



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Fiscal Year 2022: OPERATING BUDGET SUBMISSION REQUIREMENTS

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JULY 2020



DEPARTMENT OF BUDGET & MANAGEMENT
OFFICE OF BUDGET ANALYSIS

Section I: INTRODUCTION AND HIGHLIGHTS

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JULY 2020

July 7, 2020

TO: All Departments and Independent Agencies

FROM: Department of Budget and Management (DBM)

SUBJECT: FY 2022 Operating Budget Submission Requirements

Since taking office, Governor Hogan has set out clear goals to put the State's finances on the path to long-term sustainability and to establish a more efficient and cost-effective government. Efforts by State agencies to constrain costs, consolidate or streamline activities, and implement efficiencies have played a critical role in our successes, but significant work remains to be done.

Attached are the requirements for submitting agency FY 2022 operating budget requests. In keeping with the Governor's commitment to fiscal discipline, we are asking that you work with your staff to craft an FY 2022 budget proposal that:

- Maximizes efficiencies and identifies potential cost savings;
- Maintains structural budget reductions previously implemented;
- Streamlines operations and, where appropriate, consolidates or eliminates functions and programs; and
- Improves our ability to serve Maryland citizens.

Last year the State used the BARS system for the second time. We are greatly appreciative of agencies' patience and hard work during this transition. Based upon experience and feedback, OBA has continued to work on the development and implementation of BARS. Throughout the FY 2022 Budget Submission Requirements document, there will be references to many of the budget creation and submission processes that are now housed in the BARS system. Please pay close attention to these changes and do not hesitate to contact your OBA analyst with any questions about the process or BARS. Guides will be available to agencies through BARS that will provide specific instructions on performing many operations within the budget system.

DBM appreciates your cooperation in this important endeavor.

Reminder: Refer to [Section I.2](#) for a summary of new or revised requirements.

I.2 NEW FOR FY 2022

Throughout this instructions document, the “✍” symbol indicates items that are new for FY 2022 and correspond with this list.

Position Reconciliation Process in BARS

The first step in building a budget request is to establish the cost of the agency’s permanent employee salaries and fringe benefits (object 01). During the summer, agencies are asked to complete a Position Reconciliation exercise in BARS to update the FY 2021 personnel data that will serve as part of the baseline for the FY 2022 personnel budget request. At that time, agencies can make adjustments for any position data elements that need to be updated (step, location, fund split, etc.) During this process, DBM also ask agencies to confirm the 3-year position FTE allocation (“PIN counts”) by program, or Position Control (POSCON), to ensure DBM’s records are correct. This process must be completed no later than August 28, 2020 or with the submission, whichever comes first.

Before agencies complete the Position Reconciliation exercise, BARS applied across the board updates as follows:

1. BARS updated position data with salaries based on the July 1, 2020 salary schedule (without FY 2021 salary adjustments) and associated fringe values calculated with current rates.
2. BARS populated updated Object 01 data in each respective comptroller object by fund type based on the PIN fund splits provided with the FY 2021 position data.

Like last year, salaries and fringes (0101, 0151, 0161, etc...) will be "Read Only" in the Expenditures tab in BARS once the Position Reconciliation exercise has been completed.

See [Section A.1](#) for additional detail and step-by-step instructions leading up to the Position Reconciliation process.

Budget Amendments

Starting in FY 2021, budget amendments needed to realign or increase current year appropriations should be submitted to DBM in BARS. This means that agencies will not be submitting DA-28 forms during FY 2021.

See [Section D.8](#) for more information and for detailed instructions on the budget amendment request process.

COVID-19 Salary Costs - Comptroller Subobject 0125

BARS validation requires that the salary position data by fund must reconcile to the expenditure data by fund. To the extent that positions are supported by COVID-19 funding, the salary data would need to be updated with fund “25” to reflect Covid-19 federal funding. Rather than require agencies to update salary data for COVID-19 fund types and still capture salary costs related to COVID-19 funding, DBM has created Comptroller Object 0125. Agencies should use comptroller subobject 0125 to budget for total salary and fringe expenditures (comptroller subobjects 0101, 0151, 0152, 0154, 0161-0170, 0174, 0189), associated with position funding supported with COVID-19 federal fund support. Agencies will budget these COVID-19 federally funded total salary fringe costs in each subprogram in comptroller subobject 0125 using fund type “25” and offset with a federal fund “05” negative value in comptroller subobject 0125 to net to zero.

Fringe Calculations in BARS (FICA, Retirement Rates, and Unemployment Insurance)

The rates for fringes calculated using a position or contractual position’s salary will be automatically calculated within BARS during the Position Reconciliation process based on each position’s class code, step, and fund split. See [Section B.14](#) for more detail.

Social Security (FICA) Contributions (0151 and 0213)

The 0151 rate for FY 2022 = 7.28% of regular earnings (0101) up to \$151,933. For an annual salary over \$151,933 the rate is 1.45% of the amount over \$151,933.

The 0213 rate for FY 2022 = 7.65% of each position’s salary (0220) up to \$145,212. For an annual salary over \$145,212 the rate is 1.45% of the amount over \$145,212.

Retirement Rates

0161	Employees' Retirement System	20.71% of 0101
0163	Teachers' Retirement System	14.96% of 0101
0165	State Police Retirement System	78.09% of 0101
0166	Judges' Pension System	40.27% of 0101
0168	Optional Retirement/Pension System (TIAA)	7.25% of 0101
0169	Law Enforcement Officers Pension System	42.96% of 0101

Pay Plan Adjustments

Requests for an Annual Salary Review (ASR) must be submitted electronically in priority order no later than October 15, 2020 to Kurt Stolzenbach at DBM: kurt.stolzenbach@maryland.gov, copying your budget analyst at OBA. It is not necessary for agencies to submit duplicate requests to the Office of Personnel Services and Benefits (OPSB). OBA works closely with OPSB to review requests for pay plan adjustments or new classifications and provides OPSB with the supporting documentation to review such requests. See [Section A.3](#) for additional detail.

Reorganizations

DBM will only permit agencies to reflect a reorganization in BARS for reorganizations approved by DBM and the Office of Personnel Services and Benefits (OPSB) that is effective July 1 of the current year (July 1, 2020 for the FY 2022 budget request). Additional guidance can be found in [Section A.4](#).

Contractual Positions

For the FY 2022 Budget Submission, BARS will collapse contractual position lines of the same class code into a single line within each chart of accounts down to the subprogram level. Agencies are required to provide justification for each contractual position using the Contractual Positions SD tab using the “Description” field. Agencies only need to enter detail for any changes from FY 2021 to the Budget Year (BY) in FY 2022, as well as any necessary edits to the Prior Year (PY) actuals in FY 2020.

Fuel – Natural Gas/Propane (0606): Agencies that use natural gas procured by the Department of General Services (DGS) should level fund the FY 2022 request with the FY 2020 actual expenditures, except for University System of Maryland (USM) institutions. Due to specific energy usage changes and needs at each institution, USM should utilize its own natural gas projections for FY 2022.

Utilities – Electricity (0620): Agencies consuming electricity procured by DGS should request FY 2022 funding of 9% over the FY 2020 actual expenditures, except for University System of Maryland (USM) institutions. Due to specific energy usage changes and needs at each institution, USM should

utilize its own electricity projections for FY 2022. The 9% increase is due to a large escalation of utility capacity and transmission rates, as well as expected costs associated with the State’s renewable energy portfolio standard. *No State agency may purchase electricity in the State's competitive electric utility market until DGS and the Maryland Energy Administration ensure that the purchase is consistent with the State’s strategy.*

Agreements Between a State Agency and a Public Institution of Higher Education

Section 26 of the FY 2021 Budget Bill requires State agencies and public institutions of higher education to report to DBM by August 1, 2020 on any interagency agreements in place in FY 2020 between them **in which total expenditures exceeded \$100,000**. Section 26 also requires agencies and institutions to receive approval from the Secretary of DBM before entering into any new higher education agreements in FY 2021 **in which total expenditures may exceed \$500,000**. See [Section B.8](#) for a complete breakdown of the detail required for these interagency agreements.

Agencies with Non-General Funds

For FY 2022, DBM will provide funding in the DBM Allowance budget for any FY 2022 salary adjustment for COLA and/or SLEOLA negotiated collective bargaining provisions.

In addition, as in the past, DBM requests that agencies with health insurance supported by non-general funds prepare for the cost of possible rate increases by setting aside special and federal fund balance for this expense.

Controlled Subjects

The FY 2022 budget request must contain exactly the same amounts by fund as the FY 2021 legislative appropriation for the following subobjects. DBM will modify the FY 2022 budget once decisions about the items are finalized.

- 0152 = Health Insurance
- 0154 = Retirees Health Insurance Premiums
- 0175 = Injured Worker's Insurance Fund (IWIF) premiums
- 0217 = Contractual health insurance
- 0305 = DBM paid telecommunications
- 0322 = DBM telecommunications lease
- 0697 = Maryland Environmental Service charges
- 0831 = Office of Administrative Hearings
- 0833 = eMaryland Marketplace
- 0839 = Human Resources Shared Services
- 0874 = Office of the Attorney General administrative fee
- 0875 = Retirement administrative fee
- 0876 = DoIT services allocation
- 0882 = Annapolis Data Center charges
- 0894 = Statewide Personnel System
- 0897 = Enterprise Budgeting System

Submission Methodology

Agencies will have a FY 2022 budget target “Released” as the “Agency Request” stage in BARS. Agencies can view this baseline and then make adjustments to finalize the request. Agencies will also review and update FY 2020 and FY 2021 data in separate adjustments as needed.

Agency General Fund and Special Fund Targets can be viewed in BARS in the Budget Request Submission (BRS) Module. Specific target adjustments will be entered at the line-item level by OBA.

An important note regarding Supporting Detail (previously “DA-Forms”): Unlike the FY 2021 budget submission where agencies had to submit supporting detail for all three years, and had to zero out “ZZZ” line-items in the budget, for FY 2022 all Supporting Detail tabs will be prepopulated with the detailed information provided in the previous submission. This means that these lines of detail do not need to be entered from scratch, but instead just need to be adjusted to the extent the detail changed from the previous year.

- FY 2020 Actual Expenditures – The starting point for FY 2020 actual expenditures will be the FY 2020 working appropriation. Agencies are asked to correct this data as in previous years by submitting BARS adjustment(s) for FY 2020. There will be no direct connection to FMIS data.

In addition, because the DA-forms are replaced by Supporting Detail (SD) “tabs” in BARS, agencies will need to complete FY 2020 adjustments to update the supporting information currently in the system to submit the FY 2020 actuals.

- FY 2021 Agency Working Appropriation – prepopulated by BARS from the FY 2021 Legislative Appropriation. Agencies can submit adjustments to restate the FY 2021 appropriation within a program. Realignments within programs are permitted as usual but, ***no budget amendments should be included in this column. OBA will add amendment detail later in the budget process.*** Agencies with approved reorganizations should contact their OBA analyst for guidance.

In general, agencies should not need to perform adjustments to the Supporting Detail for FY 2021.

See [Section B.2](#) for additional detail.

Fund Balance Information Requirements for FY 2022 (Special Funds and Federal Funds)

For the FY 2022 Budget Submission, all agencies are required to complete the “Fund Balance” Tab in the Budget Request Submission (BRS) module to submit income and balance data for all Special and Federal fund sources. The FY 2022 budget request cannot be submitted in BARS without this information.

BARS requires agency submitters to enter opening balance data for FY 2020 as well as actual income for FY 2020 and estimated income for FY 2021 and FY 2022 for each individual special and federal fund source. With these four numbers, BARS can generate the balance, income, and expenditure summary information for each fund, which is a mandatory piece of the submission and a requirement from both DBM and DLS. Agencies must complete this part of the submission for all special funds as well as relevant multi-year federal fund block grants. For federal funds, agencies should report balance as the remainder/carryover of spending authority on a multi-year grant, as federal funds do not technically have a “balance.”

This information is entered in the “Budget Request Submission” module where agencies can review the budget request in aggregate before submission to DBM. Please contact your OBA analyst with any questions about how to enter in this data.

- Before final submission to DBM, agencies should review whether there are negative ending fund balances in any fiscal year – if there are, please contact your OBA analyst ahead of the submission to explain why.
- Special Fund beginning balances entered in BARS must match the figures in FMIS – DBM will compare the values against a report provided by GAD.
- Agencies should keep in mind rules that govern various special funds when budgeting funds in FY 2022 and when reporting income and balances. Some special funds cannot carry a balance, and any remaining unspent revenue is reverted to the General Fund, while other special funds have percentage limits of what amount of revenue can be kept as fund balance for use in the next fiscal year.

See [Section C.1](#) for more detail.

COVID-19 Data – Federal Funds

For federal funding associated with the COVID-19 Coronavirus Aid, Relief and Economic Security (CARES) Act and Families First Coronavirus Response Act, Agencies should use “25” instead of “05” to indicate federal funds. Each agency is responsible for tracking the additional Federal grant revenue by CFDA number for reporting purposes. The intent is to capture the difference between regular Federal funding and the COVID-19 Federal funding for each program.

The Revenue Tab can be used to designate the COVID-19 funding using the appropriate Federal fund revenue source by CFDA number and using fund “25” for the fund type.

Agencies should work with the Office of Budget Analysis to begin creating the COVID-19 fund sources in BARS Revenue Chart of Accounts

Higher Education agencies should track these expenditures on the Form 1 by designating a revenue line for COVID-19 Federal Funds for each institution.

The amount of expenditures must equal the amount in the budget file for each of the three years (Actual, Appropriation, Request).

Strategic Energy Investment Fund (SEIF)

To address a requirement set by the 2020 Joint Chairmen’s Report, DBM publishes an appendix in the Governor’s Budget Books on the revenue, budget and expenditures of the Strategic Energy Investment Fund (SEIF) for the FY 2020 actual expenditures, the FY 2021 working appropriation and the FY 2022 allowance.

The revenue portion of the report shall include the following:

1. The number of auctions, allowances sold, and price per allowance (including both current and, if offered, future control periods),
2. Anticipated revenue from set-aside allowances.
3. Interest income received on the SEIF.

See [Section D.5](#) for additional detail and requirements.

Chart of Accounts Data Changes

Agencies are encouraged to review their agency's units, programs, subprograms, or agency subobjects in BARS through the Agency Administration - COA Maintenance tab. The BARS Chart of Accounts (COA) must be up-to-date in order for an agency to select valid account codes when making adjustments. Therefore, agencies are encouraged to update this information prior to budget development. Note that BPT will not be processing any COA disable requests during budget season, as disabling can result in data errors.

Agencies may wish to set-up new subprograms to provide a greater level of detail, to more easily track the budget for a particular project, or to budget a new agency activity. Agencies should follow the process below to update the agency COA. Please plan ahead for needed COA changes and work on them early in budget season so that the processing of COA additions does not hold up agency budget work. See [Section B.2](#) for additional detail.

General Guidance for Working in BARS

While DBM is providing some basic guidance and ideas for how to approach the budget request, we recognize each agency will complete the request in BARS differently. We are providing one possible approach below. We encourage you to share best practices as you work in the system so we can continue to refine and improve the guidance we provide over time.

Reconcile Positions

Even before the target and agency request is available in BARS, agencies can begin by ensuring that Workday data is up-to-date as much as possible, consulting reports in BARS that indicate where differences exist between the budget system and Workday. If there are differences between the two data sources, create a separate tracking spreadsheet to plan for the needed changes. These changes may include differences in location, class code and grade/step, and fund split. Agencies should also be tracking the differences in salaries and fringes between FY 2021 and FY 2022 and assess changes for the budget request. During the official “Position Reconciliation” process directed by DBM, agencies should go into BARS and begin using position adjustments to correct the position data.

Agencies can prorate fund splits across all positions within a given subprogram to simplify position revenue data consistent with expenditures in a given program or subprogram. This method has been found to be far easier than managing fund splits on a PIN-by-PIN basis within the budget system.

Update the Prior Year (PY) Actuals Data

As feasible, agencies should balance to the expenditure levels in FMIS displayed in the agency’s DAFR 6000 and G200 reports. Agencies are encouraged to use this as a guide, but should understand that their Chief Financial Officer (CFO) or Budget Director will know best what the final numbers should look like from a budget perspective. Agencies should consult DBM if they believe they’re off from what the General Accounting Division (GAD) has for the official DAFR 6000. For contractual positions (subobject 0220), contracts (Object 08), grants (Object 12), and non-DGS real estate (subobject 1303) agencies should prepare SD tab adjustments as noted below and instructed in this document.

Contractual Positions

Agencies should have a conceptualization of the FY 2020 Actual expenditures and personnel and begin making adjustments in the Contractuals SD against the rollover FY 2020 appropriation data to effectuate these changes. In addition, perform adjustments where necessary in FY 2022 to adjust for changes since the previous budget request. Agencies are not required to make changes to the Current Year. Contractual positions must be in a specific location rather than be co-located within an administrative unit, and must always maintain at least a 1.00:\$20,000 FTE-to-salary ratio.

Contracts/Grants

Agencies should also have a list of specific contracts and grants that constitute real-time tracking of contractual services provided to the agency. This data includes duration, total cost, description, an easily-identifiable name indicative of the purpose (not simply the vendor name), and how much it is expected to cost over the course of the contract. Agencies are required to provide descriptions of the contracts and grants that describe their purpose and utility. Agencies should continue to make every possible effort to provide contract

descriptions consistent with legislative intent and to assist DBM in the evaluation of the budget. Begin by making adjustments in the Contracts/Grants SD tab against the rollover FY 2020 appropriation (for the FY 2020 Actuals). Continue by planning funding changes for existing contracts and assessing changes in the FY 2022 budget request versus FY 2021. Small agencies may be able to complete this process in one work item per fiscal year, while large agencies are encouraged to break down contracts into subsidiary units for both ease and performance in the system. Keep in mind anticipated fund split changes in both FY 2021 and FY 2022, and track differences against the target using resources provided by the budget system and DBM. **Please be mindful of using the appropriate object 08 subobject and do NOT use 0899 “Miscellaneous” unless absolutely necessary.**

Non-DGS Real Estate Leases

Similarly 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. Make the requisite adjustments in FY 2020 to reconcile to the Actuals, and make changes where necessary in FY 2022.

All Other Expenditures

Agencies should begin using the Expenditures tab to allocate funds against non-Personnel 01 subobjects, non-Contractual salary 02 subobjects, and Object 03, 04, 05, 06, 07 (including 0701), 09, 10, 11, non-lease 13, and 14 subobjects. Virtually all agencies should have spent the interim developing strategies for how to budget these expenditures and begin planning the adjustments of the existing budget system data to reflect the newly-intended data for the FY 2021 agency budget request. Agencies should be cognizant of inflation rates, effects of the rollover from the previous fiscal year, and all specific programming that is included in the rollover and necessary in order to fund the agency within the target for FY 2022.

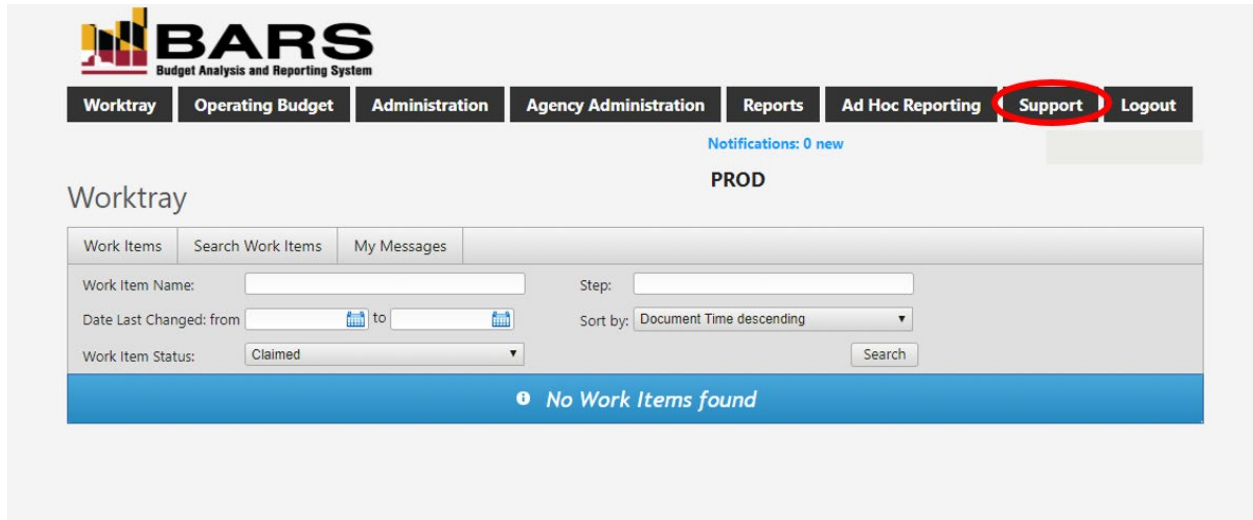
Use the Export/Import feature with formulas if you are more comfortable inputting whole numbers while working on the budget request instead of adjusted numbers.

- This can also help agencies quickly budget three year actuals or some other calculated budgeting methodology.
- The data uploaded into the “Expenditures” tab must reconcile to the SD tabs for contractual positions, contracts/grants, and non-DGS leases.
- For an example, see the exported BARS grid one the following page as well as the formula view of the same spreadsheet in [Section B.1](#).

Additional best practices can be found in [Section I.6](#), and additional guidance can be found in [Section B.1](#).

Finding Guides in BARS

Guides will be available to agencies through BARS that will provide specific instruction on performing many operations within the budget system. These guides may be found under the “Support” button in BARS.



I.3 CHECKLIST OF SUBMISSION REQUIREMENTS

(Attach to each budget submission)

Submitted Electronically

✦ Because of the level of budget detail captured by the BARS budget system, State agencies are no longer required to submit hard copies of the budget submission. However, please use this checklist for reference of what budget submission requirements are still required to be submitted electronically outside of the BARS system.

Agencies should send an email to dlbudgethelp_dbm@maryland.gov and the OBA budget analyst to confirm the agency's submission of the FY 2022 budget request, and attach the following documents and forms in that message.

Submission Requirement

<input type="checkbox"/>	DA-25A and DA-25B: Pay Plan Adjustment or New Classification Request: <u>Justification</u> , and <u>Details & Summary</u>
<input type="checkbox"/>	Organizational Chart
<input type="checkbox"/>	DA-8: Motor Vehicle Operation & Maintenance
<input type="checkbox"/>	DA-27: Indirect Cost Recovery and Reversion Reporting

✦ *DBM once again requires the submission of the DA-8 for vehicle requests. DA-28 supporting detail forms are no longer necessary for adjustments to the Current Year appropriation as Budget Amendments will be submitted and requested through BARS for the FY 2021 Working Appropriation. Budget Amendment detail must be submitted no later than the budget submission or October 15, 2020, whichever comes first.*

✦ *REMINDER: the DA-1, DA-2, DA-3A, DA-20, DA-21A, DA-21B, DA-22, DA-23, DA-24 and DA-28 supporting detail forms are no longer necessary as this information is now captured in the BARS budget system.*

✦ *Managing for Results has a separate submission deadline of September 4, and should be emailed to oba.mfr@maryland.gov and the OBA analyst by that date.*

I.4 OPERATING BUDGET CALENDAR

Mid-April – June	<p>Budget submission requirements and budget targets developed by Office of Budget Analysis (OBA)</p> <ul style="list-style-type: none"> • OBA determines projected expenditures and revenues for the current level of service • OBA considers items in addition to the current level of service, which might be necessary in the next fiscal year - agencies may be asked for information about such items • OBA reviews data and determines budget target
End of May	Legislative appropriations finalized
July	Fiscal Digest available on DBM website
Mid-July	Budget targets, including calculated salaries and fringe benefits, released to agencies in BARS
July 28, 30	Budget submission requirements meetings
July – August 28	Agencies update personnel data through the Position Reconciliation exercise in BARS
July – August	Agencies prepare remainder of budget submission after completing the Position Reconciliation
August – October	Agencies review Prior Year 2020 Central Payroll Bureau Actuals and Position Control (POSCON) PIN counts
September	Agency budget requests due to OBA
October – November	Agency budget hearings
December – Mid-January	<p>Governor’s Allowance created</p> <ul style="list-style-type: none"> • Decisions regarding agency budgets and statewide issues are finalized by the Governor and senior staff • OBA prepares the Governor’s Allowance budget and various complementary publications
3rd Wednesday in January, or 10 days after the 2 nd Wednesday if a newly elected Governor	<p>Introduction of the Governor’s Budget</p> <p>Press conference by the Governor</p> <p>Budget on DBM website</p>
January – Early April	<p>Legislative Session & Supplemental Budget</p> <ul style="list-style-type: none"> • General Assembly holds public hearings on the Governor’s budget and recommends reductions • Agencies submit supplemental budget requests • Governor may introduce supplemental budget • General Assembly passes amended version of the Governor’s Budget

I.5 IMPORTANT CONTACTS

Please do not hesitate to contact your OBA budget analyst with any questions you have about the budget submission requirements or other issues that arise.

TOPIC	CONTACT	E-MAIL	PHONE
General Questions	Your OBA Budget Analyst		
Physical Budget Submission Drop-Off (No Longer Required)	Angela Miller; see Section I.3	Angela.miller@maryland.gov	410-260-7302
BARS Questions	Your OBA Budget Analyst		
Position Reconciliation and Salary Forecast	Kurt Stolzenbach	dlbudgethelp_dbm@maryland.gov	410-260-7416
Pay Plan Adjustments and New Classifications	Kurt Stolzenbach	Kurt.stolzenbach@maryland.gov	410-260-7416
Salary Tables	Veronica Moulis	Veronica.moulis1@maryland.gov	410-260-6184
DoIT Telecommunications	Russell Mueller	Russell.mueller@maryland.gov	410-697-9642
SEIF/State Agency Loan Program/Energy Performance Contracts	Carissa Ralbovsky	Carissa.ralbovsky@maryland.gov	410-260-6616
Vehicle Requests and DA-8 Forms	Kurt Stolzenbach	Kurt.stolzenbach@maryland.gov	410-260-7416
DBM Fleet Administration	Joe Consoli	Joseph.consoli@maryland.gov	410-260-7195
Equipment Financing	Christian Lund	Clund@treasurer.state.md.us	410-260-7920
DGS Lease Management	Robert Suit	Robert.suit@maryland.gov	410-767-1819
DGS Operational Maintenance	Courtney League	Courtney.league@maryland.gov	410-767-5516
Local Aid Submissions	Nathan Bowen	Nathan.bowen@maryland.gov	410-260-7580
State Funding and Accountability Act	Breanna Browne	Breanna.browne@maryland.gov	410-260-7537
Indirect Cost Recovery and Reversion Reporting	Michelle Pack	Michelle.pack2@maryland.gov	410-260-7417
Statement of Dedicated Funds	Emily Vianna	Emily.vianna@maryland.gov	410-260-7369
Managing for Results	Carissa Ralbovsky	Carissa.ralbovsky@maryland.gov	410-260-6616

I.6 BEST PRACTICES FOR BUDGET SUBMISSION

To assist agencies with the completion of the FY 2022 Budget Submission, DBM has generated a list of best practices created in consultation with agencies and budget analysts that are applied by the most successful agencies during the budget submission process. Many of these best practices are strategies for using the BARS budget system. DBM encourages agencies to utilize the following guidelines during the lead-up to the FY 2022 Budget Submission, where applicable.

- Use the “Support” button in BARS to diagnose issues with adjustments or processes in the system. If the problem persists:
 1. If there is an Application Error, contact the service desk.
 2. If there is a Chart of Accounts or Fund Source change needed, contact the DBM Budget Processing Team (dlbudgethelp_dbm@maryland.gov) copying your OBA analyst.
 3. If there is any other issue, contact your OBA analyst (and additional OBA staff, if instructed) as issues arise.
- Utilize validation error guides available in the “Support” tab in BARS to identify solutions for submitting adjustments and the Budget Request Submission module.
- Manage the agency position complement actively throughout the year using Workday, if applicable. Agencies are strongly encouraged to have all location data (unit, program, and subprogram) as well as job classification and step information for filled and vacant positions updated in Workday.
- Use the “Copy Workday” function in BARS during the Position Reconciliation exercise to the extent that the information is well-maintained. This significantly reduces the amount of time required to manage each PIN individually in the system for the Budget Year, and eliminates the need to change the vacancy status for each position.
- Submit all changes to positions during the Position Reconciliation process such that no additional position-related adjustments are necessary during the FY 2022 budget submission.
- Use Ad-hoc to confirm adjustments as they are entered into the BARS budget system. Ad-hoc may be used
 1. before adjustments have been “Released” to identify areas where additional detail needs to be loaded, or
 2. to check items as they are being loaded into BARS to get a sense if those adjustments were loaded into BARS as intended.
- Agencies are also encouraged to use Reports in BARS to observe what is currently “Released” or baseline in the system. Reports may be expanded to view detail from adjustments in mid-flight by selecting adjustments with the “In Review” or “Reviewed” status in Reports

- Emphasize reading Section I.2 “New for FY 2022” and Section B.14 “Standard Rates and Calculations” to all staff responsible for the budget. These sections represent the most important information for agency fiscal staff where DBM rates or recommendations have changed year-over-year.
- Engage regional offices well in advance of the budget submission deadline during the spring and summer interim to determine needs. Agencies are encouraged to use the interim to set expectations of what should be requested through the budget and how the submission process should proceed.
- Engage staff in internal training after the finalization of the Governor’s Allowance to identify areas of deficiency for staff and/or offices that may require additional training or emphasis during the interim.
- Develop internal training for onboarding new or existing staff onto the BARS system. Agencies are encouraged to engage their budget analysts and the Office of Budget Analysis during the spring and summer to gain mastery with the BARS system, particularly in new budget requirements that were particular pain points during the prior year’s submission.
- When entering the FY 2020 Actuals into BARS:
 1. Zero out all expenditures from the Expenditures Tab by program or subprogram;
 2. Load expenditures by fund type into the Expenditures Tab, based on actual expenditures from the agency’s DAFR 6000 and DAFR G200;
 3. Zero out SD Tabs (Contract and Grants Tab, Contractual Tab, and Real Estate Tab) and add totals matching Expenditure Tab detail consistent with expenditures by category, creating new lines in those tabs where necessary; and
 4. Compare back to DAFR 6000 to confirm totals match by fund type by program, including encumbrances.

Remember that BARS and the Budget Request Submission module do not validate against these totals for Actuals and they must be double-checked prior to submission.

- Download the BARS grid formats from each of the data entry tabs in BARS to assist in the creation of new data for BARS. In agencies where there are field offices responsible for the update and submission of their own budget, DBM recommends downloading those budget grids for each individual office from BARS and distributing them for update and completion.
- Utilize pre-formatted Ad-hoc reports available for download from BARS to monitor the holistic budget preparation prior to final submission through the Budget Request Submission module.
- Export and save time-intensive grids from BARS as a backup. Create an internal file structure to save these exported grids as information is added and adjustments are made. If changes are required to data entered by the agency, it may be easier to update the exported Excel file and re-import the data than micromanage multiple lines in a BARS grid.

- Submit Over-the-Target and Deficiency requests alongside the budget request using the Budget Request Submission module. DBM will not accept additional requests outside of the system for the FY 2022 budget submission.
- Provide reliable data in the Fund Balance tab when finalizing the Budget Request Submission module. This will avoid extensive questions from DBM and DLS regarding fund balances, particularly for special funds.
- Export and save the completed Fund Balance tab in the Budget Request Submission module once it has been populated prior to submission. The Fund Balance tab in the final submission module is wiped each time new adjustments are added and refreshed for inclusion in the submission, and having a backup file from the export can save significant time and effort.
- Run the Budget Request Submission module early and often before the submission is complete, omitting the Workflow comment to ensure failed validation. This process can help identify wider issues with the budget submission or give the submitter a sense of the remaining detail required for the submission.
- Prepare for the most common Budget Request Submission module validation errors:
 1. Contractual FTEs are at least \$20k per 1.00 FTE
 2. Comptroller Subobject 0192 equals \$0 across the entire agency
 3. Target lock requirements must be met (these can be reviewed [Targets Tab](#))
 4. Reduction target totals are met via Reduction adjustments within the submission