

## **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/2024-instructions/BARS-Agency-Help-Guide.pdf>

DBM requests that agencies follow a tiered system of user assistance depending on the type of issue they face in BARS, with their OBA analyst providing direct support in almost all instances.

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

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-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 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/2024-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/2024-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 impacted by the adjustment. There are always minimum data requirements in order to submit an adjustment successfully.

### **Adjustment Validations**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-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 of included information. 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/2024-instructions/BARS-Using-Import-Export-Function.pdf>

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

Users are able to export data from BARS into Microsoft Excel and import data back into the system, which can 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 2024**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Position-Reconciliation-Guide.pdf>

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

Position Reconciliation is the process by which agency users update all of their budgeted positions in BARS to match current locations, class codes, etc., largely by copying data brought in from Workday. It is a point-in-time process that ensures that the FY 2024 budget is based off of the most recent personnel data.

### **Contractual Positions**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Contractual-SD.pdf>

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

Agencies use the Contractuals Supporting Detail (SD) tab to adjust FTE and salary information for budgeted contractual positions across the three years of the budget request. Note that contractual positions must always maintain a minimum of a \$20,000 to 1.00 FTE ratio. If the budgeted salary is less than that threshold, then a partial FTE must be used.

### **Contracts/Grants**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-ContractsGrants-SD-tab.pdf>

Video: TBD

Agencies are required to enter all object 08 contracts and object 12 grants into the BARS budget system in a separate SD tab. Each budgeted contract must be labeled with a name that indicates the contract's purpose and links to a separate database (see below) with other information including vendor, a contract description, total cost, etc.

### **Contracts/Grants Maintenance**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-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 Maintain Contracts and Grants module 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/2024-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. Each budgeted lease must be labeled with a name that indicates the location of the building and links to a separate database (see below) with other information including address, square footage, etc.

### **Real Estate Maintenance**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Maintain-Real-Estate-Leases-Module.pdf>

Video: <https://youtu.be/S0gmLk5oqrc>

Similar to the contracts/grants process, agencies should have developed a list of real estate leases that have a specific duration, total cost, description, name, and cost of the lease. The Maintain Real Estate Leases module 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/2024-instructions/BARS-Turnover-Tab.pdf>

Video: <https://youtu.be/OrDN3BF3rWw>

This tab enables an agency to calculate the cost of changing budgeted turnover rates at the subprogram, program, unit, or agency-wide level. Agencies can then populate these calculated cost impacts into an adjustments' Expenditure (budget) information. Note that the turnover on this tab is only for permanent positions (0189) not for contractual positions (0289).

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

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-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, enabling DBM to compile the fund information published in the budget books. This fund source data is entered on the Revenue tab of every adjustment that impacts non-general funds.

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

Excel and Pivot Tables Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Using-Excel-and-Pivot-Tables.pdf>

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

BARS ad-hoc reports are Excel pivot tables that link directly to information in BARS. Virtually all information in BARS can be pulled into an ad hoc, enabling users to quickly review information across agencies and years. 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.

### **Submitting the Budget Request**

Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Submitting-the-Budget-Request.pdf>

Video: [https://youtu.be/IKMmu34D\\_Alg](https://youtu.be/IKMmu34D_Alg)

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 through the Budget Request Submission (BRS) module that is used to submit the request and actuals 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/2024-instructions/BARS-Creating-Budget-Amendment.pdf>

Video: <https://youtu.be/aBHwmSAgf3A>

DBM now requires that agencies submit budget amendments utilizing BARS—with the exception of amendments for higher education institutions and 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. For those agencies who do not have access to BARS and need to process an amendment, DBM requires that the agency work with their OBA analyst to submit the amendment through BARS on their behalf.

**Various Reports**

Subobject Analysis Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Using-Reports-Subobject-Analysis-Report.pdf>

3-Year Agency Report Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Using-Reports-3Year-Report.pdf>

Position Detail Report Guide: <https://dbm.maryland.gov/budget/Documents/operbudget/2024-instructions/BARS-Using-Reports-Position-Detail-Report.pdf>

In addition to ad-hoc reporting in Excel, BARS provides a variety of easy-to-use reports that are pre-formatted 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             |

FY 2024 Operating Budget Submission Requirements

| Adjustment Type          | Description   | PY | CY | BY | Stage                | OBA Approval? |
|--------------------------|---|----|----|----|----------------------|---------------|
| Agency Adjustments       | These are changes which agencies submit as an adjustment which do materially change programs, but on net 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 to meet its reduction target.  | 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             |