
PAYGO Overview

**Department of Legislative Services
Office of Policy Analysis
Annapolis, Maryland**

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Note: Numbers may not sum to total due to rounding.

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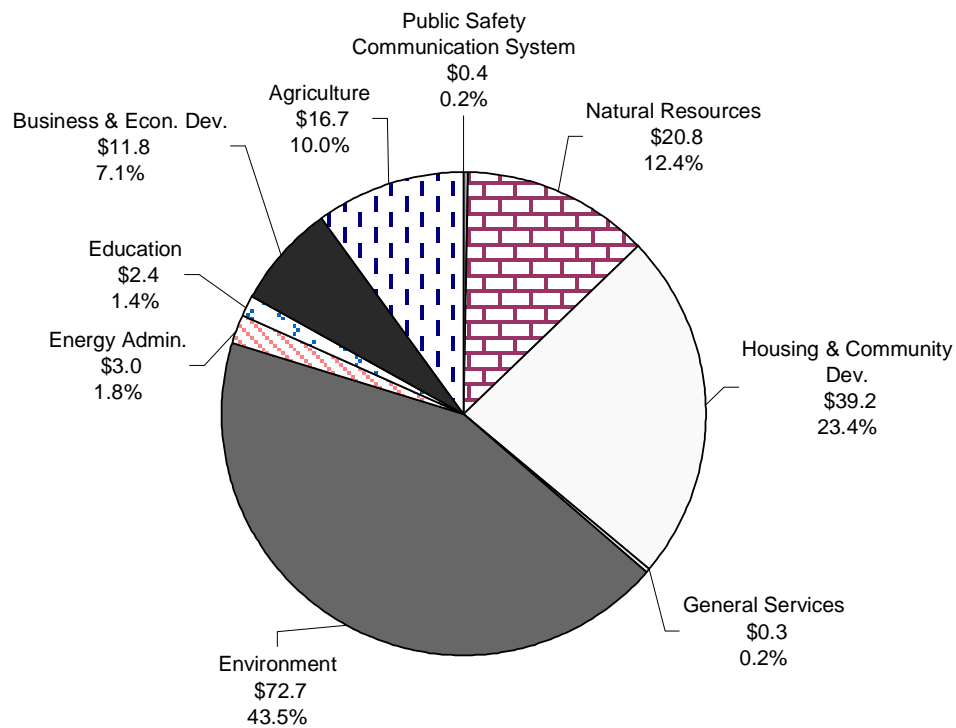
Analysis of the FY 2005 Maryland Executive Budget, 2004

Fiscal 2005 Capital PAYGO Program

The fiscal 2005 proposed Capital PAYGO Program totals approximately \$1.4 billion.

- Transportation programs account for a little over \$1.2 billion, or 88.1%, of the total proposed capital PAYGO program. Non-transportation capital funding totals \$167.4 million, or 11.9%, of the available PAYGO funds.
 - **Exhibit 1** provides a graph of the non-transportation capital PAYGO allowances by department. The three largest funding recipients are the Maryland Department of the Environment (MDE) which receives an allowance of \$72.7 million, or 43.5%, of the non-transportation program; the Department of Housing and Community Development (DHCD) which receives \$39.2 million, or 23.4%, of the total funds available; and the Department of Natural Resources (DNR) which receives \$20.8 million or 12.4% of the total allowance.
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Exhibit 1
Fiscal 2005 Program Funding

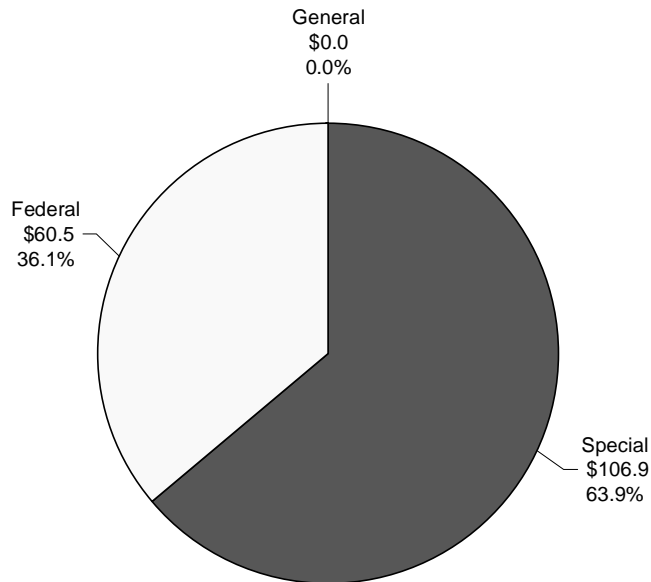


Source: Department of Budget and Management

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- Over half (63.9%) of the total 2005 non-transportation PAYGO funds, \$106.9 million, are derived from special fund sources. These funds represent revolving funds from the financing programs administered by the Maryland Energy Administration (MEA), the Department of Business and Economic Development (DBED), DHCD, the Department of Agriculture, and DNR.
- The special fund allowance reflects the contingent transfer of \$57.0 million of transfer tax revenues dedicated to support DNR's Program Open Space (POS). The proposed transfer is contingent upon legislation altering the distribution of transfer tax revenues and would continue the policy established for fiscal 2004 of diverting most of the State transfer tax revenue to the general fund. As submitted by the Governor, the budget omitted \$13.1 million of transfer tax revenues earmarked to support the Maryland Agricultural Land Preservation Program. The Administration has advised that it intends to correct this oversight through a supplemental budget item that provides this \$13.1 million to be subsequently transferred to the general fund.
- The use of PAYGO general funds is completely eliminated in the fiscal 2005 budget. The practice of utilizing PAYGO general funds to support capital activities declined substantially beginning with the embargo/reversion of \$324 million from the fiscal 2002 legislative appropriation. Funding for DBED's financing programs and the Maryland Technology Development Corporation (TEDCO) is provided in the operating budget and with general obligation (GO) bond funds. **Exhibit 2** shows the fiscal 2005 non-transportation allowance by fund source.

Exhibit 2
Non-transportation Allowance by Fund Source



Source: Department of Budget and Management

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Fiscal 2005 PAYGO Program Compared to Fiscal 2004

The fiscal 2005 proposed PAYGO program exceeds the \$1.3 billion authorized for fiscal 2004 by \$129.8 million, or 10.1%.

- Transportation capital needs receive an additional \$160.3 million. Special funds from the Transportation Trust Fund (TTF) increase by \$185.3 million. This is off-set by a \$25.0 million reduction in federal transportation capital funds.
- Non-transportation capital PAYGO needs total \$167.4 million. This represents a \$31.2 million, or 15.7%, reduction from the fiscal 2004 legislative appropriation. However, the administration's budget plan shifts most of the funding for DBED financing programs and TEDCO to the operating budget – only the Maryland Economic Development Assistance Fund (MEDAF) continues to receive PAYGO funds – which eliminates approximately \$27.2 million from the PAYGO program. Adjusting for the shift in the manner in which DBED and TEDCO are funded results in a proposed fiscal 2005 PAYGO program that is approximately \$4.0 million less than the adjusted fiscal 2004 legislative appropriation. **Exhibit 3** provides a comparison of the fiscal 2004 legislative appropriation and fiscal 2005 allowance for each department and each program receiving capital PAYGO funds. Significant adjustments include:
 1. DNR programs receive an additional \$6.3 million over the fiscal 2004 legislative appropriation. This increase is reflected in a \$9.4 million special fund increase for the Waterway Improvement Program and is offset by a \$3.4 million reduction for POS land acquisition programs.
 2. DHCD grant and loan programs receive an additional \$5.1 million over the fiscal 2004 legislative appropriation. Additional special fund revenue derived from loan repayments and investment earnings in the Special Loan Program and Neighborhood Business Development Program account for \$4.7 million of the increase in the department's special fund allowance. DHCD is also anticipating an additional \$1.6 million in federal Community Development Block Grant funds.
 3. Expiration of the Violent Offender Incarceration Truth Incentive Grant funded through the Department of Public Safety and Correctional Services reduces the PAYGO program by \$2.1 million.
 4. Special funds provided to support MEDAF grants and loans is reduced by \$13.8 million in the fiscal 2005 budget. This reflects the declining availability of fund balance to support the program. Additional GO funds are included to make up this difference.

Exhibit 3
Non-transportation PAYGO Program Funding Comparison
Fiscal 2004 and 2005
(\$ in Thousands)

<u>Department Project</u>	<u>Fiscal 2004 Appropriation</u>				<u>Fiscal 2005 Allowance</u>				<u>Fiscal 2004 - 2005 Change</u>
	<u>General</u>	<u>Special</u>	<u>Federal</u>	<u>Total</u>	<u>General</u>	<u>Special</u>	<u>Federal</u>	<u>Total</u>	
Energy Administration									
State Agency Loan Program	\$0	\$1,000	\$0	\$1,000	\$0	\$1,500	\$0	\$1,500	\$500
Community Energy Loan Program	0	1,000	0	1,000	0	1,500	0	1,500	500
Subtotal	\$0	\$2,000	\$0	\$2,000	\$0	\$3,000	\$0	\$3,000	\$1,000
General Services									
Capital Facilities Renewal	0	300	0	300	0	300	0	300	0
Subtotal	\$0	\$300	\$0	\$300	\$0	\$300	\$0	\$300	\$0
Education									
Public School Construction Program	0	2,400	0	2,400	0	2,400	0	2,400	0
Subtotal	\$0	\$2,400	\$0	\$2,400	\$0	\$2,400	\$0	\$2,400	\$0
Natural Resources									
Ocean City Beach Maintenance - Local Share	0	1,000	0	1,000	0	1,000	0	1,000	0
POS Capital Development Projects	0	3,524	0	3,524	0	3,863	0	3,863	339
POS Land Acquisition and Local Program	0	4,414	2,000	6,414	0	1,000	2,000	3,000	-3,414
Waterway Improvement Program	0	3,000	100	3,100	0	11,950	500	12,450	9,350
Shore Erosion Control Loan Program	0	500	0	500	0	500	0	500	0
Subtotal	\$0	\$12,438	\$2,100	\$14,538	\$0	\$18,313	\$2,500	\$20,813	\$6,275
Agriculture									
Agricultural Land Preservation Program	0	8,975	3,500	12,475	0	8,580	3,500	12,080	-395
Tobacco Transition Program	0	5,040	0	5,040	0	4,653	0	4,653	-387
Subtotal	\$0	\$14,015	\$3,500	\$17,515	\$0	\$13,233	\$3,500	\$16,733	-\$782
Public Safety and Correctional Services									
North Branch Correctional Institution	0	0	2,100	2,100	0	0	0	0	-2,100
Subtotal	\$0	\$0	\$2,100	\$2,100	\$0	\$0	\$0	\$0	-\$2,100
Housing and Community Development									
Rental Housing Programs	0	5,021	5,166	10,187	0	4,247	5,544	9,791	-396
Special Loan Programs	650	5,282	1,200	7,132	0	7,350	1,200	8,550	1,418

<u>Department Project</u>	<u>Fiscal 2004 Appropriation</u>				<u>Fiscal 2005 Allowance</u>				<u>Fiscal</u>
	<u>General</u>	<u>Special</u>	<u>Federal</u>	<u>Total</u>	<u>General</u>	<u>Special</u>	<u>Federal</u>	<u>Total</u>	<u>2004 - 2005</u>
Community Development Block Grant	0	0	8,400	8,400	0	0	10,000	10,000	1,600
Homeownership Programs	0	5,253	100	5,353	0	4,511	100	4,611	-742
Neighborhood Business Development Program	0	2,802	0	2,802	0	6,091	0	6,091	3,289
Maryland Historical Trust Revolving Loan Fund	0	250	0	250	0	200	0	200	-50
Subtotal	\$650	\$18,608	\$14,866	\$34,124	\$0	\$22,399	\$16,844	\$39,243	\$5,119
Business and Economic Development									
Md. Economic Development Assistance Fund	0	25,500	0	25,500	0	11,750	0	11,750	-13,750
Subtotal	\$0	\$25,500	\$0	\$25,500	\$0	\$11,750	\$0	\$11,750	-\$13,750
Environment									
Water Quality Revolving Loan Fund	0	32,596	31,170	63,766	0	32,840	30,753	63,593	-173
Drinking Water Revolving Loan Fund	0	2,616	6,453	9,069	0	2,687	6,453	9,140	71
Subtotal	\$0	\$35,212	\$37,623	\$72,835	\$0	\$35,527	\$37,206	\$72,733	-\$102
Board of Public Works									
Public Safety Communication System	0	0	0	0	0	0	400	400	400
Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$400	\$400	\$400
Non-transportation Total	\$650	\$110,473	\$60,189	\$171,312	\$0	\$106,922	\$60,450	\$167,372	-\$3,940
Adjust Non-transportation Total¹	\$9,375	\$128,973	\$60,189	\$198,537	\$0	\$106,922	\$60,450	\$167,372	-\$31,165
Transportation Total	\$0	\$395,692	\$686,139	\$1,081,831	\$0	\$580,945	\$661,153	\$1,242,098	
Grand Total	\$9,375	\$524,665	\$746,328	\$1,280,368	\$0	\$687,867	\$721,603	\$1,409,470	

¹The fiscal 2004 PAYGO appropriation included additional funds for the Department of Business and Economic Development Financing Programs and the Maryland Technology Development Corporation, which have been moved to the operating budget in the Governor's proposed fiscal 2005 budget.

Source: Department of Legislative Services

PAYGO Overview

Fiscal 2002 through 2005 PAYGO Program: Reduced Funding and Reliance on General Obligation Bond Funds

As shown in **Exhibit 4** and **Exhibit 5**, addressing the State's general fund shortfalls has dramatically impacted the PAYGO program. Overall, from fiscal 2002 to 2004 the non-transportation capital PAYGO program declined by \$459.3 million. The reduction seen in fiscal 2005 as compared to fiscal 2004 is essentially an anomaly that masks the transfer of funding for DBED financing programs to the operating budget.

- **Fiscal 2002:** The legislative PAYGO appropriation totaled \$657.9 million even after the embargo and transfer of \$324 million of original fiscal 2002 appropriations to the general fund, as provided through the Budget Reconciliation and Financing Act (BRFA) of 2002.
- **Fiscal 2003:** The legislative appropriation all but eliminated PAYGO general funds save for DHCD and DBED financing programs, diverted 50% of the State's transfer tax revenues to the State general fund, and began the process of funding programs with GO bonds. As a result, the PAYGO appropriation totaled \$287.3 million, or \$370.6 million less than the adjusted fiscal 2002 appropriation.
- **Fiscal 2004:** The PAYGO program was still further reduced to a legislative appropriation of \$198.5 million, or \$459.3 million less than the adjusted fiscal 2002 legislative appropriation. The utilization of PAYGO general funds was limited to economic development programs and totaled \$9.4 million, or \$315.4 million under the fiscal 2002 adjusted legislative appropriation. Fiscal 2004 also saw the increased diversion of State transfer tax revenues to general funds. As provided in the BRFA of 2003, almost 100% of the State transfer tax will be diverted to the general fund. As a result, the utilization of PAYGO special funds declines to \$128.9 million, which is \$78.8 million less than what was appropriated for fiscal 2003 and \$180.5 million less than the fiscal 2002 appropriation. Also in fiscal 2004, DHCD grant and loan programs and to some extent the grant and loan programs administered by DBED began receiving GO bond funds in lieu of general funds.

Exhibit 4
PAYGO – All Funds
Comparison by Agency

Department	Fiscal 2002 Legislative Appropriation¹	Fiscal 2003 Legislative Appropriation²	Fiscal 2004 Legislative Appropriation	Fiscal 2005 Allowance³	Change FY02-FY04	Change FY04-FY05
Office for Individuals with Disabilities	\$1,600,000	\$0	\$0	\$0	-\$1,600,000	\$0
Energy Administration	2,100,000	1,000,000	2,000,000	3,000,000	-100,000	1,000,000
Historic St. Mary's Commission	765,000	0	0	0	-765,000	
General Services	15,875,000	1,700,000	300,000	300,000	-15,575,000	0
Education	85,745,000	15,936,000	2,400,000	2,400,000	-83,345,000	0
Military	0	2,547,000	0	0	0	
Canal Place	2,479,000	1,075,000	0	0	-2,479,000	
Natural Resources	114,328,300	53,034,291	14,538,000	20,813,000	-99,790,300	6,275,000
Agriculture	33,345,723	23,325,374	17,515,000	16,733,000	-15,830,723	-782,000
Public Safety and Correctional Services	11,093,000	3,441,000	2,100,000	0	-8,993,000	-2,100,000
Higher Education	95,111,000	15,338,000	0	0	-95,111,000	
Maryland Public Broadcasting	9,817,000	0	0	0	-9,817,000	
Housing and Community Development	59,562,500	47,118,299	34,124,000	39,243,000	-25,438,500	5,119,000
Business and Economic Development ⁴	30,032,436	31,486,749	25,500,000	11,750,000	-4,532,436	-13,750,000
Environment	129,033,000	59,550,000	72,835,000	72,733,000	-56,198,000	-102,000
Juvenile Justice	3,300,000	0	0	0	-3,300,000	0
Labor, Licensing, and Regulation	2,446,000	1,400,000	0	0	-2,446,000	0
Public Safety Communication System	2,900,000	0	0	400,000	-2,900,000	400,000
State Police	1,700,000	0	0	0	-1,700,000	0
Local Projects	15,550,000	2,500,000	0	0	-15,550,000	0
Total Non-transportation Programs	\$616,782,959	\$259,451,713	\$171,312,000	\$167,372,000	-\$445,470,959	-\$3,940
Adjusted Non-transportation Programs	\$657,862,959	\$287,326,709	\$198,537,000	\$167,372,000	-\$459,325,959	-\$31,165,000
Transportation	\$1,375,528,602	\$1,533,464,411	\$1,081,830,924	\$1,242,097,807	-\$293,697,678	\$160,266,883
Grand Total	\$2,033,391,561	\$1,820,791,120	\$1,280,367,924	\$1,409,469,807	-\$753,023,637	\$129,101,883

¹ Reflects the embargo/reversion of \$324 million of fiscal 2002 general fund PAYGO appropriations to the State general fund.

² Reflects the embargo/reversion of \$759,956 thousands of fiscal 2002 general fund PAYGO appropriations to the State general fund.

³ Reflects the proposed contingent transfer to the general fund of 2005 transfer tax revenues, including the over attainment, and the shift of many of the Department of Business and Economic Development financing programs and funding for the or the Maryland Technology Development Corporation into the operating budget.

⁴ Fiscal 2003 through 2004 figures have been adjusted to reflect the shift in the manner in which many Department of Business and Economic Development and Maryland Technology Development Programs are being funded in fiscal 2005.

Source: Department of Legislative Services

Exhibit 5
Summary of the Capital Program
Fiscal 2002 – 2004 Appropriation and Fiscal 2005 Allowance
(\$ in Millions)

Function	Fiscal 2002				Fiscal 2003				Fiscal 2004				Fiscal 2005				Fiscal 02 - 04 Change	Fiscal 04 - 05 Change
	GO	GF	SF	FF	GO	GF	SF	FF	GO	GF	SF	FF	GO	GF	SF	FF		
State Facilities																		
Facility Renewal	\$11.1	\$0.0	\$0.3	\$0.0	\$10.1	\$0.0	\$0.3	\$0.0	\$11.0	\$0.0	\$0.3	\$0.0	\$15.3	\$0.0	\$0.3	\$0.0	-0.1	4.3
Other	20.9	18.4	0.0	0.0	29.6	0.0	1.4	2.5	19.4	0.0	0.0	0.0	18.5	0.0	0.0	0.4	-19.9	-1.0
Health/Social																		
State Facilities	14.0	4.2	2.4	0.0	7.2	0.0	1.4	0.0	0.9	0.0	0.0	0.0	3.3	0.0	0.0	0.0	-19.7	2.4
Private Hospitals	4.2	0.0	0.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	0.0	0.0	3.5	0.0	0.0	0.0	0.8	-1.5
Other	10.0	0.8	0.0	0.0	13.8	0.0	0.0	0.0	12.4	0.0	0.0	0.0	25.2	0.0	0.0	0.0	1.6	12.8
Environment																		
Natural Resources	46.5	9.2	104.4	0.7	36.5	1.6	49.5	2.0	48.1	0.0	12.4	2.1	31.5	0.0	18.3	2.5	-98.2	-10.3
Agriculture	0.0	5.0	26.4	2.0	5.6	0.0	23.3	0.0	30.8	0.0	14.0	3.5	16.0	0.0	13.2	3.5	14.9	-15.6
Environment	20.6	12.5	116.5	0.0	25.7	9.0	50.6	0.0	28.7	0.0	35.2	37.6	41.8	0.0	35.5	37.2	-48.1	13.3
MD Environmental Services	3.9	0.0	0.0	0.0	3.4	0.0	0.0	0.0	3.6	0.0	0.0	0.0	3.3	0.0	0.0	0.0	-0.3	-0.3
Energy	0.0	0.0	2.1	0.0	0.0	0.0	1.0	0.0	0.0	0.0	2.0	0.0	0.0	0.0	3.0	0.0	-0.1	1.0
Public Safety																		
State Corrections	33.8	0.0	0.0	4.9	8.9	0.0	0.0	0.0	75.0	0.0	0.0	2.1	34.5	0.0	0.0	0.0	38.4	-42.6
Local Jails	1.8	0.0	0.0	0.0	5.2	0.0	0.0	0.0	11.5	0.0	0.0	0.0	15.3	0.0	0.0	0.0	9.7	3.8
State Police	6.4	1.7	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	-8.1	1.1
Other	16.0	0.0	6.2	0.0	9.8	0.0	3.4	0.0	31.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.7	-31.9
Education																		
School Construction	111.1	85.5	0.0	0.0	224.1	3.0	2.4	10.5	104.1	0.0	2.4	0.0	99.2	0.0	2.4	0.0	-90.1	-4.9
Other	5.8	7.9	0.0	2.2	4.8	0.0	0.0	0.0	1.5	0.0	0.0	0.0	1.6	0.0	0.0	0.0	-13.6	0.1
Higher Education																		
University System	77.3	66.2	0.0	0.0	176.2	0.0	15.3	0.0	146.3	0.0	0.0	0.0	147.1	0.0	0.0	0.0	-18.7	0.8
Morgan State Univ.	8.2	0.3	0.0	0.0	24.2	0.0	0.0	0.0	59.8	0.0	0.0	0.0	9.8	0.0	0.0	0.0	50.7	-50.0
St. Mary's College	0.0	4.0	0.0	0.0	5.2	0.0	0.0	0.0	5.6	0.0	0.0	0.0	26.7	0.0	0.0	0.0	-1.6	21.1
Community Colleges	26.9	14.5	0.0	0.0	34.1	0.0	0.0	0.0	43.8	0.0	0.0	0.0	44.2	0.0	0.0	0.0	2.4	0.4
Private Colleges	6.0	2.0	0.0	0.0	31.9	0.0	0.0	0.0	14.2	0.0	0.0	0.0	8.0	0.0	0.0	0.0	6.2	-6.2
Medical System	12.0	0.0	0.0	0.0	8.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	15.0	0.0	0.0	0.0	-2.0	-5.0

<u>Function</u>	<u>Fiscal 2002</u>				<u>Fiscal 2003</u>				<u>Fiscal 2004</u>				<u>Fiscal 2005</u>				<u>Fiscal</u>	<u>Fiscal</u>
	<u>GO</u>	<u>GF</u>	<u>SF</u>	<u>FF</u>	<u>GO</u>	<u>GF</u>	<u>SF</u>	<u>FF</u>	<u>GO</u>	<u>GF</u>	<u>SF</u>	<u>FF</u>	<u>GO</u>	<u>GF</u>	<u>SF</u>	<u>FF</u>	<u>02 - 04</u>	<u>04 - 05</u>
Other	0.0	8.0	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-8.0	0.0
Housing/Community																		
Housing	1.5	28.7	16.9	13.6	14.8	14.4	17.8	14.8	34.1	0.7	18.6	14.9	23.4	0.0	22.4	16.8	7.6	16.7
Other	1.6	0.7	0.2	0.0	12.0	0.0	0.3	0.0	0.9	0.0	0.0	0.0	5.7	0.0	0.0	0.0	-1.6	4.8
Economic Development																		
Economic Develop.	0.0	39.6	34.0	0.0	0.0	20.5	40.0	0.0	8.5	8.7	44.0	0.0	16.5	0.0	11.7	0.0	-12.4	-33.0
Local Projects																		
Administrative	40.9	15.6	0.0	0.0	33.9	0.5	2.0	0.0	42.9	0.0	0.0	0.0	26.8	0.0	0.0	0.0	-13.6	-16.1
Legislative	24.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.4	0.0	0.0	0.0	-24.5	30.4
Total	\$505.0	\$324.8	\$309.4	\$23.4	\$731.2	\$49.0	\$208.7	\$29.8	\$750.0	\$9.4	\$128.9	\$60.2	\$663.7	\$0.0	\$106.8	\$60.4	-214.1	-117.7

Note: Numbers may not sum to total due to rounding.

Source: Department of Legislative Services

Comparison of Fiscal 2003 and 2004 Capital Improvement Program

Exhibit 6 provides a comparison of the proposed and planned funding by fund source for fiscal 2005 through 2008 as shown in the 2003 and 2004 Capital Improvement Program (CIP).

Exhibit 6
Comparison of 2003 and 2004 Capital Improvement Program
Fiscal 2005 – 2008

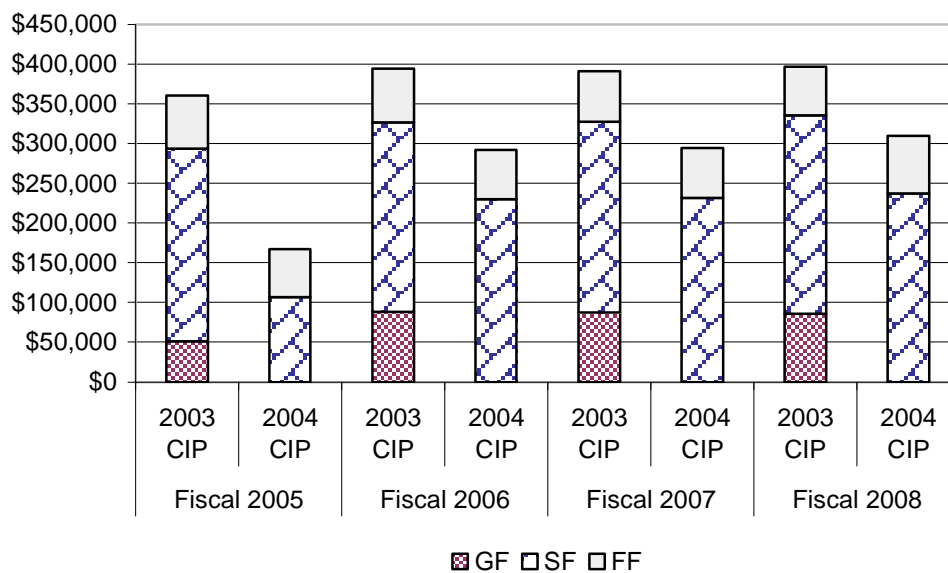
		<u>General Funds</u>	<u>Special Funds</u>	<u>Federal Funds</u>	<u>Total</u>
Fiscal 2005	2003 CIP	\$51,051	\$242,299	\$67,316	\$360,666
	2004 CIP	0	106,922	60,450	167,372
Fiscal 2006	2003 CIP	88,053	238,672	67,416	394,141
	2004 CIP	0	229,525	62,300	291,825
Fiscal 2007	2003 CIP	87,157	240,368	63,516	391,041
	2004 CIP	0	231,275	62,800	294,075
Fiscal 2008	2003 CIP	86,157	249,118	60,916	396,191
	2004 CIP	0	237,225	72,000	309,225

Source: Department of Budget and Management

Exhibit 7 graphs the relationship between the two CIPs. From the data, the following observations are made:

- **Fiscal 2005:** The 2003 CIP planned for the use of PAYGO general funds to support DBED and DHCD grant and loan programs as well as DNR's Oyster Restoration Program. The 2003 CIP also planned for the return to the statutory allocation of State transfer tax revenues to support land acquisition programs. The 2004 CIP and subsequent fiscal 2005 allowance provides no general funds and continues the diversion of State transfer tax revenues to the general fund.
- **Fiscal 2006 and Beyond:** The 2003 CIP planned for the increased utilization of PAYGO general funds. In addition to supporting DBED and DHCD grant and loan programs and the Oyster Restoration Program, the use of general funds would be expanded to include the Agricultural Cost-Share Program administered by the Department of Agriculture; the Water Quality Revolving Loan Fund, Drinking Water Revolving Loan Fund, and the Hazardous Substance Cleanup Program administered by MDE; the Relocatable Classroom Program; and the Accessibility Modification Program. Like the 2003 CIP, the 2004 CIP plans for the return to the utilization of State transfer tax revenues to support land acquisition programs. However, this may be predicated upon crafting a long-term solution to the State's fiscal condition.

**Exhibit 7
Comparison of 2003 to 2004 CIP – Capital
PAYGO Program**



Source: Department of Budget and Management