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July 6, 2026

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

FROM: Mary Naramore *MN*

RE: Interagency Agreement Reporting Instructions for the FY26 Report

The Fiscal 2027 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 FY26 between an Agency and Institution involving potential expenditures in excess of \$100,000 over the term of the Agreement.

Please note that completed **reports are due to DBM by Monday August 3, 2026**. Please submit your responses to [mary.naramore@maryland.gov](mailto:mary.naramore@maryland.gov). If you have no reportable agreements, please send an email, by or before August 3, 2026, indicating that your Agency/Institution has no reportable Agreements.

Instructions for reporting begin on the next page of this transmittal. To assist you in completing your report the following Attachments are included:

- Attachment A – FY26 Reporting Template**
- Attachment B.1 – Institution Reporting Acronyms**
- Attachment B.2 – Agency Reporting Acronyms**
- Attachment C – Institution & Agency Contact Information**
- Attachment D – FY25 Consolidated Report of Interagency Agreements**
- Attachment E – Tips for Completing the FY26 Report**

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

## **Instructions for the FY26 Interagency Agreement Report**

### **1. Which interagency agreements must be reported to DBM?**

Reportable agreements include interagency agreements (Agreements) between State of Maryland agencies (Agencies) and public institutions of higher education (Institutions) in effect for any part of FY26, with a potential total value over the life of the Agreement (including any potential option periods) of **more than** \$100,000, irrespective of fund source.

For purposes of this report, Institutions continue to include all State Institutions as well as local Community Colleges. **Attachment B.1** includes a list of all Institutions (State and Local), for which Agreements must be reported.

### **2. Who must report the agreement?**

Both the Agency and the State 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. **Please do not rearrange, reformat or add to these columns.**

Please note the reporting template includes a State tab and a Local tab. The State tab is for Agencies and Institutions to report agreements between State agencies and State higher education institutions. The Local tab is for State agencies to report agreements with community colleges other than BCCC. Since BCCC is a State institution, agreements with BCCC are to be reported on the State tab.

### **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.

#### **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 four-digit 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 two-digit identifier number that is serially applied across an Agency's Agreements with each particular Institution for the reported fiscal year. For example, if DBM had three Agreements with University of Maryland College Park that began in FY26, they would be identified as follows:

2026/DBM/UMCP/01  
2026/DBM/UMCP/02  
2026/DBM/UMCP/03

**Once an Agreement is assigned an IAAR tracking number, it retains that same number the agreement terminates.** Previously reported Agreements should again be reported if they continued into FY26. These Agreements should continue to be reported by the original IAAR report tracking number assigned.

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.

Also attached is a list of Institution and Agency IAAR contacts (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 is aware of the 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. The IAAR number will remain constant until the Agreement terminates*

**c. Effective Dates: Start Date (Column C)**

This is the date that an Agreement is to be effective. 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 agreement's base term is to be reported in this column. *Note: The end date is to be updated annually if a renewal option is exercised during the reporting period, or a modification was processed during the report fiscal year that extends or shortens 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, the end date of the final option period goes in this column, **even if the final option has not yet been exercised.** 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 Final End date should only be adjusted to reflect modifications that extend the term of the Agreement beyond its originally reported Final End date, or shorten the end date.*

**f. Total Projected Value of Agreement (Column F)**

The Total Projected Value of the Agreement is the total dollar **amount awarded to date** as of the end of the reporting period. It would include the full value for the base term of the Agreement plus the value of any options that were exercised prior to or during the reporting period, or any modifications that occurred prior to or during the reporting period. This amount *is to be updated annually to reflect the cumulative value of the Agreement each fiscal year as options are exercised or modifications occur*. This amount may be the same as, or different from, the Maximum Total Projected Value described in section g. below.

***Note:** For reporting purposes, if you have an Agreement that includes in-kind services from the university, the amount reported should be the amount to be paid by the Agency and should not include the Institution's in-kind contribution amount.*

**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 the value of all options that are available to be exercised, even if those options have not yet been exercised.

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

This amount will only change if a modification is executed 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.**

**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.

**i. Number of Institution positions funded by the Agreement (Columns I & J)**

***Only Institutions are to complete this section.***

Report the number of Institution positions funded by this Agreement in Columns I (positions funded full time) and J (positions funded part time). Report them as full time (FT) only if they are working and funded full time on the Agreement, and part time (PT) if they are only working and funded part

time on the Agreement. Full time is considered equal to a 40-hour work week; part time is anything less.

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 may be considered full time for a GRA, it should be reported as part time for purposes of this report because it is less than 40 hours.

The number of positions should be the number of bodies (not full-time equivalents) proposed within the Agreement for full time funding and part time funding. 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.***

**j. Subcontracts and Subawards (Column K)**

***Institutions are to complete this section for the State Agreements tab reflecting Agreements with State Institutions. Agencies must report this information for their Agreements with Local Institutions in column K of the Local Agreements tab.***

Because Local Institutions will not be participating in this reporting process, for Agreements with Local Institutions, State Agencies must 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 of subcontractors, you will need to obtain this information from your Local Institution partners.

For each Agreement, Institutions are to **list all subcontracts/subawards** followed by the amount of funds authorized for each. **The amount entered should be the subcontract/subaward value projected for the full term of the agreement, not just the current reporting period.** For example, an agreement with two subcontracts/subawards would report as follows:

**BSU (\$100,000), JHU (\$90,000)**

**k. Facilities & Administrative (F&A) Costs (Columns L, M, N & O)**

***Institutions are to complete these sections for the State Agreements tab reflecting Agreements with State Institutions. Agencies can leave these columns blank on the State Agreements tab.***

***Agencies will be required to report some of these sections for their Agreements with Local Institutions as identified on the Local Agreements tab, columns I & J.***

Because Local Institutions will not be participating in this reporting process, for Agreements with Local Institutions, State Agencies must report the F&A amount and rate (columns I and J on the local tab) that are normally reported by the Institution for those Agreements with State Institutions. If 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 including any option periods** (column L),
- the F&A (or indirect cost) **rate** included within the Agreement (column M),
- the **base** against which the F&A was applied (column N):
  - TDC - Total Direct Costs,
  - MTD - Modified Total Direct Costs,
  - S&W - Salaries and Wages, or
  - Other – please add footnote and explain, and
- an explanation of how the F&A rate was determined (column O) (e.g., Agency specified).

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 obtained and reported, as well as the base against which the F&A was applied. ***Do not leave blank cells on the Attachment.***

#### **I. Actual Expenditures for the most recently closed FY (Columns P, Q & R)**

***Only Institutions are to complete these sections.***

For each Agreement, Institutions are to report the actual expenditures for FY26:

- in total for the Fiscal Year (Column P),
- for F&A for the Fiscal Year (Column Q), and
- for the base against which F&A was assessed for the fiscal year (Column R).

**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 determined 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 which 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.)

***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.*

**m. Contact for this Agreement (Columns S – V on State Tab) (Columns L-M on Local Tab)**

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.

**n. Agency Agreement Control No. (Column W)**

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 BPO number, or some other Agency assigned control number.

**o. Institution Agreement Control No. (Column X)**

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

**p. Sort Detail (Columns Y - AB)**

Please be sure to complete these columns so that the report will properly sort by Fiscal Year, Agency and by Institution. **The FY column should always be the two-digit FY that the Agreement began and will not change from year to year.**

**5. When is the report due?**

The report is due to DBM on Monday August 3, 2026, and should be emailed to [mary.naramore@mayland.gov](mailto:mary.naramore@mayland.gov). Please include FY26 IAAR and your Agency's/Institution's name in the subject line of your email.

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

Agencies and Institutions with no reportable agreements must report, by or before Monday August 3, 2026, that they have no reportable Agreements. 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.