

1.5 BUDGET PROCESSING AND FORMAT

The FY 2017 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 2016 Actual expenditure, the FY 2017 Budget Book Appropriation, and the FY 2018 Request. The FY 2016, FY 2017 and FY 2018 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 prior to submitting the request.

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 must 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** current year appropriations or **increase reimbursable fund** appropriation should be submitted to DBM as soon as possible but no later than the budget submission due date. In August, DBM will send a list of amendments that should be included in the FY 2017 working appropriation (increment, etc.) Requests for additional special or federal fund appropriation should be included in a DA-28 form, also due with the budget submission. See Section 1.6.4 for more information.

If an approved reorganization occurs, budgets must be realigned for all years in accordance with the planned revision. All current year budget amendments related to a reorganization should be

incorporated into the automated submission as part of the FY 2018 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 August 15. 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 2018 budget. The department/agency is to submit at least one accomplishment that is for the fiscal year just ended (FY 2016).