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June 23, 2020

TO: Interagency Agreement Coordinators for State Agencies
Interagency Agreement Coordinators for Higher Education

FROM: Mary Naramore *MN*

RE: Interagency Agreement Report Instructions for FY20 Report

Section 26 of the Fiscal 2021 Budget Bill requires each State agency (Agency) and public institution of higher education (Institution) to report to the Department of Budget and Management (DBM) any Agreements in place for any part of FY20 between an Agency and Institution involving potential expenditures in excess of \$100,000 over the term of the Agreement.

Please note there are new reporting requirements for the FY20 report related to Agency Agreements with the University of Maryland Extension Service or Agricultural Experiment Station. These Agreements were not reportable in prior years, must now be reported.

Please note that **completed reports are due to DBM by Monday August 17, 2020**. All responses must be submitted to dbm.iaar@maryland.gov. If you are able to report earlier, we would appreciate your doing so. If you have no reportable agreements, please send an email, by August 17, 2020, indicating that your Agency/Institution has no Agreements to report.

To assist you in completing your report we have included the following Attachments:

- Attachment A – FY20 Reporting Template**
- Attachment B.1 – Institution Reporting Acronyms**
- Attachment B.2 – Agency Reporting Acronyms**
- Attachment C.1 – Institution Contact Information**
- Attachment C.2 – Agency Contact Information**
- Attachment D – FY19 Final Report of Interagency Agreements**

Thank you in advance for your efforts. If you have any questions about these reporting requirements as outlined below, please contact me by email (mary.naramore@maryland.gov).

Instructions for the FY20 Report

1. Which interagency agreements must be reported to DBM?

Reportable agreements include interagency agreements (Agreements) between State of Maryland agencies and public institutions of higher education in effect for any part of FY20, with a potential total value over the life of the Agreement (including any potential option periods) of greater than \$100,000, irrespective of fund source.

For purposes of this report, Institutions continue to include all State Institutions - Baltimore City Community College (BCCC), Morgan State University, Saint Mary's College, and University System of Maryland Institutions, as well as local Community Colleges.

Please note that a separate tab (tab 3) has been created on the **Attachment A** reporting template for the reporting of Agency Agreements with Community Colleges other than BCCC. BCCC, as a State Institution, must continue to be reported on the main State Institution reporting tab (tab 1). Because Local Institutions will not be participating in the reporting process, the reporting tab for Agreements with Local Institutions is more abbreviated than the reporting tab for Agreements with State Institutions. The instructions and definitions that apply to the data elements in the main reporting tab also apply to the data elements in the reporting tab for Agreements with Local Institutions although some of the column letters may differ.

Attachment B.1 includes a list of all Institutions (State and Local), for which Agreements must be reported.

As noted earlier, Agreements between Agencies and the University of Maryland Extension Service or Agricultural Experiment Station are reportable for FY20. Any such Agreements, irrespective of start date, that were still open during any part of FY20 must be reported.

2. Who must report the agreement?

Both the Agency and the Institution must report the Agreement. For Agreements with Local Institutions, only the Agency will be reporting.

3. What reporting format must be used to report agreements?

Agreements are to be reported on the Excel template (Attachment A) provided with these instructions. To facilitate data entry, template columns may be expanded; however, columns should not be rearranged or reformatted. Also, do not skip or insert rows when entering data on the template.

4. What information must be reported on the Reporting Template (Attachment A)?

a. Name of the Reporting Entity

At the top of the report, list the name of the Agency or Institution submitting the report along with the name, email and phone number for the individual that is completing the report.

b. IAAR Report Tracking Number (Column B)

A standardized numbering convention is required for all reportable Agreements between Agencies and Institutions.

The number is to include the fiscal year that the Agreement began, a slash, the acronym of the Agency, a slash, the acronym of the Institution, a slash, and a unique identifier number that is serially applied across an Agency's Agreements with that particular Institution for the fiscal year. For example, if DBM had three Agreements with University of Maryland College Park that began in FY20, they would be identified as follows:

2020/DBM/UMCP/01
2020/DBM/UMCP/02
2020/DBM/UMCP/03

Once an Agreement is assigned an IAAR tracking number, it retains that same number until it terminates.

Lists of acronyms for Institutions and Agencies are included at **Attachments B.1 and B.2** respectively. Please use these acronyms in your IAAR report tracking number. However, as noted above, Agreements retain their assigned IAAR tracking numbers until they terminate. Thus for agencies that have had name changes (e.g., DHMH/MDH, DHR/DHS, DLLR/LABOR), Agreements that were assigned numbers under the old agency names, will retain the old agency acronym in their IAAR tracking number until they terminate. Also attached is a list of Institution and Agency IAAR contacts (**Attachments C.1 and C.2** respectively) so that you can reach out to your counterpart if there is a need to clarify IAAR tracking numbers or other data.

Note: This IAAR report tracking number should be established by the Agency at the time an Agreement that exceeds \$100,000 is being developed and the number should be included on the executed Agreement so that the Institution has the same IAAR report tracking number for the Agreement. When the IAAR number is not shared with the Institution at the start of the Agreement it creates unnecessary problems and delays at reporting time. Institutions that do not receive notice of the assigned IAAR number, should contact the Agency at the start of the Agreement to obtain that number.

Previously reported Agreements exceeding the \$100,000 threshold should again be reported if they remained open during any part of FY20. These Agreements should continue to be reported by the original IAAR report tracking number assigned.

The easiest way to verify and report previous fiscal year Agreements is to start with the FY19 report and delete any Agreements that ended prior to the start of FY20. (Note: be sure to confirm that there

were no options or mods exercised that would extend the Agreement into FY20, before deleting.) Any new Agreements that started in FY20 will need to be added to the list. To assist you in identifying prior fiscal year Agreements that may need to be reported again for FY20, we have included the consolidated FY19 report (**Attachment D**).

c. Effective Dates: Start Date (Column C)

This is the start or first date an Agreement is to be effective for the base Agreement term. This date does not change over the life of the agreement, even if renewal options are exercised or the Agreement is modified. Please use MM/DD/YYYY format.

d. Effective Dates: End Date (Column D)

The last date an Agreement is to be effective for the base agreement term is to be reported in this column. *Note: The end date is to be updated if a renewal option is exercised during the reporting period, or a modification was processed during the report fiscal year that extends the period of the Agreement.* Please use MM/DD/YYYY format

e. Final End Date Assuming All Options will be exercised (Column E)

If the Agreement contains renewal options, this is the date the Agreement would end if all available options were to be exercised, i.e., the last date of the final option. Please use MM/DD/YYYY format.

If the Agreement does *not* contain renewal options, the final end date (column E) is the same date as the Effective Dates End date (column D).

Note: This date should be adjusted to reflect any modifications that extend the term of the Agreement beyond its originally reported final end date, or terminate the Agreement before the originally reported final end date.

f. Total Projected Value of Agreement (Column F)

The Total Projected Value of the Agreement is the total dollar amount awarded for the base Agreement term *and is to be updated to reflect the cumulative value of the Agreement each fiscal year as renewal options are exercised or as modifications are made throughout the life of the Agreement.* This amount may be the same as, or different from, the Maximum Total Projected Value described in section g. below.

Also, the amount in this column may be lower than the \$100,000 reporting threshold if it is an Agreement that contains renewal options that will increase the value beyond \$100,000 but the options have not yet been exercised. For example, a new Agreement with a one year base period valued at \$50,000 that allows for two one-year options each valued at \$50,000 would be initially reported with a Total Projected Value of \$50,000 and a Maximum Total Projected Value (see section g. below) of \$150,000 which would include the value of available renewal options. As options are exercised, the Total Projected Value reported in subsequent years would increase to \$100,000 and ultimately to \$150,000.

A new Agreement that is projected to run for five years with no renewal options (i.e., a five year base period) and has an award value of \$100,000 per year is to be reported as having a Total Projected Value of \$500,000. Since there are no options, the Total Projected Value would be the same as the Maximum Total Projected Value (section g. below) of \$500,000.

***Note:** For reporting purposes, if you have an Agreement that contains a formal cost-sharing arrangement or in-kind services from the university, the amount reported should be the budgeted amount to be paid by the Agency.*

DO NOT CREATE A SEPARATE ENTRY FOR OPTIONS OR MODIFICATIONS. The value of any options or modifications executed in conjunction with an existing Agreement should be added to (or, if a reduction, subtracted from) the Total Projected Value (column F). Modifications would also need to be added to (or subtracted from if the modification is a reduction) the Maximum Total Projected Value (column G) previously reported for that Agreement on the report (see section g. below). Additionally, the description should clearly indicate that the Agreement was modified or an option was exercised during FY20 and indicate (in the description column H) the amount of the option or modification exercised during the year.

g. Maximum Total Projected Value Assuming All Options will be exercised (Column G)

The Maximum Total Projected Value of the Agreement is the total dollar amount projected to be awarded **over the full term of the agreement**. This amount would include the value of the base period plus all options that are available to be exercised.

If the Agreement does *not* include options, this value will be the same as the value reported in column F.

This amount will only change if a modification is executed during the report fiscal year that increases, or decreases, this value. In such case, this value should be adjusted to reflect the post-modification value of the Agreement over the full term.

It is the amount in column G that determines whether the Agreement exceeds the \$100,000 reporting requirement. Any Agreements with a Maximum Total Projected Value of over \$100,000 must be reported beginning the first fiscal year of the Agreement, even if the Total Projected Value for the initial reporting year is less than \$100,000.

***Note:** If you have an Agreement that contains a formal cost-sharing arrangement or in-kind services from the universities, the amount reported should be the budgeted amount to be paid by the Agency.*

h. Description of Goods/Services Provided (Column H)

Include a brief description of goods or services to be provided under the Agreement. This description should be brief yet adequate to convey the purpose of the Agreement. If the description is unclear, DBM will request more information.

Please indicate in the description if an option has been exercised or the Agreement has been modified during the reporting year. Please indicate the option/modification number (e.g., option 2), and note the value of the option or modification that was exercised.

Within the description box, you may include the actual Agreement/Control Number created by your Agency or Institution for the Agreement. However, it is preferred that you report your Agency's Agreement number in Column X or your Institution's Agreement number in Column Y.

i. Research Agreement (Column I)

Only Institutions are to complete this section.

If an Agreement is considered to be 50% or more research, then place "Yes" in the space provided. If this Agreement is 50% or more non-research services, then place a "No" in the space provided.

Research and development projects (Basic and Applied) are those where there is a systematic study directed towards advancing knowledge of the subject. In general, service relationships are defined as "specifically-designed" projects and are confined to those projects that provide services involving things like classification, diagnostics, or testing of a sponsor's data, samples, mechanisms, procedures, or products. These services are performed using University resources, including personnel, equipment, or facilities.

j. Number of positions funded by the Agreement (Columns J & K)

Only Institutions are to complete this section.

Report the number of positions funded full time (FT) and part time (PT) by the Agreement. Full time is considered equal to a 40 hour work week.

If a full time Institution position is only working and funded part time on the Agreement, the position should be reported as part time for purposes of this report. If a Graduate Research Assistant (GRA) is working 20 hours per week on the Agreement, even though this is considered full time for a GRA, it should be reported as part time for purposes of this report.

The number of positions should be the number of bodies (not full time equivalents) proposed within the Agreement for full time and part time positions. For example, one professor at 100%, one lab tech at 75%, one lab tech at 25%, one nurse at 50%, and one Graduate Research Assistant at 20 hours would be reported as 1 FT and 4 PT positions. If there are no FT or PT positions funded by the Agreement, enter 0. ***Do not leave blank cells on the Attachment.***

For Master Agreements, the total number of positions funded by the Master Agreement should be reported as the total of positions within all Task Orders that have been issued under the Master Agreement. To determine the total Master Agreement numbers, each Task Order should be counted as if it were an individual, separate agreement. In other words, the number of positions should be determined separately for each Task Order, as described above. To further clarify in the case of Master Agreements, the same individual that is providing services related to more than one Task Order should be counted as a position under each separate Task Order (i.e., the same individual may be counted more than once in the Master Agreement total position count). **The second tab in the IAAR**

template should be completed and submitted by each Institution that has Master Agreements with Task Orders. This second tab includes columns to identify positions by Task Order for each Master Agreement. Positions for a Task Order should be included in the total counted for the Agreement on tab 1, even if that Task Order has ended during the prior reporting period. Task Orders should continue to be reported on the second tab each year that the Master Contract is live, even if they were completed prior to the reporting year.

k. Contact for this Agreement (Columns L - O)

Agencies and Institutions are to include the name and phone number for the individual at the Agency/Institution that has direct oversight or knowledge of the agreement.

l. Facilities & Administrative (F&A) Costs (Columns P, Q, R & S)

Only Institutions are to complete these sections for the main reporting tab reflecting Agreements with State Institutions. Agencies will be required to report some of these sections for their Agreements with Local Institutions.

Because Local Institutions will not be participating in this reporting process, for Agreements with Local Institutions, we are requesting that State Agencies report the F&A amount and rate (Columns P and Q) that are normally reported by the Institution. If these percentages/amounts are not specified in your Agreement and you are unsure of what these values are for your specific Agreement with a Local Institution, you will need to obtain this information from your Local Institution partners so that you can include it in your report.

For each Agreement, Institutions are to report:

- the projected total amount of F&A (or indirect) costs **over the full term of the Agreement** (Column P),*
- the F&A (or indirect cost) rate included within the Agreement (Column Q),*
- the base against which the F&A was applied (Column R):
 - TDC -Total Direct Costs,
 - MTD - Modified Total Direct Costs,
 - S&W - Salaries and Wages, or
 - Other – footnote and explain, and
- an explanation of how the F&A rate was determined.

**** Agency is required to report these figures for Agreements with Local Institutions***

If there is no F&A rate applied to the Agreement, then list “\$0” for the F&A amount and “0%” for the F&A rate. The base would be “N/A”. This would only be reported as \$0 if there was no F&A built into the Agreement. If F&A is built into the Agreement, but not itemized or reported as a discrete F&A amount in the Agreement, the rate and amount of F&A is to be identified and reported, as well as the base against which the F&A was applied.

For Master (Task Order) Contracts, if no task orders were issued for a Master Agreement, enter \$0, 0%, and N/A as stated above and enter “No task orders issued” in Column S for the “Description of how Rate was Determined”.

Note: *If you have an Agreement that contains a formal cost-sharing arrangement or in-kind services from the university, the amount reported should be the budgeted amount to be paid by the Agency. This applies to Columns P and Q.*

Do not leave blank cells on the Attachment.

m. Actual Expenditures for the most recently closed FY (Columns T, U & V)

Only Institutions are to complete these sections.

For each Agreement, Institutions are to report the actual expenditures for FY20:

- in total for the Fiscal Year (Column T),
- for F&A for the Fiscal Year (Column U), and
- for the base for the Fiscal Year, against which F&A was assessed (Column V).

To assist in determining how to report actual expenditures, refer to the following definitions:

Actual Expenditures should be costs or expenses incurred during the fiscal year (including any prior year adjustments) that have been billed or are expected to be billed to the Agency related to services provided for the specific agreement. These amounts should be determine as of June 30. Note: We realize that, due to closing entries that may be made after June 30, the amount reported may not reconcile to the actual amounts billed for the fiscal year.

Actual expenditures for the most recently closed Fiscal Year - total of all Actual Expenditures related to the reporting fiscal year.

Actual base expenditures that the indirect cost recovery or F&A rate may be applied against during the most recently closed Fiscal Year - dollar amount that represents the portion of the total Actual Expenditures that was used as the base amount, against with the F&A rate was assessed in order to calculate the F&A or indirect cost recovery amount. (The base amount should never be more than the total Actual Expenditures reported.)

Actual expenditures for indirect cost recovery or F&A for the most recently closed Fiscal Year - dollar amount that represents the portion of the total Actual Expenditures that was billed or is intended to be billed as F&A. (The amount reported for F&A Actual Expenditures should be reasonably consistent with the F&A rate reported for the agreement. The F&A Actual Expenditures should generally not be more than amount reported as the actual base expenditures and should never exceed the amount reported as total Actual Expenditures.)

For Master Agreements with Task Orders, these FY20 actual expenditures (Columns T, U & V) are to be reported at the Master Agreement level (not separately by Task Order). If no Task Orders were issued, put “N/A” in all FY20 actual expenditures columns (Columns T, U & V).

A second tab in the IAAR template should be completed and submitted by each Institution that has Master Agreements detailing these FY20 actual expenditures (columns T, U & V) for each Task Order under the Master Agreement.

***Note:** If you have an Agreement that contains a formal cost-sharing arrangement or in-kind services from the universities, the amount reported should be the amount to be billed to and paid by the Agency. This applies to columns T, U & V for the FY20 actual expenditures to be paid by the Agency.*

n. Subcontracts and Subawards (Column W)

Only Institutions are to complete this section for the main reporting tab reflecting Agreements with State Institutions. . Agencies will be required to report this information for their Agreements with Local Institutions

Because Local Institutions will not be participating in this reporting process, for Agreements with Local Institutions, we are requesting that State Agencies report formal subcontractor names and amounts. Formal subcontractors and subawards should be identified in your written Agreement with the Local Institution. However, if you are unsure of the names and values for subcontractors, you will need to obtain this information from your Local Institution partners.

For each Agreement, Institutions are to list all subcontracts and subawards followed by the amount of funds authorized for each. For example an agreement with two subcontracts/awards would report as follows:

JHU (\$120,000), Cornell (\$80,000)

o. Agency Agreement Control No. (Column X)

If your Agency has a different control number than the IAAR report tracking number, enter your Agency control number here. This number may be the FMIS ADPICS BPO number or some other Agency control number.

p. Institution Agreement Control No. (Column Y)

If your Institution has a different control number than the IAAR report tracking number, enter your Institution control number here.

5. When is the report due?

The report is due to DBM on **Monday, August 17, 2020**, and should be emailed to dbm.iaar@maryland.gov.

Please include the following in the subject line of your email transmittal “**FY20 Report– Agency or Institution name**” (e.g., FY20 Report -DNR).

6. What if my Agency/Institution has no reportable Agreements?

Agencies and Institutions with no reportable agreements must report, by Monday, August 17, 2020 that they have no reportable Agreements. The subject line of your email should include “FY20 Report – Agency or Institution Name”. The body of the email should clearly state that your Agency or Institution does not have any reportable Agreements. It is not necessary to attach a blank IAAR spreadsheet.

7. What if I have questions?

If you have any questions related to this report, please contact:

Mary Naramore
mary.naramore@maryland.gov
410-260-7471

Please note that due to teleworking, email contact is preferred.

Attachments