



State Budget Division
Agency Instructions for Electronic Submission

Overview Instruction for processing:

- Budget Adjustment Requests (BAR)**
- Budget Reallocation Forms (BRF)**
- OPBUD-4s**
- Allotment forms**

The process is outlined below. Agencies will complete the fillable excel forms provided on the Department of Finance and Administration/ State Budget Division (DFA/SBD) website. Links to the appropriate form can be found at:

- BAR and BRF documents
http://www.nmdfa.state.nm.us/Budget_Adjustment_Requests.aspx.
- OPBUD-4 and Allotment forms
<https://www.nmdfa.state.nm.us/budget-division/operating-budget-instructions/>

Please use the updated forms now available on the SBD website as they have changed slightly. When complete the forms must be signed by the CFO by typing their name and date in the appropriate space. When you save your document, please utilize the prescribed naming convention SBD has provided: ***Three-digit business unit, three-digit describer code and last four digits of the appropriation journal.*** Descriptor codes are listed below. Please do not convert the BAR, OPBUD-4, BRF or Allotment forms to PDF.

Labeling convention for electronic document submission, BAR, OPBUD-4, BRF, and Allotment:

Document Type:	Describer Code:	Example:
BAR Increase	INC	354INC1234
BAR Decrease	DEC	665DEC4864
BAR Transfer	XFR	495XFR1387
OPBUD4	OB4	308OB4954
BRF	BRF	795BRF2384
Allotment:	ALT	308ALT4954

Agencies must continue to provide supporting documents including, but not limited to 5% worksheet, fund balance reconciliation worksheet, Notice of Grant Awards, BAR narrative, statutory citation, Trial Balance Report and/or SHARE budget overview.

**See SBD website links above for required forms for submission.

- **BAR process:**
 - Agencies will submit the CFO signed Excel BAR form as one file.
 - Supporting documents will be submitted in one PDF file.

FY25 Agency Instructions for Electronic Submissions - Updated 7/1/24. This supersedes all previous versions.

- Submissions will be emailed to DFASBD.Submissions@dfa.nm.gov.
- Submission emails will include the Excel form and supporting documentation PDF file in a single email.
- Agencies should also Cc their point of contact at SBD, so they are aware of the transaction coming through.
- Agencies will also upload supporting documents only to SHARE into their Appropriation Level journal entry.
- **BRF, OPBUD-4, Allotment process:**
 - Agency will submit the CFO signed Excel BRF, OPBUD-4 and/or Allotment form as individual files.
 - Supporting documents will be submitted in one PDF file
 - Submissions will be emailed to DFASBD.Submissions@dfa.nm.gov.
 - Submission emails will include Excel form and supporting documentation PDF file in a single email.
 - Agencies should also Cc their point of contact at SBD, so they are aware of the transaction coming through.
 - If an agency is processing an OPBUD-4 and Allotment, those forms should each be their own file.
 - Agency will also upload supporting documents only to SHARE into their Appropriation Level journal entry.
- **Guidelines for BAR Consolidation**
 - Each BAR may only contain actions of one type: Budget Increase, Budget Decrease, Category Transfer, or Program Transfer.
 - Multiple actions of the same type may be included on the same BAR, including from different funds and program codes. Each specific action on the BAR must be allowed by appropriate statutory authority.
 - Every BAR involving exclusively federal funds and thus exempt from the LFC's ten-day review period must be separated from BARs of other revenue types. Multiple federal actions (of the same type) may be included on the same BAR.
 - BARs with multiple actions may combine them on SHARE journals. For example, a category transfer BAR with 5 actions need only have one category transfer journal. A federal increase BAR with 5 grants may combine them on one revenue and one appropriation journal.
 - Each action on a BAR must be clearly identified and justified on the BAR narrative. Appropriate backup documentation must also be provided for each.
 - Reminder that SBD has also developed OPBUD-4 and allotment forms to budget multiple nonrecurring appropriations at one time for agency use which are available on our website.
- **Request for LFC to waive 10-day review period:**
 - The LFC has a ten-day period in which to review all non-federal BARs before being posted. In emergency situations when budget authority needs to be immediately available, an agency may request a waiver of this ten-day period. The decision to do so lies with the LFC, not SBD.
 - It is the responsibility of the agency to request a waiver from the LFC.

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- When submitting a BAR to SBD, please include in the submission a note that you will need to request a waiver. SBD will expedite review of the BAR.
- As soon as SBD review of the BAR is finished, the Office Manager will send the agency a copy of the waiver request form, to be completed and signed by the agency CFO. Once completed, the agency should email the form to the LFC Director (Director Charles Sallee), copying both their LFC and SBD analysts.
- If the LFC approves and returns the form, please forward to the DFA submissions email. The BAR will be posted soon thereafter.
- SBD encourages agencies to utilize this process sparingly and only for true emergencies.