



POLICY ISSUANCE 2024-XX

Coronavirus State and Local Fiscal Recovery Funds | XXXX, 2024

TO: Division of Workforce Development and Adult Learning (DWDAL) staff, Local Workforce Development Area (Local Area) directors, and Recipients of Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

FROM: DWDAL
Maryland Department of Labor (MD Labor)

SUBJECT: Guidance on the implementation of SLFRF funding

PURPOSE: To provide policy guidance on SLFRF funding requirements

ACTION: Local Area directors, American Job Center (AJC) Reemployment Program Directors, and central office managers will ensure all employees are aware of and receive copies of this policy. DWDAL policies are available on the [MD Labor website](#).

EXPIRATION: Until canceled or replaced.

QUESTIONS:

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KEY DEFINITIONS

Expenditure – The actual spending of money; an outlay.

Obligation – An order placed for property and services and entry into contracts, subawards, and similar transactions that require payment

Subaward – An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient – A non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program.

GENERAL INFORMATION

COVID-19 AND MARYLAND'S RESPONSE

On March 5, 2020, Maryland declared a State of Emergency because of the public health threat associated with the novel coronavirus, or COVID-19. To slow the spread of disease, an Executive Order issued March 23, 2020 closed all non-essential businesses in the State, and a “Stay-at-Home” directive followed on March 30, 2020. The pandemic had a substantial impact upon Maryland’s economy, with over \$12.3 billion in unemployment benefits paid to over 730,759 recipients by July 2021.

While COVID-19’s impact on Maryland’s economy has been substantial, the State has begun to recover. On July 1, 2021, then-Governor Hogan announced the end of the State of Emergency. Additionally, on May 12, 2023, President Biden declared an end to the Federal Public Health Emergency related to COVID-19. In that time, businesses have re-opened at 100% capacity and Maryland’s unemployment rate is at a historic low.

FEDERAL ECONOMIC RESPONSE

On March 11, 2021, the American Rescue Plan Act was signed into law, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in efforts to contain impacts on communities, residents, and businesses.

According to the United States Department of the Treasury (Treasury), the following are eligible uses/purposes of SLFRF funding:

1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the recipient that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID–19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency; or
4. To make necessary investments in water, sewer, or broadband infrastructure.

This policy will focus on two of these eligible uses:

1. Replacing lost public sector revenue; and,
2. Supporting the COVID-19 public health emergency and economic response.

MARYLAND'S SLFRF FUNDING SUPPORTS

The Maryland Department of Labor’s (MD Labor) is a recipient of SLFRF funding. MD Labor’s Division of Workforce Development and Adult Learning (DWDAL) oversees and administers an \$82 million portion of MD Labor’s SLFRF dollars, in coordination with MD Labor’s Office of Administration (OOA). To support Maryland’s COVID-19 relief efforts, MD Labor released funding via four different streams:

1. Relief Act (Treasury expenditure category “Apprenticeship and Employment Training 2.10 - Assistance to Unemployed or Underemployed Workers”);

2. ARPA “Tranche I” (Treasury expenditure category “Recovery Now - Labor - Local Workforce Development Boards 2.10 - Assistance to Unemployed or Underemployed Workers”);
3. ARPA “Tranche II” (Treasury expenditure category “Recovery Now - Labor - Local Workforce Development Boards 2.10 - Assistance to Unemployed or Underemployed Workers”); and,
4. Jobs That Build (Treasury expenditure category “6.1 - Provision of Government Services”).

Each funding stream supports specific relief efforts to replace lost public sector revenue or supports the economic response to the COVID-19 public health emergency.

This policy will only focus on SLFRF funding allocated to and administered by to DWDAL. Funding for other programs within MD Labor, such as the Unemployment Insurance Trust Fund, will not be outlined in this policy document.

Relief Act

Apprenticeship and Employment Training 2.10 - Assistance to Unemployed or Underemployed Workers)

MD Labor allocated \$7 million of Relief Act funding to Local Workforce Development Boards (Local Areas) early on during the pandemic. Relief Act awards responded to both the immediate impacts of COVID-19 and the long-term needs of employers and jobseekers with barriers to employment by funding local workforce development programming and supportive services. More specifically, primary activities included, but were not limited to:

1. Workforce services and occupational training;
2. Development and implementation of new localized programming; and,
3. Improvements to service delivery.

ARPA Tranches I and II

Recovery Now - Labor - Local Workforce Development Boards 2.10 - Assistance to Unemployed or Underemployed Workers

MD Labor distributed \$75 million of ARPA funding in two separate installments: ARPA Tranche I and ARPA Tranche II. ARPA funding supports local workforce development programming and supportive services which mitigate ongoing impacts of the COVID-19 pandemic, as well as facilitate the long-term economic recovery of employers and job seekers with barriers to employment.

ARPA Tranche I distributed \$37.5 million to Local Areas on July 1, 2021 as a single lump sum. The \$37.5 million of ARPA Tranche II is awarded on a reimbursement basis after ARPA Tranche I funds have been exhausted.

Jobs That Build

6.1 - Provision of Government Services

In October 2022, Maryland allocated \$15 million to the *Jobs That Build* initiative, which supports businesses who have creative solutions to address barriers that are significantly hindering workforce participation and retention. It is designed with the flexibility to address a wide array of challenges that are prohibiting entry into, or increasing departure from, the workforce. Specifically, *Jobs That Build* supports employers working on infrastructure projects throughout the State. Funding for this project is currently exhausted. Additional information about this project is available in a policy issuance available on DWDAL’s policy page: <https://www.labor.maryland.gov/employment/mpi/>.

STAKEHOLDER RESPONSIBILITIES

The table below details the entities involved in activities related to MD Labor’s SLFRF funding and their specific responsibilities.

Entity	Responsibility
U.S. Department of the Treasury	A. Deliver federal oversight of SLFRF funds under ARPA; B. Create and share regulatory and “Final Rule” guidance documents related to the funding; and C. Provide assistance and clarification on issues such as, but not limited to, eligibility and capital expenditures to states and territories
Maryland Department of Budget and Management (DBM)	A. Make budgetary decisions for the State of Maryland related to SLFRF funding; B. Management and stewardship of SLFRF funding including compliance; and C. Provide reporting on a quarterly and annual basis to the U.S. Department of the Treasury;
MD Labor (Includes various entities within DWDAL and the OOA)	A. Supervise the activities of subawarded SLFRF funds allocated to MD Labor; B. Provide programmatic and fiscal guidance to <i>Jobs That Build</i> subrecipients and Local Areas; C. Conduct monitoring activities in accordance with laws, regulations, and policies governing SLFRF funding; D. Process payments and reimbursements according to established agreements and subawards; and E. Generate and submit required reports to DBM
Local Areas	A. Conduct permissible grant activities under SLFRF funding; and B. Generate and submit timely reports to MD Labor
<i>Jobs That Build</i> Subrecipients	A. Conduct permissible grant activities under SLFRF funding; and B. Generate and submit timely reports to MD Labor

PERIOD OF PERFORMANCE

The project period for all SLFRF funding is March 3, 2021 through December 31, 2026. All funds must be obligated by the recipient by December 31, 2024 and must be expended by December 31, 2026. Any funds not obligated or spent in the required timeframe must be returned to MD Labor.

Since implementation, SLFRF has used this definition of obligation set forth in 2 CFR 200 (the Uniform Guidance): “An order placed for property and services and entry into contracts, subawards, and similar transactions that require payment.” Though this definition still holds, Treasury has revised it to allow recipients additional flexibility in covering certain administrative expenditures beyond the obligation deadline. Specifically, costs relating to the following requirements:

1. Reporting and compliance requirements, including subrecipient monitoring,
2. Single Audit costs,
3. Record retention and internal control requirements,
4. Property standards,
5. Environmental compliance requirements, and
6. Civil rights and nondiscrimination requirements.

SLFRF recipients are able to obligate the payroll and benefits of personnel who work on the above administrative and compliance activities beyond the December 31, 2024 obligation deadline.¹ All expenditures must still be made before completion of the period of performance (December 31, 2026). Further, this rule applies to the recipients’ current negotiated indirect costs rate agreement or the de minimis rate of 10 percent of modified total direct costs.

The funding streams period of performance for each MD Labor/SLFRF stream is as follows for subrecipients:

1. Relief Act: March 3, 2021 – December 31, 2024;
2. ARPA Tranche I: July 1, 2021 – June 30, 2026;
3. ARPA Tranche II – July 1, 2022 – June 30, 2026 (Funds cannot be used until ARPA Tranche I has been fully obligated); and,
4. *Jobs That Build* – October 1, 2022 – December 31, 2024.

Note: For ARPA Tranches I and II, MD Labor’s award of funds and executed grant agreements with Local Areas constitute obligation. Local Area staffing costs that are obligated prior to December 31, 2024, may be expended up until December 31, 2026.

¹ SLFRF Obligation Interim Final Rule Quick Reference Guide:
https://home.treasury.gov/system/files/136/Obligation_Interim_Final_Rule_Quick_Reference_Guide_2023.pdf.

ALLOWABLE ACTIVITIES AND COSTS

REPLACE LOST PUBLIC SECTOR REVENUE

Initial responsibility for all SLFRF funding falls to MD Labor as the recipient of funds from Treasury. Through monitoring, MD Labor will ensure that all subrecipients adhere to the allowable costs and activities as noted in this section.

Jobs That Build adheres to the provisions of SLFRF funds meant to “replace lost public sector revenue.”

Subrecipients may use the funds to pay for “government services,” a flexible category that includes any service traditionally provided by a government. Examples of the types of services include, but are not limited to:

1. Road building and maintenance, and other infrastructure;
2. Health services;
3. General government administration, staff, and administrative facilities;
4. Environmental remediation; and,
5. Provision of police, fire, and other public safety services.

Note that the above is a non-exhaustive list of allowable activities. For a full list of possible services, please see the Final Rule: <https://www.govinfo.gov/content/pkg/FR-2022-01-27/pdf/2022-00292.pdf>.

Additionally, more information about permissible use of *Jobs That Build* dollars is available on DWDAL’s policy page: <https://www.labor.maryland.gov/employment/mpi/>.

SUPPORT THE COVID-19 PUBLIC HEALTH AND ECONOMIC RESPONSE

The Relief Act and ARPA Tranches I and II are governed by the SLFRF category dedicated to supporting the COVID-19 public health and economic response.

Subrecipients of these funding streams (Local Areas) may use SLFRF funding to address the impacts of COVID-19 on public health. Examples of the types of activities eligible to support the public health response include, but are not limited to:

1. COVID-19 mitigation and prevention;
2. Medical expenses;
3. Behavioral healthcare; and,
4. Preventing and responding to violence.

Additionally, subrecipients may use funds to respond to the negative economic impacts of the pandemic. Eligible activities include many of those traditionally supported by the workforce system, including job training and wraparound services. Specifically, the SLFRF Final Rule lists the following as allowable costs (this list is NOT exhaustive):

1. Occupational Training;
2. Food assistance;
3. Rental and mortgage assistance;
4. Utilities;
5. Trauma recovery and mental health services;

6. Childcare;
7. Transportation support
8. Educational services;
9. Summer youth programming and,
10. Small business startup for the unemployed.

For the full list of permissible activities, see the SLFRF Final Rule.

PROHIBITED USE OF FUNDS

The following list of activities are *ineligible* uses of SLFRF funds:

1. Offsetting a reduction in net tax revenue;
2. Deposits into pension funds;
 - a. Deposits are defined as an extraordinary contribution to a pension fund, such as:
 - i. Reducing a liability incurred prior to the start of the pandemic, and,
 - ii. Contributions that occur at the regular time for pension contributions but are larger than a regular payment would have been;
3. Debt servicing or replenishing financial reserves;
4. Satisfaction of settlements and judgments; and,
5. Any project that conflicts with or contravenes the purpose of the ARPA statute, or any other applicable laws and regulations.

BENEFICIARY/PARTICIPANT ELIGIBILITY

ELIGIBILITY CRITERIA

Sections 602(c)(1)(A) and 603(c)(1)(A) of the Social Security Act allows SLFRF funding to support households, small businesses, nonprofits, or industries - hereafter referred to as “beneficiary,” or “participant” – impacted, or disproportionately impacted, by the pandemic. To determine whether a beneficiary qualifies as “impacted” or “disproportionately impacted,” the interim final rule released by US Treasury Department states that recipients must identify a need or negative impact of the pandemic, including loss of earnings or revenue, and how the service being provided responds to that need/impact for the beneficiary. Under this guidance, individuals who did not experience economic harm as a result of the pandemic would not be considered eligible for funding under any of the projects outlined in this policy.

Subrecipients may determine that there has been a specific group or class of households, nonprofits, or small businesses that has been impacted by the pandemic at the local level and is not included in the above populations. For example, a subrecipient may determine that restaurants in the downtown area experienced negative economic impacts due to the pandemic. In these instances, subrecipients must document how the specific group or class has been negatively impacted. From there, additional documentation must only prove that the beneficiary is a part of the designated group or class, rather than how the individual beneficiary was negatively impacted.

The following are examples of the types of impacts that would allow an individual to be eligible:

1. Unemployment;
2. Food insecurity; and/or
3. Housing insecurity.

Additionally, the Final Rule² released by the US Treasury Department presumes the following populations are eligible for SLFRF services:

1. Low-income individuals/households, defined as:
 - a. Income at or below 185 percent of the Federal Poverty Guidelines; or,
 - b. Income at or below 40 percent of the Area Median Income for the County;
2. Medium-income individuals/households, defined as:
 - a. Income at or below 300 percent of the Federal Poverty Guidelines; or,
 - b. Income at or below 65 percent of the Area Median Income for the County;
3. Individuals/households residing in Qualified Census Tracts, defined as:
 - a. Any census tract, or equivalent geographic area defined by the Bureau of the Census, in which at least 50 percent of households have an income less than 60 percent of the Area Median Income;
4. Individuals/households receiving services provided by Tribal governments; or,
5. Individuals/households that are eligible for any of the following federal benefits programs:
 - a. Children’s Health Insurance Program;
 - b. Childcare Subsidies through the Child Care and Development Fund;
 - c. Medicaid;
 - d. National Housing Trust Fund (for affordable housing programs only);
 - e. Home Investment Partnerships (for affordable housing programs only);
 - f. Temporary Assistance for Needy Families;
 - g. Supplemental Nutrition Assistance Program;

² The Final Rule can be found here: <https://www.govinfo.gov/content/pkg/FR-2023-11-20/pdf/2023-25067.pdf>

- h. Free and Reduced-Price Lunch and/or School Breakfast programs;
- i. Medicare Part D Low-income Subsidies;
- j. Head Start and/or Early Head Start;
- k. Special Supplemental Nutrition Program for Women, Infants, and Children;
- l. Section 8 vouchers;
- m. Low-Income Home Energy Assistance Program; and,
- n. Pell Grants.

ELIGIBILITY DOCUMENTATION

MD Labor requires subrecipients of Relief Act, ARPA Tranches I and II, and *Jobs That Build* funding to document that all beneficiaries of services are considered “impacted” or “disproportionately impacted” by the pandemic. Subrecipients must document if and how beneficiaries have been impacted. MD Labor does not require specific eligibility documentation, rather, subrecipients may determine, record/store, and consistently apply their own processes for eligibility documentation. Local Areas may ask participants to self-attest to their impact and document it appropriately.

RECORD RETENTION AND REPORTING

RECORD RETENTION

In accordance with the Code of Federal Regulations, Maryland requires subawardees to retain records for at least five years from grant closeout (12/31/2026), or until all audit and litigation issues are resolved, whichever is later. If any litigation, claim, or audit is started before the expiration of the five-year period, the records then must be retained until all litigation, claims, or audit findings involving the records have been resolved, and final action has been taken.

Additionally, MD Labor requires all subawardees to annually register in sam.gov (and obtain an UEI #) to meet federal reporting requirements.

While SLFRF funds do not originate with the U.S. Department of Labor, MD Labor shall require that all records, both electronic and physical, be maintained in accordance with Training and Employment Guidance Letter (TEGL) 39-11, “Guidance on the Handling and Protection of Personally Identifiable Information (PII),” as well as DWDAL’s policy concerning security³ to maintain confidentiality and protect Personally Identifiable Information (PII). PII is participant-level and employee data that either by itself, or combined with other data, can link to a specific individual or identity.

When emailing documents containing PII, all subrecipients and MD Labor staff must use password-protection, encryption-preferred, strong authentication procedures, or other security controls to make the information unusable by unauthorized individuals. Physical records must be kept in locked offices or file rooms. If the file room is shared with other programs, and/or staff other than staff authorized for this program have access to that room, then the files must be maintained in locked cabinets.

REPORTING

MD Labor must submit quarterly Project and Expenditure reports to DBM on all SLFRF activities. DBM consolidates this information across all State SLFRF recipients and submits it to the US Treasury. Project and Expenditure reports require the following information:

Financial Reporting:

1. Quarterly obligations and expenditures by subaward, if subaward is \$50k or more
2. Aggregate total of quarterly obligations and expenditures for all subawards under \$50k
3. Aggregate total of quarterly obligations and expenditures for all payments to individuals
4. Aggregate total of quarterly obligations and expenditures for all costs associated with a project under the Revenue Replacement expenditure category (EC 6.1 Provisions of Government Services)
5. If any awards generated program income. If yes, then the total dollar value of any program income earned, by subaward
6. If any awards were used to purchase capital expenditures. If yes, then total dollar value of the capital expenditures, by subaward

³ DWDAL’s current and archived policies are available at the following link:
<http://www.labor.maryland.gov/employment/mpi/>.

Programmatic Reporting:

The U.S. Department of the Treasury requires the following qualitative metrics are collected in order to inform reporting:

1. A brief description of the structure and objectives of assistance program(s), including public health or negative economic impact experienced.
2. A brief description of how the project is providing a reasonable and proportional response to the public health and/or negative economic impacts of COVID-19, as described in the final rule.
3. How much of the total project spending is allocated towards evidence-based interventions?
4. Has a program evaluation of the project been conducted? If not, are there plans to conduct a program evaluation in the future?
5. What Impacted and/or Disproportionately Impacted population(s) does this project primarily serve?
6. ARPA funds have a focus on community engagement and equity. Provide a description of how funds build the capacity of community organizations to serve people with significant barriers to services, including people of color, people with low incomes, limited English speaking proficiency populations, and other traditionally underserved groups.

Reporting Required from MD Labor to DBM

MD Labor must submit the above mentioned quarterly program and fiscal reports to DBM on all SLFRF activities, as well as provide data for the annual Recovery Plan Performance Report.

In addition to the above qualitative metrics, MD Labor must also report on the following quantitative outcomes:

1. Number of individuals receiving a credential;
2. Number of individuals in a Registered Apprenticeship program; and,
3. Number of individuals served.

Reporting Required from Subrecipients to MD Labor

Jobs That Build subrecipients must report on the metrics outlined in the *Jobs That Build* Employer Fund policy.⁴

Relief Act, ARPA Tranche I, and ARPA Tranche II subrecipients must submit quarterly program and fiscal reports to MD Labor. Subrecipients are required to report on the items outline in the “Reporting required for MD Labor” subsection above.

In addition to this reporting, MD Labor also requires Local Areas to report on the outcomes they outlined as part of executed grant agreements. Metrics may vary between Local Areas, as all projects were uniquely developed.

Reports are due on the 1st of the month following reported activity. MD Labor recognizes that not all metrics for the third month of a reporting quarter may be available ten days following the conclusion of that quarter. Grantees are encouraged to accurately account for months one and two and ensure that the third month is entirely captured in the subsequent quarterly report.

⁴ DWDAL’s Policy Issuance on Jobs That Build can be found here: <http://www.labor.maryland.gov/employment/mpi/>.

Jobs That Build reports must be sent to Heather Evans at heather.evans1@maryland.gov. All other reports should be sent via email to Tayaabah Qazi at tayaabah.qazi@maryland.gov, Alex Sackey-Ansah at alex.sackey-ansah1@maryland.gov and Todd O'Banner at todd.obanner1@maryland.gov. ARPA II Tranche funds will be disbursed on a reimbursement basis based on the amount included on the monthly invoice. The invoice must match the net amount on the monthly fiscal report in order to be processed. Examples of the reports can be found in *Attachment A – Sample Quarterly Program Report* and *Attachment B – Sample Fiscal Report and Invoice*.

MONITORING

In accordance with federal requirements, granting agencies must ensure that grant recipients adhere to grant guidelines, establish effective internal controls for grant processing, and follow documented procedures in accordance with SLFRF guidance. These guidelines and regulations serve as the foundation for fiscal monitoring visits, which provide subrecipients with a valuable opportunity to identify areas in need of improvement and to strengthen their operational processes.

All State of Maryland SLFRF recipients are required to maintain oversight of agency activities and expenditures to ensure compliance with the SLFRF program and federal regulations. These responsibilities encompass managing SLFRF-funded agency activities, overseeing subrecipients and contractors, submitting necessary information for U.S. Department of the Treasury reporting (including quarterly Project and Expenditure reports and Annual Recovery Plan Performance reports), and maintaining records related to SLFRF activities.

The State acknowledges that the U.S. Department of the Treasury, DBM, and relevant oversight entities may conduct fiscal and/or programmatic monitoring of SLFRF. In addition, MD Labor may conduct annual fiscal and programmatic monitoring to ensure that subrecipients are following policies and meeting expectations, including nondiscrimination and equal opportunity provisions. Monitoring may include desk and/or on-site monitoring, as well as a revised monitoring plan that includes subrecipient entrance interviews and annual reviews. Failure of MD Labor to supervise, evaluate, or to provide guidance and direction shall not relieve the grantee of any liability to comply with the terms of the grant or award agreement.⁵

Additionally, subawarded Local Areas also have the option to conduct their own internal monitoring activities with independently contracted auditors.

SUBRECIPIENT MONITORING

SLFRF recipients that are pass-through entities as described under 2 CFR 200.1 are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for passthrough entities.

First, MD Labor's subrecipients must clearly identify to *their own* subrecipients: (1) that the award is a subaward of SLFRF funds; (2) any and all compliance requirements for use of SLFRF funds; and (3) any and all reporting requirements for expenditures of SLFRF funds.

Next, subrecipients of MD Labor will need to evaluate each of their subrecipient's risk of noncompliance. These risk assessments may include factors such as prior experience in managing Federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.

Accordingly, MD Labor subrecipients should develop written policies and procedures for conducting monitoring and risk assessments of their subrecipients, and maintain records of all award agreements identifying or otherwise documenting subrecipients' compliance obligations.

⁵ DWDAL's Policy Issuance on monitoring can be found here: <http://www.labor.maryland.gov/employment/mpi/>.

FAIR PRACTICES AND ACCESSIBILITY

It is MD Labor's policy that all persons have equal opportunity and access to services and facilities without regard to race, religion, color, sex (including pregnancy, childbirth and related medical conditions, transgender status, gender identity), marital status, genetic information, age, national origin or ancestry (including Limited English Proficiency), disability, veteran status or political affiliation or belief. Subawardees working with participants in need of accommodations are responsible for securing the necessary support. Subawardees may refer to MD Labor's Nondiscrimination Plan⁶ and Language Access Plan⁷ for more information on accommodations and services.

⁶ MD Labor's Nondiscrimination Plan is available at the following link:

<https://www.labor.maryland.gov/employment/wioa-nondis.pdf>

⁷ The DWDAL and Division of Unemployment Insurance Language Access Plan is available at the following link:

<https://www.labor.maryland.gov/employment/wioa-access.pdf>.

REFERENCES

LAW

- [American Rescue Plan Act](#)

REGULATION

- 2 CFR §§[200](#) – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards;
- 20 CFR 651, “[General Provisions Governing the Wagner-Peyser Act Employment Service](#)”
- 29 CFR § 97.42, “[Retention and Access Requirements for Records](#),” and
- COMAR 09.12.42, “[Equal Employment Opportunity](#).”

FEDERAL GUIDANCE

- [SLFRF Website](#);
- [SLFRF Final Rule](#);
- [SLFRF Final Rule FAQ](#);
- [SLFRF Final Rule Overview](#);
- [SLFRF Obligation Interim Final Rule Quick Reference Guide](#); and
- [SLFRF Reporting and Compliance Guidance](#).

OTHER RESOURCES

- [DWDAL Policy Issuance Page](#); and,
- [Maryland WIOA Combined State Plan](#).

ATTACHMENTS

- Attachment A - Quarterly Program Report
- Attachment B - Sample Quarterly Fiscal Report and Invoice

American Rescue Plan Act - Quarterly Recovery Plan Performance Reports (Local Workforce Development Boards)

Summary:

The American Rescue Plan Act (ARPA) provides support to Local Workforce Development Boards (LWDBs) to engage individuals impacted by the COVID-19 pandemic by connecting them to new employment or assisting them through training, skill enhancement, or educational opportunities. This includes, but is not limited to:

1. Engaging Maryland residents who have lost their jobs or have been otherwise negatively impacted by the pandemic with employment, training, skills development, and education opportunities; and,
2. Reversing the impact of the pandemic on Maryland's unemployment rate.

Quarterly Report Period and Submission Date:

Programmatic performance reports must be submitted to MD Labor at DLWKFDARPA-labor@maryland.gov on or before the day immediately following the end of the quarter, so that MD Labor can meet federal and state reporting obligations. These reports should include cumulative information. Program data reported should reflect actual activities and should not include estimates or projections. Refer to the chart below for reporting periods and submission dates.

Fiscal Quarter	Reporting Period	Report Due
FY22 Quarter 4	April 1, 2022 – June 30, 2022	July 1, 2022
FY23 Quarter 1	July 1, 2022 – September 30, 2022	October 1, 2022
FY23 Quarter 2	October 1, 2022 – December 31, 2022	January 1, 2023
FY23 Quarter 3	January 1, 2023 – March 31, 2023	April 1, 2023
FY23 Quarter 4	April 1, 2023 – June 30, 2023	July 1, 2023
FY24 Quarter 1	July 1, 2023 – September 30, 2023	October 1, 2023
FY24 Quarter 2	October 1, 2023 – December 31, 2023	January 1, 2024
FY24 Quarter 3	January 1, 2024 – March 31, 2024	April 1, 2024
FY24 Quarter 4	April 1, 2024 – June 30, 2024	July 1, 2024
FY25 Quarter 1	July 1, 2024 – September 30, 2024	October 1, 2024
FY25 Quarter 2	October 1, 2024 – December 31, 2024	January 1, 2025
FY25 Quarter 3	January 1, 2025 – March 31, 2025	April 1, 2025
FY25 Quarter 4	April 1, 2025 – June 30, 2025	July 1, 2025
FY26 Quarter 1	July 1, 2025 – September 30, 2025	October 1, 2025
FY26 Quarter 2	October 1, 2025 – December 31, 2025	January 1, 2026
FY26 Quarter 3	January 1, 2026 – March 31, 2026	April 1, 2026
FY26 Quarter 4	April 1, 2026 – June 30, 2026	July 1, 2026

Please use the following naming convention when submitting this document:
Local Area Title – ARPA – FY# - Program Performance Report – Q# - Date (##.##.####)

Local Workforce Area:			
Period of Reporting	From	Date of Submission:	
	To		

Summary

Provide a brief description of the organization and general workforce needs.

Program Performance and Highlights to Date:

- 1. Provide a brief description of the structure and objectives of the Local Area's assistance program(s), including efforts to impact public health or negative economic impacts that were experienced due to Covid-19 pandemic (list specific project activities and sectors).**

- 2. What Impacted and/or Disproportionately Impacted population(s) does this project primarily serve?**

3. Provide a brief description of how the project is providing a reasonable and proportional response to the public health and/or negative economic impacts of COVID-19, as described in the Final Rule. Discuss project Impact and analysis of and response to ongoing trends.

ARPA I

(add rows as needed)

Project Title	Start Date	End Date	# of cohorts

ARPA II

(add rows as needed)

Project Title	Start Date	End Date	# of cohorts

Project Impact:

4. How much of the total project spending is allocated towards evidence-based interventions? State the dollar amount and describe evidence-based practices provide references/links to research and studies.

5. **Has a program evaluation of the project been conducted? If not, are there plans to conduct a program evaluation in the future? Include date of audit completion and brief description of findings.**

6. **Briefly outline significant events of this reporting period, e.g. changes in personnel/or management, or any budget and project modifications requested.**

7. **ARPA funds have a focus on community engagement and equity. Provide a description of how funds build the capacity of community organizations to serve people with significant barriers to employment, including traditionally underserved groups.**

Community Engagement:

Equity:

Metrics:

State Required

<u>ARPA I (unique participants)</u>	Quarterly FY	Cumulative FY
• Number of individuals receiving a credential (ARPA funded)		
• Number of individuals in a Registered Apprenticeship program (ARPA funded)		
• Number of individuals served (ARPA funded)		
• Summer Youth Experience		

<u>ARPA II (unique participants)</u>	Quarterly FY	Cumulative FY
• Number of individuals receiving a credential (ARPA funded)		
• Number of individuals in a Registered Apprenticeship program (ARPA funded)		
• Number of individuals served (ARPA funded)		
• Summer Youth Experience		

Local Area Metrics:

Describe local area goals/deliverables data and status.

Success Stories:

MARYLAND DEPARTMENT OF LABOR
DIVISION OF WORKFORCE DEVELOPMENT AND ADULT LEARNING
QUARTERLY FINANCIAL STATUS REPORT

Revised 11/01/2023

SECTION I. - GRANT AWARD INFORMATION			(If Applicable) REVENUE SOURCE	
GRANT TITLE/YEAR (FY or PY)			CFDA#	
GRANTEE NAME			FEDERAL CONTRACT #	
GRANTEE ADDRESS			STATE GRANT #	
CITY/STATE/ZIP			LOCAL GRANT #	
REPORT PERIOD	From	To	TOTAL AWARD	\$ -

SECTION II. - SUMMARY OF EXPENDITURES

ADMINISTRATIVE EXPENDITURES	TOTAL ADMINISTRATIVE BUDGET/ ADJUSTMENTS	TOTAL ADMIN ACCRUED EXPENDITURES	VARIANCE UNDER (OVER)
Staff Salary/Wages	-	-	\$ -
Staff Fringes	-	-	\$ -
Staff Travel/Training	-	-	\$ -
Equipment	-	-	\$ -
Supplies and Materials	-	-	\$ -
Contractual	-	-	\$ -
Other*	-	-	\$ -
Totals	\$ -	\$ -	\$ -

(Itemize "Other" in "Remarks" Section Below)

Admin Unliquidated	-	% OF TOTAL GRANT	
TOTAL ADMIN	\$ -	#DIV/0!	\$ -

PROGRAM EXPENDITURES	TOTAL PROGRAM BUDGET/ ADJUSTMENTS	TOTAL PROGRAM ACCRUED EXPENDITURES	VARIANCE UNDER (OVER)
Staff Salary/Wages	-	-	\$ -
Staff Fringes	-	-	\$ -
Staff Travel/Training	-	-	\$ -
Participant Training	-	-	\$ -
Participant Wages & Fringes	-	-	\$ -
Supportive Services	-	-	\$ -
Equipment	-	-	\$ -
Supplies and Materials	-	-	\$ -
Contractual	-	-	\$ -
Other*	-	-	\$ -
Totals	\$ -	\$ -	\$ -

(Itemize "Other" in "Remarks" Section Below)

Program Unliquidated	-	
TOTAL PROGRAM	\$ -	\$ -

	Budget	Accrued Exp.	Unliquidated	Total Obligations	Variance
TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER INCOME		PROGRAM INCOME	
Program Income Earned	\$ -	BALANCE	
Program Income Expense	\$ -	\$ -	
Leveraged Funds	\$ -	Source	
Leveraged Funds	\$ -	Source	
Leveraged Funds	\$ -	Source	
Local Stand-In Costs	\$ -		

SECTION III. - SUMMARY OF RECEIPTS

TOTAL FUNDS AVAILABLE	TOTAL CASH RECEIVED	TOTAL CASH DISBURSEMENTS	CASH ON HAND	Note/Explanation for Cash on Hand
\$ -	\$ -	\$ -	\$ -	

REMARKS:

*Explanation for 'Other' categories

CERTIFICATION: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award document. I am aware that any false, fictitious or fraudulent information may subject me to criminal, civil or administrative penalties. (U.S. Code, Title 18, Section 1001)

Authorized Signature:

Date

Print Name and Title:

Telephone #

****Closeout packages are due 90 days after fully expended or 60 days after expiration date, whichever comes first****

**INSTRUCTIONS FOR COMPLETING THE FINANCIAL STATUS REPORT FOR
MARYLAND DEPARTMENT OF LABOR**

NOTE: All cells in BLUE are the cells that data needs to be entered. All other cells are automatically updated.

TITLE: Choose 'Monthly', 'Quarterly' or 'Semi-Annual' from drop down menu.

SECTION I. - GRANT AWARD INFORMATION

GRANT TITLE/YEAR (FY or PY): Enter the grant title and the year of the funding (either PY or FY not both). For example: WIOA Youth Grant PY 2017

GRANTEE NAME: Enter the current name of the grantee.

GRANTEE ADDRESS: Enter the current address of the grantee.

CITY/STATE/ZIP: Address continued

REPORT PERIOD: Enter the beginning date of the most recent Notice of Grant Award and the ending date of the report period.

REVENUE SOURCE: Enter a revenue source (if applicable). Example: ABE/ESL, LEADERSHIP, AGE, EL/C, etc.

CFDA #: Enter the CFDA number per the most recent Notice of Grant Award. For example: 17.278.

FEDERAL CONTRACT #: Enter the Federal contract number per the most recent Notice of Grant Award. For example: AA-28321-16-55-A-22.

STATE GRANT #: Enter the State grant number per the most recent Notice of Grant Award. For example: POOP74-FR-PY16 Mod 3.

LOCAL GRANT #: Enter local designation (if applicable)

TOTAL AWARD: Enter the total award amount of the grant

SECTION II. - SUMMARY OF EXPENDITURES

Administrative Expenditures: Enter approved Budget in the first BLUE column and Accrued Expenditures in the second BLUE column as follows:

Staff Salary/Wages: This is the salary and fringe for all staff. When calculating salaries, you must include staff that is hired on a contractual basis. However, this line should not include consultants.

Staff Fringes: This line is for fringe benefits paid. When calculating fringes, include staff that is hired on a contractual basis (if applicable). However, this line should not include consultants.

Staff Travel/Training: These are costs of staff travel and trainings.

Equipment: List any equipment purchased. The Uniform Guidance defines Equipment at 2 CFR 200.94 and 2 CFR 200.33as tangible, nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

Supplies and Materials: List all supplies that you purchased for operating. NOTE: Supplies specifically that will be given to the client for training need to be counted under participant training.

Contractual: This line item should include any administrative services contracted out. This does include contracts for training staff.

Other: This line should report the cost of Overhead, indirect costs and any other expense that does not logically fit in the above categories. Please provide comments in the remarks section describing these costs.

Admin. Unliquidated: Enter the amount of federal administrative un-liquidated expenses prior to report period.

Program Expenditures: Enter approved Budget in the first BLUE column and Accrued Expenditures in the second BLUE column as follows:

Staff Salary/Wages: This is the salary and fringe for all staff. When calculating salaries, you must include staff that is hired on a contractual basis. However, this line should not include consultants.

Staff Fringes: This line is for fringe benefits paid. When calculating fringes, include staff that is hired on a contractual basis (if applicable). However, this line should not include consultants.

Staff Travel/Training: These are cost of staff travel and trainings.

Participant Training: This line is for the cost of training clients. These costs should include but not be limited to, supplies that are for the client's training, classes taken by the client, Consultants used to teach clients, etc.

Participant Wages & Fringes: These are client payroll cost of work experience.

Supportive Services: These costs should include payments made to the client, or on behalf of the client, for transportation, child care, etc.

Equipment: List any equipment purchased. The Uniform Guidance defines Equipment at 2 CFR 200.94 and 2 CFR 200.33as tangible, nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

Supplies and Materials: List all supplies that you will need for operating. NOTE: Supplies specifically that will be given to the client for training will be counted towards training.

Contractual: This line item should include any program services contracted out. This does not include contracts for training clients but it does include contracts for training staff.

Other: This line should report the cost of Overhead, indirect costs and any other expense that does not logically fit in the above categories. Please provide comments in the remarks section describing these costs.

Program Unliquidated: Enter the amount of federal program un-liquidated expenses prior to report period. For example: future and in process client trainings, etc.

PROGRAM INCOME EARNED: Enter the amount of program income earned as of the end of the report period.

PROGRAM INCOME EXPENSE: Enter the amount of program income expended as of the end of the report period.

LEVERAGED FUNDS: Enter the amount of other federal funds that have been used to enhance this grant as of the end of the report period.

Source (of Leveraged Funds): Enter revenue source of leveraged funds.

LOCAL STAND-IN COSTS: Enter the amount of stand-in costs expended as of the end of the report period.

SECTION III. - SUMMARY OF RECEIPTS

TOTAL CASH RECEIVED: Enter the amount of Total Cash Received as of the end of the report period.

TOTAL CASH DISBURSEMENTS: The amount of Total Cash Disbursed as of the end of the report period.

TOTAL CASH ON HAND: This figure is the sum of Total Cash Received minus Total Cash Disbursements.

Note/Explanation for Cash on Hand: Enter note of why there is cash on hand.

SECTION IV. - BENCHMARKS FOR WIOA ADULT / DISLOCATED WORKER (subsets of Section II)

Complete for WIOA Adult or Dislocated Worker Reports ONLY. Include ALL subsets of expense from direct, Contractual and Other line items in Section II.

INCUMBENT WORKER TRAINING EXPENDITURES: Enter paid training funds for incumbent workers as of the end of the report period.

TRANSITIONAL JOBS EXPENDITURES: Enter staff and participant wage expense for Internships, OJT, etc. as of the end of the report period.