

B.3 Documentation Requirements

B.3.1 Organizational Charts

Section 27 of the FY 2024 budget bill requires that the Department of Budget and Management (DBM) submit to the Department of Legislative Services (DLS) a **one-page** organizational chart for each agency that depicts the allocation of personnel across operational and administrative activities. In order to accommodate this requirement, agencies are requested to submit a one-page organizational chart to DBM with the budget submission.

Agencies must submit the organizational chart in either Microsoft Word or Adobe PDF format. Agencies should submit the electronic file to their DBM budget analyst and dlbudgethelp_dbm@maryland.gov as part of the budget request submission process. The file must be sent at the same time as DA-forms and the confirmation that the agency has completed the Budget Request Submission module in BARS. DBM is responsible for forwarding these charts to DLS. Agencies should **not** submit the files directly to DLS.

B.3.2 Local Aid

Agencies that distribute local aid are required to include in the budget submission an estimated and preliminary distribution of local aid for FY 2023 actual expenditures, the FY 2024 appropriation, and the FY 2025 request.

The submission should include the supporting documentation that was used to arrive at the distributions in each fiscal year. Between the submission of the budget request and the end of December 2023, any additional information that would affect the distribution of local aid in the request year should be submitted to the assigned DBM budget analyst and to Nathan Bowen (OBA Local Aid Coordinator) at Nathan.bowen@maryland.gov.

As the Governor’s Allowance is finalized, DBM will ask the agency to submit revised distributions based on the allowance. The budgets that contain local aid include:

BUDGET	STATEWIDE PROGRAMS
A15O00.01	Disparity Grant
A15O00.02	Teacher Retirement Grant
D21A0102	Governor’s Office of Crime Prevention, Youth, and Victim Services, LLE Grants
D21A0103	Governor’s Office of Crime Prevention, Youth, and Victim Services, State Aid for Police Protection Fund
D25E0302 & 03	School Construction Aid and School Security Grants
D26A0702	Senior Citizens Activities Centers Operating Fund
D38I0103	State Board of Elections (Voting System Funding)
D52A0101	Fire, Rescue, and Ambulance Fund
D52A0102	Emergency Number Systems (911) – State Grant
J00A0102	Operating Grants-In-Aid/Payments in Lieu of Taxes (PILOT)
J00B0105	County and Municipality Funds (Highway User Revenues)

J00H0106	Statewide Programs Operations
K00A0401	Revenue Equity Program
K00A0505	Land Acquisition and Planning (Instant Bingo Revenue to Calvert County)
K00A1001	Critical Area Commission
M00F0207	Targeted Local Health Services
M00F0304	School-Based Health Centers (K-12 Blueprint)
M00L0102	Behavioral Health Crisis Response
M00R0103	Coordinated Community Supports (K-12 Blueprint)
P00E0102	Maryland Racing Commission –Division of Racing
P00E0106	Video Lottery Terminal (VLT) – Local Impact Grants
P00G0114	Adult Education
Q00G0001	Police and Correctional Training Commissions – General Administration (Law Training Center Grants)
R00A02--	Aid to Education (All programs with General Funds or Blueprint Funds)
R00A0602	School Safety Aid
R11A1102, 03, & 04	Aid to Libraries
R62I00--	Aid to Community Colleges – Formula, Special Grants, and Fringe Benefits
S00A2401	Emergency Rental Assistance for Seniors
W00A0108	Vehicle Theft Prevention Council

B.3.3 Indirect Cost Recovery and Reporting Requirements

All agencies receiving Federal Funds must determine whether the funds are eligible for indirect cost recovery. Once such eligibility is established, the agency must initiate, negotiate, and establish an indirect cost recovery rate with the federal government. A copy of the latest approval letter from the relevant federal agency must be submitted to DBM.

Agencies are instructed to budget for internal indirect cost recoveries only after notifying the assigned DBM budget analyst of the intent to do so. No agency may budget the use of Statewide Indirect Cost Recoveries. **ALL STATEWIDE INDIRECT COST RECOVERIES MUST BE REVERTED TO THE GENERAL FUND.**

DA-27 Form Detail Requirements

All agencies must complete a DA-27 form (even if there are no recoveries to report). Agencies should use the DA-27 form to specify the exact amounts and types of indirect cost recoveries and reversions made. Data should be provided at the program level and totaled to the unit level and the agency level. **Please report actual data for FY 2023, as well as estimates for FY 2024 and FY 2025.** The following information will be required:

1. List the **Statewide Indirect Cost Recoveries**. This is the amount of total recoveries allocated to Statewide Indirect Costs. The allocation percentage is determined by dividing the amount of Statewide Indirect Costs used in the Indirect Cost Allocation Plan by the total amount of indirect costs used in the calculation of the **Federally Approved Indirect Cost Recovery Rate**. The resulting

percentage is the **Federally Approved Statewide Cost Recovery Rate**. Please note that both of these rates are required in the two farthest right columns of the DA-27 form.

2. List the **Internal Indirect Cost Recoveries**. This is the amount remaining from total indirect cost recoveries after Statewide Indirect Cost Recoveries have been subtracted.
3. Report the amount of Indirect Cost Recoveries **reverted to the General Fund**. This amount should not be less than the amount of Statewide Indirect Cost Recoveries, but may be more.
4. Report the amount of **Indirect Cost Recoveries Retained by the Agency**. This amount should be no greater than the amount of Internal Indirect Cost Recoveries, but may be less.

Copies of the **DA-27 form** and the most current **Negotiated Agreement Letter** must be included in the agency's budget submission, and electronic copies of the DA-27 form and the most current agreement letter must be sent to Michelle Pack, michelle.pack2@maryland.gov, and the DBM budget analyst. This information is reported in Appendix I of the Governor's Budget Highlights Book.