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June 1, 2022

TO: Agency CFOs and Fiscal/Finance Directors

FROM: Kurt Stolzenbach, Assistant Director, Office of Budget Analysis

SUBJECT: Updated Agency Guidance for Documenting Spending of Coronavirus Aid, Relief, and Economic (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Funding, the American Rescue Plan Act of 2021 (ARPA21), MDH Reimbursable Funds and Amendments

Greetings Everyone,

This guidance applies to only those agencies eligible for direct federal CARES, CRRSA, and/or ARPA21 funding and any agency being reimbursed by MDH for COVID-19 Relief Fund expenses. DBM asks that agencies document FY 2022 expenses related to the CARES Act, CRRSA Act, and the ARPA as directed below.

CARES – FMIS

Agencies will continue to use fund 25 (0525) in FY 2022 for documenting CARES expenses at the line item level. To the extent that positions are supported by federal CARES funding, agencies should also tie salary and fringe expenses to fund 25 (versus fund 05). Higher education institutions should crosswalk 0525 to fund 0043 if they do not use fund 0005.

CARES – BARS

Contact DBM: DLBudgetHelp_DBM@maryland.gov (and cc your budget analyst) to set up new federal fund CFDA codes related to CARES in BARS. In the Subject Line put: New FF CFDA – CARES - ##.###. In the body of the email, please provide the name of the CFDA and confirm it is fund 25. If a CFDA # pre-existed under fund 05 and is now issuing CARES type funding, in addition to other types of grant funds, agencies can use the same CFDA number and add a “C” to the end to document the CARES related expenses – e.g. ##.###C and fund 25.

CRRSA – FMIS

Agencies are to use fund 35 (0535) for documenting CRRSA expenditures at the line item level. To the extent that positions are supported by federal CRRSA funding, agencies should also tie salary and fringes to fund 35. Higher education institutions should crosswalk 0535 to fund 0043 if they do not use fund 0005.

CRRSA– BARS

Contact DBM: DLBudgetHelp_DBM@maryland.gov (and cc your budget analyst) to set up new federal fund CFDA codes related to CRRSA in BARS. In the Subject Line put: New FF CFDA – CRRSA - ##.###. In the body of the email, please provide the name of the CFDA and confirm it is fund 35. In order to use a pre-existing CFDA – fund 05, that is now providing CRRSA funding, agencies can use the same CFDA number and add a “D” to the end – e.g. ##.###D and apply fund 35.

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Tel: 410-260-7041 Fax: 410-974-2585 Toll Free: 1-800-705-3493 TTY Users: Call via Maryland Relay

<http://dbm.maryland.gov>

ARPA21 – FMIS

Agencies are to use fund 45 (0545) for documenting **ARPA21** expenditures at the line item level. To the extent that positions are supported by federal **ARPA21** funding, agencies should also tie salary and fringes to fund 45. Higher education institutions should crosswalk 0545 to fund 0043 if they do not use fund 0005.

ARPA21 – BARS

Contact DBM: DLBudgetHelp_DBM@maryland.gov (and cc your budget analyst) to set up new federal fund CFDA codes related to ARPA21 in BARS. In the Subject Line put: New FF CFDA – ARPA21 - ##.###. In the body of the email, please provide the name of the CFDA and confirm it is fund 45. In order to use a pre-existing CFDA – fund 05, that is now providing ARPA21 funding, agencies can use the same CFDA number and add a “E” to the end – e.g. ##.###E and apply fund 45.

New Fund Codes in FMIS

Agencies should also email requests to establish new federal fund codes as directed above to the General Accounting Division (GAD) and provide the fund number, the title of the agency fund, the appropriated fund and the State fund group to which the agency fund should roll into as sampled below (if not already established in a prior fiscal year). Agencies should email their requests to the following staff at GAD: Luther Dolcar (ldolcar@marylandtaxes.gov) and Denitsa Myers (dmyers@marylandtaxes.gov).

Note: the “FISCAL YEAR” in the examples below should be changed to 23 if related to FY 2023.

AGENCY: F10 FISCAL YEAR: 22 FUND: 0525
TITLE: COVID-19 FEDERAL FUNDS
APPROPRIATED FUND: 0005 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 0101 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 5025 COVID-19 FEDERAL FUNDS

AGENCY: F10 FISCAL YEAR: 22 FUND: 0535
TITLE: CORONAVIRUS RESPONSE & RELIEF SUP ACT FD
APPROPRIATED FUND: 0005 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 0101 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 5025 COVID-19 FEDERAL FUNDS

AGENCY: F10 FISCAL YEAR: 23 FUND: 0545
TITLE: American Rescue Plan Act of 21
APPROPRIATED FUND: 0005 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 0101 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 5025 COVID-19 FEDERAL FUNDS

MDH Coronavirus Relief Fund - Reimbursable Funds – Pre-Approval Required

In FY 2020 and FY 2021, Coronavirus Relief Funds were provided from the Maryland Department of Health (MDH) through reimbursable agreements. In FY 2022, if Coronavirus Relief Funds were provided to agencies, it would have been directly and therefore expenditures should be reported as fund 25 (0525), not fund 09 reimbursable. Agencies are to still use unique PCAs dedicated to CARES to track these expenditures, including but not limited to, salary expenses. The Coronavirus Relief Fund’s CFDA number is 21.017.

MDH requires all agencies to submit documentation showing that funds were spent on CRF-eligible expenses before reimbursements can be disbursed. Agencies may have been in touch with a representative from Hagerty

Consulting to review and verify this documentation. Once this process is complete, MDH will process invoice requests sent from agencies for their CRF funds. Any specific questions regarding Coronavirus Relief Funds should also be directed toward Nick Napolitano (nick.napolitano1@maryland.gov) or the agency OBA analyst. If an agency has not been reimbursed by MDH for expenses by year end, during the close out process agencies should accrue any revenue due. Agencies should notify MDH of the outstanding request so that they can properly account for the expense on their books.

Please direct any questions you may have regarding this guidance to your OBA analyst. Thank you.