

I.2 COMMON MISTAKES AND OMISSIONS

THE FOLLOWING ARE OFTEN OMITTED OR DONE INCORRECTLY.

Throughout this instructions document, the “✎” symbol indicates items that are often omitted or done incorrectly and correspond with this list.

Hard Copy Submission of Budget Materials

Agencies are required to submit two hard copies of the budget submission materials to Angela Miller.

Checklist

The checklist found in [Section I.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.

Controlled Subobjects

The FY 2018 legislative appropriation amount per controlled subobject will be included in the target letter from DBM. **The FY 2019 budget request must contain** exactly the same amounts by fund as the FY 2018 legislative appropriation sent with the targets for the following subobjects. DBM will modify the FY 2019 budget once decisions about the items are finalized.

- 0101 = Regular Earnings*
- 0152 = Health Insurance
- 0154 = Retiree Health Insurance
- 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

***Must match the salary forecast from the position inventory. Agencies may do reclassifications, but the changes should be reflected in 0112 and NOT 0101.**

Agencies for which special-funded legislative audit chargebacks were budgeted in FY 2018 should deduct the chargebacks in the FY 2019 request.

Social Security (FICA) Contributions (0151 and 0213)

FICA is calculated ONLY on salary, subobject 0101. Please see [Sections A.1](#) and [A.2](#).

Retirement/Pension Systems (0161 and 0163)

Comptroller Objects 0162 and 0164 are not to be used for requesting retirement and pension allowances.

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

Name changes, new programs, or any other changes to the chart of accounts must be approved by DBM **before** the budget submission.

Pay Plan Adjustments

Any reclassification proposals that affect entire classifications must be submitted using the [DA-25A](#) and [DA-25B forms](#). Any adjustments will be budgeted in the DBM budget and then distributed to the agencies via budget amendment at the beginning of FY 2019. See [Section A.3](#) for more information.

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. Please see [Section A.4](#).

Positions and Salaries for FY 2019

Position salaries must match the approved salary forecast. Any over-the-target request for additional positions should be built using the FY 2018 salary plan. *DBM will add any additional funding needed for FY 2019 additional approved salary adjustments.* Refer to [Section A.5](#) for salary rates.

Contractual Employees

Please email all [DA-22 forms](#) in Excel to the DBM budget analyst. Values that are requested in 0220 must match DA-22 detail.

Vehicle Requests

Please email all [DA-8 forms](#) in Excel to Kurt Stolzenbach: kurt.stolzenbach@maryland.gov and to the DBM budget analyst. Values that are requested in 0701 must match DA-8 detail.

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 B.9.1](#), 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 2019 for additional equipment lease purchases must wait until the General Assembly approves the budget before purchasing the item from the vendor. See [Section B.9](#) for more information.

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 B.10](#).

DGS Rent

Use [Section B.11.1](#) to budget for Comptroller Object 1303 – often agencies use the State-owned Property Lease Charges schedule (Section B.11.2) and forget to budget for the Lease Oversight Charges or Lease Management Charges. The total listed in [Section B.11.1](#) is what should be budgeted.

☐ **Non-General Funds:** See [Section C](#). All non-General Funds MUST be submitted in the fund file template (which serves as the DA-3A for FY 2019) as part of the budget submission. In addition, the hard-copy budget submitted to Angela Miller MUST have Excel Form [DA-20](#) with all fund source information. The Fund File information must reconcile with the Budget File information in the request.

☐ **Over-the-Target Requests**

Requests for funding above the target should be completed in accordance with guidance in [Section D.1](#) and submitted separately on the [DA-21A](#) and [DA-21B 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 an over-the-target request**. 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 ONE over-the-target request for FY 2019. Multiple requests should not be combined into a single item. **Over-the-target requests in excess of one will not be reviewed.**

☐ **Major Information Technology Development Projects (MITDPs)**

Agencies seeking to obtain approval and funding for a new Major Information Technology Development Project (MITDP) must submit both the [DA-21A](#) and the [DA-21B forms](#) to DBM. Agencies must also submit an Information Technology Project Request (ITPR) to the Department of Information Technology (DoIT) and send a copy of the ITPR to the OBA budget analyst.

☐ **Indirect Cost Allocation Plans**

All agencies must submit a [DA-27 form](#), even if there are no recoveries to report. 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 D.7](#). The estimated figures for FY 2018 and FY 2019 should be added.

☐ **State Plan Measures in MFR**

Agencies with performance measures in the State Plan are required to submit data for these measures in the MFR submission, as well as include data definitions and controls, performance discussion, and strategies documentation for each measure. See [Section E](#).