2021-23 IBARS Online Training

Welcome to the online IBARS training document. Each of these topics in the Table of Contents is linked to the page of the training for that specific topic. In addition, feel free to contact your assigned budget analyst for assistance.

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1. **Staff Introductions**
   - Analysts – Agency assignments
     https://www.nd.gov/omb/sites/omb/files/documents/agency/financial/state-budgets/docs/budget-analysts.pdf
   - Lori Sondag – New User ID's, IBARS and budget issue updates throughout the budget process.
   - Jodi Kieson – System logon issues
   - Password resetting – ITD helpdesk – 328-4470
   - Contact your assigned budget analyst with access or functionality issues
   - Wiki instructions for browser settings
     https://www.nd.gov/omb/agency/financial/internet-budget-analysis-and-reporting-system-ibars

2. **Logon**
   - IBARS is a Web-based application – users can log in from anywhere.
   - Open web browser – OMB Fiscal Management website - www.nd.gov/omb
   - Click on OMB Apps Login (upper right) – then click on IBARS
   - Password help is handled through the ITD Helpdesk – 328-4470

3. **Navigation**
   - Don't use back button, it does not work correctly in IBARS.
   - Top row tabs include:
     - Home tab
       - System messages are published here
       - Current version you are working on displayed in the upper right-side corner
       - Title
       - Version status => Open or close to OMB and Legislative Council
     - Versions
       - All versions listed by biennium (choose biennium in drop down).
         - D version – Download data – Has already been created for each agency and includes:

- March 31 expenditure/appropriation data from PeopleSoft
- March payroll for agencies on PeopleSoft HR
- OMB can update this version with more current expenditure or payroll data as requested before you start your working version (A version).
  - **A version** – This will be your copy of the D version and is your agency working versions – most agencies select the roll-up box - if not selected the information must be entered at the detail level (dept. id). Roll up is strongly encouraged.
  - B version – Once complete will be submitted to OMB
  - R version – Governor's recommendation version
  - ◆ Delete
  - ◆ Submit
  - ◆ Version title box – Can be edited by users
  - ◆ Control Level Type A or B – Accounting level or rollup budget level
  - ◆ No need to use "Create New Version" since agency budget work will start with the D download version
  - ◆ Copy
- Checklist tab
  - ◆ Checklist same as last budget cycle, each area of the checklist is detailed in the IBARS manual published on OMB's website: https://www.nd.gov/omb/agency/financial/internet-budget-analysis-and-reporting-system-ibars
- Publications – Reports same as 2019-21
  - ◆ Standard
    - Designed by Software vendor for use in multiple states
  - ◆ Agency
    - Custom designed to meet our requirements for agency users, OMB and legislative staff, and statutory reporting requirements
    - Reporting levels already updated for 2019-21 PeopleSoft trees, but agencies should review and confirm levels are correct or suggest changes
- Logout

- ➢ Action Bar Icons
  - o Save – Save changes to each screen
  - o Add – Add a blank row for data entry
  - o Copy – Copy selected data (Ex: Change Package Description)
  - o Delete – to delete data, select the row by clicking on it, click the garbage can for delete (the row you have selected to delete should turn into italics) and save.
  - o Export to Excel – Export data on current screen to Excel, including headers (Ex: Budget Request Summary)
  - o Help
  - o Search
- ➢ <u>Bottom row tabs</u>
  - o Menu tab – Displays Menu items on left side
    - Administration
      - ♦ Change Password
    - Preparation
      - ♦ Position Data Maintenance
        - ➢ Salary Increase (The steps for running a salary increase scenario can be found in the IBARS manual, chapter 4 starting on page 4-14).
      - ♦ Sub schedule Copy
        - ➢ Narratives – Copy from 2019 R02 (may want to copy narratives using the sub schedule copy function to reduce data entry or contact your analyst for assistance with the sub schedule copy feature).
  - o Reporting level tab – Displays agency reporting level tree
  - o View tab – Drill down feature for Summary tab data
    - Projects
    - Change Package

4. **Review Downloaded Expenditures**
   ➢ Download versions will be created for each agency using March 2020 PeopleSoft data
   ➢ Information can be uploaded from Excel file – May be easier to edit data in Excel, then send the updated Excel file to your budget analyst for upload into IBARS (especially for the pay plan). The information that can be adjusted on the Excel files include 2017-19 Biennium Expenditures; 2019-21 Current Appropriation; 2019-21 Legislative Base; and Payroll. (The payroll file is a separate file).
   ➢ Navigate to Checklist => Budget Request Summary => Summary by agency (any level with green money sign will have data.)
      o Click on the top level of your agency and it will open on the Summary tab
   ➢ Current Appropriation data will need to be entered in the 2019-21 Biennium Appropriation column if the agency budget is not spread in PeopleSoft.
      o Refer to your agency budget limit letter that will be sent from your agency budget analyst. While reviewing the limit letter:
         • Make sure to match current appropriation amounts reflected on Budget Request Limit schedule.
         • Review the original appropriation and any adjustments to appropriations to get to budget limit.
         • Note that it includes total budget limit prior to any optional requests – both dollar amounts and FTE's.
   ➢ IBARS will automatically annualize expenditures for the 2019-21 First Year Expenditure column by dividing biennium to date expenditures through March by 9 and multiplying by 12. Will result in skewed amounts due to timing, especially for capital, equipment, and other similar expenditures that may be purchased one time during the fiscal year. Agency staff can adjust this column if it does not appear to be accurate in the Budget Request Summary Screen.
   ➢ The 2019-21 Legislative Base column can be completed through the Excel file upload process or amounts may be manually entered through the Budget Request Summary screen. (This is your agency appropriation minus one-time items, carryover, approved capital carryover or emergency commission action).
   ➢ Complete columns 1-6 before posting any sub schedules since the budget is calculated from these columns.

- Adjust to eliminate negative numbers in 2017-19 Biennium Expenditures and 2019-21 Biennium Balance columns. (any negative values will create an error and budget cannot be submitted).
  - FTE data can be viewed and entered at the program level in the detail tab (upper right side of screen). From the Detail screen > Select Obj Type in dropdown and choose Statistic, line drop down select FTE counts.
- Current Payroll Appropriation data will need to be entered if any salaries are allocated to a special line.
  - Reason is funding is entered by line, and salaries are part of total line
  - Used to calculate change package for Payroll Difference
    - Compare to PS 4310AA (Approp Status) report for previous biennium expenditures, current first year expenditures, and current appropriation
    - Compare to:
      - PS 4110AA - Operating Unit Intermediate Account Report (business unit level, summary account codes, funding by line)
      - PS 4911BB - Organizational Status Report by Summary Account Report (summary expenditures and budget, funding by reporting level not by line)
      - PS 4925AA - Organizational Status Report by Detail Account and Source (detail accounts and funding by line)

5. **Change Packages**
    - Change package and narrative description can be entered from any sub schedule that utilizes change packages.
    - Refer to IBARS manual page 3-9 for detailed listing of the various change packages.
        - Take care to enter appropriate change package type in appropriate column because the system will let you enter incorrectly, but the change package will not post to Budget Request Summary.
    - Example to create a change package:
        - Navigate to Checklist => Budget Request Summary => Chg Pkg Descr Tab (upper right side of screen)
        - Click on Add icon (+ sign)
        - Add AA2 Change Package – Inflationary Increases (this would be a base budget change.)
        - Group = A   and Type = A
        - Change No = 2
        - Change Description = Provide brief description such as Inflationary Increases
        - Priority can be left blank except for optional change packages. All agency optional packages need to be prioritized
        - Include box checked by default – Leave this box checked or the change package won't be included in your agency budget request.
        - Click Save
        - Navigate to Narr Tab (top right side of screen)
        - Narrative Type = Select Change package Narrative from drop down
        - Find the change package that you created in the drop down – Change Package.
        - Enter your change package narrative justification.
        - Save

6. **Position Detail Data**
   - Navigate to Position Detail Data
     - To view all positions for your agency, select top reporting level with green money sign $.
     - Can also view individual reporting level by clicking on that particular level.
   - The March download will only include regular currently filled FTE so agencies may need to enter any positions (temporary, vacant, board members, overtime, other amounts) not included in the initial download. This can be done directly into IBARS or thorough the Excel file upload.
   - Entering payroll data:
     - Enter data for both years, or
     - Enter 2021 in one version, then use Sub schedule Copy to copy to 2022 in a new version (contact your analyst for assistance with the sub schedule copy feature), or
     - If entering several positions with same class code and salary rate, use Replicate Position function.
   - Entering data
     - Pos List tab
     - Shows positions by year, emp ID, Pos Type, Pos No, Sequence No, Name, Class Code, Title, and Salary amount, can check the compute increase indicator box here to see if any should be checked/unchecked
     - Pos Info tab
       - Year
       - Class Code
       - Pos No – Sequential – Assigned by agency
       - Pos Seq No – Display only – should always be 1
       - FTE (required even for temp and OT positions because used in salary calculation – only shows up as FTE if Type R – Regular Employee is selected)
       - Emp ID – Use 0 for Vacant only, Temp for Temp
       - Pos Type – Board member, equity, faculty, pooled, overtime, regular, shift differential, temp, resident workers (descriptions of each position type can be found in the IBARS manual starting on page 4-4).
       - Pay type Code – Annual, hourly, monthly

- Unfunded indicator – Funded
- Rate
  - ♦ If partial FTE, rate must reflect full FTE rate (ex: .5 FTE making $1,000 per month is entered as $2,000 in rate field and .5 in FTE field)
  - ♦ **All positions should be entered at July 1, 2020, salary amount**
- Compute Increase Indicator (for positions to be included in statewide salary increase calculations)
  - ♦ Select for all Regular positions or they will not be included in any statewide compensation increase
  - ♦ Do not select for shift differential, OT, temp, or equity
  - ♦ Do not check for any positions that should be excluded from a statewide salary increase, such as teachers at state institutions
- Duration – Will match pay type
- New FTE Indicator – Select for any new positions
- Budget change (if position is affected by a change package)
- Lump sum
  - ♦ Can be used to budget for accrued leave payouts if retirements are known or for equity requests
    - For accrued leave, enter on position screen for appropriate position
    - For equity - Only need one entry for biennium, not for each year
      - ▪ Must enter class code-9998, FTE–1, pay type-any, and rate-0
  - ♦ Lump Sum Descr - Short description such as Salary equity plan
  - ♦ Should discuss with budget analyst and provide supplemental supporting information
- To replicate a position – In the Pos Info tab, click into the position you want to replicate, at the bottom left, click the Replicate Position button. (This example is to replicate 1 position from 2021 to 2022.)
  - # of replications = 1 (or as many as you want)
  - Position year options = Selected Year to All Years
  - New FTE = Copy (Because source version has copy selected)
  - Check Vacant
  - Annotate Position = No (would put same name as source position with "copy of")

- Click Replicate
- Select Pos List to view (should be the exact same position as I copied from but now listed as a 2022 position)

o To add a new Position
- Select Add icon (+ sign)
- Select Add Position
- Opens Pos Info tab
- Can enter new vacant position or new position using employee record already saved in database

o To add an Employee
- Select Add icon (+ sign)
- Select Add Employee
- Opens Pos Emp tab
- Add new employee record in database

o Pos Benefits tab:
- ♦ The screen contains the fringe benefits for each position. The standard fringe option is used only for positions that do not receive the full state benefit package (10% fringe rate allowed for temp, overtime, shift differential, pooled, board member, residential workers). Refer to the Appendix of the IBARS manual for a full list of Fringe Benefit Codes.
- Pos Ben Calcs tab and Pos Calc are both view only windows.
- Position Allocation tab (Pos Alloc) allows users to allocate the salary of the selected position to reporting levels and specific funding sources.
  - The Increase indicator checkbox on this screen is only used if the funding source for the salary increase is different than for the base salary.
  - Allocation % must equal 100%

7. **Operating Sub Schedule**
   - From the Checklist => Operating
     - This is where agency staff will enter change packages that affect the operating line in the budget. When entering dollars for change package, remember to enter on both the expenditure and funding portions of the Obj Type drop down menu.
     - Example to increase travel by $10,000.
       - In the Operating sub schedule, once you select the reporting level that needs a change, and the corresponding levels in the drop downs, select change pkg on upper right of screen.
       - Click add (+)
       - Select change package from drop down
       - Select Object No 5210OP for Travel
       - Enter 10,000 in the 2021-23 Base Budget Changes column if this is a base budget change or 2021-23 Optional column if this is an optional package change and click save.
       - Once the expenditure side of the change package has been entered and saved, select from the Object Type drop down 'Funding'
       - Select the type of funding from the Line drop down (ex. Federal, General, Special).
       - Click add (+)
       - Select change package from drop down
       - Select the appropriate funding source from the Fund No drop down
       - Include Indicator should be checked so this change package is included in the budget request
       - 1T is only selected for a one-time change package
       - Enter 10,000 in the 2021-23 Base Budget Changes column if this is a base budget change or 2021-23 Optional column if this is an optional package change and click save.
       - Always make sure the funding and expenditure rows at the bottom of the screen balance. If these are out of balance, this will cause an error and prevent you from clicking the Operating sub schedule as complete.

8. **Grants**
    o Grants sub schedule is the only posting sub schedule that you need to enter the current 2019-21 appropriation amounts.
        - Enter current grant approp on <u>detail</u> screen
        - **If there is no change from the current appropriation for the specific grant, once you enter the appropriation, this is complete. The current appropriation will equal the budget request.**
        - If there are changes (increases or decreases to the grant) this will be done with change packages in this grant sub schedule screen. (Follow the same change package instructions listed above).
        - All the existing grants must be entered here and must agree to column 4 of your grants line on the budget request summary by division and by funding source.
    ➢ How to enter a new grant:
    o Navigate to Grant Summary Select tab and Click add (+)
    o Enter the Grant number (assigned by you, can be 1,2,3 etc.), add a brief description or grant name, and an explanation of the grant purpose and save.
    o On the Change Package tab, Object Type drop down select Expenditure; Line drop down select appropriate line; Change Package drop down is the correct change package created for the new grant; Project drop down should be the new grant you want to add.
    o Click on the add (+) to create a new line (if there isn't one yet) and select the correct change package and grant object number.
    o Enter the amount of the anticipated new grant in the correct column (base change if it relates to a base change package and optional request if it relates to an optional change package).
    o Complete the same process for the Funding portion of the grant.

9. **Capital Projects**

➢ If you had a Capital Project in the current biennium budget, it will need to be removed from this screen. Use change type AF to remove the current biennium project from the base budget.

   o To remove a Capital Assets item

   o On the Capital Project Select tab, click add (+)

      ▪ A detailed description of the capital assets sub schedule including screen shots starts on page 6-4 of the IBARS manual.

   o From the Change Package tab, select from the Object Type Expenditure; the correct Line from the drop down; correct change package from the Chg Pkg drop down; and project. Once those are correct, click add a row for the removal.

   o Enter the Correct Change package and Object number and enter the capital project amount in the Remove Capital column. Ex (250,000).

   o Repeat for the Funding side and make sure your expenditure and funding rows at the bottom balance before leaving the screen.

➢ Adding a capital project follows the same process detailed above. All Capital Projects require a project narrative on the Narrative tab.

➢ After you click the Capital Projects screen to complete on the Checklist, go to the Budget Request Summary to confirm the project cost posting in the budget request.

10. **Extraordinary Repairs**

➤ If you had extraordinary repair funds in the current biennium budget, they will need to be removed from this screen. Use change type AF to remove the current biennium project from the base budget.

- o To remove extraordinary repair funding
- o On the Extraordinary repair Select tab, click add (+)
  - ▪ A detailed description of the extraordinary repairs sub schedule including screen shots starts on page 6-7 of the IBARS manual.
- o From the Change Package tab, select from the Object Type Expenditure; the correct Line from the drop down; correct change package from the Chg Pkg drop down; and project. Once those are correct, click add a row for the removal.
- o Select the correct Change package and Object number from the drop-down menus and enter the extraordinary repair amount in the Remove Capital column. Ex (250,000).
- o Repeat for the Funding side and make sure your expenditure and funding rows at the bottom balance before leaving the screen.

➤ Adding back in the extraordinary repair funding follows the same process detailed above.

➤ Base budget changes in the Base Budget Request column will use change types AA or AB while the optional budget changes in the Optional Request column use change type AC or AD.

➤ After you click the Extraordinary Repair screen to complete on the Checklist, go to the Budget Request Summary to confirm the project cost posting in the budget request.

11. **Equipment over $5,000**

➤ For detailed instruction on the Equipment over $5000 screen, please see the IBARS manual page 6-12.

➤ If you don't have anything to enter, click the schedule to complete on the Checklist.

12. IT Equipment over $5,000

- ➢ For detailed instruction on the IT Equipment over $5000 screen, please see the IBARS manual page 6-14.
- ➢ If you don't have anything to enter, click the schedule to complete on the Checklist.

13. Other Capital Payments

- ➢ This screen is used to enter:
  - o Department of Transportation road and highway projects
  - o State Water Commission water projects
  - o Special assessments
  - o Bond payments
  - o In lieu of tax payments
- ➢ If there were any of these items in your current budget, they need to be removed in this screen using 'Remove Current Biennium Capital Assets'. Use change type AF to remove the current biennium project from the base budget.
  - o To remove other capital payments
  - o On the Other Capital Payments Select tab, click add (+)
    - ▪ A detailed description of the other capital payments sub schedule including screen shots starts on page 6-10 of the IBARS manual.
  - o From the Change Package tab, select from the Object Type Expenditure; the correct Line from the drop down; correct change package from the Chg Pkg drop down; and project. Once those are correct, click add a row for the removal.
  - o Enter the Correct Change package and Object number and enter the other capital payment amount in the Remove Capital column. Ex (150,000).
  - o Repeat for the Funding side and make sure your expenditure and funding rows at the bottom balance before leaving the screen.
- ➢ Adding back into the budget request an Other Capital Payment funding side follows the same process detailed above.
- ➢ Base budget changes in the Base Budget Request column will use change types AA or AB while the optional budget changes in the Optional Request column use change type AC or AD.

> ➢ After you click the Other Capital Payments screen to complete on the Checklist, go to the Budget Request Summary to confirm the project cost posting in the budget request.

14. Supplementary Sub Schedules

> ➢ Sub schedule copy can be used for some sub schedules to copy 2019-21 data into your 2021-23 budget request. Discuss this with your Budget Analyst.
> ➢ The following supplementary schedules are outlined in detail in the IBARS manual.
>   o Lease purchase agreements – (for assets valued at $50,000 or more) – IBARS manual page 7-1
>   o Licensing, regulation, and inspection – IBARS manual page 7-3
>   o General fund collections – IBARS manual page 7-4
>   o Continuing appropriations – IBARS manual page 7-5
>   o Large IT - IBARS manual page 7-10

15. Narratives

> ➢ The narratives can be copied through the Sub schedule copy screen. The correct version to use as the source is **2019 R02 version. (Contact your analyst to provide assistance with the sub schedule copy feature.)**
> ➢ There is a required format for some narratives (you must go to each narrative and save for the system to perform required edit checks and recognize the narrative field is complete). The following are required:
>   o Agency
>   • Description
>   • Future Critical Issues
>   • Major Accomplishments (brief)
>   • Mission Statement
>   • Performance Measures
>   • Statutory Authority
>   o Program
>   • Explanation of Program Costs

- Goals and Objectives
- Performance Measures
- Statistical Data

16. Budget Request Summary

➢ Ensure the Budget Request Summary is completed and that your changes to the budget are posting into this screen and reflecting as you expected for the agency budget.

➢ Other than adjusting the FTE count, 2017-19 actual expenditures, 2019-21 appropriation, legislative base and estimated first year expenditures, no other data is entered directly into the Budget Request Summary. The other sub schedules post into this window.

➢ Check this schedule to complete (must be checked to complete before you work on the special fund balance sub schedule).

17. Special Fund Balance

➢ Contact your analyst when ready to work on this screen, you will need a beginning balance entered by OMB.

➢ A detailed description including screen shots of this schedule is included in the IBARS manual starting on page 7-6.

➢ Uncheck Display Only Active Funds to see all the available funds.

➢ Click on Fund Name to navigate to detail tab
  o This is where you would enter your revenue amounts

➢ For any special funds shared with another agency, discuss the issue with the assigned budget analyst and coordinate budgeted expenditures with the other agency.

➢ This is the last sub schedule that will be checked to complete.

18. Completing the Budget Request and Submission

- Validate the budget prior to submission.
  - Run the SR06 budget validation report – Publications Tab => Standard Reports => SR06 Report
    - Errors on this report will need to be corrected before the budget can be successfully submitted.
  - Run the CRVA validate agency version report – Publications Tab => Agency Reports => CRVA Report
    - Errors on this report will need to be corrected before the budget can be successfully submitted.
- Feel free to contact your budget analyst for assistance with either of these reports.
- The budget submission will be done from the Versions tab
- Submit link will show up if all the schedules have been checked to complete. Once the budget has been submitted, a B version will appear. This version can be viewed but not edited or deleted by the agency user.

19. Reports

- There are two different types of reports in the system, but all can be found on the Publication Tab.
  - Agency Reports – some of the more widely used reports include:
    - CR01 Salary Budget
    - CR02 Position Funding
    - CR03 Sub schedule Information (in the sub schedule drop down menu, you can select which sub schedule to run the report.)
    - CRSR Sub schedule Reports – (General fund collections, Lease Purchase, and Licensing, Regulations & Inspection)
    - CRVA – Validate Agency Version – must be run prior to budget submission.
    - For the remainder of the reports see IBARS manual page 10-1
  - Standard Reports – some of the more widely used reports include:
    - SR04 Change Package Summary

- SR05 Budget Request Summary (this one is very useful and can be run various ways by changing the report parameters and adjusting the columns to your own preference)
- SR06 – Budget Validation (must be run prior to budget submission)
- NARR – runs various narrative reports.

- For the remainder of the reports see IBARS manual page 10-1.