

## **B.6 BARS GUIDANCE, AGENCY ADJUSTMENT TYPES, AND SUBMISSION RESOURCES**

### **General Guidance for Working in BARS**

While DBM is providing some basic guidance and ideas for how to approach the budget request, we recognize that each agency will complete the request in BARS differently. The following content provides an approach to using the BARS system among several possible approaches. DBM encourages agencies to share best practices internally and with DBM and agency colleagues as Maryland continues to refine and improve its guidance for budget submission through BARS.

### **BARS Agency Help Guide**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Agency-Help-Guide.pdf>

Agencies should go through a prescribed list of resources to investigate issues that may arise while using BARS. DBM has emphasized a tiered system of user assistance and contact information depending on the type of issue. DBM urges agencies to be patient as the BARS system continues to evolve.

### **Stages, Statuses, and the Adjustment Paradigm**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Stages-Statuses-Adjustment-Paradigm.pdf>

Video: <https://youtu.be/MA8-hqAZmvs>

BARS operates on an adjustment basis, utilizing individual workflows called “adjustments” to enter data into the system. This has been borne out to be vastly different from previous budget operations in the HOBOS system and requires a new paradigmatic way of thinking. This guide includes information for processing adjustments and knowing when detail in the system is “final.”

### **Explaining Adjustment Types**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Explaining-Adjustment-Types.pdf>

Video: <https://youtu.be/axc61g1rK5w>

BARS includes a variety of adjustment types that dictate the method and point and time that certain types of data are entered into the budget. A short reference guide is appended at the end of this section.

### **Creating an Adjustment**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Creating-Adjustment.pdf>

Video: <https://youtu.be/6hgXNqioctw>

Each adjustment has individual pieces of data that indicates which agency, which fiscal year, and which part of the budget (Positions, Contractual Positions, Contracts and Grants, Real Estate, General Expenditures, and Fund Sources) is being affected by the adjustment in question. There are always minimum data requirements in order to submit an adjustment successfully.

## Adjustment Validations

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Adjustment-Validations.pdf>

Video: <https://youtu.be/iUe6sAYySiw>

Each adjustment also has individual pieces of data that comprise those minimum data requirements, called “validations.” Depending on what the user would like to do, different validations may trigger to ensure sufficiency. Many of these are self-explanatory, while a select few require a deeper knowledge of the interactions between pieces of an adjustment.

## Using the Import/Export Function

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Import-Export-Function.pdf>

Video: <https://youtu.be/Y0Vo91DJV2w>

Each data entry “tab” in BARS allows for the import and export of detail to Microsoft Excel to expedite data entry and/or analysis. Excel is among the fastest ways to manage the detail in BARS, which is arranged into “grids” that must be adjusted manually to implement any changes. There are many rules to using the import/export function, and the method differs in certain tabs.

## Position Reconciliation for FY 2023

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Position-Reconciliation-Guide.pdf>

Video: [https://youtu.be/m0g\\_5vaXjx8](https://youtu.be/m0g_5vaXjx8)

Prior to the availability of the Target and Agency Request, agencies can begin by ensuring that Workday is current with staffing and position information. This process includes the ability to fix differences between Workday and BARS and update BARS for anticipated detail for FY 2023.

## Contractual Positions

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Contractual-SD.pdf>

Video: <https://youtu.be/9Dm053BZgkA>

Agencies should have a conceptualization of the FY 2021 Actuals, FY 2022 Working Appropriation, and FY 2023 Budget Request for contractual positions prior to engaging in BARS. Contractual positions utilize the Contractuals Supporting Detail (SD) tab. Contractual positions must always maintain a minimum of a \$20,000:1.00 FTE ratio, with lower salaries equating to a partial FTE.

## Contracts/Grants

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-ContractsGrants-SD-tab.pdf>

Video: TBD

Agencies are also required to enter all Object 08 Contracts and Object 12 Grants into the BARS budget system in a separate SD tab. This SD tab information is specific to the Object 08 and Object 12 expenditures at the subprogram level in the agency budget. **Note: All interagency agreements of \$50,000 or more must be reported in the Contract/Grant SD tab. Agencies must use Subobject 0885, “In-State Services – Other,” to budget expenditures related to interagency agreements. This Subobject also may be used for agreements with local government entities.**

### **Contracts/Grants Maintenance Screen**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Maintain-Contracts-Grants-Module.pdf>

Video: <https://youtu.be/MA8-hqAZmvs>

Agencies must provide detail for all contracts and grants over \$50,000, including description data and the term of the contract and/or grant. The Contracts/Grants Maintenance Screen holds this data and allows agencies to maintain its own library of contracts and grants for use in the Contracts/Grants SD tab.

### **Real Estate**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Real-Estate-SD-Tab.pdf>

Video: TBD

Agencies must enter all Comptroller Subobject 1301 Non-DGS leases into the Real Estate SD tab. This SD tab includes detail that has been required in the agency budget submission before BARS existed. This SD tab information is specific to the Subobject 1301 expenditure at the subprogram level in the agency budget. Make the requisite adjustments in FY 2021 to reconcile to the Actuals, and make changes where necessary in FY 2023.

### **Real Estate Maintenance Screen**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Maintain-Real-Estate-Leases-Module.pdf>

Video: TBD

Similar to the Contracts/Grants process, agencies should have accumulated a list of real estate leases that have a specific duration, total cost, description, name, and cost of the lease. The Real Estate Maintenance Screen holds this data and allows agencies to maintain its own library of non-DGS leases for use in the Real Estate SD tab.

### **Turnover Tab**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Turnover-Tab.pdf>

Video: <https://youtu.be/0rDN3BF3rWw>

This is a unique “SD” tab that allows an agency to set its budgeted turnover rate at the subprogram, program, unit, or agency-wide level. This tab allows agencies to set varying budgeted turnover rates in concert with the detail located in the SD tab and overwrite the turnover rates budgeted within the “Expenditures” tab.

### **Revenue Tab and Realigning Revenues**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Revenue-Tab-Realigning-Funds-Revenues.pdf>

Video: [https://youtu.be/C\\_kRFyGvMps](https://youtu.be/C_kRFyGvMps)

In BARS, all expenditures must match revenues by fund type at the program level. Prior to the implementation of BARS, this was performed manually and revenues were “plugged” in certain fund sources, sometimes with little consideration of the resulting effect published in the Budget Book. BARS and DBM now demand accountability in the form of fund source detail for all funds entered into the Expenditures tab in BARS, such that all adjustment actions with a dollar figure difference by fund type require a fund source to be identified explicitly.

## **BARS Ad-Hoc Guide and Data Dictionary**

Excel and Pivot Tables Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Excel-and-Pivot-Tables.pdf>

Video: <https://youtu.be/w1nIRraJCSQ>

BARS allows the ability to download pivot table data sets of budget information that has been stored in the system. These enhanced pivot tables are specific to the user's permissions and are informed by the available data detailed in the "BARS Data Dictionary." Due to the numerous fields, agency users that are unaccustomed to pivot tables or BARS are encouraged to use the BARS Data Dictionary as a guide for this incredibly powerful tool. This tool may be located by clicking "BARS Analysis" and is colloquially called "Ad-hoc reporting" by BARS users.

## **Submitting the Budget Request**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Submitting-the-Budget-Request.pdf>

Video: TBD

Once all of the adjustment detail has been entered into BARS pertaining to the Budget Request, an agency then "bundles" these adjustments and aggregates them into the Budget Request Submission (BRS) module that is submitted to DBM. This compiled submission runs additional validation checks prior to submission to confirm that the budget submission as a whole is valid and sufficient, including checks to determine if the General Fund target or other target "locks" have been exceeded. This budget submission method represents the final step in the agency budget submission before it is received by DBM analysts.

## **Creating an Amendment – Budget Amendments**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Creating-Budget-Amendment.pdf>

Video: TBD

DBM now requests that agencies submit budget amendments utilizing BARS—with the exception of year-end closing amendments. DBM continues to work to maintain the Working Appropriation and keep it as updated as possible to limit massive changes when agencies are required to finalize their Actuals for the Budget Request Submission. DBM will require all agencies to provide line item detail to accompany the budget amendment submission, even if that budget amendment was not submitted in BARS. For those agencies who do not have access to BARS and need to process an amendment, DBM requires the submission of a traditional amendment format as well as accompanying line item detail so that DBM can enter the amendment into BARS on behalf of the agency.

## **Various Reports**

Subobject Analysis Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Reports-Subobject-Analysis-Report.pdf>

3-Year Agency Report Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Reports-3Year-Report.pdf>

Position Detail Report Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2023-instructions/BARS-Using-Reports-Position-Detail-Report.pdf>

Video: TBD

In addition to Ad-hoc reporting in Excel, BARS provides a variety of easy-to-use reports that are preformatted to appear similar to reports from past budget cycles. These reports can provide a shortcut to much of the information located within the grids, and can even show information before it has

been “Released” and finalized in the grids. DBM recommends a combination of pre-formatted reports and Ad-hoc reports to provide a full sense of the budget prior to the budget submission.

**Reference: Agency Adjustment Types in BARS**

Adjustment Type	Description	PY	CY	BY	Stage	OBA Approval?
Agency Actuals Adjustment	Allows an agency to adjust their stated actuals for the Prior Year in whatever way they need to.	Y	N	N	Agency Actuals	N
CY Adjustment	Allows CY adjustments which are not budget amendments (i.e., realigning within program by fund type). Not a requirement for the budget request.	N	Y	N	Agency Working	N
Deficiencies	Agency deficiency requests for the Current Year.	N	Y	N	Agency Add'l Working	Y
Agency Adjustments	These are changes which agencies submit as an adjustment which do materially change programs, but fall within an agency's target (e.g. a reorganization between programs).	N	N	Y	Agency Request	N
Over the Target Requests	Agency "Over the Target" additional funding requests.	N	N	Y	Agency Add'l Request	Y
Reduction Options	Reduction options submitted by an Agency.	N	N	Y	Agency Add'l Request	Y
Position Reconciliation	Allows an agency to perform a position reconciliation which does not allow net changes to FTE counts. These are the only adjustments that may be submitted outside of the Budget Request Submission module.	N	N	Y	Agency Request	N