agency Name:

Date:

Telephone Number:

Preparer:

Email Address:

If a lease financing meets one or more of the following four criteria at its inception, the lease shall be classified as a capital lease:

- (1) The lease transfers ownership of the property to the lessee (user) by the end of the lease term
- (2) The lease allows the lessee (user) to purchase the property at a bargain price,
- (3) The term of the lease is 75 percent or more of the estimated useful economic life of the property, or
- (4) The present value of the lease payments at time of acquisition is 90 percent or more of the fair value of the property.

If a lease meets any of the aforementioned criteria, complete the capital lease schedule for each lease giving all of the information requested by each fiscal year for the remaining life of the lease. This schedule can be used as a cover sheet, if desired, for attached listings as long as all of the requested data is provided. Agencies should not include any participation they may have in leases managed by the State Treasurer's Office.

|                               | Principal | Interest | Total |
|-------------------------------|-----------|----------|-------|
| Enter capital lease name here | \$        | \$       | \$    |
| Enter capital lease name here | —         | —        | —     |
| Enter capital 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)

### Capital Lease Schedule

|                                              |                               |
|----------------------------------------------|-------------------------------|
| Name of Facility or Description of Equipment | Enter capital 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

Status: **Not Started**

### Schedule G - Federal Grants

#### State of Maryland Closing Process GAAP Closing Schedule Instructions

1. Purpose of Schedule – The Single Audit Act of 1984 (amended in 1996), established requirements for audits of non-profit organizations, states, local governments, and Indian tribal governments that administer federal financial assistance programs. 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) subpart F requires the State of Maryland (the State; non-federal entity) to have a program-specific audit (the Single Audit) as the State expends federal financial assistance of \$750,000 or more (current audit requirement; increased to \$1,000,000 effective 10/1/24) during the State's fiscal year.

The General Accounting Division of the Comptroller's Office (GAD) is tasked with collecting aggregated statewide federal financial assistance data from the State agencies during each year-end close process to prepare the appropriate financial statement (the Single Audit Report), including the schedule of Federal awards (SEFA) in accordance with the Uniform Guidance (2 CFR §200.510). The State uses Schedule G - Federal Grants to report reportable federal financial assistance by the individual federal programs in the State's Single Audit Report.

The State goes through an annual audit from the external auditors to review accuracy, completeness, and federal compliance under the Uniform Guidance. Audited Single Audit Report is then submitted to the Federal government, and posted to the Comptroller's website. Therefore, the State agencies must submit complete and accurate federal assistance data to GAD. Certain federal activities in the federal fund (appropriated fund 0005) in the State's general ledger (Financial Management Information System(FMIS)) may not be reportable in Schedule G under the Uniform Guidance (contractor payments, outstanding loan balances, timing of grant awards, expenditures incurred in a prior period, return of nonreimbursable costs, costs exceeding reimbursable amounts, etc.), a reconciliation should be provided.

2. Authoritative Guidance –  
The Single Audit Act of 1984 (Amended in 1996)  
2 Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)  
Appendix IX of the Uniform Guidance - Annual Compliance Supplement published by the Office of Management and Budget (OMB)
3. Timing of Recording – federal assistance should be recorded throughout the fiscal year, to be fully reviewed and reconciled during the annual close.
4. What Information is Affected by this Schedule – The annual Single Audit Report
5. Required Reports –  
DAFRA220 - General Ledger Account Analysis  
DAFRG100 - Statewide Trial Balance by Appropriated Fund/General Ledger  
DAFRG400 - Statement of Agency Revenue by Program and Fund  
DAFR8580 - Balance Sheet - All Fund Types and Account Groups  
DAFR8590 - Operating Statement - Governmental Funds  
DAFR9090 - Statement of Changes In Total Fund Balance  
Customized FOCUS Reports  
Other reports as applicable
6. Time Required to Complete Schedule – Varies depending on the complexity, volume, and required adjustment to conform with Uniform Guidance requirement. Timely completion is required during closing. Agencies are strongly encouraged to have a rolling schedule throughout the year.
7. Contacts – Chief Financial Officer or designee(s)

## SCHEDULE G – FEDERAL GRANTS (continued)

### Federal Grants

Fiscal  
Year End: June 30, 2025

Agency  
Code:

Agency  
Name:

Date:

Telephone  
Number:

Preparer:

Email  
Address:

**Please complete the following forms/worksheets to complete the GAAP Schedule G - Federal Grants Checklist**  
**Schedule G**  
**Schedule G-1**

### Summary

| Accounts Receivable<br>(DAFRG100) |     | Schedule G<br>Receivables | Difference | Explanation |
|-----------------------------------|-----|---------------------------|------------|-------------|
| GL 0500-0599                      |     |                           |            |             |
| GL 1604                           |     |                           |            |             |
| Total                             | \$— |                           | \$—        |             |

| Expenditures<br>(DAFRG100) |  | Schedule G<br>Expenditures | Difference | Explanation |
|----------------------------|--|----------------------------|------------|-------------|
| GL 3500-3501               |  | \$—                        | \$—        |             |

| Total Reportable<br>Federal Expenditures<br>(Sch G) | Total Reportable<br>Subrecipient Expenditures<br>(Sch G) | Total Reportable<br>Subrecipient<br>Expenditures (Sch G-1) |
|-----------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------|
| \$—                                                 | \$—                                                      | \$—                                                        |

SCHEDULE G – FEDERAL GRANTS (continued)

SCHEDULE G CHECKLIST

For the fiscal year ending June 30, 2025

Reporting Requirements

- 1

Certifying Chief Financial Officer or designee(s) is/are up to date with the current federal requirements under the 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).  
[Uniform Guidance](#)

Select...
- 2

Certifying Chief Financial Officer or designee(s) is/are up to date with the current program specific federal requirements from the 2025 Compliance Supplement (applicable for FY25) published on the Office of Management and Budget (OMB) website.  
[Compliance Supplement](#)

Select...
- 3

Certifying Chief Financial Officer or designee(s) have reviewed the annual Schedule G instruction memo sent by GAD, or available on the Accounting Procedures section of the Comptroller of Maryland Website. If assistance was needed, the agency reached out to the appropriate GAD individuals prior to certifying this schedule.  
[COM Link](#)

Select...

Agency Specific Information

- 4

Please provide agency's applicable Unique Entity Identifier(s) (UEI; 12 character alpha-numeric identifier, replaced Data Universal Numbering System (DUNS)) for administered federal awards during the current fiscal year. Agency's UEI may be obtained from the System for Award Management (SAM.gov) website.  
[Sam.gov](#)

| UEI List |  |
|----------|--|
| 1        |  |
| 2        |  |
| 3        |  |
| 4        |  |
| 5        |  |
| 6        |  |
| 7        |  |
| 8        |  |
| 9        |  |
| 10       |  |



## SCHEDULE G – FEDERAL GRANTS (continued)

- 5** If you have outstanding prior Single Audit finding(s), please provide a list with the audit finding number (202X-XXX) with brief explanation on the current status of the management's Corrective Action Plan (CAP).

Select...

| #  | Finding Number | CAP Status | Agency Comments |
|----|----------------|------------|-----------------|
| 1  |                |            |                 |
| 2  |                |            |                 |
| 3  |                |            |                 |
| 4  |                |            |                 |
| 5  |                |            |                 |
| 6  |                |            |                 |
| 7  |                |            |                 |
| 8  |                |            |                 |
| 9  |                |            |                 |
| 10 |                |            |                 |

### Grants & Expenditure Related Information

- 6** Certifying Chief Financial Officer or designee(s) is/are confirming that these items are completely and accurately reported on the Schedule G:

- 6a** Assistance Listing Number (ALN) used in the schedule has been reviewed on SAM.gov for accuracy.

Select...

- 6b** There are no negative expenditures reported on the Schedule. If there are any negative expenditure, an explanation must be provided by the agency under the comments. There cannot be any net negative expenditure at the net ALN level.

Select...

- 6c** All expenditures reported on the schedule do not contain prohibited, nonreimbursable, ineligible, unallowed or return of prior year's costs.

Select...

- 6d** All expenditures reported on the schedule have valid outstanding written grant agreement, memorandum of understanding (MOU), etc. allowing the agency to incur expenditures in the current fiscal period.

Select...

- 6e** All expenditures reported in the Schedule represent costs incurred (regardless of cash payment) during the current fiscal year (July 1 - June 30) and does not contain prior or future period expenditures.

Select...

- 6f** All expenditures reported on the schedule do not contain federal awards acting as a contractor (vendor) capacity (Uniform Guidance 2 CFR §200.331). Proper assessment was made by the agency for SEFA inclusion.

[2 CFR 200.331](#)

Select...

## SCHEDULE G – FEDERAL GRANTS (continued)

- 6g** Subrecipient expenditures reported in schedule G-1 have been properly reported based on the nature of the individual agreement and the criteria under the Uniform Guidance 2 CFR §200.331. See the schedule G memo for additional details. Subrecipient payments are subject to additional federal requirements, such as subrecipient monitoring by the agency.

[2 CFR 200.331](#)

Select...

- 6h** If the agency received any federal assistance from the other State of Maryland agencies (including higher education (University System of Maryland, Baltimore City Community College, St. Mary College of Maryland, and Morgan State University), please specify under the comment tab in the schedule.

Select...

- 6i** Does the agency administer any federal loans or loan guarantee programs? If so, please provide portion of the loans for which the federal government imposes continuing compliance requirement at the beginning of the fiscal year and the portion of loans disbursed during the fiscal year.

Loan means a disbursement of funds by the Federal Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest.

Loan guarantee means any Federal Government guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.

Select...

|    | Federal<br>Loan/Loan<br>Guarantee<br>Program | Assistance<br>Listing<br>Number (ALN) | Loan Balance,<br>Beginning of<br>Fiscal Year | Current Fiscal<br>Year Loan<br>Disbursements | Total<br>Expenditures |
|----|----------------------------------------------|---------------------------------------|----------------------------------------------|----------------------------------------------|-----------------------|
| 1  |                                              |                                       |                                              |                                              | \$ —                  |
| 2  |                                              |                                       |                                              |                                              | \$ —                  |
| 3  |                                              |                                       |                                              |                                              | \$ —                  |
| 4  |                                              |                                       |                                              |                                              | \$ —                  |
| 5  |                                              |                                       |                                              |                                              | \$ —                  |
| 6  |                                              |                                       |                                              |                                              | \$ —                  |
| 7  |                                              |                                       |                                              |                                              | \$ —                  |
| 8  |                                              |                                       |                                              |                                              | \$ —                  |
| 9  |                                              |                                       |                                              |                                              | \$ —                  |
| 10 |                                              |                                       |                                              |                                              | \$ —                  |

**SCHEDULE G – FEDERAL GRANTS (continued)**

## SCHEDULE G

**FEDERAL GRANTS - FISCAL YEAR 2025**

Agency  
Code:  
Agency  
Name:

|  |  |
|--|--|
|  |  |
|  |  |

[illegible]

**SCHEDULE G – FEDERAL GRANTS (continued)**

## SCHEDULE G

**FEDERAL GRANTS - FISCAL YEAR 2025**[illegible]

## 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  
AUDIT YEAR ENDING June 30, 2025

Agency  
Code  
Agency  
Name

|  |  |
|--|--|
|  |  |
|  |  |

Authorized Signature

Date

Telephone Number

|  |
|--|
|  |
|  |
|  |

| State<br>Dept.<br>Code | State<br>Department<br>Name | Assistance<br>Listing Number<br>(ALN) | State<br>Grant<br>Title | Grant Number | Subrecipient Name | Subrecipient<br>Expenditure | Error Check |
|------------------------|-----------------------------|---------------------------------------|-------------------------|--------------|-------------------|-----------------------------|-------------|
|                        |                             |                                       |                         |              |                   | \$                          |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |
|                        |                             |                                       |                         |              |                   |                             |             |

## SCHEDULE H – OTHER ASSETS OR LIABILITIES

Status: Not Started

### 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: June 30, 2025

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 payable, 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: **Not Started**

### Schedule I - SPECIAL AND EXTRAORDINARY ITEMS

#### State of Maryland Closing Process

#### GAAP Closing Schedule Instructions

- Purpose of Schedule – To identify transactions and events over \$3,000,000 not recorded on any other GAAP schedule.
1. 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.
2. Timing of Recording – This entry is recorded after RSTARS close to reclassify transactions which may have been recorded in RSTARS.
3. What Information is Affected by this Schedule – GAAP Sch I entries. Disclosures are required to describe the nature and effect of these items.
4. 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.
5. Time Required to Complete Schedule – Minimal, since these items should only be reported if not previously listed on another GAAP schedule.
6. Contacts – Chief Financial Officer
- 7.

#### Special and Extraordinary Items

Fiscal Year End: **June 30, 2025**

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     |                                                                |                   |        |
| 50    |                                                                |                   |        |
| Total |                                                                |                   | \$ —   |

## SCHEDULE J – EXPLANATIONS OF MATERIAL DIFFERENCES

### Schedule J - EXPLANATIONS OF MATERIAL DIFFERENCES

State of Maryland Closing Process

GAAP Closing Schedule Instructions

1. Purpose of Schedule – To analyze variances over 5% and \$5 million (or higher) 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<br>Year<br>Amount | Prior Year<br>Amount | Difference |   |
|---------------------|---------------------------|----------------------|------------|---|
|                     |                           |                      | Amount     | % |
| Asset               |                           |                      |            |   |
| Liability           |                           |                      |            |   |
| Encumbrance         |                           |                      |            |   |
| Revenue             |                           |                      |            |   |
| Expenditure         |                           |                      |            |   |
| Operating Transfers |                           |                      |            |   |

Explanation:

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |



## SCHEDULE J – EXPLANATIONS OF MATERIAL DIFFERENCES (continued)

### Explanations for Material Differences

|       | Account Type       | Title of Account | Account class or GAAP source | Current Year Amount | Prior Year Amount | Difference |       | Explanation* |
|-------|--------------------|------------------|------------------------------|---------------------|-------------------|------------|-------|--------------|
|       |                    |                  |                              |                     |                   | Amount     | %     |              |
| 1     | Asset              |                  |                              |                     |                   |            | 0.00% |              |
| 2     | Liability          |                  |                              |                     |                   |            | 0.00% |              |
| 3     | Encumbrance        |                  |                              |                     |                   |            | 0.00% |              |
| 4     | Revenue            |                  |                              |                     |                   |            | 0.00% |              |
| 5     | Expenditure        |                  |                              |                     |                   |            | 0.00% |              |
| 6     | Operating Transfer |                  |                              |                     |                   |            | 0.00% |              |
| 7     |                    |                  |                              |                     |                   |            | 0.00% |              |
| 8     |                    |                  |                              |                     |                   |            | 0.00% |              |
| 9     |                    |                  |                              |                     |                   |            | 0.00% |              |
| 10    |                    |                  |                              |                     |                   |            | 0.00% |              |
| 50    |                    |                  |                              |                     |                   |            | 0.00% |              |
| Total |                    |                  |                              | \$ —                | \$ —              | \$ —       | 0.00% |              |

# SCHEDULE K – ACCRUED ANNUAL LEAVE

Status: Not Started

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. GASB 101, Compensated Absences, further expands the scope to include more types of leave.
- 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) or its equivalents.
- 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)

Explanations of Material Differences

|                  |                          |                   |             |
|------------------|--------------------------|-------------------|-------------|
| Fiscal Year End: | <div>June 30, 2025</div> |                   |             |
| Agency Code:     | <div></div>              | Agency Name:      | <div></div> |
| Date:            | <div></div>              | Telephone Number: | <div></div> |
| Preparer:        | <div></div>              | Email Address:    | <div></div> |

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          | <div></div>     |
| Earned                     | <div></div>     |
| Used                       | <div></div>     |
| Ending balance             | <div>\$ —</div> |
| Number of employees        | <div></div>     |
| Amount due within one year | <div></div>     |

Is the agency aware if leave usage pattern ( leave, sick leave, etc.) will significantly deviate from historic usage in the next few years? If so, please describe:

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: **Not Started**

## 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.  
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.
5. 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 the 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 – POLLUTION REMEDIATION OBLIGATIONS (continued)

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

Agency Code:    
 Fiscal Year End: June 30, 2025

|        | Estimated Liability / Remaining Costs beginning balance, 07/01/2024 | Estimated Liability / Remaining Costs beginning balance, 06/30/2025 | Amount of Estimated Recoveries Agency Used to Reduce Liability | Amount of Estimated Realizable Recoveries.* |
|--------|---------------------------------------------------------------------|---------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------------|
| Total: | \$ —                                                                | \$ —                                                                | \$ —                                                           | \$ —                                        |

\*GAD entry

Preparer:  Agency:

Title:  Telephone No:

Date:  Email Address:

### Listing of Pollution Remediation Obligations

Agency:    
 Fiscal Year End: June 30, 2025

|       | Pollution Site / Description and Location of Project | Obligating Event (Describe.) | Status of Clean-up Activities | Estimated Liability / Remaining Costs beginning balance, 07/01/2024 | Estimated Liability / Remaining Costs ending balance, 6/30/2025 | 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     |                                                      |                              |                               |                                                                     |                                                                 |                                            |                                                                |                                             |
| 50    |                                                      |                              |                               |                                                                     |                                                                 |                                            |                                                                |                                             |
| Total |                                                      |                              |                               | \$ —                                                                | \$ —                                                            |                                            | \$ —                                                           | \$ —                                        |

# SCHEDULE M – TAX ABATEMENTS

Status: **Not Started**

## 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 22 – 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 ABATEMENTS DISCLOSURE

Status: **Not Started**

### 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<br>of taxes<br>abated | Number of tax<br>filings for<br>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    |                 |                    |                   |                   |                  |                          |                      |                                  |                     |                               |                                  |                        |                                               |
| 50    |                 |                    |                   |                   |                  |                          |                      |                                  |                     |                               |                                  |                        |                                               |
| Total |                 |                    |                   |                   |                  |                          |                      |                                  |                     | \$ —                          | 0                                |                        |                                               |

## SCHEDULE M-2 TAX ABATEMENT DISCLOSURE

Status: **Not Started**

### Schedule M-2 - TAX ABATEMENT DISCLOSURE Tax abatement agreement(s) made by other governments

Fiscal Year End: **June 30, 2025**

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     |                    |                  |                                                                                                    |                                                                                                                        |                                                             |                                               |                          |
| 3     |                    |                  |                                                                                                    |                                                                                                                        |                                                             |                                               |                          |
| 4     |                    |                  |                                                                                                    |                                                                                                                        |                                                             |                                               |                          |
| 5     |                    |                  |                                                                                                    |                                                                                                                        |                                                             |                                               |                          |
| 50    |                    |                  |                                                                                                    |                                                                                                                        |                                                             |                                               |                          |
| Total |                    |                  | \$ —                                                                                               | \$ —                                                                                                                   | 0                                                           |                                               |                          |



**STATE OF MARYLAND**

**FISCAL YEAR 2025**

**R\*STARS YEAR ENDCLOSING PACKAGE**

**PART 3 – REPORTS AND INQUIRY SCREENS**

# R\*STARS YEAR END REPORTS / REQUESTABLE 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.

Please provide a list of user requestable reports in R\*STARS. Commonly used reports are *italicized*.

| <b>Type</b>                | <b>Report ID</b> | <b>Title</b>                                                                  |
|----------------------------|------------------|-------------------------------------------------------------------------------|
| <i>Agency Based Budget</i> | <i>DAFRG200</i>  | <i>Agency Budget Report by Program, Organization and Fund</i>                 |
| <i>Agency Based Budget</i> | <i>DAFRG210</i>  | <i>Agency Budget Report by Organization, Program and Fund</i>                 |
| <i>Agency Based Budget</i> | <i>DAFRG220</i>  | <i>Agency Budget Report by Program, Organization, Index Code, and Fund</i>    |
| <i>Agency Based Budget</i> | <i>DAFRG230</i>  | <i>Agency Budget Report by Organization, Program, PCA &amp; Fund</i>          |
| <i>Agency Based Budget</i> | <i>DAFRG240</i>  | <i>Agency Budget Report by Program Organization, Index Code, PCA and Fund</i> |
| <i>Agency Based Budget</i> | <i>DAFRG250</i>  | <i>Agency Budget Report by Organization, Program, PCA, Index and Fund</i>     |
| Agency Based Budget        | DAFR7400         | Agency Budget Activity Detail                                                 |
| Agency Based Budget        | DAFR7410         | Agency Budget Activity Summary                                                |
| Agency Based Budget        | DAFR7610         | Agency Budget Monthly Allotment vs Actual Exps                                |
| Agency Based Budget        | DAFR7620         | Agency Budget Quarterly Allotment vs Actual Exps                              |
| Agency Based Budget        | DAFR7630         | Remaining Appropriation Balance by Appropriated Fund and Agency               |
| Agency Based Budget        | DAFR7640         | Agency Budget Control by Organization, Fund, Program                          |
| Agency Based Budget        | DAFR7650         | Agency Budget Control by Program, Fund and Org                                |
| Agency Based Budget        | DAFR7670         | Agency Budget Control by Fund, Organization and Program                       |
| Appropriation              | DAFRG500         | Expenditures Detail Report by Unit, Appropriation Number, and Fund            |

|                          |                     |                                                                                                  |
|--------------------------|---------------------|--------------------------------------------------------------------------------------------------|
| <i>Appropriation</i>     | <i>DAFRG900/910</i> | <i>Statement of Cash Balances by Appropriation Number and Fund</i>                               |
| <i>Appropriation</i>     | <i>DAFR5990</i>     | <i>Overexpended Appropriations</i>                                                               |
| <i>Appropriation</i>     | <i>DAFR6000</i>     | <i>Statement of Unencumbered Appropriation Balance</i>                                           |
| <i>Appropriation</i>     | <i>DAFR6100</i>     | <i>Daily Fund Totals - Appropriation</i>                                                         |
| <i>Appropriation</i>     | <i>DAFR6120</i>     | <i>Status of Appropriations and Expenditures-FEL</i>                                             |
| <i>Appropriation</i>     | <i>DAFR7470</i>     | <i>Appropriation Activity Detail</i>                                                             |
| <i>Appropriation</i>     | <i>DAFR7480</i>     | <i>Appropriation Activity Summary</i>                                                            |
| <i>Appropriation</i>     | <i>DAFR7490</i>     | <i>Appropriation Trial Balance</i>                                                               |
| <i>Appropriation</i>     | <i>DAFR7500</i>     | <i>Appropriation Activity Analysis</i>                                                           |
| <i>Appropriation</i>     | <i>DAFR7510</i>     | <i>Appropriation Adjusted Budget Summary Report</i>                                              |
| <i>Appropriation</i>     | <i>DAFR7520</i>     | <i>Appropriation Total Avail Revenue Summary Report</i>                                          |
| <i>Appropriation</i>     | <i>DAFR7530</i>     | <i>Appropriations Nearing Deficit - Cash Basis</i>                                               |
| <i>Appropriation</i>     | <i>DAFR7540</i>     | <i>Appropriation Summary Report by Program</i>                                                   |
| <i>Appropriation</i>     | <i>DAFR7550</i>     | <i>Appropriation Summary</i>                                                                     |
| <i>Appropriation</i>     | <i>DAFR7560</i>     | <i>Appropriations by Appropriated Fund and Object - All Balances</i>                             |
| <i>Appropriation</i>     | <i>DAFR7570</i>     | <i>Overexpended Appropriations</i>                                                               |
| <i>Appropriation</i>     | <i>DAFR7580</i>     | <i>Appropriations Nearing Deficit - Encumbered Basis</i>                                         |
| <i>Appropriation</i>     | <i>DAFR7590</i>     | <i>Appns and Exps by Agency, Appd Fund, and Object</i>                                           |
| <i>Appropriation</i>     | <i>DAFR7680</i>     | <i>Appropriations Subject to Lapse</i>                                                           |
| <i>Appropriation</i>     | <i>DAFR7710</i>     | <i>Appns by Appropriated Fund and Object - Encumbered Balance</i>                                |
| <i>Appropriation</i>     | <i>DAFR7770</i>     | <i>Appropriations and Expenditures by Appropriated Fund, Agency and Budget</i>                   |
| <i>Appropriation</i>     | <i>DAFR9060</i>     | <i>Statement of Changes In Fund Balance by Related Appropriation and Appropriation Number</i>    |
| <i>Appropriation</i>     | <i>DAFR9070</i>     | <i>Capital Authorizations and Expenditures by Related Appropriation and Appropriation Number</i> |
| <i>Appropriation</i>     | <i>DAFR9170</i>     | <i>Statement of Cash Balances by Appropriation Number and Fund</i>                               |
| <i>Appropriation</i>     | <i>DAFR9270</i>     | <i>Appropriations by Comptroller Object Projected Basis</i>                                      |
| <i>Appropriation</i>     | <i>DAFR9280</i>     | <i>Appropriations with Projected Expenditures - Encumbrance Basis</i>                            |
| <i>Cash</i>              | <i>DAFR8660</i>     | <i>Fund Cash Trans for Shared Funds</i>                                                          |
| <i>Cash</i>              | <i>DAFR8670</i>     | <i>Fund Cash Totals</i>                                                                          |
| <i>Cash</i>              | <i>DAFR8710</i>     | <i>Cash History by Agency Report</i>                                                             |
| <i>Cost Allocation</i>   | <i>DAFQ22A0</i>     | <i>Cost Allocation Profile Listing</i>                                                           |
| <i>Cost Allocation</i>   | <i>DAFQ22B0</i>     | <i>Cost Allocation Distribution Base Profile Listing</i>                                         |
| <i>Cost Allocation</i>   | <i>DAFQ22C0</i>     | <i>Cost Allocation Profile Fixed Percent</i>                                                     |
| <i>Cost Allocation</i>   | <i>DAFR9520</i>     | <i>Indirect PCA Budget to Actual</i>                                                             |
| <i>(Pre)Encumbrances</i> | <i>DAFRB100</i>     | <i>Unencumbered Balance Report</i>                                                               |
| <i>(Pre)Encumbrances</i> | <i>DAFRD100</i>     | <i>Encumbrance/Pre-Encumbrance Report by Program, Organization, &amp; Fund</i>                   |

|                          |                 |                                                                                              |
|--------------------------|-----------------|----------------------------------------------------------------------------------------------|
| (Pre)Encumbrances        | DAFRD110        | Encumbrance/Pre-Encumbrance Report by Organization, Program, & Fund                          |
| (Pre)Encumbrances        | DAFRD110        | Encumbrance/Pre-Encumbrance Status Report by Organization, Program and Fund                  |
| (Pre)Encumbrances        | DAFRD120        | Encumbrance/Pre-Encumbrance Report by Program, Organization, Index, & Fund                   |
| (Pre)Encumbrances        | DAFRD130        | Encumbrance/Pre-Encumbrance Report by Organization, Program, PCA & Fund                      |
| (Pre)Encumbrances        | DAFRD140        | Encumb/Pre-Encumb by Pgm, Org, Index, PCA, & Fund                                            |
| (Pre)Encumbrances        | DAFRD150        | Encumbrance/Pre-Encumbrance Status Report by Organization, Program, PCA, Index Code and Fund |
| (Pre)Encumbrances        | DAFRD300        | Open Encumbrance by Related Appropriation Number                                             |
| (Pre)Encumbrances        | DAFRD310        | Open Encumbrance by Vendor                                                                   |
| (Pre)Encumbrances        | DAFRG630        | Budget Expenditures and Encumbrances Report by Appropriation, Fund and Object                |
| (Pre)Encumbrances        | DAFR6050        | Encumbrance Year End Exception Report by Program, Organization, and Fund                     |
| (Pre)Encumbrances        | DAFR6240        | Status of Budget, Expenditures & Encumbrances                                                |
| <i>(Pre)Encumbrances</i> | <i>DAFR6320</i> | <i>Allocation of Encumbrances</i>                                                            |
| (Pre)Encumbrances        | DAFR7710        | Appropriations by Appropriated Fund and Object Encumbered Balance)                           |
| (Pre)Encumbrances        | DAFR7820        | Encumbrance Status                                                                           |
| Expenditures             | DAFRG160        | Comparison of Fiscal Year to Date Expenditures/Revenues by Agency/Object                     |
| Expenditures             | DAFRG260        | Comparison of YTD Expenditures/Revenues by Object/Agency                                     |
| <i>Expenditures</i>      | <i>DAFRG630</i> | <i>Budget Expenditures and Encumbrances Report by Appropriation, Fund and Object</i>         |
| <i>Expenditures</i>      | <i>DAFRT100</i> | <i>Expenditure Detail Report by Program, Organization and Fund</i>                           |
| <i>Expenditures</i>      | <i>DAFRT110</i> | <i>Expenditure Detail Report by Organization, Program and Fund</i>                           |
| <i>Expenditures</i>      | <i>DAFRT120</i> | <i>Expenditure Detail Report by Organization, Program and Fund</i>                           |
| <i>Expenditures</i>      | <i>DAFRT130</i> | <i>Expenditure Detail Report by Program, Organization, Index Code, PCA and Fund</i>          |
| <i>Expenditures</i>      | <i>DAFRT140</i> | <i>Expenditure Detail Report by Program, Organization, Index Code, PCA and Fund</i>          |
| <i>Expenditures</i>      | <i>DAFRT150</i> | <i>Expenditure Detail Report Organization, Program, PCA, Index and Fund</i>                  |
| Expenditures             | DAFR3040        | Undeliverable Check Status Daily Report                                                      |
| Expenditures             | DAFR3050        | Undeliverable Check Status Report                                                            |
| Expenditures             | DAFR3502        | Payment Extract Error Report                                                                 |
| Expenditures             | DAFR6210        | Documents without Archive Numbers                                                            |

|                            |                 |                                                                                  |
|----------------------------|-----------------|----------------------------------------------------------------------------------|
| Expenditures               | DAFR6220        | Vendor Activity Report                                                           |
| Expenditures               | DAFR6240        | Status of Budget, Expenditures & Encumbrances                                    |
| Expenditures               | DAFR6260        | Document Summary Expenditure Accrual Report                                      |
| Expenditures               | DAFR6270        | Transaction Detail Expenditures Accrual Report                                   |
| Expenditures               | DAFR6300        | Supplemental Expenditures Accrual Report                                         |
| Expenditures               | DAFR6340        | Statewide Expenditure by Comptroller Object & Fund                               |
| Expenditures               | DAFR7600        | Expenditures by Comp Obj, Appd Fund, and Agency                                  |
| Expenditures               | DAFR7770        | Appropriations and Expenditures by Appropriated Fund, Agency and Budget          |
| Expenditures               | DAFR7830        | Outstanding Payment Voucher Aging                                                |
| Expenditures               | DAFR7910        | Vendor Transaction History                                                       |
| Expenditures               | DAFR8120        | Vendor Discounts Lost                                                            |
| Expenditures               | DAFR9200        | Revenues and Expenditures by Fund, Org, Program and Object                       |
| Expenditures               | DAFR9210        | Revenues and Expenditures by Fund, Pgm, Org, and Obj                             |
| Expenditures               | DAFR9220        | Revenues and Expenditures by Org, Fund, Pgm and Obj                              |
| Expenditures               | DAFR9230        | Revenues and Expenditures by Org, Pgm Fund and Obj                               |
| Expenditures               | DAFR9240        | Revenues and Expenditures by Pgm, Fund Org and Obj                               |
| Expenditures               | DAFR9250        | Revenues and Expenditures by Pgm, Org Fund and Obj                               |
| Expenditures               | DAFR9370        | Outstanding Warrants Over A Range of Days                                        |
| Expenditures               | DAFR9640        | The Financial Status of the MIDTPF and a Summary of the Operations of the MIDTPF |
| Expenditures               | DAFR9670        | Analysis of Operating Revenues and Exp by Source                                 |
| Expenditures               | DAFR9680        | Analysis of Operating Rev and Exp by State Source                                |
| <i>Financial Statement</i> | <i>DAFRG100</i> | <i>Statewide Trial Balance by Appd Fund/General Ledger</i>                       |
| <i>Financial Statement</i> | <i>DAFRG110</i> | <i>Appropriation Trial Balance by Fund/General Ledger</i>                        |
| <i>Financial Statement</i> | <i>DAFRG120</i> | <i>Program Trial Balance by Fund/General Ledger</i>                              |
| <i>Financial Statement</i> | <i>DAFRG130</i> | <i>Grant Trial Balance by Fund/General Ledger</i>                                |
| <i>Financial Statement</i> | <i>DAFRG140</i> | <i>Organization Trial Balance by Fund/General Ledger</i>                         |
| <i>Financial Statement</i> | <i>DAFRG170</i> | <i>Statewide Trial Balance by Appd Fund/General Ledger</i>                       |
| Financial Statement        | DAFRG290        | Trial Balance by Statutory Fund and General Ledger Account                       |
| <i>Financial Statement</i> | <i>DAFR8580</i> | <i>Balance Sheet - All Fund Types and Account Groups</i>                         |
| <i>Financial Statement</i> | <i>DAFR8590</i> | <i>Operating Statement - Governmental Funds</i>                                  |
| Financial Statement        | DAFR8640        | Operating Statement - Budget versus Actual                                       |
| Financial Statement        | DAFR8650        | Trial Balance by Fund/General Ledger                                             |
| Financial Statement        | DAFR8920        | General Ledger Fund Detail Trial Balance Report                                  |
| Fixed Asset                | DAFQD900        | Fixed Asset Class Profile Listing                                                |
| Fixed Asset                | DAFQD910        | Fixed Asset Subclass Code Profile Listing                                        |
| Fixed Asset                | DAFQD930        | Fixed Asset Location 1 Profile Location                                          |
| Fixed Asset                | DAFQD940        | Fixed Asset Location 2 Profile Listing                                           |
| Fixed Asset                | DAFQD950        | Fixed Asset Location 3 Profile Listing                                           |
| Fixed Asset                | DAFQD960        | Fixed Asset Fund Source Profile Listing                                          |

|                       |                 |                                                                                                                          |
|-----------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------|
| <i>Fixed Asset</i>    | <i>DAFR8190</i> | <i>Detailed Schedule of General F/A by GL/Funct/Agency</i>                                                               |
| <i>Fixed Asset</i>    | <i>DAFR8110</i> | <i>Summary Schedule of Changes In General F/A by GL, Class and Agency</i>                                                |
| <i>Fixed Asset</i>    | <i>DAFR8130</i> | <i>Summary Schedule of Changes in General F/A by GL, Class, Appropriation, and Agency (Capitalized, Governmental)</i>    |
| <i>Fixed Asset</i>    | <i>DAFR8160</i> | <i>Detailed Schedule of Changes In General F/A by GL, Function, Appropriation and Agency (Capitalized, Governmental)</i> |
| Fixed Asset           | DAFR8220        | Fixed Assets by Class and Location                                                                                       |
| Fixed Asset           | DAFR8230        | Fixed Asset Inventory by Fund Class and Source                                                                           |
| Fixed Asset           | DAFR8250        | Fixed Assets by Class & Property Number                                                                                  |
| Fixed Asset           | DAFR8270        | Fixed Asset Inventory by Serial Number                                                                                   |
| Fixed Asset           | DAFR8280        | Fixed Asset Transaction Activity                                                                                         |
| Fixed Asset           | DAFR8290        | Fixed Asset Inventory by Agency and Serial Number                                                                        |
| Fixed Asset           | DAFR8300        | Comparative Statement of General Fixed Assets                                                                            |
| Fixed Asset           | DAFR8330        | Component Assets                                                                                                         |
| Fixed Asset           | DAFR8350        | Asset Stewardship Report                                                                                                 |
| Fixed Asset           | DAFR8360        | Fixed Assets by Location                                                                                                 |
| Fixed Asset           | DAFR8370        | Fixed Assets by Accountable Officer                                                                                      |
| Fixed Asset           | DAFR8380        | Inventory Reconciliation                                                                                                 |
| Fixed Asset           | DAFR8740        | Fixed Asset by Property Number - DGS                                                                                     |
| Fixed Asset           | DAFR8750        | FA Acq's for a given Timeframe by ACCT Officer                                                                           |
| <i>Fixed Asset</i>    | <i>DAFR8760</i> | <i>Fixed Asset Acquisitions For A Given Timeframe For Entire Facility</i>                                                |
| Fixed Asset           | DAFR8770        | FA Disp's for a given Timeframe by ACCT Officer                                                                          |
| Fixed Asset           | DAFR8780        | Fixed Asset Disposals for a Given Timeframe for the Entire Facility                                                      |
| Fixed Asset           | DAFR8900        | Schedule of Changes in General Fixed Assets                                                                              |
| General Ledger        | DAFQD140        | GAAP GL Account Class Profile Listing                                                                                    |
| <i>General Ledger</i> | <i>DAFRA220</i> | <i>General Ledger Account Analysis</i>                                                                                   |
| General Ledger        | DAFR6390        | General Ledger Activity                                                                                                  |
| General Ledger        | DAFR8680        | Detail Account Activity by Fund Report                                                                                   |
| General Ledger        | DAFR8940        | Fiscal Year Fund Totals by Month Report                                                                                  |
| General Ledger        | DAFR8950        | Fiscal Year Object by Agency and Fund Report                                                                             |
| General Ledger        | DAFR8960        | GL 0062 GAAP Fund Cash Transfers Summary Report                                                                          |
| <i>General Ledger</i> | <i>DAFR9040</i> | <i>Statement of Changes in Total Fund Balance</i>                                                                        |
| <i>General Ledger</i> | <i>DAFR9050</i> | <i>Cash Balances by Program, Fund, and Program Cost Account</i>                                                          |
| <i>General Ledger</i> | <i>DAFR9090</i> | <i>Statement of Changes In Total Fund Balance</i>                                                                        |
| General Ledger        | DAFR9530        | Capped Funds Nearing Deficit                                                                                             |
| Grant                 | DAFQ0290        | Grant Control Profile Listing                                                                                            |
| Grant                 | DAFQD280        | Grantor Profile Listing                                                                                                  |
| Grant                 | DAFQD470        | Grant Number Profile Listing                                                                                             |
| Grant                 | DAFQD480        | Grant Object Profile Listing                                                                                             |

|                       |          |                                                                             |
|-----------------------|----------|-----------------------------------------------------------------------------|
| Grant                 | DAFRG800 | Grant Summary by Object                                                     |
| Grant                 | DAFRT800 | Grant Monthly Transactions Detail                                           |
| Grant                 | DAFR7180 | Grant Application Status Report                                             |
| Grant                 | DAFR8390 | Grant Detail Transaction Report                                             |
| Grant                 | DAFR8400 | Grant Summary Report                                                        |
| Grant                 | DAFR8410 | Subgrantee Budgets, Advances, and Expenditures                              |
| Grant                 | DAFR8420 | Grant Revenue and Expenditure by Program Report                             |
| Grant                 | DAFR8430 | Grant Revenues and Expenditures by Org Report                               |
| Grant                 | DAFR8440 | Grant Revenue and Expenditure by Organization and Program Report            |
| Grant                 | DAFR8470 | Grant Expenditures Nearing Deficit                                          |
| Grant                 | DAFR8500 | Grant Cash Transactions Report                                              |
| Grant                 | DAFR8510 | Grant Outlay Report and Request for Reimbursement for Construction Programs |
| Grant                 | DAFR8520 | Request for Advance or Reimbursement Report                                 |
| Grant                 | DAFR8530 | Grant Financial Status Report                                               |
| Grant                 | DAFR8540 | Comparison of Grant Actual and Budgeted                                     |
| Grant                 | DAFR8560 | Schedule of Federal Financial Assistance                                    |
| Grant                 | DAFR8720 | Subgrantee Encumbrance Balances                                             |
| Grant                 | DAFR8730 | Subgrantee Encumbrance Summary Report                                       |
| Miscellaneous         | DAFR4320 | Unclaimed Property IRS Posted Detail Report                                 |
| Miscellaneous         | DAFR4321 | Unclaimed Property Error Report                                             |
| Miscellaneous         | DAFR4322 | Unclaimed Property Pending Report                                           |
| Miscellaneous         | QAFR372R | Interface Data Set Reject                                                   |
| Miscellaneous         | QAFR7220 | Prior Month/Year IT Batch Header Report                                     |
| Profile Table Listing | DAFQ0200 | Appropriation Profile Listing                                               |
| Profile Table Listing | DAFQ0240 | Index Code Profile Listing                                                  |
| Profile Table Listing | DAFQ0260 | Program Cost Account Profile Table Listing                                  |
| Profile Table Listing | DAFQ0340 | Vendor Profile Listing                                                      |
| Profile Table Listing | DAFQ0550 | Recurring Transaction                                                       |
| Profile Table Listing | DAFQ0910 | Report Request Profile Listing                                              |
| Profile Table Listing | DAFQ0940 | Agency Message Table Profile Listing                                        |
| Profile Table Listing | DAFQ0950 | Report Distribution Profile Listing                                         |
| Profile Table Listing | DAFQ28A0 | Transaction Decision Table Profile Listing                                  |
| Profile Table Listing | DAFQ28B0 | Trans Code Description Profile Listing                                      |
| Profile Table Listing | DAFQ5500 | Recurring Transaction Profile Listing                                       |
| Profile Table Listing | DAFQA010 | Statewide T-Code Listing by G/L Account                                     |
| Profile Table Listing | DAFQA030 | Program Hierarchy                                                           |
| Profile Table Listing | DAFQA040 | Organization Hierarchy                                                      |
| Profile Table Listing | DAFQD010 | Object Profile Listing                                                      |
| Profile Table Listing | DAFQD020 | Agency Profile Listing                                                      |
| Profile Table Listing | DAFQD030 | Organization Code Profile Listing                                           |
| Profile Table Listing | DAFQD040 | Program Code Profile Listing                                                |
| Profile Table Listing | DAFQD050 | Balance Type Profile Listing                                                |

|                       |          |                                                                                      |
|-----------------------|----------|--------------------------------------------------------------------------------------|
| Profile Table Listing | DAFQD100 | Comptroller Object Profile Listing                                                   |
| Profile Table Listing | DAFQD110 | Agency Object Profile Listing                                                        |
| Profile Table Listing | DAFQD220 | Appropriated Fund Profile Listing                                                    |
| Profile Table Listing | DAFQD230 | Fund Profile Listing                                                                 |
| Profile Table Listing | DAFQD250 | Agency Object Group Profile                                                          |
| Profile Table Listing | DAFQD260 | Agency Code 1 Profile Listing                                                        |
| Profile Table Listing | DAFQD270 | Agency Code 2 Profile Listing                                                        |
| Profile Table Listing | DAFQD310 | Comptroller General Ledger Account Profile Listing                                   |
| Profile Table Listing | DAFQD320 | Agency General Ledger Account Profile Listing                                        |
| Profile Table Listing | DAFQD360 | Agency Code 3 Profile Listing                                                        |
| Profile Table Listing | DAFQD440 | Action Code Profile Listing                                                          |
| Profile Table Listing | DAFQD520 | Function Code Profile Listing                                                        |
| Profile Table Listing | DAFQD640 | Report Control Profile Listing                                                       |
| Profile Table Listing | DAFR7240 | GAD RSTARS Daily Vendor Table Updates                                                |
| Profile Table Listing | DAFR7250 | ACH Vendor Activity Report For Mail Code 000                                         |
| Project               | DAFQ0270 | Project Control Profile Table Listing                                                |
| Project               | DAFQD060 | Project Type Profile Listing                                                         |
| Project               | DAFQD420 | Project Number Profile Listing                                                       |
| Project               | DAFRA100 | Capital Project Authorization Balances                                               |
| Project               | DAFRT300 | Capital Project Open Encumbrance Detail                                              |
| Project               | DAFR6030 | Capital Project Financial Status                                                     |
| Project               | DAFR6040 | Monthly Transaction Register-Capital Projects                                        |
| Project               | DAFR9310 | Project Billable Budget Status                                                       |
| Project               | DAFR9320 | Project Detail Transaction Report                                                    |
| Project               | DAFR9330 | Project Summary Report                                                               |
| Project               | DAFR9340 | Comparison of Project Actual and Budgeted Amounts                                    |
| Project               | DAFR9350 | Project Expenditures Nearing Deficit                                                 |
| Project               | DAFR9650 | SB 491 Annual Major Information Technology Project                                   |
| Project               | DAFR9660 | Each Project Receiving Monies from MITDPF                                            |
| Revenue               | DAFRD200 | Accounts Receivable Status Report by Program, Organization & Fund                    |
| Revenue               | DAFRD210 | Accounts Receivable Status Report by Organization, Program and Fund                  |
| Revenue               | DAFRD220 | Accounts Receivable Status Report by Program, Organization, Index Code & Fund        |
| Revenue               | DAFRD230 | Accounts Receivable Status Report by Organization, Program, PCA and Fund             |
| Revenue               | DAFRD240 | Accounts Receivable Status Report by Program, Organization, Index Code, PCA and Fund |
| Revenue               | DAFRD250 | Accounts Receivable Status Report by Organization, Program, PCA, Index Code and Fund |
| Revenue               | DAFRG160 | Comparison of Fiscal Year to Date Expenditures/Revenues by Agency/Object             |



|                |                 |                                                                             |
|----------------|-----------------|-----------------------------------------------------------------------------|
| Revenue        | DAFRG260        | Comparison of YTD Expenditures/Revenues by Object/Agency                    |
| Revenue        | DAFRG300        | Revenue Status Report by Program, Organization and Fund                     |
| Revenue        | DAFRG310        | Revenue Status Report by Organization, Program and Fund                     |
| Revenue        | DAFRG320        | Revenue Status Report by Program, Organization, Index & Fund                |
| Revenue        | DAFRG330        | Revenue Status Report by Organization, Program, PCA and Fund                |
| Revenue        | DAFRG340        | Revenue Status Report by Program, Organization, Index, PCA and Fund         |
| Revenue        | DAFRG350        | Revenue Status Report by Organization, Program, PCA, Index and Fund         |
| <i>Revenue</i> | <i>DAFRG400</i> | <i>Statement of Agency Revenue by Program and Fund</i>                      |
| Revenue        | DAFRG510        | Revenue Detail Report by Unit, Appropriation Number, and Fund               |
| <i>Revenue</i> | <i>DAFRT200</i> | <i>Revenue Detail Report by Program, Organization, and Fund</i>             |
| <i>Revenue</i> | <i>DAFRT210</i> | <i>Revenue Detail by Organization, Program, and Fund</i>                    |
| <i>Revenue</i> | <i>DAFRT220</i> | <i>Revenue Detail Report by Program, Organization, Index Code, and Fund</i> |
| <i>Revenue</i> | <i>DAFRT230</i> | <i>Revenue Detail Report by Organization, Program, PCA and Fund</i>         |
| <i>Revenue</i> | <i>DAFRT240</i> | <i>Revenue Detail Report by Program, Organization, Index, PCA and Fund</i>  |
| <i>Revenue</i> | <i>DAFRT250</i> | <i>Revenue Detail Report by Organization, Program, PCA, Index and Fund</i>  |
| Revenue        | DAFR6090        | Statewide Revenue by Comptroller Object                                     |
| Revenue        | DAFR6280        | Document Summary Revenue Accrual Report                                     |
| Revenue        | DAFR6290        | Transaction Detail Revenue Accrual Report                                   |
| Revenue        | DAFR6360        | Supplemental Revenue Accrual Report                                         |
| Revenue        | DAFR9200        | Revenues and Expenditures by Fund, Org, Program and Object                  |
| Revenue        | DAFR9210        | Revenues and Expenditures by Fund, Pgm, Org, and Obj                        |
| Revenue        | DAFR9220        | Revenues and Expenditures by Org, Fund, Pgm and Obj                         |
| Revenue        | DAFR9230        | Revenues and Expenditures by Org, Pgm Fund and Obj                          |
| Revenue        | DAFR9240        | Revenues and Expenditures by Pgm, Fund Org and Obj                          |
| Revenue        | DAFR9250        | Revenues and Expenditures by Pgm, Org Fund and Obj                          |
| Revenue        | DAFR9670        | Analysis of Operating Revenues and Exp by Source                            |
| Revenue        | DAFR9680        | Analysis of Operating Rev and Exp by State Source                           |
| Revenue        | DAFR9730        | Revenue Status by Org, Appn No, Appd Fund                                   |
| Revenue        | DAFR9740        | Revenue Status by Org, Appn No, Appd Fund, and Obj                          |

|                            |                 |                                                    |
|----------------------------|-----------------|----------------------------------------------------|
| Revenue                    | DAFR9750        | Accounts Receivable Document Status                |
| <i>Revenue</i>             | <i>DAFR9760</i> | <i>Accounts Receivable Aging Report</i>            |
| Revenue                    | DAFR9770        | Accounts Receivable Calculated Interest Report     |
| Revenue                    | DAFR9780        | Customer History Report                            |
| Revenue                    | DAFR9790        | Accounts Receivable Reconciliation                 |
| Revenue                    | DAFR9800        | Invoices                                           |
| Revenue                    | DAFR9810        | Statement of Account                               |
| Revenue                    | DAFR9820        | Delinquent Notice                                  |
| Revenue                    | DAFR9830        | Delinquent Notices exceeding 30 Days               |
| Revenue                    | DAFR9840        | Statement of Account by Fiscal Year                |
| Revenue                    | DAFR9890        | Receivables to Be Transferred                      |
| Transactions and Documents | DAFR6200        | Daily Transaction Register                         |
| Transactions and Documents | DAFR6250        | Year End Closing Statement                         |
| Transactions and Documents | DAFR7200        | Daily Transaction Register (using Daily History)   |
| Transactions and Documents | DAFR7200        | Daily Transaction Register (using Daily History)   |
| Transactions and Documents | DAFR7840        | Document Transaction Detail                        |
| Transactions and Documents | DAFR7840        | Document Transaction Detail                        |
| Transactions and Documents | DAFR8200        | Daily Transaction Register                         |
| Transactions and Documents | DAFR8240        | Monthly Transaction Register                       |
| Transactions and Documents | DAFR9030        | Monthly Transaction Analysis by Comptroller Object |

## **Commonly Used GAD Reports and Description**

The following reports are commonly utilized by GAD during the year end closing process.

### **DAFR4451 FIXED ASSET SUSPENSE ACTIVITY REPORT**

This report provides a list of all property and financial records and any corresponding error codes as found in the Fixed Asset Financial Suspense Table. There should not be any items on the suspense table.

### **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.

### **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.

### **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.

### **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.

### **DAFR8760 FIXED ASSET ACQUISITIONS FOR A GIVEN TIMEFRAME**

This report provides an audit trail by providing detail of fixed asset acquisitions for a specific period of time, including the acquisition date, property number, description, location, amount, etc. This report should be reviewed to ensure fixed assets were captured accurately.

### **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.

## **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.

## **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 1OBJECT**

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 the 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.

## **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.

## **DAFRG900/910 STATEMENT OF CASH BALANCES BY APPROPRIATION NUMBER AND FUND**

This report displays, in summary form, the net cash balance and activity for agencies or for the state. The amounts shown on the report are sorted by Appropriation Year, Appropriation Number and Fund.

## **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.

## **QAFR7230 PRIOR MONTH/YEAR IT BATCH HEADER REPORT**

This report provides a list of transactions on the IT file for batch review.

## 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 in 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 cannot be accessed when you are using the 11, 60 or 84 screens.

ADCC01 - EXTRA! X-treme

S062 V2.0 MD PRD R\*STARS ACCOUNTING SYSTEM 05/07/24 03:32 PM  
 LINK TO: APPROPRIATION FINANCIAL INQUIRY MESSAGE: N DB2W  
 AGY: E00 APPN YEAR: 24 APPN #: A0201 ACCOUNTING CONTROL AND REPORTING  
 APPR FUND: 0001 FUND: COMP SRCE/GRP: OBJ/COMP OBJ:  
 PRG CD: A210 LVL: 02 ACCT CONT & REP ORG CD: LVL:  
 INQ TYPE: MC INQ YEAR: 24 INQ MONTH: 11 DETAIL/SUMMARY: D  
 CASH BASIS BUD: 1,147,590.56 NET CASH ACT: 5,866,934.44-  
 ACCR BASIS BUD: 1,386,343.21 REM APPN ALLOT: 7,064,962.81-  
 ENC BASIS BUD: 50,437.81- ACCR CSH AVAIL: 1,386,343.21  
 ENC CASH AVAIL: 50,437.81-  
 BT TITLE AMOUNT  
 01 APPN ORIG 7,014,525.00  
 02 AP REVISIO .00  
 15 CASH EXPEN 5,866,934.44  
 17 ACCRUED EX 238,752.65-  
 18 ENCUMBRANC 1,436,781.02

F1-HELP F2-DOC INQ F5-NEXT F6-MSG F9-INTERRUPT ENTER-INQUIRE CLEAR-EXT  
 19/043

Connected to host compin32 (ADT7400) Keys: 338769 Saved: 0000 NUM 3:32 PM

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.

ADCC01 - EXTRA! X-treme

S011 V2.0 MD PRD R\*STARS ACCOUNTING SYSTEM 05/07/24 03:34 PM  
 LINK TO: ACTIVE DOCUMENT SUMMARY INQUIRY DB2W  
 AGENCY: E00 FISCAL YR: 24 MO: 11 DAY: 31 BT: 15 CASH EXPEN  
 BT AMT: 5,866,934.44  
 AY AFND PGMC APPN#  
 KEY: 24 0001 A210 A0201  
 EFFECTIVE DATE DOC AGY DOC NUMBER REFERENCE DOC BALANCE/AMOUNT  
 20240506 E01 JA015070 46594.45  
 20240506 E01 ZE601902 D4601902 45.56  
 20240501 E00 PR080076 20131.01  
 20240429 E01 IA007590 348.18  
 20240429 E01 ZE602182 V4602182 60.70  
 20240426 E01 ZE601874 D4601874 32.16  
 20240424 E00 PR080073 213640.21  
 20240419 E01 ZE602100 V4602100 2.46  
 20240417 E00 PR080072 19245.86  
 20240415 E01 IP003997 P4600247 2522.80  
 20240415 E01 ZE602035 V4602035 165.22  
 20240412 E01 ZE602041 V4602041 81.16

Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F2-TRANS INQ F3-PRIOR INQ F7-PRIOR F8-NEXT F9-INTERRUPT ENTER-INQUIRE  
 04/027

Connected to host compin32 (ADT7400) Keys: 338769 Saved: 0000 NUM 3:34 PM



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 20240501. Press F2, and the 60 Transaction Summary Inquiry screen will be displayed with transactions that are contained in that document.

ARCOS - EXTRA! 6 Internal

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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.

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S084 V2.0 MD PRD R*STARS ACCOUNTING SYSTEM 05/07/24 03:36 PM
LINK TO: _____ ACCOUNTING EVENT RECORD INQUIRY DB2W
ACTIVE
BATCH: AGENCY E00 DATE 050124 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: 050124 DUE DATE: _____ SERV DATE: _____
CUR DOC/SFX: PR080076 001 REF DOC/SFX: _____ MOD: _____ AGENCY: E00
TRANS CODE: 360 INDEX: 10000 PCA: 02110 AY: 24 COMP/AGY OBJ: 0213 0213
AMOUNT: 1426.88 RVS: _____ DISCOUNT: .00 FO: W PDT: _____
DOC AGY: E00 CI: _____ PROP #: _____ 1099: _____
INV-NO: _____ DT: _____ DESC: 20240423
VEND/MC: _____ NAME: _____ ARN: _____
ADDRESS1: _____ DMI: _____
ADDRESS2: _____
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: 0000000517 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: 05012024 TIME: 1915 APPROVAL DT: 050124

F1-HELP F2-85 F3-CUST INQ F4-86 F5-NEXT F6-PRIOR INQ F9-INTR CLEAR-EXIT
41B :00.1 04/016

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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.