

FY 2020, FY 2021, and FY 2022 should be rounded to the nearest \$100.

Allow for rounding differentials in the historical years.

FY18 historical needs to reconcile to the CAFR Supplemental; FY19 historical needs to reconcile to eMARS.

All Defined Calculations requests will be Priority #1.

All other Additional Budget Requests will be prioritized starting with #2.

Cabinet Level Checks - C1/C2, C3, P

1. Totals on C1/C2 = Totals from A1/A2 + all B1/B2's + all DCB1/B2's
2. Totals on C3 = Totals from A3 + all B3's + all DCB3's.
3. On C1/C2, Expenditures by Class = Expenditures by Fund Source = Expenditures by Unit.
4. On C3, Expenditures by Fund Source = Expenditures by Category = Total Expenditures on C1/C2.
5. On the C1/C2, Total Receipts by fund source – Total Expenditures by fund source = Balance Forward in the next fiscal year. Tobacco Fund and some General Funds may show up as Continuing Appropriations the next year.
6. Totals on the P = the total of all of the B1/B2 + DCB1/B2 expenditures.

Reports D & E – Restricted Funds

1. Totals of Current Receipts, Non-revenue Receipts, and Balance Forwards on the E's should agree with the corresponding amounts on the C1/C2.
2. Total Expenditures on the E's should agree with the Restricted Fund expenditures on the C1/C2.
3. Baseline Budget Expenditures on the E's should agree with the Restricted Fund Expenditures on the A1/A2.
4. Defined Calculations Expenditures on the E's should agree with the Restricted Fund Expenditures on the DCB1/B2.
5. Additional Budget Expenditures on the E's should agree with the Restricted Fund Expenditures of all of the remaining ABRs associated with that program.
6. On E, Resources – Expenditures = Balance Forward.
7. On E, the receipts in Section III should equal the Current (Existing and New) and Non-revenue receipts in Section IV.
8. The expenditures on all of the E's in an appropriation unit should be reflected on the D.
9. The Total Expenditures on D should = the Total Restricted Fund Expenditures on the C1/C2 for that appropriation unit.

Reports F & G – Federal Funds

1. Expenditures for each federal program on the G's should be listed on F for that appropriation unit.

2. The Total Expenditures on F should = the Total Federal Fund Expenditures on the C1/C2 for that appropriation unit.
3. Baseline Budget Expenditures on all of the G's should agree with the Federal Fund Expenditures on the A1/A2s.
4. Defined Calculations Expenditures on all of the G's should agree with the Federal Fund Expenditures on the DCB1/B2s.
5. Additional Budget Expenditures on all of the G's should agree with the Federal Fund Expenditures on all of the remaining B1/B2s.

Baseline Budget – A1/A2, A3, A5

1. On the A1/A2, Receipts – Expenditures by fund source = Balance Forward in the next fiscal year for Restricted and Federal Funds.
2. Expenditures by Class = Expenditures by Category = Expenditures by Unit on A1/A2.
3. Total Expenditures by Fund Source on A3 = Expenditures by Fund Source on A1/A2.
4. Total appropriations by fund source in FY 2021 and FY 2022 cannot exceed the amount in FY 2020.
5. FY 2020 appropriations must = the enacted appropriations plus any approved revisions as outlined on pages 12 & 13 of the Branch Budget Request Manual.
6. Total costs on the A5 = Total costs of Subtotal Salaries and Fringe on the A3 less Overtime and Block 50's.
7. Baseline Personnel runs should = the payrolls costs on the A3 with the exception of Overtime and Block's.
8. Only filled positions should be on the A3 and A5 in FY 2021 and FY 2022, if funding is available to cover all of them.

Defined Calculations – DCB1/B2, DCB3

1. Only the specific items listed on page 57 of the budget instructions should be requested here.
2. The Defined Calculations personnel runs should = the payroll amounts requested on the DCB3.
3. Total Funds = Total Expenditures on the DCB1/B2.
4. Expenditures by Fund = Expenditures by Category on DCB3.
5. Expenditures by Fund on DCB1/B2 = Expenditures by Fund on DCB3.

Each Additional Budget Requests – B1/B2, B3, B5

1. Request Type = Growth, Expansion, New, Restricted Fund Replacement, and Federal Fund Replacement.
2. Total Funds = Total Expenditures on the B1/B2.
3. Expenditures by Fund = Expenditures by Category on B3.
4. Expenditures by Fund on B1/B2 = Expenditures by Fund on B3.
5. Any payroll costs on B3 should agree with a personnel run from OSBD or spreadsheet the agency has prepared. If the agency calculated the costs, check the starting salaries and fringe rates for accuracy.
6. A B5 should be prepared for any positions requested in an ABR.
7. The positions on the B5 should agree with the positions on the B1/B2.