B. BUDGET SUBMISSION

B.1 Best Practices for Budget Submission

To assist agencies with the completion of the FY 2024 Budget Submission, DBM has generated a list of best practices 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 FY 2024 Budget Submission season, where applicable.

BARS Support

- Hierarchy of Support. Use the "Support" button in BARS and related user guides–also available along with videos on the DBM Budget Instruction website–to diagnose issues with adjustments or processes in the system. If the problem persists:
    - If there is an Application Error, contact the service desk (service.desk@maryland.gov). Again, please **only do this if there is an Application Error** not for any other questions or issues in BARS.
    - If there is a Chart of Accounts or Fund Source change needed, contact the DBM Budget Processing Team (dlbudgethelp_dbm@maryland.gov) and copy your OBA analyst.
    - If there is any other issue, contact your OBA analyst (and additional OBA staff, if instructed) as issues arise.

Position Data

- Update Workday Data. Maintain and manage agency position data in Workday actively through the year (for SPS agencies). 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 before beginning budget submission.

- Copy Workday Data. Use the "Copy Workday" function in BARS during the Position Reconciliation (POS REC) exercise to the extent that the information is well-maintained in Workday. This **significantly reduces** the amount of time required to update each PIN individually in the system for the Budget Year. Copying Workday data also automatically updates the vacancy status for each position.

- Limit Position Adjustments to the POS REC Process. Submit all changes to positions during POS REC such that no additional position-related adjustments are necessary later in the FY 2024 budget submission. Position data is the most complicated data in BARS, and adjusting positions outside of POS REC is the most common cause of data defects in the system. Completing position adjustments first also saves agencies a significant amount of time later in the submission process given that personnel costs drive most budgets.

Agency Training and Coordination

- Budget Instructions Reading. Emphasize that all staff responsible for the budget should read Section I.1 "New and Reminders for FY 2024" and Section A.1 "Standard Rates and Schedules."

These sections represent the most important information for agency fiscal staff where DBM lists rates or recommendations have changed year-over-year.

● <u>Communication with Regional Offices</u>. 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.

● <u>BARS Training Review</u>.
  ○ 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 budget requirements that were pain points during the prior year's submission.
  ○ Engage staff in internal review after the finalization of the Governor's Allowance to identify opportunities for improvement in using BARS during the interim. Talk to your OBA analyst early if your agency needs individualized training on some aspect of budget submission.

Data Entry in BARS

● <u>Frequent BRSs</u>. Run the Budget Request Submission (BRS) module <u>early and often</u>, even before the agency is ready to submit. The BRS module has tabs that report the various BARS data that makes up the submission, and reviewing this data can (a) help agencies to ensure that the data in BARS matches what they expect submission numbers to be and (b) give agency coordinators a sense of the remaining work required for the submission. Also, try submitting the BRS but omit the Workflow comment to ensure failed validation (so the submission does not go through before the agency is ready). This will bring up any validation rules the BARS data is failing, enabling coordinators to identify wider issues with the budget submission (i.e. validation errors).

● <u>Downloading to Excel</u>. Download the BARS grids from each of the data entry tabs in BARS to Excel to assist in updating data for BARS (using BARS exports ensures that data will be in the correct format for import). 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.

● <u>Maintaining Exported Templates</u>. Export and save 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 into an existing adjustment than to micromanage multiple lines in a BARS grid.

Submission Data Management

● <u>Use Ad Hoc!</u> Use ad hoc reports to confirm adjustments as they are entered into the BARS budget system. Ad-hoc may be used:
  ○ before adjustments have been "Released" to identify areas where additional detail needs to be loaded, or

○ to check items as they are being loaded into BARS to get a sense if those adjustments were loaded into BARS as intended.

A number of pre-formatted ad-hoc templates are available for download from BARS, including reports displaying Budget Year GF Target Tracking, 3 Year Expenditure, 3 Year Revenue, 3 Year Adjustment Tracking, and SD Tab related reports. These can be found under "Ad Hoc Reporting" in the top banner in BARS. If you need help with setting up an ad hoc report, please reach out to your OBA analyst.

● BARS Reports. 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 "Draft" or "Program Reviewed" status in Reports. The "Agency Adjustment Summary" is particularly helpful in managing agency workload, as it provides agencies with a summary of all of their budget adjustments for the three-year budget submission window.

Submitting the Budget - The Budget Request Submission (BRS) Module

● Requests for Additional Funding. Submit Over-the-Target and Deficiency requests **alongside the budget request** using the Budget Request Submission (BRS) module. DBM will not accept additional requests outside of the system or submitted after the main agency budget for the FY 2024 budget submission.

● Fund Balance Data. Export and save the completed Fund Balance tab in the BRS 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.

● BRS Validations. Prepare for the most common BRS module validation errors. Try submitting the BRS but omit the Workflow comment to ensure failed validation (so the submission does not go through before the agency is ready). This will bring up any validation rules the BARS data is failing, enabling coordinators to identify wider issues with the budget submission (i.e. validations).
   ○ Contractual FTEs are at least $20,000 in salary per 1.00 FTE
   ○ Comptroller subobject 0192 equals $0 across the entire agency
   ○ Target lock requirements must be met (these can be reviewed in the Targets Tab of the BRS)
   ○ Reduction target totals are met via Reduction adjustments within the submission (though note there are no reduction targets for FY 2024).

● Other Data Checks Not Completed by BARS. While BARS ensures submission data quality in many ways, there are certain rules of budget submission that BARS cannot validate. OBA will therefore complete checks outside of the system following submission, and agencies should be mindful of these data requirements since BARS will not check them:

   ○ Actuals. Please make sure that agency actuals Expenditure data matches FMIS (the DAFR 6000) at the program/fund type level. Also, please do not submit data with negative actual expenditures at the object level.

- o Spending Mandates. Most of these have target locks established in the system, but please be mindful to ensure that all mandates are fully funded.

- o Scheduled Subobjects. These subobjects have a schedule outlined in instructions or provided separately by the Treasurer's Office: 0698, 0704, capital leases (1021, 1041, 1121, or 1141), 1302, and 1303. Please budget in line with the provided schedules.

- o Turnover. Review agency budget data to make sure that it is reasonable. For example, if positions were moved that the negative turnover (0189 or 0289) values moved with them.

- o Vehicles (0701). Make sure that the budget matches the DA-8 form at the subprogram/fund type level.

- o Reclassification (0112). Agencies should have a specific plan for included funding, as OBA analysts will ask for such a plan.