

1.5 BUDGET PROCESSING AND FORMAT

The FY 2016 Budget Bill directs all State agencies to prepare and submit budget items as detailed by statewide subobject classification, in an automated format. Any questions concerning the requirement for automated budget data should be referred to Vanessa Plante-McDonald, Office of Budget Analysis (410-260-7659 or vanessa.plante-mcdonald@maryland.gov).

1. **Electronic Format:** All budget submissions must include subobject detail and funding detail for the FY 2015 Actual expenditure, the FY 2016 Budget Book Appropriation, and the FY 2017 Request. The FY 2015, FY 2016 and FY 2017 numbers must **not** contain any commas or dollar signs, and negative numbers must be expressed with a leading minus sign. There should be no decimal points and no cents. Numbers must be rounded to the nearest whole number. *If an amount is zero, then a zero must be used rather than a blank space.*

Acceptable submissions are limited to one of the following automated formats:

- HOBO
- A data set at the Annapolis Data Center in the same format as last year
- An Excel spreadsheet that contains a record ID and three years of data for each subobject by fund

Agencies must use the following record ID layout:

<u>Record ID</u>	<u>18 characters total</u>
Appropriation Code	first 8 characters within the total 18
Object Group	next 2 characters after appropriation
Subprogram Number	next 4 characters after object group
Comptroller or Agency Subobject	last 4 characters at end of the 18 total characters

Agency or program name changes must be approved by the DBM budget analyst.

Note: Agencies are encouraged to use Column 19 in HOBO, "Agency Justification," to succinctly explain the basis for subobject requests. This will reduce "paper backup" and more easily facilitate DBM and DLS reviews.

2. **Written Material:** In addition to the automated submission requirements above, agencies may submit budget requests (including actuals and current year appropriations) on plain white paper in a neatly typed format by program, subprogram, object and subobject. If this format is chosen, the submission must include object totals by six-digit program. HOBO printouts are allowed.
3. **Budget amendments** needed to realign or augment current year appropriations should be submitted to DBM as soon as possible but no later than September 25, 2015. Agencies must adjust the FY 2016 appropriation for the following (FY 2016) budget amendments, prepared by DBM.
 1. 2% Across-the-Board Spending Plan Realignment
 2. Reinstatement of FY 2016 funding to continue the FY 2015 COLA
 3. Annual Salary Review (ASR) adjustments

If an approved reorganization occurs, budgets must be realigned for all years in accordance with the planned revision. All current year budget amendments should be incorporated into the automated submission as part of the FY 2017 appropriation, including the creation of any Major Information Technology Development Project programs.

4. **Chart of Accounts data changes** should be submitted in hard copy and in electronic format (HOBO or Excel spreadsheet) to Vanessa Plante-McDonald as soon as possible but no later than the budget submission deadline. HOBO uses the chart of accounts; therefore agencies must submit updated chart of accounts data to DBM in order for HOBO tables to be updated for the printouts. R*STARS account code structure must be used for all budget preparation, documentation, and submission.

- An agency that uses subprograms must submit a chart of accounts that identifies the agency, program, subprogram, and subprogram name.
- An agency that uses agency objects must submit a chart of accounts that identifies the agency object code, the meaning of the code, and corresponding Comptroller object code.
- An agency with an approved reorganization must submit a complete chart of accounts with all agency codes, program numbers, subprograms, Comptroller/agency objects, and the corresponding names.
- A reference table of the names of all programs and subprograms can be viewed in HOBO. In the HOBO 1.1 workspace, type:
)LOAD 31 NAMEREF and press enter. At the adrs? prompt, press the F12 key and the names of programs and subprograms will appear on the screen. If a specific program or subprogram is not listed, please contact your assigned DBM budget analyst.

5. **Hardcopy Format:** All materials submitted in the budget request are to be on the appropriate forms (see Section 3) or in the format prescribed by DBM. Any other budget request documentation shall be produced on white paper no larger than 8 ½” X 11” with three holes punched along the margin on the 11 inch side to facilitate binding the forms in standard three ring binders.

6. **Summary of Accomplishments:** Each agency should submit a one-page (or less) summary of accomplishments along with the budget request that should be highlighted in the presentation of the FY 2017 budget. The department/agency is to submit at least one accomplishment that is for the fiscal year just ended (FY 2015).