

B.5 Federal Relief Funds (COVID-19 Stimulus) Guidance

For the FY 2025 Budget Submission, all agencies that have received federal COVID-19 relief funds are required to submit the budget with legislation-specific coding in each fiscal year. The intent is to capture and record the difference in the budget detail where federal relief funds have been received and expended. These funds are aggregated as total Federal Funds in the “Fund Balance” Tab in the Budget Request Submission (BRS).

For the FY 2025 Budget Submission, agencies should include federal relief funds as part of the agency base budget request for FY 2025. For additional guidance, please contact your OBA budget analyst.

This section provides additional guidance for all of the following federal relief bills:

- Coronavirus Aid, Relief, and Economic Security (CARES) Act
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARPA)

For any new federal relief funds, including federal relief funds utilizing existing fund sources, contact DLBudgetHelp_DBM@maryland.gov (cc your budget analyst) to set up a new federal fund CFDA code related to any federal relief funds in BARS.

1. In the “Subject” line, input: New FF CFDA – CARES - ##.###.
2. In the Body of the email, provide the name of the CFDA and confirm which relief act the funds are sourced from.
3. If the CFDA code existed pre-COVID-19 relief under Fund 05 (FF) and is now also using federal relief funds, this new CFDA code will now receive a MD-specific alphabetical coding to indicate that it is a federal relief funding stream.

Some existing CFDA codes have an established alphabetical coding. Please use the following coding structure for entry into BARS.

- CARES Act: CFDA ##.###C; Fund 0525 in FMIS; Fund 25 (FC) in BARS.
- CRRSAA: CFDA ##.###D; Fund 0535 in FMIS; Fund 35 (FD) in BARS.
- ARPA: CFDA ##.###E; Fund 0545 in FMIS; Fund 45 (FE) in BARS.

4. Once a confirmation email has been received from the Technical Data and Systems Team (TDS) DLBudgetHelp_DBM@maryland.gov, the agency is free to use this source and coding in BARS for federal relief related expenditures. Please see Section A.4 for guidance regarding personnel expenditures using federal relief funds.

This guidance applies only to those agencies eligible for direct federal CARES, CRRSA, and/or ARPA funding **and** any agency being reimbursed by MDH for COVID-19 Relief Fund expenditures. Federal guidance for ARP State and Local Fiscal Recovery Funds can be found at the following URL: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>.

Additional resources for individual program grants at various federal agencies can be found on the National Association of State Budget Officers website at the following URL: <https://www.nasbo.org/resources/covid-19-relief-funds-guidance-and-resources#ARP>. As always, please reach out to your OBA analyst if you are unsure which guidance applies to your agency.