

1.2 COMMON MISTAKES AND OMISSIONS THE FOLLOWING ARE OFTEN OMITTED OR DONE INCORRECTLY.

Checklist

The checklist found in [Section 1.3](#) must be completed and attached to the front page of each budget submission. If the department/agency submits any 6-digit units or 8-digit programs separately, there should be a checklist for each unit or program.

Name changes or new programs must be approved by DBM **before** the budget submission.

Positions and Salaries for FY 2018

All positions abolished in FY 2016 via Section 20 of the FY 2017 Budget Bill must be removed from the agency budget request. Position salaries must match the approved salary forecast. Any over-the-target request for additional positions should be built using the FY 2017 salary plan. *DBM will add any additional funding needed for any FY 2018 additional approved salary adjustments.* Refer to [Sections 2.14-2.26](#) for salary rates.

Social Security (FICA) Contributions (subobjects 0151 and 0213) are calculated on salary plus other salary subobjects. Please see [Sections 1.7.3 and 1.8](#).

Deferred Compensation (subject 0172) Do not budget in the FY 2018 request.

Turnover is not calculated on health insurance (subobjects 0152 and 0154).

Non-General Funds: See [Section 1.6](#). All non-General Funds MUST be

- (1) entered into a HOB0 Fund File, **or**
- (2) submitted in an electronic Excel file in the same format as the HOB0 Fund File

In addition, the hard-copy budget submitted to Angela Miller MUST have

- (1) Form 3A and Form 20 printed from HOB0, **or**
- (2) Excel Form 3A and DA-20 with all fund source information. The Fund File information must reconcile with the Budget File information in the request.

Pay Plan Adjustments

Any reclassification proposals that affect entire classifications must be submitted using the DA-25 forms. Any adjustments will be budgeted in the DBM budget and then distributed to the agencies via budget amendment at the beginning of FY 2018. See [Section 1.7.2](#) for more information.

Organizational Charts

Section 28 of the FY 2017 Budget Bill requires a one-page organizational chart for each department, unit, agency, office and institution in Microsoft Word or Adobe PDF. [See Section 1.25](#).

Summary of Accomplishments

Accompanying the budget request, each agency should submit a one-page (or less) summary of accomplishments in a Word document that could be highlighted in the presentation of the FY 2018 budget. The department/agency is to submit at least one accomplishment that is for the year just ended (FY 2016).

Reorganizations

An agency **must discuss any reorganization with the DBM budget analyst prior to submission of the budget request**, and no reorganizations may be implemented after the budget submission. Reorganizations include (a) the creation or movement of a unit that will have a budgetary impact or (b) more than 3 positions being reclassified at one time. Agencies should submit to the analyst the affected positions, existing and proposed organizational charts, necessary reclassifications, rationale for the change, policy and Managing for Results impacts, and current or long-term budgetary impacts.

The budget documents for the request should reflect any pending or approved reorganization by including actual year (2016) and appropriation year (2017) data that is consistent with the reorganization plan (i.e. analysts should be able to compare across years, even accounting for a reorganization).

Vehicle Requests

Please email all DA-2, DA-8, DA-8F, and DA-8AP forms in Excel to Kurt Stolzenbach: kurt.stolzenbach@maryland.gov and to the DBM budget analyst.

Grants

Each agency is required to provide detail on funds granted by the agency to other entities. Each grant of \$25,000 or more must be listed on a DA-23. Refer to instructions in Section 1.13.

Indirect Cost Allocation Plans

If applicable, each State agency must submit a copy of its indirect cost allocation plan currently approved by the applicable federal agency. Instructions are included in Section 1.24 that outline the specific reporting requirements for submitting the indirect cost allocation plan. The estimated figures for FY 2017 and FY 2018 should be added.

Over-the-Target Requests

Requests for funding above the target should be completed in accordance with guidance in Section 1.20 and submitted separately on the DA-21 forms **at the same time as the budget request**. DBM will not accept any over-the-target request until the electronic base budget has been submitted, and agencies should note that **DBM does not encourage the submission of over-the-target requests**. Before submitting an over-the-target request, each agency and department should consider whether there are funds that could be reallocated from within current resources to cover the request. Any request for new positions, including contractual conversions, must be submitted as an over-the-target request.

There is a limit of three items only and multiple requests should not be combined into a single item. **Over-the-target items in excess of three will not be reviewed. Over-the-target requests need to be prioritized.**

Major Information Technology Development Projects (MITDPs)

The funding for each year of a MITDP must be carefully reviewed by the agency budget staff and DBM staff. Please carefully align the budget and ITPR to reflect any changes in the scope of the MITDP - the amounts listed on the DA forms and the ITPR forms must match. Any special and federal fund sources to be used to support the project should be identified in the budget request.

Controlled Subobjects

The FY 2017 legislative appropriation amount per controlled subject will be included in the target letter from DBM. **The FY 2018 budget request must contain** exactly the same amounts by fund as the FY 2017 legislative appropriation sent with the targets (HOB0 columns 15, 36, 37, 38, 39) for the following subobjects. DBM will modify the FY 2018 budget once decisions about the items are finalized.

- 0101 = Regular Earnings*
- 0175 = Injured Worker's Insurance Fund (IWIF) premiums
- 0217 = Contractual health insurance
- 0305 = DBM paid telecommunications
- 0322 = DBM telecommunications lease
- 0697 = Maryland Environmental Service charges
- 0831 = Office of Administrative Hearings
- 0833 = eMaryland Marketplace
- 0839 = Human Resources Shared Services
- 0874 = Office of the Attorney General administrative fee
- 0875 = Retirement administrative fee
- 0876 = DoIT services allocation
- 0882 = Annapolis Data Center charges
- 0894 = Statewide Personnel System
- 0897 = Enterprise Budgeting System

***Agencies may do reclassifications, but the changes should be reflected in 0112 and NOT 0101. Note that the request for 0101 does not need to match by fund, just by total.**

Agencies for which special-funded legislative audit chargebacks were budgeted in FY 2017 should deduct the chargebacks in the FY 2018 request.

Lease Purchase Program for Equipment

If an agency's total budget request for equipment financed through the Treasurer's Lease Purchase Program is different from the amount in the Schedule of Payments, Section 1.15, please provide an itemization of additions and subtractions on a DA-2 form, clearly identifying how the request is derived. If an agency plans to finance the purchase of additional equipment, the amounts on the schedule should be increased. If an agency plans to "pre-pay" any leases, the amount should be decreased. Agencies requesting funds in FY 2018 for additional equipment lease purchases must wait until the General Assembly approves the budget before purchasing the item from the vendor. See Section 1.14 for more information.

Operating Maintenance

Requests for new or additional operating maintenance projects should be sent directly to the Assistant Secretary for the Office of Facilities Planning, Design and Construction, Department of General Services, 301 W. Preston Street, Room 140, Baltimore, MD 21201. Call (410) 767-4960 with questions. The budget submission should exclude any funding for the following items in the request year:

- Operating maintenance projects administered by the Department of General Services, and
- General-funded capital projects.

MFR Submission Requirements

The Managing for Results (MFR) process has changed significantly over the past few years. Please review the requirements in Section 4 to ensure that the MFR performance measures are accurately reflected on the DBM website.