

**STATE OF MARYLAND
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023**



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**STATE OF MARYLAND
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INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Members of the General Assembly and the Governor
 State of Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Maryland (the State), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State’s basic financial statements, and have issued our report thereon dated March 13, 2023.

Our report includes a reference to other auditors who audited the financial statements of certain funds, agencies, and component units of the State of Maryland, which represent the indicated percent of total assets and deferred outflows of resources and total revenues as described in our report on the State’s financial statements and as presented in the below table. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

Opinion Unit	Fund, Agency, or Component Unit	Percentage Audited by Other Auditors	
		Assets and Deferred Outflows	Revenues
Business-type Activities	Department of Housing and Community Development State Funded Loan Programs Maryland Lottery and Gaming Control Agency Maryland Prepaid College Trust	14%	73%
Aggregate Discretely Presented Component Units	Maryland Environmental Service Maryland Technology Development Corporation University System of Maryland Foundation, Inc. University of Maryland College Park Foundation, Inc. University of Maryland Baltimore Foundation, Inc. University of Maryland Faculty Physicians, Inc. University of Maryland Pediatric Associates P.A. University of Maryland Orthopedic Associates, P.A. Bowie State University Foundation, Inc. Towson University Foundation, Inc. Frostburg State University Foundation, Inc. Coppin State University Development Foundation, Inc. University of Baltimore Foundation, Inc. and University Properties, Inc. Salisbury University Foundation, Inc. UMUC Ventures, Inc. and Subsidiaries Morgan State University Foundation, Inc.	21%	12%
Economic Development Loan Programs - Major Proprietary Fund	Department of Housing and Community Development State Funded Loan Programs	13%	6%
Maryland Lottery and Gaming Control Agency - Major Proprietary Fund	Maryland Lottery and Gaming Control Agency	100%	100%
Maryland Prepaid College Trust Fund - Major Proprietary Fund	Maryland Prepaid College Trust Fund	100%	100%
Aggregate Remaining Fund Information	Maryland Teachers and State Employees Supplemental Retirement Plans Maryland Local Government Investment Pool	14%	44%

The Honorable Members of the General Assembly and the Governor
State of Maryland

The financial statements of the Maryland Housing Fund, Economic Development Insurance Programs, Maryland Teachers & State Employees Supplement Retirement Plans, Maryland Local Government Investment Pool, Maryland 529 Plan, Bowie State University Foundation Inc., Coppin State College Development Foundation Inc., Frostburg State University Foundation Inc., Salisbury University Foundation Inc., Towson University Foundation Inc., University of Baltimore Inc., University of Maryland Foundation Inc., University of Maryland Baltimore Foundation Inc., UMBC Research Park, and UMUC Ventures were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over the financial reporting on instance of reportable noncompliance with these entities.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as 2023-001, 2023-002, 2023-003, 2023-004 and 2023-005 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

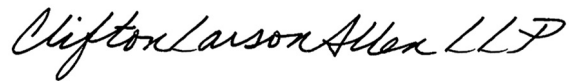
The Honorable Members of the General Assembly and the Governor
State of Maryland

State of Maryland's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The State's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Baltimore, Maryland
March 13, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND
REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Members of the General Assembly and the Governor
State of Maryland

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Maryland's (the State) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2023. The State's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The State's basic financial statements include the operations of the Maryland Water Infrastructure Financing Administration and Maryland Transportation Authority, enterprise funds of the State of Maryland, which received federal awards that are not included in the accompanying Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these entities because auditors were engaged to perform a separate audit in accordance with the Uniform Guidance.

Qualified Opinion on Major Programs

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the programs for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the State’s compliance with the compliance requirements referred to above.

Matter(s) Giving Rise to Qualified Opinion

As described in the accompanying schedule of findings and questioned costs, the State did not comply with requirements regarding the following:

Program/Cluster Title	Assistance Listing	Noncompliance	Finding Number
Emergency Rental Assistance Homeowner Assistance Fund	21.023 21.026	Eligibility	2023-008
Emergency Rental Assistance Homeowner Assistance Fund	21.023 21.026	Allowable Activities/Allowable Costs	2023-009
Coronavirus State and Local Fiscal Recovery Funds	21.027	Suspension and Debarment	2023-010
Coronavirus State and Local Fiscal Recovery Funds, Education Stabilization Fund	21.027 84.425C, D, R, U, V, W	Subrecipient Monitoring	2023-011
Higher Education Institutional Aid	84.031	Allowable Activities/Allowable Costs - Payroll	2023-012 and 2023-013
Higher Education Institutional Aid Education Stabilization Fund	84.031 84.425 J	SEFA Reporting	2023-014
Children’s Health Insurance Program, Medicaid Cluster	93.767, 93.775, 93.777, 93.778	Reporting - FFATA	2023-021
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Reporting - FFATA	2023-024

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the State's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-006, 2023-007, 2023-016, 2023-017, 2023-018, 2023-019, 2023-020, 2023-022, 2023-023 and 2023-025. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on s response to the State's noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-008, 2023-009, 2023-010, 2023-011, 2023-012, 2023-013, 2023-014, 2023-021, and 2023-024 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-006, 2023-007, 2023-015, 2023-016, 2023-017, 2023-018, 2023-019, 2023-020, 2023-022, 2023-023 and 2023-025 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The Honorable Members of the General Assembly and the Governor
State of Maryland

Government Auditing Standards requires the auditor to perform limited procedures on the State's response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated March 13, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Baltimore, Maryland
April 15, 2024

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Agriculture				
Agricultural Research Basic and Applied Research	10.001		\$ 33,335	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025		2,395,533	-
Wildlife Services	10.028		210,710	-
Market News	10.153		5,000	-
Inspection Grading and Standardization	10.162		90,341	-
Market Protection and Promotion	10.163		70,990	-
Wholesale Farmers and Alternative Market Development	10.164		296,695	-
Specialty Crop Block Grant Program - Farm Bill	10.170		546,169	-
COVID-19 Pandemic Relief Activities: Farm and Food Worker Relief Grant Program	10.181		222,673	-
COVID-19 Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	10.182		514,660	-
Sustainable Agriculture Research and Education	10.215		1,716,642	149,567
Pass-Through Montana State University		G25422W7443	44,813	20,297
Pass-Through Northeast Sustainable Agriculture Research and Education		ASSOCCOORDINATO RPDP21AWD00	31,677	-
Pass-Through Northeast Sustainable Agriculture Research and Education		ENE2016034268	52,940	-
Pass-Through Northeast Sustainable Agriculture Research and Education		ENE2016534268	6,278	-
Pass-Through Northeast Sustainable Agriculture Research and Education		LNE2039734268	17,500	-
Pass-Through Northeast Sustainable Agriculture Research and Education		PDP22AWD00001024	78,695	-
Pass-Through Tufts University		FSU236	3,724	-
Pass-Through University of Vermont		2019-38640-29877	26,183	-
Total ALN 10.215 Sustainable Agriculture Research and Education			<u>1,978,452</u>	<u>169,864</u>
1890 Institution Capacity Building Grants	10.216			
Pass-Through Alcorn State University		2021-38821-34727	38,563	-
Pass-Through Delaware State University		18-002HEH	2,456	-
Pass-Through North Carolina Agricultural and Technical State University		2021-38427-34937	25,776	-
Pass-Through Virginia State University		2021-38821-34601	41,541	-
Total ALN 10.216 1890 Institution Capacity Building Grants			<u>108,336</u>	<u>-</u>
Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	10.226		15,230	-
1994 Institutions Research Program	10.227			
Pass-Through Navajo Tech University		2021-38424-34022	8,091	-
Consumer Data and Nutrition Research	10.253		83,533	-
Agriculture and Food Research Initiative (AFRI)	10.310		201,085	-
Pass-Through University of California		19-1046-001-SF	69,297	-
Pass-Through University of Florida		2018-68011-28374	21,005	-
Total ALN 10.310 Agriculture and Food Research Initiative (AFRI)			<u>291,387</u>	<u>-</u>
Farm Business Management and Benchmarking Competitive Grants Program	10.319			
Pass-Through University of Minnesota		P009577103	19,188	-
Pass-Through University of Minnesota		P010062903	12,181	-
Total ALN 10.319 Farm Business Management and Benchmarking Competitive Grants Program			<u>31,369</u>	<u>-</u>
Beginning Farmer and Rancher Development Program	10.311		84,276	31,356
Crop Protection and Pest Management Competitive Grants Program	10.329		173,789	64,733
Rural Business Development Grant	10.351		26,038	-
State Mediation Grants	10.435		69,993	-
Cooperative Extension Service	10.500		118,099	-
Pass-Through Northeast Center for Risk Management Education		58903	5,088	-
Pass-Through University of Delaware		2018-70027-28588	34,670	-
Pass-Through University of Delaware		59086	17,897	-
Total ALN 10.500 Cooperative Extension Service			<u>175,754</u>	<u>-</u>
Smith-Lever Funding (Various Programs)	10.511		3,612,677	-
Expanded Food and Nutrition Education Program	10.514		522,825	-
Renewable Resources Extension Act and National Focus Fund Projects	10.515		28,933	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Agriculture (continued)				
Agriculture Risk Management Education Partnerships Competitive Grants Program	10.520			
Pass-Through Northeast Center for Risk Management Education		UDR0000352	1,431	-
Pass-Through Northeast Center for Risk Management Education		UDR0000355	3,217	-
Total ALN 10.520 Agriculture Risk Management Education Partnerships Competitive Grants Program			<u>4,648</u>	<u>-</u>
Centers of Excellence at 1890 Institutions	10.523			
Pass-Through North Carolina Agricultural and Technical State University		2021-38427-34937	13,787	-
Scholarships for Students at 1890 Institutions	10.524		523,872	-
Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525		272,772	-
SNAP Fraud Framework Implementation Grant	10.535		665,685	-
Child and Adult Care Food Program Training	10.536		14,902	-
COVID-19 Pandemic EBT Food Benefits (Noncash)	10.542		172,283,068	-
SNAP Cluster				
Supplemental Nutrition Assistance Program (Noncash)	10.551		1,828,947,110	5,019,674
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		16,199,340	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			105,010,226	-
Total ALN 10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>121,209,566</u>	<u>-</u>
Total SNAP Cluster			<u>1,950,156,676</u>	<u>5,019,674</u>
Child Nutrition Cluster				
School Breakfast Program	10.553		78,446,299	-
National School Lunch Program	10.555		249,800,036	-
Special Milk Program for Children	10.556		156,766	-
Summer Food Service Program for Children	10.559		36,175,929	-
Fresh Fruit and Vegetable Program	10.582		4,698,809	-
Total Child Nutrition Cluster			<u>369,277,839</u>	<u>-</u>
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		108,982,927	18,468,453
Child and Adult Care Food Program	10.558		51,911,135	-
State Administrative Expenses for Child Nutrition	10.560		5,154,852	104,105
Food Distribution Cluster				
Commodity Supplemental Food Program	10.565		386,814	110,559
Emergency Food Assistance Program (Administrative Costs)	10.568		1,284,182	-
Emergency Food Assistance Program (Food Commodities)	10.569		17,510,094	-
Total Food Distribution Cluster			<u>19,181,090</u>	<u>110,559</u>
WIC Farmers' Market Nutrition Program (FMNP)	10.572		670,596	-
Team Nutrition Grants	10.574		41,647	4,843
Farm to School Grant Program	10.575		46,346	-
WIC Grants To States (WGS)	10.578		94,095	-
Child Nutrition Discretionary Grants Limited Availability	10.579		361,313	361,313
COVID-19 Pandemic EBT Administrative Costs	10.649		7,293,469	-
Cooperative Forestry Assistance	10.664		668,367	215,992
Urban and Community Forestry Program	10.675		422,750	56,068
Forest Legacy Program	10.676		201,928	-
Forest Stewardship Program	10.678		136,991	50,500
State & Private Forestry Cooperative Fire Assistance	10.698		399,469	-
Partnership Agreements	10.699		2,365	-
Research Joint Venture and Cost Reimbursable Agreements	10.707		2,710	-
Technical Agricultural Assistance	10.960		82,228	-
Contract/Other	10.999			
Pass-Through University of Arkansas System		RA1204086	76,604	-
Total U.S. Department of Agriculture			<u>2,700,540,920</u>	<u>24,657,460</u>
U.S. Department of Commerce				
Statistical, Research, and Methodology Assistance	11.016		38,609	-
Build to Scale	11.024		84,858	-
Connecting Minority Communities Pilot Program	11.028		9,837	-
State Digital Equity Planning and Capacity Grant	11.032		12,445	-
Broadband Equity, Access, and Deployment Program	11.035		4,090	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Commerce (continued)				
Economic Development Technical Assistance	11.303		132,656	30,426
<i>Economic Development Cluster</i>				
Economic Adjustment Assistance	11.307		8,186,039	-
Pass-Through Operation Hope		01-79 -14965 URI: 114558	21,834	-
<i>Total Economic Development Cluster</i>			<u>8,207,873</u>	<u>-</u>
Interjurisdictional Fisheries Act of 1986	11.407		36,820	-
Sea Grant Support	11.417		17,184	-
Pass-Through Mississippi University		01620032056506	21,126	-
Total ALN 11.417 Sea Grant Support			<u>38,310</u>	<u>-</u>
Coastal Zone Management Administration Awards	11.419		3,740,239	2,033,862
Coastal Zone Management Estuarine Research Reserves	11.420		846,937	770,003
Financial Assistance for National Centers for Coastal Ocean Science	11.426		542,311	-
Climate and Atmospheric Research	11.431		55,332	-
Marine Mammal Data Program	11.439		96,794	-
Environmental Sciences, Applications, Data, and Education	11.440			
Pass-Through ERT, Inc.		23001	56,215	-
Habitat Conservation	11.463		706,216	-
Unallied Science Program	11.472		72,162	72,162
Atlantic Coastal Fisheries Cooperative Management Act	11.474		448,142	-
Arrangements for Interdisciplinary Research Infrastructure	11.619			
Pass-Through University of Delaware - Newark		21100689 PO UDR0000100	509,757	-
Science, Technology, Business and/or Education Outreach	11.620		11,120,031	-
Pass-Through John Hopkins University		2004301700	879,694	-
Total ALN 11.620 Science, Technology, Business and/or Education Outreach			<u>11,999,725</u>	<u>-</u>
Minority Business Resource Development	11.802		212,097	-
MBDA Business Center	11.805		218,599	-
Contract/Other	11.999		129,057	-
Total U.S. Department of Commerce			<u>28,199,081</u>	<u>2,906,453</u>
U.S. Department of Defense				
Procurement Technical Assistance For Business Firms	12.002		725,439	-
OnRampII	12.014		20,182	-
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		1,124,183	-
Basic and Applied Scientific Research	12.300		281,810	-
ROTC Language and Culture Training Grants	12.357			
Pass-Through Institute of International Education Inc.		PGO1801UMCP19LTC0 51PO5	349,753	-
Pass-Through Institute of International Education Inc.		PGO1801UMCP19PGO 051PO4	152,087	-
Pass-Through Institute of International Education Inc.		PGO1801UMCP19PGO 051PO6	252,716	-
Pass-Through Institute of International Education Inc.		PGO2301UMCP19LTC PO1	20,869	-
Total ALN 12.357 ROTC Language and Culture Training Grants			<u>775,425</u>	<u>-</u>
Department of Defense HIV/AIDS Prevention Program	12.350			
Pass-Through Amentum		AM00006185	66,880	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401		20,367,988	-
National Guard Challenge Program	12.404		3,543,893	-
Military Medical Research and Development	12.420			
Pass-Through Dartmouth Hitchcock Clinic		GC10494-02- DGR15450 21885	11,967	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine		Contract/CON000774	11,993	-
Total ALN 12.420 Military Medical Research and Development			<u>23,960</u>	<u>-</u>
Basic Scientific Research	12.431		30,378	-
The Language Flagship Grants to Institutions of Higher Education	12.550			
Pass-Through Institute of International Education Inc.		0054UMCP13SSA280P O16	21,218	-
Pass-Through Institute of International Education Inc.		0054UMCP13SSP280P O17	35,000	-
Pass-Through Institute of International Education Inc.		BOR21UMCP13ARAPO 1	308,222	-
Pass-Through Institute of International Education Inc.		BOR21UMCP13PERPO 2	548,840	-
Total ALN 12.550 The Language Flagship Grants to Institutions of Higher Education			<u>913,280</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Defense (continued)				
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560			
Pass-Through RTI		14-312-0216908-65633L	332,361	-
Economic Adjustment Assistance for State Governments	12.617		3,067,261	54,135
Basic, Applied, and Advanced Research in Science and Engineering	12.630		80,088	-
Pass-Through Mitre Corporation		SB1341-14-CQ-0010	27,360	-
Pass-Through Technology Student Association		Unknown	28,062	-
Total ALN 12.630 Basic, Applied, and Advanced Research in Science and Engineering			<u>135,510</u>	<u>-</u>
Past Conflict Accounting	12.740			
Pass-Through Henry M. Jackson Foundation		1037488	150,887	32,544
Uniformed Services University Medical Research Projects	12.750		219,605	-
Air Force Defense Research Sciences Program	12.800		7,437	-
Language Grant Program	12.900		57,752	-
Mathematical Sciences Grants	12.901		13,464	-
Information Security Grants	12.902		797,700	-
Pass-Through Capitol Technology University		H982302010292	34,557	-
GenCyber Grants Program	12.903		99,555	-
Cyber Security Core Curriculum	12.905		826,505	-
Contract/Other	12.999		2,525,499	74,050
Pass-Through Booz Allen Hamilton		P11255	34,879	-
Pass-Through Booz Allen Hamilton		A23680-2	58,429	-
Pass-Through Catalyst Campus		22125769	12,008	-
Pass-Through Griffiss Institute		Unknown	32,031	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		158224	141,145	-
Pass-Through Swain Techs		Unknown	28,514	-
Pass-Through Texas A&M University		Unknown	3,208	-
Pass-Through University of Pittsburgh		AWD00005137-3	310,455	-
Total ALN 12.999 Contract/Other			<u>3,146,168</u>	<u>74,050</u>
Total U.S. Department of Defense			<u>36,762,180</u>	<u>160,729</u>
U.S. Department of Housing and Urban Development				
Supportive Housing for Persons with Disabilities	14.181		529,471	11,818
<i>Section 8 Project Based Cluster</i>				
Section 8 Housing Assistance Payments Program	14.195		255,491,149	-
Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation	14.856		302,351	138,155
Total Section 8 Project Based Cluster			<u>255,793,500</u>	<u>138,155</u>
COVID-19 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		10,485,801	6,983,089
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			6,521,405	5,761,199
Total ALN 14.228 Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			<u>17,007,206</u>	<u>12,744,288</u>
COVID-19 Emergency Solutions Grant Program	14.231		4,175,173	867,803
Emergency Solutions Grant Program			1,000,702	136,289
Total ALN 14.231 Emergency Solutions Grant Program			<u>5,175,875</u>	<u>1,004,092</u>
Supportive Housing Program	14.235		931,029	-
COVID-19 Home Investment Partnerships Program	14.239		19,910	-
Home Investment Partnerships Program			9,663,776	-
Total ALN 14.239 Home Investment Partnerships Program			<u>9,683,686</u>	<u>-</u>
COVID-19 Housing Opportunities for Persons with AIDS	14.241		211,471	90,370
Housing Opportunities for Persons with AIDS			1,884,780	1,884,781
Pass-Through Baltimore City Department of Housing & Community Development		4000GRT001370CCA000625SC630351	96,098	-
Pass Through - City of Baltimore		MDH006-001_39614	140	-
Pass Through - City of Baltimore		39575	27,029	-
Pass Through - City of Wilmington, Delaware		DE-HO-6F-001	30,486	-
Total ALN 14.241 - Housing Opportunities for Persons with AIDS			<u>2,250,004</u>	<u>1,975,151</u>
Continuum of Care Program	14.267		4,114,501	3,970,260
<i>CDBG Disaster Recovery Cluster</i>				
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269		20,333	-
Total CDBG Disaster Recovery Cluster			<u>20,333</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development (continued)				
Housing Trust Fund	14.275		5,859,188	-
Youth Homelessness Demonstration Program	14.276			
Pass-Through Maryland Multicultural Youth Center		22052489	102,005	-
Project Rental Assistance Demonstration (PRA Demo) Program of				
Section 811 Supportive Housing for Persons with Disabilities	14.326		3,392,328	-
Fair Housing Assistance Program State and Local	14.401		474,042	-
<i>Housing Voucher Cluster</i>				
Section 8 Housing Choice Vouchers	14.871		23,213,005	10,203,753
<i>Total Housing Voucher Cluster</i>			<u>23,213,005</u>	<u>10,203,753</u>
Older Adults Home Modification Grant Program	14.921		116,902	-
Contract/Other	14.999		16,230	-
Total U.S. Department of Housing and Urban Development			<u>328,679,305</u>	<u>30,047,517</u>
U.S. Department of the Interior				
Regulation of Surface Coal Mining and Surface Effects of	15.250		2,124,491	-
Underground Coal Mining				
Abandoned Mine Land Reclamation (AMLR)	15.252		1,430,123	-
<i>Fish & Wildlife Cluster</i>				
Sport Fish Restoration	15.605		3,958,983	2,211,948
Wildlife Restoration and Basic Hunter Education	15.611		8,914,070	237,367
<i>Total Fish & Wildlife Cluster</i>			<u>12,873,053</u>	<u>2,449,315</u>
Fish and Wildlife Management Assistance	15.608		90,001	75,767
Coastal Wetlands Planning, Protection and Restoration	15.614		17,750	17,750
Cooperative Endangered Species Conservation Fund	15.615		770,660	-
Clean Vessel Act	15.616		368,218	78,979
State Wildlife Grants	15.634		1,024,236	51,105
Endangered Species Recovery Implementation	15.657		16,409	-
NFWF-USFWS Conservation Partnership	15.663			
Pass-Through Elizabeth River Project		20010136	7,871	-
Pass-Through Interfaith Partners for the Chesapeake		23031555	85	-
Total ALN 15.663 - NFWF-USFWS Conservation			<u>7,956</u>	<u>-</u>
Hurricane Sandy Disaster Relief Activities-FWS	15.677		62,274	-
White-nose Syndrome National Response Implementation	15.684		8,862	-
U.S. Geological Survey Research and Data Collection	15.808		165,759	-
National Cooperative Geologic Mapping	15.810		116,158	-
National Geological and Geophysical Data Preservation	15.814		37,222	-
Historic Preservation Fund Grants-In-Aid	15.904		1,584,236	129,352
Outdoor Recreation Acquisition, Development and Planning	15.916		1,031,142	1,031,142
American Battlefield Protection	15.926		29,400	-
Save America's Treasures	15.929		87,286	-
Chesapeake Bay Gateways Network	15.930		22,901	-
Preservation of Historic Structures on the Campuses of Historically	15.932		30,307	-
Black Colleges and Universities (HBCUs)				
Cooperative Research and Training Programs – Resources of the	15.945		279,141	-
National Park System				
National Ground-Water Monitoring Network	15.980		33,255	-
Contract/Other	15.999		87,203	8,962
Total U.S. Department of the Interior			<u>22,298,043</u>	<u>3,842,372</u>
U.S. Department of Justice				
Law Enforcement Assistance Narcotics and Dangerous Drugs	16.004		223,043	-
Training				
Sexual Assault Services Formula Program	16.017		423,036	419,125
Emmett Till Cold Case Investigations Program	16.031		54,330	-
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034		2,121,633	659,559
Services for Trafficking Victims	16.320		209,544	18,972
Legal Assistance for Victims	16.524		195,340	-
Grants to Reduce Domestic Violence, Dating Violence, Sexual	16.525		58,663	-
Assault, and Stalking on Campus				
Juvenile Justice and Delinquency Prevention	16.540		997,857	872,655
Pass-Through National Police Athletic/Activity League		PAL Mentoring	2,851	-
Total ALN 16.540 Juvenile Justice and Delinquency			<u>1,000,708</u>	<u>872,655</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Justice (continued)				
Missing Children's Assistance	16.543		274,922	-
State Justice Statistics Program for Statistical Analysis Centers	16.550		74,028	54,494
National Criminal History Improvement Program (NCHIP)	16.554		901,752	-
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		28,765	-
Crime Victim Assistance	16.575		33,374,669	22,465,521
Crime Victim Compensation	16.576		1,503,676	-
Crime Victim Assistance/Discretionary Grants	16.582		165,144	-
Drug Court Discretionary Grant Program	16.585		41,344	-
Violence Against Women Formula Grants	16.588		2,821,667	2,222,578
Residential Substance Abuse Treatment for State Prisoners	16.593		176,633	94,091
State Criminal Alien Assistance Program	16.606		5,826,467	-
Bulletproof Vest Partnership Program	16.607		13,582	-
Project Safe Neighborhoods	16.609		757,885	752,788
State and Local Anti-Terrorism Training	16.614			
Pass-Through Institute For Intergovernmental Research		22126049	178,063	-
Public Safety Partnership and Community Policing Grants	16.710		1,696,771	-
PREA Program: Strategic Support for PREA Implementation	16.735		19,372	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738		5,154,362	4,425,414
DNA Backlog Reduction Program	16.741		587,805	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		399,706	210,899
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		296,850	-
Support for Adam Walsh Act Implementation Grant Program	16.750		194,229	-
Congressionally Recommended Awards	16.753		458,659	-
Harold Rogers Prescription Drug Monitoring Program	16.754		821,096	-
NICS Act Record Improvement Program	16.813		372,965	-
Justice Reinvestment Initiative	16.827		113,116	-
National Sexual Assault Kit Initiative	16.833		570,015	567,567
Body Worn Camera Policy and Implementation	16.835		131,099	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838		2,551,405	1,860,217
Opioid Affected Youth Initiative	16.842		299,660	-
Equitable Sharing Program	16.922		2,640,677	-
Contract/Other	16.999			
Pass-Through Venable, LLP		Unknown	158,873	-
Total U.S. Department of Justice			66,891,554	34,623,880
U.S. Department of Labor				
Labor Force Statistics	17.002		1,095,248	-
Compensation and Working Conditions	17.005		137,443	-
<i>Employment Service Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207		6,725,176	-
Jobs for Veterans State Grants	17.801		2,219,949	-
<i>Total Employment Service Cluster</i>			<u>8,945,125</u>	-
COVID-19 Unemployment Insurance	17.225		149,454,841	-
Unemployment Insurance			346,645,404	-
<i>Total ALN 17.225 Unemployment Insurance</i>			<u>496,100,245</u>	-
Senior Community Service Employment Program	17.235		335,674	-
Trade Adjustment Assistance	17.245		1,143,424	-
WIA Dislocated Workers	17.260		10,360,841	-
<i>WIOA Cluster</i>				
WIOA Adult Program	17.258		12,144,293	-
WIOA Youth Activities	17.259		12,262,387	-
WIOA Dislocated Worker Formula Grants	17.278		2,330,852	-
<i>Total WIOA Cluster</i>			<u>26,737,532</u>	-
Temporary Labor Certification for Foreign Workers	17.273		314,766	-
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280		1,269,731	-
WIOA Dislocated Worker National Reserve Technical Assistance and Training	17.281		1,190,719	-
Apprenticeship USA Grants	17.285		2,730,571	-
Occupational Safety and Health State Program	17.503		4,302,243	-
Consultation Agreements	17.504		866,464	-
Mine Health and Safety Grants	17.600		9,007	-
Local Veterans' Employment Representative Program	17.804		1,491,702	-
Total U.S. Department of Labor			557,030,735	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of State				
Academic Exchange Programs - Undergraduate Programs	19.009		28,202	-
Academic Exchange Programs - Hubert H. Humphrey Fellowship Program				
Pass-Through Institute of International Education Inc.	19.010	FY23-YALI-CL-UMBC-01	3,693	-
Investing in People in The Middle East and North Africa	19.021			
Pass-Through International Research and Exchanges Board		FY21HEP19UMD01	6,615	-
Public Diplomacy Programs	19.040		21,204	-
Pass-Through Multicultural Ukraine Exchange Network		22010129	1,441	-
Total ALN 19.040 Public Diplomacy Programs			<u>22,645</u>	<u>-</u>
Trans-Sahara Counterterrorism Partnership (TSCTP)	19.222		151,951	62,669
Academic Exchange Programs - English Language Programs	19.421			
Pass-Through FHI 360		PO21002220	196,632	-
Total U.S. Department of State			<u>409,738</u>	<u>62,669</u>
U.S. Department of Transportation				
COVID-19 Airport Improvement Program	20.106		109,740	-
Airport Improvement Program			19,447,618	-
Total ALN 20.106 Airport Improvement Program			<u>19,557,358</u>	<u>-</u>
COVID-19 Highway Planning and Construction	20.205		12,666,441	-
Highway Planning and Construction			682,357,916	42,014,828
Total ALN 20.205 Highway Planning and Construction			<u>695,024,357</u>	<u>42,014,828</u>
Recreational Trails Program	20.219		1,628,360	1,490,413
Highway Training and Education	20.215		29,565	-
<i>FMCSA Cluster</i>				
Motor Carrier Safety Assistance	20.218		4,213,865	-
Total FMCSA Cluster			<u>4,213,865</u>	<u>-</u>
Commercial Driver's License Program Implementation Grant	20.232		50,559	-
Fuel Tax Evasion-Intergovernmental Enforcement Effort Program Website	20.240		4,731	-
Maglev Project Selection Program - SAFETEA-LU	20.318		5,196,995	-
Railroad Safety Technology Grants	20.321		256,536	-
Consolidated Rail Infrastructure and Safety Improvements	20.325			
Pass-Through University of Delaware		FUDR0000363	6,374	-
<i>Federal Transit Cluster</i>				
COVID-19 Federal Transit Capital Investment Grants	20.500		106,163,372	-
Federal Transit Capital Investment Grants			9,319,642	-
COVID-19 Federal Transit Formula Grants	20.507		303,684,758	19,799,819
Federal Transit Formula Grants			71,760,441	5,454,244
Total ALN 20.507 Federal Transit Formula Grants			<u>490,928,213</u>	<u>25,254,063</u>
State of Good Repair Grants Program	20.525		36,845,748	24,475,366
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		7,550,341	7,220,248
Total Federal Transit Cluster			<u>535,324,302</u>	<u>56,949,677</u>
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		10,434,299	-
COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	20.509		9,706,234	9,706,234
Formula Grants for Rural Areas and Tribal Transit Program			7,784,641	7,749,031
Total ALN 20.509 Formula Grants for Rural Areas and Tribal Transit Program			<u>17,490,875</u>	<u>17,455,265</u>
<i>Transit Services Programs Cluster</i>				
COVID-19 Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		240,119	240,119
Enhanced Mobility of Seniors and Individuals with Disabilities			3,619,059	3,619,059
Total Transit Services Programs Cluster			<u>3,859,178</u>	<u>3,859,178</u>
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		929,615	-
COVID-19 Public Transportation Innovation	20.530		41,960	41,960
Public Transportation Innovation			189,949	185,230
Total ALN 20.530 Public Transportation Innovation			<u>231,909</u>	<u>227,190</u>
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	20.600		5,577,765	2,555,938
National Priority Safety Programs	20.616		4,028,650	2,417,555
Total Highway Safety Cluster			<u>9,606,415</u>	<u>4,973,493</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Transportation (continued)				
National Highway Traffic Safety Administration (NHTSA)				
Discretionary Safety Grants and Cooperative Agreements	20.614		320,887	-
Pass-Through Dunlap and Associates		DTNH2217D00031	123,486	-
Total ALN 20.614 National Highway Traffic Safety			<u>444,373</u>	<u>-</u>
Pipeline Safety Program State Base Grant	20.700		848,511	-
University Transportation Centers Program	20.701			
Pass-Through Penn State University		5902-GMU-DOT-7-103	182,701	-
Pass-Through Penn State University		69A3551847103	22,399	-
Total ALN 20.701 University Transportation Centers			<u>205,100</u>	<u>-</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		496,972	256,975
National Infrastructure Investments	20.933		13,386,705	5,156,292
Contract/Other	20.999		1,612,330	-
Pass-Through Calstart Inc.		110-210-008-R2	20,300	-
Total ALN 20.999 Contract/Other			<u>1,632,630</u>	<u>-</u>
Total U.S. Department of Transportation			<u>1,320,859,584</u>	<u>132,383,311</u>
U.S. Department of the Treasury				
Low Income Taxpayer Clinics	21.008		79,007	-
Pass-Through University of Baltimore Foundation		22-LITC0579-011-00	21,343	-
Total ALN 21.008 Low Income Taxpayer Clinics			<u>100,350</u>	<u>-</u>
COVID-19 Emergency Rental Assistance Program	21.023		64,316,223	13,292,852
COVID-19 Homeowner Assistance Fund	21.026		142,315,567	4,805,288
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		588,119,714	94,350,714
Pass-Through City of Baltimore		Unknown	47,620	-
Pass-Through Mayor's Office of Neighborhood Safety and Engagement		442207	114,375	45,249
Pass-Through City of Baltimore		Unknown	64,090	-
Pass-Through City of Hagerstown		Unknown	20,000	-
Total ALN 21.027 Coronavirus State and Local Fiscal			<u>588,365,799</u>	<u>94,395,963</u>
Total U.S. Department of the Treasury			<u>795,097,939</u>	<u>112,494,103</u>
Appalachian Regional Commission				
Appalachian Area Development	23.002		1,160,300	-
Appalachian Research, Technical Assistance, and Demonstration Projects	23.011		61,000	-
Pass-Through East Tennessee State University		22-127-1-54.1	5,000	-
Total ALN 23.011 Appalachian Research, Technical Assistance, and Demonstration Projects			<u>66,000</u>	<u>-</u>
Total Appalachian Regional Commission			<u>1,226,300</u>	<u>-</u>
Office of Personnel Management				
Intergovernmental Personnel Act (IPA) Mobility Program	27.011		12,694	-
Total Office of Personnel Management			<u>12,694</u>	<u>-</u>
U.S. Equal Employment Opportunity Commission				
Employment Discrimination Title VII of the Civil Rights Act of 1964	30.001		822,299	-
Total U.S. Equal Employment Opportunity Commission			<u>822,299</u>	<u>-</u>
Federal Communications Commission				
COVID-19 Emergency Connectivity Fund Program	32.009		345,825	-
Total Federal Communications Commission			<u>345,825</u>	<u>-</u>
General Services Administration				
Donation of Federal Surplus Personal Property (Noncash)	39.003		33,263,314	-
Contract/Other	39.999		6,676	-
Total General Services Administration			<u>33,269,990</u>	<u>-</u>
National Aeronautics and Space Administration				
Science	43.001		612,897	-
Pass-Through Universities Space Research Association		364401	8,227	-
Pass-Through Universities Space Research Association		SUBK230007	14,014	-
Total ALN 43.001 Science			<u>635,138</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
National Aeronautics and Space Administration (continued)				
Aeronautics	43.002		67,521	-
Pass-Through University of Texas, Austin		UTA21-000385	44,200	-
Total ALN 43.002 Aeronautics			111,721	-
Office of STEM Engagement (OSTEM)	43.008		83,629	-
Pass-Through University of Virgin Islands		219013	8,003	-
Total ALN 43.008 Office of STEM Engagement (OSTEM)			91,632	-
Space Technology	43.012		215,548	-
Total National Aeronautics and Space Administration			1,054,039	-
National Endowment for the Humanities				
Promotion of the Arts Grants to Organizations and Individuals	45.024		43,750	-
Pass-Through Mid-Atlantic Arts Foundation		185635056C19	34,257	-
Pass-Through Mid-Atlantic Arts Foundation		2022-2646	9,900	-
Total ALN 45.024 Promotion of the Arts Grants to Organizations and Individuals			87,907	-
Promotion of the Arts Partnership Agreements	45.025		4,886,990	-
Pass-Through Mid-Atlantic Arts Foundation		2022-2610	7,000	-
Pass-Through Mid-Atlantic Arts Foundation		2023-4577	4,000	-
Pass-Through Mid-Atlantic Arts Foundation		20232639	8,400	-
Pass-Through Mid-Atlantic Arts Foundation		20232907	12,000	-
Pass-Through Mid-Atlantic Arts Foundation		20232908	8,400	-
Total ALN 45.025 Promotion of the Arts Partnership Agreements			4,926,790	-
Promotion of the Humanities Division of Preservation and Access	45.149		66,119	-
Promotion of the Humanities Fellowships and Stipends	45.160		54,281	-
Promotion of the Humanities Research	45.161		87,455	-
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		125,208	-
Promotion of the Humanities Public Programs	45.164		51,230	-
Pass-Through National Writing Project		08MD032022BMPU	58,816	-
Total ALN 45.164 Promotion of the Humanities Public Programs			110,046	-
Promotion of the Humanities Office of Digital Humanities	45.169		378,930	171,038
Grants to States	45.310		3,196,898	1,932,741
COVID-19 National Leadership Grants	45.312		85,808	-
Laura Bush 21st Century Librarian Program	45.313		148,560	-
Pass-Through American Library Association		21094623	86,400	-
Pass-Through University of Washington		UWSC12126BPO79105	42,746	-
Total ALN 45.313 Laura Bush 21st Century Librarian Program			277,706	-
Total National Endowment for the Humanities			9,397,148	2,103,779
National Science Foundation				
Engineering	47.041		30,878	-
Pass-Through American Association for Engineering Education		769-2076	109,842	-
Pass-Through American University		31663-A220027-S06	90,320	-
Pass-Through Florida A&M University		2055347	29,519	-
Total ALN 47.041 Engineering			260,559	-
Mathematical and Physical Sciences	47.049		78,395	-
Geosciences	47.050		64,964	-
Computer and Information Science and Engineering	47.070		69,861	-
Pass-Through American Association for Engineering Education		2233087-007-MORG	353	-
Pass-Through George Washington University		21-S02	22,576	-
Pass-Through University of Illinois		097053-17576	2,210	-
Total ALN 47.070 Computer and Information Science and Engineering			95,000	-
Biological Sciences	47.074		14,865	-
Pass-Through Minnesota State University Moorhead		407N2021_001	4,722	-
Total ALN 47.074 Biological Sciences			19,587	-
Social, Behavioral, and Economic Sciences	47.075		302,714	-
Pass-Through Texas State University		20030-83490-1	664	-
Total ALN 47.075 Social, Behavioral, and Economic Sciences			303,378	-
Education and Human Resources	47.076		3,140,972	325,915
Pass-Through Virginia Tech University		545504-19062	81,726	-
Total ALN 47.076 STEM Education (formerly Education and Human Resources)			3,222,698	325,915

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
National Science Foundation (continued)				
Office of International Science and Engineering	47.079			
Pass-Through Institute of Human Virology, Nigeria		Signed 04/22/2022	6,688	-
Integrative Activities	47.083		22,616	21,830
NSF Technology, Innovation, and Partnerships	47.084			
Pass-Through George Mason University		E2059543	5,775	-
Total National Science Foundation			4,079,660	347,745
Small Business Administration				
Small Business Development Centers	59.037		2,395,137	802,094
Veterans Outreach Program	59.044		459,291	-
Congressional Grants	59.059		308,500	18,772
State Trade Expansion	59.061		187,298	-
Cybersecurity for Small Business Pilot Program	59.079		27,900	-
Total Small Business Administration			3,378,126	820,866
U.S. Department of Veterans Affairs				
Veterans State Domiciliary Care	64.014		1,267,665	-
Veterans State Nursing Home Care	64.015		15,005,454	-
VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces	64.034		133	-
VHA Inpatient Medicine	64.040		3,107,111	2,449,995
Burial Expenses Allowance for Veterans	64.101		1,740,387	-
Vocational and Educational Counseling for Servicemembers and Veterans	64.125		206,822	-
Contract/Other	64.999		1,616,665	-
Total U.S. Department of Veterans Affairs			22,944,237	2,449,995
Environmental Protection Agency				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		607,450	-
Diesel Emission Reduction Act (DERA) National Grants	66.039		451,260	-
Pass-Through Mid-Atlantic Regional Air Management Association		DL202000102	28,681	-
Pass-Through Mid-Atlantic Regional Air Management Association		DL202100101	953	-
Total ALN 66.039 Diesel Emission Reduction Act (DERA) National Grants			480,894	-
Diesel Emissions Reduction Act (DERA) State Grants	66.040		668,982	-
Environmental Finance Center Grants	66.203		101,046	-
Pass-Through University of North Carolina at Chapel Hill		5116394	19,881	6,862
Pass-Through University of North Carolina at Chapel Hill		5127794	37,961	-
Total ALN 66.203 Environmental Finance Center Grants			158,888	6,862
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		9,056	-
Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act	66.424			
Pass-Through University of New Mexico		281131871D	41,372	-
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436			
Pass-Through University of New Mexico		281132871D	24,171	-
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444		334,445	-
Water Quality Management Planning	66.454		483,664	-
Clean Water State Revolving Fund Cluster				
Capitalization Grants for Clean Water State Revolving Funds	66.458		526,000	-
Total Clean Water State Revolving Fund Cluster			526,000	-
Nonpoint Source Implementation Grants	66.460		2,504,334	-
Regional Wetland Program Development Grants	66.461		190,597	-
Chesapeake Bay Program	66.466		5,634,231	605,469
Pass-Through Center for Watershed Protection		19092553	2,173	-
Pass-Through National Fish and Wildlife Foundation		60321072684	34,823	-
Pass-Through National Fish and Wildlife Foundation		60322075722	40,871	-
Pass-Through National Fish and Wildlife Foundation		69826	82,402	37,779
Pass-Through University of New Mexico		281154871D	78,474	-
Pass-Through University System of Maryland Foundation Inc.		AANA	37,097	-
Total ALN 66.466 Chesapeake Bay Program			5,910,071	643,248

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Environmental Protection Agency (continued)				
Beach Monitoring and Notification Program Implementation Grants	66.472		260,605	-
Performance Partnership Grants	66.605		10,446,003	-
Pollution Prevention Grants Program	66.708		150,835	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		340,589	-
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		847,834	-
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		124,421	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		34,974	-
State and Tribal Response Program Grants	66.817		246,551	-
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818		3,693	-
Chesapeake Bay Program Implementation, Regulatory/Accountability and Monitoring Grants	66.964		4,368,936	2,776,511
Contract/Other	66.999		29,106	-
Pass-Through Metropolitan Washington Council of Govts		23-008	40,031	-
Total ALN 66.999 Contract/Other			<u>69,137</u>	<u>-</u>
Total Environmental Protection Agency			<u>28,833,502</u>	<u>3,426,621</u>
U.S. Department of Energy				
State Energy Program	81.041		1,138,351	-
Weatherization Assistance for Low-Income Persons	81.042		4,064,397	61,903
Office of Science Financial Assistance Program	81.049		188,733	65,266
Pass-Through Johns Hopkins University		2022-1640	8,075	-
Pass-Through Ultramet		19583	42,615	-
Total ALN 81.049 Office of Science Financial Assistance			<u>239,423</u>	<u>65,266</u>
Conservation Research and Development	81.086		8,871	-
Epidemiology and Other Health Studies Financial Assistance Program	81.108			
Pass-Through CPWR: The Center for Construction Research		1080-80	37,824	-
Pass-Through CPWR: The Center for Construction Research		1080-85/DE-FC01-06EH06004	116,955	-
Total ALN 81.108 Epidemiology and Other Health Studies			<u>154,779</u>	<u>-</u>
Stewardship Science Grant Program	81.112			
Pass-Through Krell Institute		17010058	28	-
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		854	-
Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		2,439,289	-
State Heating Oil and Propane Program	81.138		96,941	-
Contract/Other	81.999			
Pass-Through SLAC National Accelerator Laboratory		219001	30,000	-
Total U.S. Department of Energy			<u>8,172,933</u>	<u>127,169</u>
U.S. Department of Education				
Adult Education - Basic Grants to States	84.002		11,525,761	-
Civil Rights Training and Advisory Services (also known as Equity Assistance Centers)	84.004			
Pass-Through American Institutes for Research		0504500206	19,065	-
Title I Grants to Local Educational Agencies	84.010		307,370,836	306,003,760
Migrant Education State Grant Program	84.011		489,934	489,934
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013		1,342,129	1,227,084
Overseas Programs - Group Projects Abroad	84.021		200,937	-
<i>Special Ed (IDEA) Cluster</i>				
Special Education Grants to States	84.027		260,364,351	252,179,194
Pass-Through Arundel County Public Schools		23-530270	95,991	-
Pass-Through District of Columbia Government		Unknown	390,000	-
Total ALN 84.027 Special Education Grants to States			<u>260,850,342</u>	<u>252,179,194</u>
Special Education Preschool Grants	84.173		7,369,898	7,189,030
Total Special Ed (IDEA) Cluster			<u>268,220,240</u>	<u>259,368,224</u>
Higher Education Institutional Aid	84.031		37,737,939	-
Perkins Loan Cancellations	84.037		31,599	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Education (continued)				
<i>TRIO Cluster</i>				
TRIO Student Support Services	84.042		1,088,247	-
TRIO Talent Search	84.044		1,103,588	-
TRIO Upward Bound	84.047		3,969,164	-
TRIO Educational Opportunity Centers	84.066		344,243	-
TRIO McNair Post-Baccalaureate Achievement	84.217		494,079	-
<i>Total TRIO Cluster</i>			6,999,321	-
Career and Technical Education -- Basic Grants to States	84.048		21,663,139	20,561,113
Career and Technical Education -- National Programs	84.051		94,945	94,945
Fund for the Improvement of Postsecondary Education	84.116		1,311,709	64,281
Minority Science and Engineering Improvement	84.120		504,534	-
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		47,639,600	1,664,675
Pass-Through Vermont Agency of Human Services		41434	16,711	-
Pass-Through Vermont Agency of Human Services		42493	23,857	-
Total ALN 84.126 Rehabilitation Services Vocational Rehabilitation Grants to States			47,680,168	1,664,675
Rehabilitation Long-Term Training	84.129		156,459	-
Migrant Education College Assistance Migrant Program	84.149		385,794	-
Rehabilitation Services Client Assistance Program	84.161		5,967	-
Independent Living_State Grants	84.169		453,573	352,980
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		520,660	-
Special Education-Grants for Infants and Families	84.181		7,949,047	7,377,089
School Safety National Activities	84.184		422,568	396,467
Pass-Through Prince Georges County Public Schools		21063427	29,005	-
Total ALN 84.184 School Safety National Activities			451,573	396,467
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		434,843	-
Education for Homeless Children and Youth	84.196		1,388,474	1,375,100
Graduate Assistance in Areas of National Need	84.200		233,255	-
Javits Gifted and Talented Students Education	84.206		399,852	-
Innovative Approaches to Literacy, Full-service Community Schools; and Promise Neighborhoods	84.215		5,638,990	418,495
Centers for International Business Education	84.220		496,752	-
Language Resource Centers	84.229		222,496	-
Pass-Through Duke University		3410031	7,937	-
Total ALN 84.229 Language Resource Centers			230,433	-
American Indian Vocational Rehabilitation Services	84.250		157,950	-
Charter Schools	84.282		2,707,771	2,369,725
Twenty-First Century Community Learning Centers	84.287		11,787,858	10,899,051
Education Research, Development and Dissemination	84.305		977,672	153,583
Pass-Through Educational Testing Service		UMDED305A	63,392	-
Pass-Through Stanford University		62437295137991	16,204	-
Pass-Through Strategic Education Research Partnership Institute		UMDDCPS22	71,188	-
Pass-Through University of Virginia		AWD003002GR100753	75,471	-
Pass-Through University of Virginia		GM10176PO2210409	28,792	-
Pass-Through Virginia Commonwealth University		FP00015845SA002	26,305	-
Total ALN 84.305 Education Research, Development and Dissemination			1,259,024	153,583
Special Education - State Personnel Development	84.323		188,846	88,448
Research in Special Education	84.324		810,994	307,215
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		1,191,549	-
Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		455,792	222,716
Pass-Through University of North Carolina at Charlotte		2021012806UMD	418,972	-
Total ALN 84.326 Special Education Technical Assistance and Dissemination to Improve Services and Results for Gaining Early Awareness and Readiness for Undergraduate Program			874,764	222,716
Child Care Access Means Parents in School	84.334		363,215	293,471
Teacher Quality Partnership Grants	84.335		40,301	-
Arts in Education	84.336		1,866,145	-
Arts in Education	84.351		47,483	-
Rural Education	84.358		125,933	125,933
English Language Acquisition State Grants	84.365		15,714,963	14,602,106

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Education (continued)				
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	84.367		27,078,434	25,920,659
Pass-Through Howard County Public School System		S367A190019	93,228	-
Total ALN 84.367 Supporting Effective Instruction State Grants			<u>27,171,662</u>	<u>25,920,659</u>
Competitive Grants for State Assessments	84.368		3,540	-
Grants for State Assessments and Related Activities	84.369		5,204,863	88,829
Comprehensive Literacy Development	84.371		825,964	762,838
Statewide Longitudinal Data Systems	84.372		12,226	-
Strengthening Minority-Serving Institutions	84.382		607,032	-
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407		42,706	-
Pass-Through University of Massachusetts Boston		POB001171339	4,941	-
Total ALN 84.407 Transition Programs for Students with Intellectual Disabilities into Higher Education			<u>47,647</u>	<u>-</u>
Education Innovation and Research (formerly Investing in Innovation (i3) Fund)	84.411			
Pass-Through TERC		44127	41,725	-
Disability Innovation Fund (DIF)	84.421			
Pass-Through State of Connecticut		23SDRCTP01UMD	582,282	-
Supporting Effective Educator Development Program	84.423		241,042	53,102
Student Support and Academic Enrichment Program	84.424		20,200,614	19,920,300
COVID-19 Education Stabilization Funds:				
COVID-19 Governor's Emergency Education Relief Fund	84.425C		32,101,169	31,874,580
COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		362,550,278	362,398,148
Pass-Through Prince Georges County Public Schools		57713	3,736	-
Pass-Through Prince Georges County Public Schools		65487	755,116	-
Total ALN 84.425D COVID-19 Elementary and Secondary School Emergency Relief (ESSER) Fund			<u>363,309,130</u>	<u>362,398,148</u>
COVID-19 Higher Education Emergency Relief Fund (HEERF) Student Aid	84.425E		5,600,028	-
COVID-19 HEERF Institutional Aid	84.425F		31,429,283	-
COVID-19 HEERF Historically Black Colleges And Universities (HBCUs)	84.425J		50,098,684	-
COVID-19 HEERF Minority Serving Institutions (MSIs)	84.425L		524,786	-
COVID-19 Coronavirus Response And Relief Supplemental Appropriations Act, 2021 – Emergency Assistance For Non-Public Schools (CRRSA EANS) Program	84.425R		10,083,246	10,083,246
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		446,457,593	420,591,682
COVID-19 American Rescue Plan – Emergency Assistance to Non-Public Schools (ARP EANS) Program	84.425V		3,063,041	3,063,041
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W		9,755,384	5,724,057
Total ALN 84.425 Education Stabilization Fund			<u>952,422,344</u>	<u>833,734,754</u>
Contract/Other	84.999			
Pass-Through American Institutes for Research		0504520206	19,039	-
Pass-Through American Institutes for Research		4695	30,405	-
Total ALN 84.999 Contract/Other			<u>49,444</u>	<u>-</u>
Total U.S. Department of Education			<u>1,768,485,109</u>	<u>1,508,936,877</u>
Christopher Columbus Fellowship Foundation				
Contract/Other	85.999		31,430	-
Total Christopher Columbus Fellowship Foundation			<u>31,430</u>	<u>-</u>
Consumer Product Safety Commission				
Contract/Other	87.999		24,750	-
Total Consumer Product Safety Commission			<u>24,750</u>	<u>-</u>
National Archives and Records Administration				
National Historical Publications and Records Grants	89.003		228,892	-
Total National Archives and Records Administration			<u>228,892</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Election Assistance Commission				
HAVA Election Security Grants	90.404		1,131,034	-
Total Election Assistance Commission			1,131,034	-
U.S. Department of Health and Human Services				
Medical Reserve Corps Small Grant Program	93.008		2,135	-
COVID-19 National Organizations of State and Local Officials	93.011		683,496	267,789
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		100,951	60,728
COVID-19 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		111,667	98,971
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			408,349	254,237
Total ALN 93.042 Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			520,016	353,208
COVID-19 Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		14,592	-
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			424,596	246,023
Total ALN 93.043 Special Programs for the Aging, Title III, Disease Prevention and Health Promotion Services			439,188	246,023
<i>Aging Cluster</i>				
COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		724,569	724,569
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			6,239,861	4,714,803
Total ALN 93.044 Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			6,964,430	5,439,372
COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		3,793,081	1,252,860
Special Programs for the Aging, Title III, Part C, Nutrition Services			17,467,801	9,634,382
Total ALN 93.045 Special Programs for the Aging, Title III, Part C, Nutrition Services			21,260,882	10,887,242
Nutrition Services Incentive Program	93.053		2,161,399	1,277,684
<i>Total Aging Cluster</i>			30,386,711	17,604,298
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		1,027,124	140,010
COVID-19 National Family Caregiver Support, Title III, Part E	93.052		141,803	-
National Family Caregiver Support, Title III, Part E			4,414,584	2,274,183
Total ALN 93.052 National Family Caregiver Support, Title III, Part E			4,556,387	2,274,183
COVID-19 Global AIDS	93.067		22,457,196	4,870,862
Pass-Through University of Washington		UWSC12825 /	306,461	-
Global AIDS				
Pass-Through African Medical and Research Foundation		6 NU2GGH002148-01-01-UMB-US001	2,489,706	-
Pass-Through APIN Public Health Initiatives		GH21-2147-PHIS	78,931	-
Pass-Through Center for Int'l Health, Ed., and Biosecurity - Kenya		CON-001	783,123	-
Pass-Through Center for Int'l Health, Ed., and Biosecurity - Kenya		CON-001/ 6	658,652	-
Pass-Through Center for Int'l Health, Ed., and Biosecurity - Kenya		NU2GGH002332-01 ENT-001	849,957	-
Pass-Through Center for Int'l Health, Ed., and Biosecurity - Kenya		ENT-	802,966	-
Pass-Through Center for Int'l Health, Ed., and Biosecurity - Kenya		001/NU2GGH002335-PIM-001	215,237	-
Pass-Through Center for Int'l Health, Ed., and Biosecurity - Kenya		PIM-001/ 6	223,245	-
Pass-Through Institute of Human Virology, Nigeria		NU2GGH002333-01	951	-
Pass-Through Institute of Human Virology, Nigeria		5 NU2GGH002099-04 ASPIRE YR1	177,331	-
Pass-Through Institute of Human Virology, Nigeria		Grant # 1	982,487	-
Pass-Through Institute of Human Virology, Nigeria		NU2GGH002417-01-0	758,324	-
Pass-Through Institute of Human Virology, Nigeria		NU2GGH002099-04-05 Signed 05052022	57,844	-
Pass-Through Institute of Human Virology, Nigeria		Signed 1/4/2023	20,157	-
Total ALN 93.067 Global AIDS			30,862,568	4,870,862
Public Health Emergency Preparedness	93.069		10,924,622	4,532,930
Pass-Through Baltimore City Health Department		CO#40406 P556078	803	-
Total ALN 93.069 Public Health Emergency Preparedness			10,925,425	4,532,930
COVID-19 Environmental Public Health and Emergency Response	93.070		13,138	-
Environmental Public Health and Emergency Response			1,545,347	1,074,907
Total ALN 93.070 Environmental Public Health and Emergency Response			1,558,485	1,074,907

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
Medicare Enrollment Assistance Program	93.071		523,993	128,529
Lifespan Respite Care Program	93.072		39,650	-
COVID-19 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079			
Pass-Through American Academy of Pediatrics		161035013-NCSMH	12,625	-
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			72,884	-
Total ALN 93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			85,509	-
Guardianship Assistance	93.090		2,311,733	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		914,954	636,266
Pass-Through Baltimore City Health Department		40011-A	1,760	-
Pass-Through Baltimore City Health Department		FHB66PRE	28,066	-
Total ALN 93.092 Affordable Care Act (ACA) Personal Responsibility Education Program			944,780	636,266
Food and Drug Administration Research	93.103		1,333,551	-
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		98,543	-
Pass-Through Tennessee Department of Mental Health		73336	228,147	88,995
Total ALN 93.104 Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			326,690	88,995
Area Health Education Centers	93.107		510,442	397,198
Maternal and Child Health Federal Consolidated Programs	93.110		710,615	597,541
Pass-Through National Assembly on School-based Health		Signed 02032022	58,743	-
Pass-Through National Assembly on School-based Health		Signed 11/1022022	342,577	-
Total ALN 93.110 Maternal and Child Health Federal Consolidated Programs			1,111,935	597,541
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		1,688,629	316,220
Oral Diseases and Disorders Research	93.121		19,195	-
Nurse Anesthetist Traineeship	93.124		52,986	-
Emergency Medical Services for Children	93.127		216,412	-
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		208,276	-
Injury Prevention and Control Research and State and Community Bas	93.136		10,676,103	280,726
Pass-Through Michigan Department of Health and Human Services		E20223680-00	75,915	5,455
Total ALN 93.136 Injury Prevention and Control Research and State and Community Based Programs			10,752,018	286,181
COVID-19 Community Programs to Improve Minority Health Grant Program	93.137			
Pass-Through Baltimore City Health Dept.		CO#40489	68,387	-
HIV-Related Training and Technical Assistance	93.145			
Pass-Through University of Pittsburgh		CNVA00050178 (137293-2)	27,961	-
Pass-Through University of Pittsburgh		CNVA00050178 (137979-2)	406,123	-
Total ALN 93.145 HIV-Related Training and Technical Assistance			434,084	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150		1,045,105	983,191
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153			
Pass-Through Johns Hopkins University		2005692797	45,134	-
COVID-19 Rural Health Research Centers	93.155		147,838	147,838
Rural Health Research Centers			111,061	-
Total ALN 93.155 Rural Health Research Centers			258,899	147,838
Grants to States for Loan Repayment	93.165		797,160	772,160
Family Planning Services	93.217		5,901,929	4,871,920
Pass-Through Baltimore City Health Department		BCHD835 / AWD000398	68,591	-
Pass-Through Baltimore City Health Department		CO#BCHD856	187,132	-
Total ALN 93.217 Family Planning Services			6,157,652	4,871,920
Traumatic Brain Injury State Demonstration Grant Program	93.234		135,291	1,995
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		564,729	395,816
Grants to States to Support Oral Health Workforce Activities	93.236		215,365	50,980
Mental Health Research Grants	93.242			
Pass-Through Johns Hopkins University		2004707956	11,744	-
Total ALN 93.242 Mental Health Research Grants			11,744	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Health and Human Services (continued)				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		6,507,387	4,064,342
Pass-Through Community Human Services		5H79SP021726	28,582	-
Pass-Through Community Human Services		Signed_4/23/2023	29,842	-
Pass-Through Emory University		A554799 (A378367)	16,527	6,353
Pass-Through National Council for Mental Wellbeing		2760.001	26,461	-
Pass-Through South County Healthcare Hospital System		SIGNED11172020	37,217	-
Pass-Through The Bd of Trustees of The Leland Stanford Junior Univ.		61971852-137362	46,972	-
Pass-Through University of Nebraska Medical Center		34-5528-3000-104	129,929	-
Pass-Through University of Texas at Austin		UTA19-001378	29,776	-
Pass-Through Virginia Department of Behavioral Health		H79TI084066	708,955	284,147
Total ALN 93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance			<u>7,561,648</u>	<u>4,354,842</u>
Early Hearing Detection and Intervention	93.251		135,382	100,978
Poison Center Support and Enhancement Grant	93.253		189,943	-
Occupational Safety and Health Program	93.262		115,187	8,015
COVID-19 Immunization Cooperative Agreements	93.268		15,924,129	-
Immunization Cooperative Agreements			<u>3,902,245</u>	<u>-</u>
Total ALN 93.268 Immunization Cooperative Agreements			<u>19,826,374</u>	<u>-</u>
Viral Hepatitis Prevention and Control	93.270		257,962	69,739
Drug-Free Communities Support Program Grants	93.276			
Pass-Through Cecil County, Maryland		2H79SP020558-06	78,703	-
Drug Abuse and Addiction Research Programs	93.279		157,880	-
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283			
Pass-Through Catholic Caritas Foundation of Nigeria		Signed on 01/23/23	100,828	-
Teenage Pregnancy Prevention Program	93.297		1,368,278	1,207,974
Pass-Through Healthy Teen Network		TP1AH000234	132,299	-
Total ALN 93.297 Teenage Pregnancy Prevention Program			<u>1,500,577</u>	<u>1,207,974</u>
Small Rural Hospital Improvement Grant Program	93.301		39,033	39,033
Minority Health and Health Disparities Research	93.307			
Pass-Through Morehouse School of Medicine		RCC-SUP-001MSU	33,418	-
Trans-NIH Research Support	93.310			
Pass-Through Johns Hopkins University		2005195350	49,323	-
Pass-Through NADPH		RF00250-2022-0048	16,635	-
Total ALN 93.310 Trans-NIH Research Support			<u>65,958</u>	<u>-</u>
Early Hearing Detection and Intervention Information System (EHD/IS) Surveillance Program	93.314		156,160	-
COVID-19 Emerging Infections Program	93.317		438,984	-
Emerging Infections Program			<u>1,854,360</u>	<u>711,360</u>
Total ALN 93.317 Emerging Infections Program			<u>2,293,344</u>	<u>711,360</u>
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318			
Pass-Through Institute of Human Virology, Nigeria		1 NU2HGH000020-01-00	273,442	-
Pass-Through Institute of Human Virology, Nigeria		Signed on 10/13/2022	48,865	-
Total ALN 93.318 Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security			<u>322,307</u>	<u>-</u>
COVID-19 CSELS Partnership: Strengthening Public Health Laboratories	93.322		191,139	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		9,613,744	1,529,096
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			<u>20,146,907</u>	<u>12,964,864</u>
Total ALN 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			<u>29,760,651</u>	<u>14,493,960</u>
State Health Insurance Assistance Program	93.324		1,204,737	475,511
Paralysis Resource Center	93.325			
Pass-Through Reeve Foundation		90PRRC0006-01-00	24,218	-
COVID-19 Behavioral Risk Factor Surveillance System	93.336		30,191	-
Behavioral Risk Factor Surveillance System			<u>539,922</u>	<u>539,922</u>
Total ALN 93.336 Behavioral Risk Factor Surveillance System			<u>570,113</u>	<u>539,922</u>
Public Health Service Evaluation Funds	93.343		74,667	43,479

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		141,697	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			6,473,024	-
Pass-Through Baltimore City Health Department		CO#40406 P556078	486	-
Total ALN 93.354 Public Health Emergency Response: for Emergency Response: Public Health Crisis Response			6,615,207	-
Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)	93.355		1,226,248	-
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93.366		486,604	264,189
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		479,613	-
National and State Tobacco Control Program	93.387		1,109,820	16,897
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.391		8,504,132	4,132,026
Pass-Through National Association of County and City Total ALN 93.421 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		2021-072002	155,048	59,353
Total ALN 93.421 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health			17,112	-
1332 State Innovation Waivers	93.423		467,255,925	-
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426		1,419,668	702,615
Every Student Succeeds Act/Preschool Development Grants	93.434		16,857,754	4,447,304
Pass-Through Kennedy Krieger Institute		210340	43,364	-
Pass-Through Wicomico County Partnership for Families and Children		90TP0064	63,788	-
Total ALN 93.434 Every Student Succeeds Act/Preschool Development Grants			16,964,906	4,447,304
The Innovative Cardiovascular Health Program	93.435			
Pass-Through Prince Georges Co. Health Dept.		NU58DP006626-01-00	513,502	-
CDC Undergraduate Public Health Scholars Program (CUPS): A Public Health Experience to Expose Undergraduates Interested in Minority Health to Public Health and the Public Health Professions	93.456			
Pass-Through Kennedy Krieger		1 NU50CD300866-0	22,598	-
ACL Assistive Technology	93.464		647,167	-
Alzheimer's Disease Program Initiative (ADPI)	93.470		253,180	148,945
Title IV-E Prevention Program	93.472		1,015,675	-
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478		317,208	174,110
Congressional Directives	93.493		1,302,409	-
Community Health Workers for Public Health Response and Resilient Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.495		394,345	268,529
COVID-19 Low Income Household Water Assistance Program	93.497		59,153	-
Low Income Household Water Assistance Program	93.499		3,670,006	-
Total ALN 93.499 Low Income Household Water Assistance Program			3,351,612	-
Total ALN 93.499 Low Income Household Water Assistance Program			7,021,618	-
COVID-19 State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525		33,920	-
COVID-19 MaryLee Allen Promoting Safe and Stable Families Program	93.556		504,781	-
MaryLee Allen Promoting Safe and Stable Families Program			11,856,911	115
Total ALN 93.556 MaryLee Allen Promoting Safe and Stable Families Program			12,361,692	115
Temporary Assistance for Needy Families	93.558		251,472,341	74,234
Pass-Through Tennessee Department of Mental Health and Substance Abuse Services		73337	15,079	-
Total ALN 93.558 Temporary Assistance for Needy Families			251,487,420	74,234
Child Support Enforcement	93.563		100,145,856	629,501
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		33,095,775	-
Refugee and Entrant Assistance Voluntary Agency Programs	93.567		1,302,043	-
Low-Income Home Energy Assistance	93.568		116,290,571	-
COVID-19 Community Services Block Grant	93.569		224,131	-
Community Services Block Grant			10,917,478	457,727
Total ALN 93.569 Community Services Block Grant			11,141,609	457,727

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Health and Human Services (continued)				
<i>CCDF Cluster</i>				
COVID-19 Child Care and Development Block Grant	93.575		76,925,332	-
Pass-Through Maryland Family Network		Disc2101MDCDC6	370,161	-
Child Care and Development Block Grant			145,312,210	12,842,612
Pass-Through Maryland Family Network		G1501MDCCDF	254,501	-
Total ALN 93.575 Child Care and Development Block Grant			<u>222,862,204</u>	<u>12,842,612</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		101,947,320	3,928,097
<i>Total CCDF Cluster</i>			<u>324,809,524</u>	<u>16,770,709</u>
Refugee and Entrant Assistance Discretionary Grants	93.576		14	-
Refugee and Entrant Assistance Wilson/Fish Program	93.583		962,400	-
State Court Improvement Program	93.586		226,780	-
Community-Based Child Abuse Prevention Grants	93.590			
Pass-Through Maryland Family Network		XX01MDFRPG	32,200	-
Chafee Education and Training Vouchers Program (ETV)	93.599		456,083	-
<i>Head Start Cluster</i>				
Head Start	93.600		71,274	26,722
Pass-Through Maryland Family Network		03CH11229 / 03HP000398	666,604	-
Total ALN 93.600 Head Start			<u>737,878</u>	<u>26,722</u>
<i>Total Head Start Cluster</i>			<u>737,878</u>	<u>26,722</u>
Adoption and Legal Guardianship Incentive Payments	93.603		91,273	-
COVID-19 Developmental Disabilities Basic Support and Advocacy Grants	93.630		1,973	-
Developmental Disabilities Basic Support and Advocacy Grants			1,394,691	471,510
Total ALN 93.630 Developmental Disabilities Basic Support and Advocacy Grants			<u>1,396,664</u>	<u>471,510</u>
Children's Justice Grants to States	93.643		247,747	204,418
Stephanie Tubbs Jones Child Welfare Services Program	93.645		4,104,931	-
Child Welfare Research Training or Demonstration	93.648			
Pass-Through The Research Foundation of SUNY		5-92159	24,573	-
Pass-Through The Research Foundation of SUNY		5-95862	35,583	-
Total ALN 93.648 Child Welfare Research Training or Demonstration			<u>60,156</u>	<u>-</u>
Foster Care Title IV-E	93.658		56,201,180	2,598,697
Adoption Assistance	93.659		19,794,942	-
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		398,935	398,935
Social Services Block Grant	93.667		52,308,429	-
Child Abuse and Neglect State Grants	93.669		1,228,273	154
Child Abuse and Neglect Discretionary Activities	93.670		324,983	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		3,741,319	3,433,551
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		1,439,714	-
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B	93.686			
Pass-Through Baltimore City Health Department		AD697CMA-F760N-N211S	120,398	-
Pass-Through Baltimore City Health Department		CO#BCHD873	195,045	-
Total ALN 93.686 Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B			<u>315,443</u>	<u>-</u>
Maternal Opioid Misuse Model	93.687		382,453	-
Mental and Behavioral Health Education and Training Grants	93.732		1,290,717	26,244
COVID-19 Elder Abuse Prevention Interventions Program	93.747		773,872	-
Elder Abuse Prevention Interventions Program			688,198	-
Total ALN 93.747 Elder Abuse Prevention Interventions			<u>1,462,070</u>	<u>-</u>
Children's Health Insurance Program	93.767		330,003,032	1,049,509
<i>Medicaid Cluster</i>				
State Medicaid Fraud Control Units	93.775		4,080,549	-
COVID-19 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		99,188	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			4,892,958	-
Total ALN 93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			<u>4,992,146</u>	<u>-</u>
Medical Assistance Program	93.778		10,692,290,689	45,124,287
<i>Total Medicaid Cluster</i>			<u>10,701,363,384</u>	<u>45,124,287</u>
Opioid STR	93.788		50,036,229	31,532,992
Money Follows the Person Rebalancing Demonstration	93.791		5,388,393	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796		2,453,120	-
CARA Act – Comprehensive Addiction and Recovery Act of 2016	93.799		50,000	-
Organized Approaches to Increase Colorectal Cancer Screening	93.800		435,440	367,096
Lung Diseases Research	93.838			
Pass-Through Johns Hopkins University		2005378350	217,015	97,065
Promoting Population Health through Increased Capacity in Alcohol Epidemiology	93.845		50,813	-
National Collaboration to Support Health, Wellness and Academic Success of School-Age Children	93.858		390,495	52,500
Biomedical Research and Research Training	93.859		1,175,123	-
COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant	93.870		896,791	-
Maternal, Infant and Early Childhood Home Visiting Grant			6,990,553	6,346,815
Total ALN 93.870 Maternal, Infant and Early Childhood Home Visiting Grant			7,887,344	6,346,815
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876		101,486	-
Grants for Primary Care Training and Enhancement	93.884		179,159	-
National Bioterrorism Hospital Preparedness Program	93.889		4,929,268	3,404,840
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		3,206,945	1,936,098
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality	93.912		165,787	-
Grants to States for Operation of State Offices of Rural Health	93.913		222,993	113,170
COVID-19 HIV Emergency Relief Project Grants	93.914			
Pass-Through Associated Black Charities		H9AHA36919	2,630	-
Pass-Through Connections Thru Life, Inc.		22-2619	63,897	-
Pass-Through Connections Thru Life, Inc.		23-2619-010	11,969	-
HIV Emergency Relief Project Grants				
Pass-Through Associated Black Charities		13-2409	299,421	-
Pass-Through Associated Black Charities		20-2441-006	7,442	-
Pass-Through Associated Black Charities		21-2619	2,985	-
Pass-Through Associated Black Charities		2619-01E	318	-
Pass-Through Associated Black Charities		H89HA00017-28-00	8,866	-
Pass-Through Connections Thru Life, Inc		22-2441	684,930	-
Pass-Through Connections Thru Life, Inc		22-2467	601,273	-
Pass-Through Connections Thru Life, Inc		22-2619	10,725	-
Pass-Through Connections Thru Life, Inc		22-2619-002	121,683	-
Pass-Through Connections Thru Life, Inc		22-2619-004	13,486	-
Pass-Through Connections Thru Life, Inc		22-2619-009	61,789	-
Pass-Through Connections Thru Life, Inc		22-2619-010	23,556	-
Pass-Through Connections Thru Life, Inc		22-2619-016	44,173	-
Pass-Through Connections Thru Life, Inc		22-2619-01A	307,508	-
Pass-Through Connections Thru Life, Inc		22-2619-HR1	41,912	-
Pass-Through Connections Thru Life, Inc		22-2619-NO1	78,257	-
Pass-Through Connections Thru Life, Inc		23-2441	127,579	-
Pass-Through Connections Thru Life, Inc		23-2619-007	413	-
Pass-Through Connections Thru Life, Inc		23-2619-009	5,772	-
Pass-Through Connections Thru Life, Inc		23-2619-016	18,137	-
Pass-Through Connections Thru Life, Inc		Signed on 03/02/2023	79,586	-
Total ALN 93.914 HIV Emergency Relief Project Grants			2,618,307	-
COVID-19 HIV Care Formula Grants	93.917		18,231	-
HIV Care Formula Grants			38,950,225	6,251,444
Pass-Through Baltimore City Health Department		AD697CMA-F760N-N211S	678,454	-
Total ALN 93.917 HIV Care Formula Grants			39,646,910	6,251,444
HIV Prevention Activities Health Department Based	93.940		10,238,319	2,107,604
Pass-Through Baltimore City Health Department		BCHD-711	86,621	-
Pass-Through Baltimore City Health Department		BCHD921	61,006	-
Pass-Through Baltimore City Health Department		CO# BCHD-710	181,836	-
Pass-Through Baltimore City Health Department		CO#39388	8,718	-
Pass-Through Prince Georges County Health Department		AD8271EH	130,457	-
Total ALN 93.940 HIV Prevention Activities Health			10,706,957	2,107,604
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		317,947	316,941
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		312,991	62,328

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
COVID-19 Block Grants for Community Mental Health Services	93.958		13,191,261	10,567,824
Block Grants for Community Mental Health Services			14,507,893	14,470,882
Pass-Through Anne Arundel County Mental Health Agency		1B09SM087295-01	67,810	25,000
Pass-Through Washington State Health Care Authority		K5578	35,410	-
Total ALN 93.958 Block Grants for Community Mental			<u>27,802,374</u>	<u>25,063,706</u>
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959		17,380,603	17,380,603
Block Grants for Prevention and Treatment of Substance Abuse			28,141,117	11,399,452
Total ALN 93.959 Block Grants for Prevention and Treatment of Substance Abuse			<u>45,521,720</u>	<u>28,780,055</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		3,512,975	1,095,103
Preventive Health and Health Services Block Grant	93.991		1,511,514	856,343
Maternal and Child Health Services Block Grant to the States	93.994		10,629,184	3,378,151
COVID-19 Contract/Other	93.999		29,884	-
Contract/Other			3,146,184	-
Pass-Through Johns Hopkins University		2005078529	444,602	270,900
Pass-Through National Association of State Mental Health		SC-3039.1-UMB-01	285,498	-
Pass-Through NY State Conf. of Local Mental Hygiene Directors, Inc.		Task order #7	34,810	-
Pass-Through RTI		Unknown	20,464	-
Pass-Through The Danya Institute, Inc.		SM08785-03	31,087	-
Pass-Through West Virginia Dept of Health and Human Resources		0506-2848	20,853	-
Total ALN 93.999 Contract/Other			<u>4,013,382</u>	<u>270,900</u>
Total U.S. Department of Health and Human Services			<u>12,944,086,483</u>	<u>256,658,013</u>
Corporation for National and Community Service				
State Commissions	94.003		315,297	315,297
AmeriCorps	94.006		5,792,584	5,792,584
AmeriCorps Commission Investment Fund	94.008		229,097	229,097
<i>Foster Grandparent Cluster</i>				
Foster Grandparent Program	94.011		342,080	-
Total Foster Grandparent Cluster			<u>342,080</u>	<u>-</u>
AmeriCorps September 11th National Day of Service and Remembrance Grants	94.012			
Pass-Through Youth Service America		22010320	3,196	-
Pass-Through Youth Service America		22020838	527	-
Pass-Through Youth Service America		23010365	4,023	-
Total ALN 94.012 AmeriCorps September 11th National Day of Service and Remembrance Grants			<u>7,746</u>	<u>-</u>
Total Corporation for National and Community Service			<u>6,686,804</u>	<u>6,336,978</u>
Executive Office of the President				
High Intensity Drug Trafficking Areas Program	95.001		6,504,033	-
Total Executive Office of the President			<u>6,504,033</u>	<u>-</u>
Social Security Administration				
<i>Disability Insurance/SSI Cluster</i>				
Social Security Disability Insurance	96.001		35,372,817	-
Supplemental Security Income	96.006		8,231,201	204,763
Total Disability Insurance/SSI Cluster			<u>43,604,018</u>	<u>204,763</u>
Total Social Security Administration			<u>43,604,018</u>	<u>204,763</u>
U.S. Department of Homeland Security				
Non-Profit Security Program	97.008		7,802,151	6,952,473
Boating Safety Financial Assistance	97.012		3,373,963	-
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		137,598	-
Flood Mitigation Assistance	97.029		182,698	169,967
Pass-Through City of Laurel, Maryland		Unknown	33,155	-
Total ALN 97.029 Flood Mitigation Assistance			<u>215,853</u>	<u>169,967</u>
COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		318,049,906	296,964,522
Pass-Through Baltimore City Health Department		BCHDEP823	7,646	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>9,121,228</u>	<u>8,952,309</u>
Total ALN 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>327,178,780</u>	<u>305,916,831</u>
Hazard Mitigation Grant	97.039		2,838,033	1,106,720
National Dam Safety Program	97.041		187,414	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Homeland Security (continued)				
COVID-19 Emergency Management Performance Grants	97.042		11,283,042	454,049
Emergency Management Performance Grants			5,121,586	2,450,863
Total ALN 97.042 Emergency Management Performance Grants			16,404,628	2,904,912
State Fire Training Systems Grants	97.043		40,000	-
Assistance to Firefighters Grant	97.044		352,322	-
Cooperating Technical Partners	97.045		773,346	-
BRIC: Building Resilient Infrastructure and Communities	97.047		778,412	604,105
Port Security Grant Program	97.056		1,874,675	-
COVID-19 Homeland Security Grant Program	97.067		13,450,342	4,816,775
Pass-Through District of Columbia Government		21UASI603-01	360,892	-
Pass-Through District of Columbia Government		22UASI603-01	378,961	-
Homeland Security Grant Program				
Pass-Through Howard County Government		EMW2019SSSS00064UASI	93,328	-
Pass-Through Howard County Government		EMW2020SS00010UASI	8,039	-
Total ALN 97.067 Homeland Security Grant Program			14,291,562	4,816,775
Rail and Transit Security Grant Program	97.075		181,482	-
Homeland Security Biowatch Program	97.091		3,334	-
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		76,540	-
Contract/Other	97.999		17,948	-
Total U.S. Department of Homeland Security			376,528,041	322,471,783
U.S. Agency for International Development				
USAID Foreign Assistance for Programs Overseas	98.001		657,634	-
Pass-Through National Academy of Sciences		2000012545	17,471	-
Total ALN 98.001 USAID Foreign Assistance for Programs Overseas			675,105	-
Contract/Other	98.999			
Pass-Through Chemonics International		72062019D00009/7206	953	-
Pass-Through FHI 360		2020F00002	113,850	-
Pass-Through FHI 360		PO18001685	114,803	-
Total ALN 98.999 Contract/Other			228,653	-
Total U.S. Agency for International Development			789,908	-
Student Financial Assistance Cluster:				
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grants	84.007		5,930,955	-
Federal Work-Study Program	84.033		6,548,746	-
Federal Perkins Loan Program	84.038		18,156,483	-
Federal Pell Grant Program	84.063		203,945,658	-
Federal Direct Student Loans	84.268		758,456,625	-
Teach Teacher Education Assistance for College and Higher	84.379		113,766	-
Postsecondary Education Scholarships for Veteran's Dependents	84.408		6,502	-
Total U.S. Department of Education			993,158,735	-
U.S. Department of Health and Human Services				
Health Professions Student Loans, Including Primary Care				
Loans/Loans for Disadvantaged Students	93.342		7,337,247	-
Nursing Student Loans	93.364		361,486	-
Total U.S. Department of Health and Human Services			7,698,733	-
Total Student Financial Assistance Cluster:				
			1,000,857,468	-
Research and Development Cluster				
U.S. Department of Agriculture				
Agricultural Research Basic and Applied Research	10.001		4,323,944	-
Pass-Through Arkansas Children's Research Institute		4465MARYLAND	30,783	-
Pass-Through GS1 US, Inc.		22052613	47,181	-
Pass-Through GS1 US, Inc.		22052614	20,750	-
Pass-Through GS1 US, Inc.		22052615	42,794	-
Pass-Through GS1 US, Inc.		22052617	20,750	-
Total ALN 10.001 Agricultural Research Basic and Applied Research			4,486,202	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		1,544,787	-
Pass-Through University of Delaware		UDR0000160	6,802	-
Total ALN 10.025 Plant and Animal Disease, Pest Control, and Animal Care			1,551,589	-
Wildlife Services	10.028		40,244	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
U.S. Department of Agriculture (continued)				
Grants for Agricultural Research, Special Research Grants	10.200		593,341	277,888
Pass-Through Colorado State University		752659	5,939	-
Pass-Through Colorado State University		G5025301	13,645	-
Pass-Through Colorado State University		G9145002	38,013	-
Pass-Through Rutgers The State University of New Jersey		6188NER17BvanEngel	21	-
Pass-Through University of California - Davis		A22-2056-S001 PO996480	60,363	-
Total ALN 10.200 Grants for Agricultural Research, Special Research Grants			711,322	277,888
Cooperative Forestry Research	10.202		485,321	-
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		4,443,154	-
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		2,169,358	-
Animal Health and Disease Research	10.207		31,148	-
Sustainable Agriculture Research and Education	10.215		2,156	-
Pass-Through Northeast SARE, The University of Vermont		GNE1714831064	48	-
Pass-Through Northeast SARE, The University of Vermont		GNE2023034268	1,621	-
Pass-Through Northeast SARE, The University of Vermont		GNE2125435383	10,067	-
Pass-Through Northeast SARE, The University of Vermont		GNE2126835383	11,850	-
Pass-Through Northeast SARE, The University of Vermont		LNE20406R34268	25,129	-
Pass-Through Northeast SARE, The University of Vermont		LNE20408R34268	53,033	24,118
Pass-Through Northeast SARE, The University of Vermont		LNE22443AWD000004	24,637	-
Pass-Through Northeast SARE, The University of Vermont		95 LNE23475RAWD00001	16,055	-
Pass-Through Northeast SARE, The University of Vermont		024 ONE2139235383	17,920	-
Pass-Through Northeast SARE, The University of Vermont		ONE2139735383	18,413	-
Pass-Through Northeast SARE, The University of Vermont		SNE22005AWD000004	7,305	-
Total ALN 10.215 Sustainable Agriculture Research and Education		95	188,234	24,118
1890 Institution Capacity Building Grants	10.216		1,363,292	272,205
Higher Education - Institution Challenge Grants Program	10.217			
Pass-Through University of California Davis		A211265S001	100,158	-
Biotechnology Risk Assessment Research	10.219		376,096	79,271
Extension Collaborative on Immunization Teaching & Engagement				
Pass-Through Extension Foundation		EXC220212116	78,455	10,198
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		22,234	-
Pass-Through New York University		F222801	36,309	-
Total ALN 10.250 Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations			58,543	-
Consumer Data and Nutrition Research	10.253		23,783	-
Pass-Through Tufts University		AG9033 PO# EP0213337	23,857	-
Total ALN 10.253 Consumer Data and Nutrition Research			47,640	-
Integrated Programs	10.303		143,962	7,722
Homeland Security Agricultural	10.304			
Pass-Through Michigan State University		RC112910L	16,348	-
Pass-Through University of Maine		4321613	6,534	-
Total ALN 10.304 Homeland Security Agricultural			22,882	-
Specialty Crop Research Initiative	10.309		964,038	117,441
Pass-Through North Carolina State University		2017039814	1,594	-
Pass-Through North Carolina State University		2021251802	51,060	-
Pass-Through Pennsylvania State University		S002364USDA	118,111	-
Pass-Through University of Florida		SUB00002391	155,348	-
Total ALN 10.309 Specialty Crop Research Initiative			1,290,151	117,441
Agriculture and Food Research Initiative (AFRI)	10.310		10,566,584	2,903,531
Pass-Through Auburn University		20SFWS205216UM	7,264	-
Pass-Through Auburn University		22AGECON205246UMD	27,873	-
Pass-Through Cornell University		13627720738	41,398	-
Pass-Through Johns Hopkins University		20186700327408	12,919	-
Pass-Through Johns Hopkins University		2004929577	45,468	-
Pass-Through Kansas State University		A200118S001	258,802	-
Pass-Through North Carolina State University		23010385	1,505	-
Pass-Through North Carolina State University		23010386	10,000	-
Pass-Through North Carolina State University		2018053006	358,332	-
Pass-Through Pennsylvania State University		S000183USDA	272,418	-
Pass-Through South Dakota State University		3TD156	64,882	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
U.S. Department of Agriculture (continued)				
Agriculture and Food Research Initiative (AFRI) (continued)	10.310			
Pass-Through University of Connecticut		409812	92,706	-
Pass-Through University of Delaware		53286	2,900	-
Pass-Through University of Minnesota		H008051402	7,831	-
Pass-Through University of Wisconsin-Madison		1740	122,103	-
Pass-Through University of Wisconsin-Madison		2630	50,503	-
Pass-Through Virginia Polytechnic Institute and State University		42264619113	514	-
Total ALN 10.310 Agriculture and Food Research Initiative (AFRI)			11,944,002	2,903,531
National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program	10.328		80,655	32,137
Crop Protection and Pest Management Competitive Grants Program	10.329		305,936	22,503
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		97,441	-
Risk Management Education Partnerships	10.460		5,072	-
Food Safety Cooperative Agreements	10.479		250,351	147,500
Cooperative Extension Service	10.500		1,549,789	-
Pass-Through Northeast Center for Risk Management Education		UDR0000156	21,091	-
Total ALN 10.500 Cooperative Extension Service			1,570,880	-
Expanded Food and Nutrition Education Program	10.514		119,106	-
Rural Health and Safety Education Competitive Grants Program	10.516		157,188	-
Centers of Excellence at 1890 Institutions	10.523		815,229	412,846
Forestry Research	10.652		91,369	-
Cooperative Forestry Assistance	10.664			
Pass-Through Cleveland Metro Parks		21-02-017 PO 20210812	17,025	-
Urban and Community Forestry Program	10.675		10,505	-
International Forestry Programs	10.684		316,130	-
National Agricultural Library	10.700		34,578	-
Research Joint Venture and Cost Reimbursable Agreements	10.707		99,478	-
Community Project Funds - Congressionally Directed Spending	10.723		74,957	-
Grant Program to Establish a Fund for Financing Water and Wastewater Projects	10.864		45,747	-
Soil and Water Conservation	10.902		260,599	1,769
Pass-Through University of Rhode Island		1725140008804010000	49,181	-
Pass-Through University of Rhode Island		1955620009868110	4,275	-
Total ALN 10.902 Soil and Water Conservation			314,055	1,769
Environmental Quality Incentives Program	10.912		281,867	244,215
Pass-Through Indiana University of Pennsylvania		438	72,604	52,861
Pass-Through North Carolina State University		2021103301	177,083	-
Total ALN 10.912 Environmental Quality Incentives Program			531,554	297,076
Conservation Stewardship Program	10.924		73,759	-
Technical Agricultural Assistance	10.960		203,777	-
Research and Development - Department of Agriculture	10.RD			
Pass-Through University of Tennessee		A221403S001	7,562	-
Contract/Other	10.999			
Pass-Through Space Telescope Science Institute		HSTGO15989	6,966	-
Total U.S. Department of Agriculture			34,761,073	4,606,205
U.S. Department of Commerce				
Integrated Ocean Observing System (IOOS)	11.012		754,137	548,820
Pass-Through Mid-Atlantic Regional Association Coastal Ocean Observing System		UDR0000285	36,172	-
Pass-Through University of Alaska Fairbanks		UAF 15-0070 PO488811	152	-
Total ALN 11.012 Integrated Ocean Observing System (IOOS)			790,461	548,820
Statistical, Research, and Methodology Assistance	11.016			
Pass-Through Boston University		4500003718	203,119	-
Cluster Grants	11.020		281,407	-
Economic Development Technical Assistance	11.303			
Pass-Through Howard University		GRT000157-10006569	13,228	-
COVID-19 Economic Adjustment Assistance	11.307		69,075	8,406
Cooperative Institute (Inter-Agency Funded Activities)	11.405		352,105	52,171

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
U.S. Department of Commerce (continued)				
Sea Grant Support (UMCES)	11.417		2,960,935	1,138,819
Pass-Through The Research Foundation for the State		550117661993511	8,866	-
Total ALN 11.417 Sea Grant Support			<u>2,969,801</u>	<u>1,138,819</u>
Coastal Zone Management Administration Awards	11.419		20,672	-
Coastal Zone Management Estuarine Research Reserves	11.420		89,946	-
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	11.427		206,555	29,816
Pass-Through Louisiana State University		PO0000182974	743	-
Pass-Through University of California - Davis		A22-3054-S001	29,225	-
Total ALN 11.427 Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program			<u>236,523</u>	<u>29,816</u>
Climate and Atmospheric Research	11.431		730,122	-
Pass-Through Rand Corporation		NoCON-000000449	52,784	-
Pass-Through University of Miami		OS00000764 SPC-002017	24,148	-
Total ALN 11.431 Climate and Atmospheric Research			<u>807,054</u>	<u>-</u>
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		34,988,397	14,952,053
Pass-Through Woods Hole Oceanographic Institute		A101316	62,761	-
Total ALN 11.432 National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes			<u>35,051,158</u>	<u>14,952,053</u>
Environmental Sciences, Applications, Data, and Education	11.440			
Pass-Through Global Science and Technology Inc.		PSAPROTECH22UMD01	31,998	-
Pass-Through Riverside Technology		PROTECHUOFMDBEA UCHAM	148,201	-
Total ALN 11.440 Environmental Sciences, Applications, Data, and Education			<u>180,199</u>	<u>-</u>
Chesapeake Bay Studies	11.457		400,534	-
Weather and Air Quality Research	11.459		669,962	157,089
Special Oceanic and Atmospheric Projects	11.460		279,891	96,984
Applied Meteorological Research	11.468		12,916	-
Unallied Science Program	11.472			
Pass-Through Rutgers University		#1639 AGREEMENT	36,602	-
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		334,470	128,909
Pass-Through Louisiana State University		PO-0000032946	64,116	-
Total ALN 11.478 Center for Sponsored Coastal Ocean Research Coastal Ocean Program			<u>398,586</u>	<u>128,909</u>
Educational Partnership Program	11.481		3,057,785	1,697,949
Pass-Through Howard University		000392-10012451 10016731	20,954	-
Pass-Through Howard University		0008971-1000086022	12,238	-
Pass-Through Howard University		0008971-97283/9936-	57,855	-
Pass-Through Howard University		89711000070197	43,090	-
Pass-Through Howard University		89711000093532	11,436	-
Pass-Through Howard University		8971-66110/9935-	2,704	-
Pass-Through Howard University		8971-93530/9636-93531	22,218	-
Pass-Through Research Foundation of CUNY		CM00002163-00	6,603	-
Pass-Through Research Foundation of CUNY		CM00004250-00	17,195	-
Pass-Through Research Foundation of CUNY		CM00005530-00	18,097	-
Pass-Through Research Foundation of CUNY		CM00005750-00	69,346	-
Pass-Through Research Foundation of CUNY		CM00009699-00	33,811	-
Total ALN 11.481 Educational Partnership Program			<u>3,373,332</u>	<u>1,697,949</u>
Coral Reef Conservation Program	11.482			
Pass-Through National Fish & Wildlife Foundation		61013	2	-
Measurement and Engineering Research and Standards Technology Innovation Program (TIP)	11.609		15,253,171	221,865
Pass-Through Prometheus Computing	11.616	S8134109CQ0044	122,868	-
COVID-19 Arrangements for Interdisciplinary Research Infrastructure	11.619			
Pass-Through The National Institute for Innovation in Manufacturing Biopharmaceuticals		70NANB21H085	325,576	-
Arrangements for Interdisciplinary Research Infrastructure				
Pass-Through National Cybersecurity Center of Excellence		1161922	5,000	-
Pass-Through University of Delaware		UDR0000051ARP24	254,315	-
Total ALN 11.619 Arrangements for Interdisciplinary Research Infrastructure			<u>584,891</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Commerce (continued)				
Science, Technology, Business and/or Education Outreach	11.620		113,176	-
Research and Development - Department of Commerce	11.RD			
Pass-Through National Cybersecurity Center of Excellence		1165271	2,434	-
Contract/Other	11.999		22,290	-
Pass-Through Georgia Tech		FA8075-18-D-0008 (BOA146) FA8 SA07432118	49,350	-
Pass-Through Texas A&M University			131,859	-
Total ALN 11.999 Contract/Other			203,499	-
Total U.S. Department of Commerce			62,516,612	19,032,881
U.S. Department of Defense				
Community Economic Adjustment Assistance for Responding to Threats to the Resilience of a Military Installation	12.003			
Pass-Through Charles County Government		OLDCCUNIVERSITYO FMD001	28,509	-
Military Health Services Research (MHSR)	12.007		225,971	78,714
Collaborative Research and Development	12.114		375,379	-
Pass-Through Engineering, Science and Technology INC		W912HQ20C0021	120,969	-
Pass-Through Engineering, Science and Technology INC		W912HQ23C0032	6,987	-
Total ALN 12.114 Collaborative Research and Development			503,335	-
Commercial Technologies for Maintenance Activities Program	12.225			
Pass-Through National Center for Manufacturing Sciences Inc.		2022138-142232	149,091	-
Basic and Applied Scientific Research	12.300		10,614,722	694,656
Pass-Through Brandeis University		GR404182	1,759	-
Pass-Through Energetics Technology Center		2500001	62,042	-
Pass-Through Energetics Technology Center		2230002	308,491	-
Pass-Through Energetics Technology Center		2500001	313,857	-
Pass-Through George Mason University		E2045222	239,727	-
Pass-Through Indiana University		8718-UMB	51,913	-
Pass-Through Johns Hopkins University		2005869237	65,049	-
Pass-Through Johns Hopkins University Applied Physics		188435911	69,553	-
Pass-Through Johns Hopkins University Applied Physics		Signed on 10/14/2022	14,518	-
Pass-Through RF SUNY Stony Brook University		86059/2/1156876	209,426	-
Pass-Through Rice University		R1A771	54,021	-
Pass-Through Rice University		R1A844	87,567	-
Pass-Through Texas A & M University		M2202551	62,957	-
Pass-Through The Regents Of The University of Colorado - Boulder		1562480	4,876	-
Pass-Through Universita' degli Studi di Padova		N00014-20-1-2579	13,663	-
Pass-Through University of Illinois at Urbana-Champaign		9996317890	130,110	-
Pass-Through University of Minnesota		A008174602	414,116	-
Pass-Through University of Pennsylvania		3885221	162,703	-
Pass-Through University of Southern California		115239289	3,181	-
Pass-Through University of Southern California		SCON00003987	123,628	-
Pass-Through University of Virginia		GR014955SUB00000734	108,000	-
Total ALN 12.300 Basic and Applied Scientific Research			13,115,879	694,656
Naval Medical Research and Development	12.340			
Pass-Through Henry M. Jackson Foundation		5467 HJF#66062	47,558	-
Department of Defense HIV/AIDS Prevention Program	12.350			
Pass-Through Battelle Memorial Institute		861736	81,816	-
Pass-Through Intelligent Automation Inc.		25681	314	-
Total ALN 12.350 Department of Defense HIV/AIDS Prevention Program			82,130	-
Scientific Research - Combating Weapons of Mass Destruction	12.351		556,254	94,357
Pass-Through Johns Hopkins University		SB1341-14-CQ-0010	40,066	-
Pass-Through Virginia Polytechnic Institute and State University		45082619113	71,716	-
Pass-Through West Virginia University		20-658-UMD	189,444	-
Total ALN 12.351 Scientific Research - Combating Weapons of Mass Destruction			857,480	94,357
Research on Chemical and Biological Defense	12.360			
Pass-Through University of Massachusetts Lowell		S513147977AT1P2	17,200	-
COVID-19 Military Medical Research and Development	12.420			
Pass-Through Henry M. Jackson Foundation		HJF AWARD #65543 SUB#5315	19,460	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Defense (continued)				
Military Medical Research and Development	12.420		8,713,307	1,695,669
Total ALN 12.420 Military Medical Research and Development			<u>8,732,767</u>	<u>1,695,669</u>
Military Medical Research and Development				
Pass-Through 3DFlexible Inc.		18092682	52,473	-
Pass-Through 3DFlexible Inc.		21095016	48,819	-
Pass-Through Advanced Rotorcraft Technology Inc.		210322001	248,379	-
Pass-Through Advanced Technology International		2021435	745,957	-
Pass-Through Cornerstone Research Group, Inc.		20210909	69,301	-
Pass-Through CREARE LLC		90058	14	-
Pass-Through Denver Health and Hospital Authority		FY20.794.002	33,361	-
Pass-Through General Technical Services LLC		PO0000829	142,453	-
Pass-Through Geneva Foundation		S1103202	14,718	-
Pass-Through Henry M. Jackson Foundation		5127	19,823	-
Pass-Through Henry M. Jackson Foundation for the Advancement of Military Medicine		5294 & AJH award:65543	511,501	-
Pass-Through Johns Hopkins Bloomberg School of Public Health		2001205111	1,418	-
Pass-Through Johns Hopkins Bloomberg School of Public Health		2003522951	821	-
Pass-Through Johns Hopkins University		2003522951	3,715	-
Pass-Through Johns Hopkins University		2004234372	3,660	-
Pass-Through Johns Hopkins University		2004307154	662	-
Pass-Through Johns Hopkins University		2005708985	41,811	-
Pass-Through Johns Hopkins University Homewood Division		2004178171	454	-
Pass-Through Medcura		PO2021069	57,474	-
Pass-Through National Center For Manufacturing Sciences		202096	53,204	-
Pass-Through National Center for the Advancement of STEM Education		P00023	15,339	-
Pass-Through National Trauma Institute		CNTR20-PROP-02	31,118	-
Pass-Through Patient-Centered Outcomes Research Institute		PCS-1609-36512	2,012,106	1,350,482
Pass-Through The University of Texas Medical Branch at Galveston		198474501	101,028	-
Pass-Through University of Colorado Denver		FY21.645.006	4,300	-
Pass-Through University of Pittsburgh		CNVA00056666(413614-23)	4,576	-
Pass-Through University of Virginia		AWD-	6,998	-
Pass-Through Upstate formally University of New York Buffalo		004167.GR101190 1164069 -89354	7,602	-
Pass-Through Upstate formally University of New York Buffalo		1164069-89354	18,074	-
Total ALN 12.420 Military Medical Research and Development			<u>21,716,693</u>	<u>4,741,820</u>
Basic Scientific Research	12.431		27,613,700	9,611,587
Pass-Through Energetics Technology Center		313	408,442	-
Pass-Through Fairleigh Dickinson University		ARI22001	46,769	-
Pass-Through Harvard University		1340625120002	32,182	-
Pass-Through International Computer Science Institute		279001	121,057	-
Pass-Through Princeton University		SUB0000082	42,552	-
Pass-Through Purdue University		13001259055	107,741	-
Pass-Through University of South Florida		1255117500A	45,408	-
Pass-Through Virginia Polytechnic Institute and State University		45048419113	171,133	-
Pass-Through Worcester Polytechnic Institute		11327GR	69,045	-
Total ALN 12.431 Basic Scientific Research			<u>28,658,029</u>	<u>9,611,587</u>
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560		184,539	-
Centers for Academic Excellence	12.598		1,651,554	357,394
Basic, Applied, and Advanced Research in Science and Engineering	12.630		4,021,483	694,429
Past Conflict Accounting	12.740			
Pass-Through Henry M. Jackson Foundation		1039858	54,113	-
Uniformed Services University Medical Research Projects	12.750			
Pass-Through Henry M. Jackson Foundation		2938PO843490	825	-
Pass-Through Henry M. Jackson Foundation		AANA	190,292	-
Pass-Through Henry M. Jackson Foundation		5882 / PO 1038401	42,932	-
Pass-Through Henry M. Jackson Foundation		5920	197,010	-
Total ALN 12.750 Uniformed Services University Medical Research Projects			<u>431,059</u>	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
U.S. Department of Defense (continued)				
Air Force Defense Research Sciences Program	12.800		8,939,211	439,831
Pass-Through Battelle Memorial Institute		854515	102,570	-
Pass-Through California Institute of Technology		S395090	320,253	-
Pass-Through Florida International University		736	6,635	-
Pass-Through Harvard University		1304275114552	61,492	-
Pass-Through Innoveering LLC		19010291	7,723	-
Pass-Through Innoveering LLC		19010291	8,889	-
Pass-Through Lehigh University		54481478001	79	-
Pass-Through National Institute of Aerospace		X20801008UMD	83,101	-
Pass-Through Pennsylvania State University		S003167AFOSR	346,375	-
Pass-Through Stanford Research Institute		62455254159327	193,412	-
Pass-Through Stevens Institute of Technology		210286601	41,073	-
Pass-Through The Regents Of The University of Colorado		1553898	562	-
Pass-Through The Regents Of The University of Colorado		1558269	2,853	-
Pass-Through Tulane University		TULSCC5567351819	4,204	-
Pass-Through University at Buffalo/SUNY Research Foundation		R1316433	53,365	-
Pass-Through University of California Los Angeles		1010GWA357	405,925	-
Pass-Through University of Chicago		AWD100482SUB00000154	166,134	-
Pass-Through University of Chicago		AWD102104	283,356	-
Pass-Through University of Colorado at Boulder		1560746 PO 1001542000	179,159	-
Pass-Through University of Illinois at Urbana-Champaign		10879118932	134,949	-
Pass-Through University of Illinois-Urbana/Champaign		092135-17077	34,161	-
Pass-Through University of Kentucky		7800006381	194,847	-
Pass-Through University of New Mexico		271704871D	200,802	-
Total ALN 12.800 Air Force Defense Research Sciences Program			11,771,130	439,831
Mathematical Sciences Grants	12.901		665,931	-
Information Security Grants	12.902		24,362	-
GenCyber Grants Program	12.903		35,947	-
Cybersecurity Core Curriculum	12.905		239,577	-
Research and Technology Development	12.910		8,308,687	1,174,789
Pass-Through CoolCAD Electronics		21010173	34,616	-
Pass-Through GenXComm		GXC1136024FP01	181,850	-
Pass-Through Intelligent Fiber Optic Systems Corporation		20126974	38,514	-
Pass-Through Johns Hopkins University		2004686792	69,808	-
Pass-Through Northwestern University		60064652 UMBC	404,442	-
Pass-Through Raytheon BBN Technologies		LBN9512897	829	-
Pass-Through The Regents Of The University of Colorado		1559925	68,516	-
Pass-Through University of California Los Angeles		0145GYA136	167,352	-
Pass-Through University of Michigan		SUBK00015720 3007285544	79,095	-
Total ALN 12.910 Research and Technology Development			9,353,709	1,174,789
COVID-19 Research and Technology Development	12.RD		304,675	79,160
Research and Development - Department of Defense			61,883,160	8,596,314
Pass-Through Advanced Rotorcraft Technology Inc.		211028001	184,344	-
Pass-Through Advanced Systems & Technologies Inc.		UMD21001	104,076	-
Pass-Through Advanced Systems & Technologies Inc.		UMDNAV050021	204,964	-
Pass-Through Alion Science and Technology		SCF1164207	186,523	-
Pass-Through AlphaSTAR		0701202101LF	102,553	-
Pass-Through Altius Space Machines, Inc.		22083605	69,867	-
Pass-Through Applied Research Associates		S-D00154.00006-03-UMB	88,741	-
Pass-Through Booz Allen and Hamilton Inc.		A8264	636,388	38,494
Pass-Through Booz Allen and Hamilton Inc.		S900659BAH	480	-
Pass-Through Carbon Solutions		21020672	552	-
Pass-Through Carnegie Mellon University		2000147SUB000	79,001	79,001
Pass-Through Coalition for National Trauma Research		CNTR20-HUMA-04	1,890	-
Pass-Through CREARE LLC		S772	36,976	-
Pass-Through CREARE LLC		S796	64,354	-
Pass-Through Durham University		18102894	2,304	-
Pass-Through Dymenso		211025	173,351	-
Pass-Through George Washington University		22SC08	142,321	-
Pass-Through Griffiss Institute		SA10032021030333	3,412	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Defense (continued)				
Research and Development - Department of Defense (continued)	12.RD			
Pass-Through Haima Therapeutics LLC		W81XWH20C0144.	384,009	-
		Signed 09.08.21		
Pass-Through Humacyte		CLN-PRO-V005	24,966	-
Pass-Through Intelligent Automation Inc.		24221	33	-
Pass-Through Johns Hopkins University		2005907413	333,073	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		158224	198	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		173008	97,399	-
Pass-Through Logistics Management Institute		PO2100638	165,729	-
Pass-Through Maryland Development Center, LLC		S-090920-CP9 DARPA PHII	25,206	-
Pass-Through Microlink Devices Inc.		21063050	55,868	-
Pass-Through Modular Matter		22105183	48,022	-
Pass-Through North Carolina State University		2021115618	8,811	-
Pass-Through Northrop Grumman Corporation		5300002451	11	-
Pass-Through Northrop Grumman Corporation		5300009791	19,664	-
Pass-Through Northrop Grumman Newport News		P000036812	10,657	-
Pass-Through Potomac Research LLC		21126961	188,695	-
Pass-Through Saft America Inc.		PO0358172021SAFT0063	1,097,659	-
Pass-Through Smart Information Flow Technologies		HIDEHOUMD01	65,000	-
Pass-Through Smart Information Flow Technologies		HIDEHOUMD02	33,990	-
Pass-Through Solid Power		SCSP72101	196,452	-
Pass-Through SRI International		55026	88,450	-
Pass-Through SRI International		PO49198	507,617	-
Pass-Through Steel Founders' Society of America Inc.		SPI007	99,091	-
Pass-Through Stevens Institute of Technology		210325707	280,004	-
Pass-Through SunFire Biotechnologies LLC		W81XWH22C0016	6,690	-
Pass-Through Henry M Jackson Foundation for the Advancement of Military Medicine		CON000581 PO1036657	26,032	-
Pass-Through Universal Engineering Sciences Inc		S119005010	50,000	-
Pass-Through University of Florida		SUB00001656	2,213	-
Pass-Through University of Miami		SPC-001359	8,927	-
Pass-Through University of Northern Iowa		S6435B	184,241	-
Pass-Through University of Pennsylvania		578017	127,374	-
Pass-Through Vivacelle Bio, Inc		VBI-S-01	24,042	-
Total ALN 12.RD Research and Development - Department of Defense			68,430,055	8,792,969
Contract/Other	12.999		145,689	-
Pass-Through Johns Hopkins Applied Physics Lab		Unknown	39,996	-
Pass-Through Johns Hopkins Applied Physics Lab		181555 AND 181554	5,801	-
Pass-Through Texas A&M University		Unknown	2,918	-
Total ALN 12.999 Contract/Other			48,715	-
Total U.S. Department of Defense			153,726,971	24,984,877
U.S. Department of Housing and Urban Development				
General Research and Technology Activity	14.506			
Pass-Through Howard University		GRT000157-10006726	15,169	-
Pass-Through Howard University		GRT00015710007164	121,257	-
Total ALN 14.506 General Research and Technology Activity			136,426	-
Research and Evaluations, Demonstrations, and Data Analysis and Utilization	14.536			
Pass-Through University of Idaho		CB5274-897886	30,204	-
Total U.S. Department of Housing and Urban Development			166,630	-
U.S. Department of the Interior				
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities	15.441			
Pass-Through Texas A&M University		M2102643	49,304	-
Water Desalination Research and Development	15.506			
Pass-Through City of Westminster		0001	63,299	-
Fish and Wildlife Management Assistance	15.608			
Pass-Through San Francisco State University		S17-0006	44,964	28,950
Total ALN 15.608 Fish and Wildlife Management Assistance			81,506	28,950

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of the Interior (continued)				
Coastal	15.630		167,318	-
Migratory Bird Joint Ventures	15.637		25,940	12,912
Great Lakes Restoration	15.662		30,689	-
NFWF-USFWS Conservation Partnership	15.663			
Pass-Through Future Harvest - Chesapeake Alliance for Sustainable Agriculture		72368	41,745	-
Cooperative Ecosystem Studies Units	15.678		157,399	-
Assistance to State Water Resources Research Institutes	15.805		45,846	17,437
Earthquake Hazards Program Assistance	15.807		80,835	-
U.S. Geological Survey Research and Data Collection	15.808		589,669	-
Pass-Through Cooperative Ecosystem Studies Units		G14AC00072	25,548	-
Total ALN 15.808 U.S. Geological Survey Research and Data Collection			<u>615,217</u>	<u>-</u>
National Land Remote Sensing Education Outreach and Research	15.815			
Pass-Through America View		G18AP00077	17,578	-
Cooperative Research and Training Programs – Resources of the National Park System	15.945		201,547	675
Pass-Through Chesapeake Watershed Cooperative Ecosystem Studies		P20AC00806	20,242	-
Pass-Through Cooperative Ecosystem Studies Units		P17AC01034	189,826	-
Total ALN 15.945 Cooperative Research and Training Programs – Resources of the National Park System			<u>411,615</u>	<u>675</u>
National Park Service Conservation, Protection, Outreach, and Education	15.954			
Pass-Through National Writing Project		P18AC1307	3,410	-
Research and Development - Department of the Interior	15.RD		292,231	128,817
Total U.S. Department of the Interior			<u>2,083,932</u>	<u>188,791</u>
U.S. Department of Justice				
OVW Research and Evaluation Program	16.026		52,748	23,955
Services for Trafficking Victims	16.320		96,791	17,313
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		1,495,071	544,544
Pass-Through Pennsylvania State University		S000482NIJ	46,585	-
Pass-Through Rutgers, the State University of New Jersey		1573	288,336	-
Pass-Through University of Pittsburgh		CNVA00059288 (413841-3)	315,665	-
Total ALN 16.560 National Institute of Justice Research, Evaluation, and Development Project Grants			<u>2,145,657</u>	<u>544,544</u>
Criminal Justice Research and Development Graduate Research Fellowships	16.562		368,306	365,453
State and Local Anti-Terrorism Training	16.614			
Pass-Through Institute For Intergovernmental Research		2023NSI001	26,337	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738			
Pass-Through National Criminal Justice Association		2016DPBXK002	24,750	-
Pass-Through Salisbury Police Department		22031215	96,251	-
Pass-Through Salisbury Police Department		23041759	10,197	-
Total ALN 16.738 Edward Byrne Memorial Justice Assistance Grant Program			<u>131,198</u>	<u>-</u>
Economic, High-Tech, and Cyber Crime Prevention	16.752		221,326	-
Second Chance Act Reentry Initiative	16.812			
Pass-Through Baltimore Police Department		15PBJA-22-GG-00039- BRND	105,085	-
Pass-Through Mayor's Office of Neighborhood Safety and Engagement		UMB 51543	170,571	-
Total ALN 16.812 Second Chance Act Reentry Initiative			<u>275,656</u>	<u>-</u>
Byrne Criminal Justice Innovation Program	16.817			
Pass-Through Greater Baybrook Alliance		21010299	10,783	-
Total U.S. Department of Justice			<u>3,328,802</u>	<u>951,265</u>
U.S. Department of Labor				
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280		138,532	-
Total U.S. Department of Labor			<u>138,532</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of State				
Conflict and Stabilization Operations	19.121		70,952	-
International Programs to Support Democracy, Human Rights and Labor	19.345			
Pass-Through Center for the Cultivation of Technology		21031597	90,773	-
Pass-Through Internews Network		SGRINXZ21132FD101	150,000	-
Pass-Through Psiphon		21031594	74,979	-
Total ALN 19.345 International Programs to Support Democracy, Human Rights and Labor			<u>315,752</u>	<u>-</u>
Trans-National Crime	19.705		<u>461,604</u>	<u>181,362</u>
Total U.S. Department of State			<u>848,308</u>	<u>181,362</u>
U.S. Department of Transportation				
Aviation Research Grants	20.108		190,774	-
Air Transportation Centers of Excellence	20.109		852,864	756,725
Highway Research and Development Program	20.200		799,521	-
Pass-Through Delaware Department of Transportation		1840	2,401,657	2,088,097
Pass-Through Metropolitan Washington Council of Governments		21058	309,050	85,867
Total ALN 20.200 Highway Research and Development Program			<u>3,510,228</u>	<u>2,173,964</u>
Highway Planning and Construction	20.205		2,812,943	292,347
Pass-Through Illinois Department of Transportation		0114940719001000	524,126	18,500
Pass-Through Michigan State University		RC113216UMD	93,273	-
Total ALN 20.205 Highway Planning and Construction			<u>3,430,342</u>	<u>310,847</u>
Highway Training and Education	20.215		20,847	-
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	20.223			
Pass-Through Transportation and Development Louisiana Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements		202SSDOTLT1000347	352,838	-
Railroad Research and Development	20.237		342,916	-
Federal Transit Capital Investment Grants	20.313		115,583	-
Public Transportation Innovation	20.500		37,235	-
University Transportation Centers Program	20.530		430,002	-
PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"	20.701		1,384,462	592,327
Pass-Through Institute of Gas Technology		S1105	131,306	-
Pass-Through Virginia Department of Transportation		121564	216,269	-
Total ALN 20.723 PHMSA Pipeline Safety Research and Development "Other Transaction Agreements"			<u>347,575</u>	<u>-</u>
Great Ships Initiative	20.818		223,769	143,641
Ballast Water Treatment Technologies	20.819		3,600	-
COVID-19 Research and Development - Department of Transportation Research and Development - Department of Transportation	20.RD		275,103	-
Pass-Through Amer. Assoc. of State Highway and Transp. Officials		180053	1,893,839	131,250
Pass-Through Amer. Assoc. of State Highway and Transp. Officials		AS220068	37,585	-
Pass-Through Battelle Memorial Institute		US0010000802593	88,328	-
Pass-Through Illinois Department of Transportation		23UOFMCATTLAB	64,892	-
Pass-Through Oregon Department of Transportation		33855	3,716	-
Pass-Through Pennsylvania Department of Transportation		BOMOUMDIGA2013	931,532	-
Total ALN 20.RD Research and Development - Department of Transportation			<u>8,113,376</u>	<u>1,596,861</u>
Total U.S. Department of Transportation			<u>19,356,411</u>	<u>5,574,365</u>
U.S. Department of the Treasury				
COVID-19 Coronavirus State And Local Fiscal Recovery Funds	21.027			
Pass-Through City of Baltimore		SLFRP1967	128,245	-
Pass-Through University of North Carolina at Chapel Hill		5124453	219,105	-
Total ALN 21.027 Coronavirus State And Local Fiscal Recovery Funds			<u>347,350</u>	<u>-</u>
Research and Development - U.S. Department of the Treasury	21.RD		13,428	-
Total U.S. Department of the Treasury			<u>360,778</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
Appalachian Regional Commission				
Appalachian Development Highway System	23.003		81,934	-
Total Appalachian Regional Commission			81,934	-
General Services Administration				
Disposal of Federal Surplus Real Property	39.002			
Pass-Through Battelle Memorial Institute		US0010000784152	303	-
Total General Services Administration			303	-
Library of Congress				
Research and Development - Library of Congress	42.RD		47,698	-
Total Library of Congress			47,698	-
National Aeronautics and Space Administration				
Science	43.001		73,889,392	13,768,228
Pass-Through American University		31569A200109S01	51,677	-
Pass-Through Arizona State University		ASUB00001200	18,834	-
Pass-Through Bay Area Environmental Research Institute		AGRMNT DTD	8,713	-
Pass-Through Baylor University		10288201	30,114	-
Pass-Through Boston University		4500003544	29,653	-
Pass-Through Boston University		4500004069	30,776	-
Pass-Through Brookhaven National Laboratory		416425	20,901	-
Pass-Through Catholic University of America		362676 Sub 1	103,979	-
Pass-Through Catholic University of America		363990 Sub 1	3,058,182	-
Pass-Through City College of New York		CM00001813-00	30,985	-
Pass-Through Columbia University		1(GG015558)	148,808	-
Pass-Through Cornell University		13610520745	2,619	-
Pass-Through Dartmouth College		R1557	62,392	-
Pass-Through DePaul University		501732SG2240	27,647	-
Pass-Through Eco Health Alliance		07-298-7096-52366	55,267	-
Pass-Through Howard University		GRT000116100002785	30,688	-
		10008569		
Pass-Through James Madison University		S21-024-01 Dept. 529172	630	-
Pass-Through Jet Propulsion Laboratory		1364443	49,576	-
Pass-Through Jet Propulsion Laboratory		1659140	5,526	-
Pass-Through Jet Propulsion Laboratory		1659235	1,418	-
Pass-Through Jet Propulsion Laboratory		1675450	22,702	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1572518	3,752	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1586741	114	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1626757	947	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1653426	4,995	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1653861	6,094	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1669907	874,058	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1670351	27,498	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1672922	150,488	-
Pass-Through Johns Hopkins Applied Physics Laboratory		161465	23,310	-
Pass-Through Johns Hopkins University		2004694298	135,909	-
Pass-Through Johns Hopkins University		2004923658	73,976	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		159253	52,628	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		159785	7,994	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		170869	8,724	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		173220	459,254	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		173370	42,499	-
Pass-Through Lowell Observatory		202181211	18,148	-
Pass-Through Montana Space Grant Consortium		G12023W9649	79,164	-
Pass-Through Nanohmics Inc.		21010408	35,160	-
Pass-Through Nanohmics Inc.		NAN1773	1,984	-
Pass-Through National Center for Atmospheric Research		SUBAWD002078	46,847	-
Pass-Through National Radio Astronomy Observatory		PO367446	45	-
Pass-Through Olin College of Engineering		80NSSC19K1585UMD1	19,336	-
Pass-Through Oregon State University		NS299A-B	146	-
Pass-Through Pennsylvania State University		S000850NASA	95,752	-
Pass-Through Planetary Science Institute		1637UMD	80,227	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
National Aeronautics and Space Administration (continued)				
Science (continued)	43.001			
Pass-Through Planetary Science Institute		1641UMD	23,035	-
Pass-Through Planetary Science Institute		1754UMD	43,322	-
Pass-Through Science Systems & Application, Inc.		21702-22-030	212,097	-
Pass-Through Science Systems and Applications Inc.		2220322001	26,281	-
Pass-Through Smithsonian Astrophysical Observatory		GO0-21006B	17,920	-
Pass-Through Smithsonian Astrophysical Observatory		GO0-21023A	25,132	-
Pass-Through Smithsonian Astrophysical Observatory		GO0-21076B	8,387	-
Pass-Through Smithsonian Astrophysical Observatory		GO1-22079X	9,224	-
Pass-Through Smithsonian Astrophysical Observatory		GO1-22111B	3,562	-
Pass-Through Smithsonian Astrophysical Observatory		GO2-23011A	7,085	-
Pass-Through Smithsonian Astrophysical Observatory		GO2-23018A	792	-
Pass-Through Smithsonian Astrophysical Observatory		GO2-23091X	18,529	-
Pass-Through Smithsonian Astrophysical Observatory		GO9-20022A	11,807	-
Pass-Through Smithsonian Astrophysical Observatory		SV3-83018	118,883	-
Pass-Through Southwest Research Institute		Q99095NS	26,786	-
Pass-Through Space Telescope Science Institute		HST-GO-14671.001-A	56,344	-
Pass-Through Space Telescope Science Institute		HST-GO-15129.007-A	2,979	-
Pass-Through Space Telescope Science Institute		HST-GO-15833.012-A	456	-
Pass-Through Space Telescope Science Institute		HST-GO-15889.035-A	5,940	-
Pass-Through Space Telescope Science Institute		HST-GO-16448.001-A	505	-
Pass-Through Space Telescope Science Institute		HSTAR16135001A	576	-
Pass-Through Space Telescope Science Institute		HSTGO15357006A	14,120	-
Pass-Through Space Telescope Science Institute		HSTGO15915002A	11,842	-
Pass-Through Space Telescope Science Institute		HSTGO15965003A	16,586	-
Pass-Through Space Telescope Science Institute		HSTGO15978006A	29,983	-
Pass-Through Space Telescope Science Institute		HSTGO16044003A	17,207	-
Pass-Through Space Telescope Science Institute		HSTGO16067001A	8,711	-
Pass-Through Space Telescope Science Institute		HSTGO16089001A	8,762	-
Pass-Through Space Telescope Science Institute		HSTGO16698001A	14,913	-
Pass-Through Space Telescope Science Institute		HSTGO16701007A	17,293	-
Pass-Through Space Telescope Science Institute		HSTGO17081001A	535	-
Pass-Through Space Telescope Science Institute		HSTGO17192002A	6,603	-
Pass-Through Space Telescope Science Institute		HSTGO17192013A	815	-
Pass-Through Space Telescope Science Institute		JWST-GO-01726.002-A	16,867	-
Pass-Through Space Telescope Science Institute		JWSTAR01557001A	4,191	-
Pass-Through Space Telescope Science Institute		JWSTAR02037001A	16,657	-
Pass-Through Space Telescope Science Institute		JWSTGO01556001A	2,471	-
Pass-Through Space Telescope Science Institute		JWSTGO01566002A	3,100	-
Pass-Through Space Telescope Science Institute		JWSTGO01633001A	2,777	-
Pass-Through Space Telescope Science Institute		JWSTGO01701001A	8,883	-
Pass-Through Space Telescope Science Institute		JWSTGO01803002A	12,509	-
Pass-Through Space Telescope Science Institute		JWSTGO01908017A	50,093	-
Pass-Through Space Telescope Science Institute		JWSTGO02107008A	505	-
Pass-Through Space Telescope Science Institute		JWSTGO02127001A	4,614	-
Pass-Through Space Telescope Science Institute		JWSTGO02158013A	1,291	-
Pass-Through Space Telescope Science Institute		JWSTGO02180010A	505	-
Pass-Through Space Telescope Science Institute		JWSTGO02416005A	3,739	-
Pass-Through Space Telescope Science Institute		JWSTGO02547001A	3,399	-
Pass-Through Spectral Sciences Incorporated		34670014794	48	-
Pass-Through Texas Tech University		21M001	30,737	-
Pass-Through The Catholic University of America		363991SUB1	1,796,334	-
Pass-Through The Regents Of The University of Colorado		1558034	3,768	-
Pass-Through The Regents Of The University of Colorado		1558713	15,781	-
Pass-Through The Regents Of The University of Colorado		1559618	3,288	-
Pass-Through Universities Space Research Association		579701	14,371	-
Pass-Through Universities Space Research Association		70063	292	-
Pass-Through Universities Space Research Association		80066	41,352	-
Pass-Through Universities Space Research Association		80136	96,740	-
Pass-Through Universities Space Research Association		80238	49,689	-
Pass-Through Universities Space Research Association		90070	7,922	-
Pass-Through Universities Space Research Association		90076	4,455	-
Pass-Through Universities Space Research Association		90078	6,577	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
National Aeronautics and Space Administration (continued)				
Science (continued)	43.001			
Pass-Through Universities Space Research Association		90107	44,643	-
Pass-Through Universities Space Research Association		90143	2,291	-
Pass-Through Universities Space Research Association		90197	24,700	-
Pass-Through Universities Space Research Association		SOF060173	282	-
Pass-Through Universities Space Research Association		SOF070077	199,859	-
Pass-Through Universities Space Research Association		SOF070126	3,342	-
Pass-Through University Corporation for Atmospheric Research		SUBAWD002077 PO201267E	45,387	-
Pass-Through University of Alabama, Tuscaloosa		A21-0187-S002	73,930	-
Pass-Through University of Alaska-Fairbanks		UA210038	37,301	-
Pass-Through University of Arizona		409534	898	-
Pass-Through University of Arizona		491741	24,434	-
Pass-Through University of Arizona		531782	181	-
Pass-Through University of Arizona, Board of Regents		673605	5,329	-
Pass-Through University of California Berkeley		10129	112,621	-
Pass-Through University of California Berkeley		10937	131,202	-
Pass-Through University of California Berkeley		7550	310,553	-
Pass-Through University of Central Florida		GR1072631	1,116	-
Pass-Through University of Florida		SUB00002270	31,692	-
Pass-Through University of Idaho		NR5893691638	32,648	-
Pass-Through University of Idaho		SP5233880958	1,144	-
Pass-Through University of Iowa		S03581-01	8,497	-
Pass-Through University of Minnesota		A007249102	14,272	-
Pass-Through University of New Hampshire		L0078	67,359	-
Pass-Through University of New Hampshire		L0102	74,480	-
Pass-Through University of North Dakota		UND0025763	11,224	-
Pass-Through University of Pittsburgh		AWD000059194191121	8,387	-
Pass-Through University of Virginia		AWD001559GR100415	16,309	-
Pass-Through University of Washington		UWSC10434	39,605	-
Pass-Through University of Washington		UWSC13333	7,721	-
Pass-Through University of Washington		UWSC13594	3,040	-
Pass-Through University of Wisconsin Madison		0000002296	8,760	-
Pass-Through University of Wisconsin-Madison		949	109,949	-
Pass-Through Washington University, St. Louis		WU-23-0280 ST00011229	68,735	-
Pass-Through Washington University, St. Louis		WU-23-0404 ST00012678	1,669	-
Pass-Through West Virginia University		15920UM	53	-
Pass-Through West Virginia University Research Corporation		21-380-UMBC MM000412118	21,924	-
Pass-Through Woods Hole Oceanographic Institute		A101509	95,303	-
Total ALN 43.001 Science			84,540,335	13,768,228
Aeronautics	43.002		6,642,612	-
Pass-Through Boston University		4500004477	35,485	-
Pass-Through Ohio State University		60061598GR101813	14,155	-
Total ALN 43.002 Aeronautics			6,692,252	-
Exploration	43.003		29,845,268	17,892,335
Pass-Through National Space Grant Foundation		M2MXHAB202206	8,169	-
Pass-Through National Space Grant Foundation		M2MXHAB202303	3,190	-
Total ALN 43.003 Exploration			29,856,627	17,892,335
Space Operations	43.007		23,594	-
Office of Stem Engagement (OSTEM)	43.008		210,096	-
Pass-Through Johns Hopkins University		2005565507	84,637	-
Pass-Through Maryland Space Grant Consortium		2005638738	11,280	-
Pass-Through Maryland Space Grant Consortium		2005757691	8,550	-
Pass-Through National Institute of Aerospace		302004AUMD	35,677	-
Pass-Through Institute of Aerospace		401019UMD	22,746	-
Pass-Through University of the District of Columbia		UDC3ZB20MIROUMD3	86,513	-
Total ALN 43.008 Office of Stem Engagement (OSTEM)			459,499	-
Safety, Security and Mission Services	43.009		665,910	203,080
Pass-Through San Jose State University		2116146093UMD	130,923	-
Total ALN 43.009 Mission Support			796,833	203,080

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
National Aeronautics and Space Administration (continued)				
Space Technology	43.012		201,414	-
Pass-Through Southwest Research Institute		K99061JRG	31,697	-
Pass-Through University of Kentucky		7800006547	91,549	-
Total ALN 43.012 Space Technology			324,660	-
Research and Development - National Aeronautics and Space Administration	43.RD		1,790,939	-
Pass-Through Advanced Analyzer Labs, Inc		22094336	25,000	-
Pass-Through Brimrose Corporation of America		58021	17,648	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1372988	114	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1657818	1,690	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1660266	13,411	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1662562	511	-
Pass-Through Jet Propulsion Laboratory - NASA/CalTech		1684506	60,148	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		132347	12,576	-
Pass-Through Johns Hopkins University Applied Physics Laboratory		179468	7,017	-
Pass-Through National Institute of Aerospace		202019UMD	45,865	-
Pass-Through National Institute of Aerospace		302004BUMD	27,814	-
Pass-Through Princeton Plasma Physics Laboratory		S210921	7,258	-
Pass-Through SETI Institute		SC - 3668	15,494	-
Pass-Through Space Telescope Science Institute		52556	15,307	-
Pass-Through Space Telescope Science Institute		HSTGO15110006A	47	-
Pass-Through Space Telescope Science Institute		HSTGO15455001A	8,128	-
Pass-Through Space Telescope Science Institute		HSTGO15690011A	28,184	-
Pass-Through Space Telescope Science Institute		HSTGO15969001A	6,936	-
Pass-Through Space Telescope Science Institute		HSTGO16307001A	16	-
Pass-Through Space Telescope Science Institute		HSTGO16418005A	2,134	-
Pass-Through Space Telescope Science Institute		HSTGO16496002A	11,249	-
Pass-Through Space Telescope Science Institute		JWSTERS01288003A	21,920	-
Pass-Through Space Telescope Science Institute		JWSTERS01335003A	46,781	-
Pass-Through Space Telescope Science Institute		JWSTERS01366017A	22,062	-
Pass-Through The Regents Of The University of Colorado		1001319513	12,581	-
Pass-Through Universities Space Research Association		80225	21,486	-
Pass-Through Universities Space Research Association		SOF0070	1,939	-
Pass-Through University of Arizona		569369	54,444	-
Total ALN 43.RD Research and Development - Contract/Other	43.999		2,278,699	-
Total National Aeronautics and Space Administration			125,248,958	31,863,643
National Endowment for the Humanities				
Promotion of the Arts Grants to Organizations and Individuals	45.024		81,525	-
Promotion of the Humanities Fellowships and Stipends	45.160		16,524	-
Promotion of the Humanities Professional Development	45.163		143,171	-
Museum Grants for African American History and Culture	45.309		140,833	-
National Leadership Grants	45.312		98,327	-
Laura Bush 21st Century Librarian Program	45.313		409,205	-
Total National Endowment for the Humanities			889,585	-
National Science Foundation				
COVID-19 Engineering	47.041		78,126	13,755
Engineering			13,612,753	2,470,519
Pass-Through American Association for Engineering Education		769-2107	164,038	-
Pass-Through American Society for Engineering Education		7692090	109,111	-
Pass-Through Astrapi		FA864921 P1478	35,234	-
Pass-Through Colorado State University		G-00973-8	9,634	-
Pass-Through Delaware State University - GM		19-070HEH	853	-
Pass-Through Drexel University		920061	52,947	-
Pass-Through Florida International University		201	92,134	-
Pass-Through Johns Hopkins University		2005429630	948	-
Pass-Through Johns Hopkins University		2005432247	2,278	-
Pass-Through Johns Hopkins University		2005447108	89,952	-
Pass-Through Johns Hopkins University		2001929027	42,530	-
Pass-Through Magic Blue LLC		19010159	1,795	-
Pass-Through The Regents of the University of California- Riverside		S-001533	53,128	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
National Science Foundation (continued)				
Engineering (continued)	47.041			
Pass-Through University of Cincinnati		013652-00002	55,725	-
Pass-Through University of North Texas		GF30109-4 PO	2,018	-
Pass-Through University of Washington		UWSC12985	503,986	-
Total ALN 47.041 Engineering			14,907,190	2,484,274
Mathematical and Physical Sciences	47.049		22,252,025	1,739,413
Pass-Through Cornell University		794320667	119,851	-
Pass-Through Cornell University		NA18OAR4170096	29	-
Pass-Through Duke University		3332456	200	-
Pass-Through Harvard University		1243815119995	191,671	-
Pass-Through Harvard University		1341495113570	98,854	-
Pass-Through Howard University		9756-14978/95300-1009468	19,607	-
Pass-Through Massachusetts Institute of Technology		S4790	53,719	-
Pass-Through Michigan Technological University		1912006Z3	69,017	-
Pass-Through National Radio Astronomy Observatory		370484	95	-
Pass-Through National Radio Astronomy Observatory		373600	10,295	-
Pass-Through National Radio Astronomy Observatory		377574	18,331	-
Pass-Through Planetary Science Institute		1658UMD	11,498	-
Pass-Through The Catholic University of America		362627SUB1	26,023	-
Pass-Through University of California Davis		A230343S004	6,268	-
Pass-Through University of California Santa Barbara		KK1925	24,184	-
Pass-Through University of Massachusetts Amherst		20015919A	241,676	-
Pass-Through University of Texas at Austin		UTA19-000870	16,297	-
Pass-Through University of Washington		UWSC13134 BPO58531	139,873	-
Pass-Through University of Washington		UWSC13134	6,696	-
Pass-Through University of Washington		UWSC13134 BPO69471	42,885	-
Pass-Through University of Wisconsin Madison		0000002128 (Formerly 845)	227,523	-
Pass-Through University of Wisconsin-Madison		188	73,766	-
Pass-Through University of Wisconsin-Madison		2393	507,385	-
Pass-Through University of Wisconsin-Madison		299	44,427	-
Total ALN 47.049 Mathematical and Physical Sciences			24,202,195	1,739,413
Geosciences	47.050		8,794,900	884,650
Pass-Through Columbia University		1450528	9,938	-
Pass-Through Columbia University		OCE1450528	9,227	-
Pass-Through Southern California Earthquake Center		118063127	68,208	-
Pass-Through The Research Foundation for the State University of New York		R1281995	71,400	-
Pass-Through University Corporation for Atmospheric Research		SUBAWD002940 P2018582	9,053	-
Pass-Through University of California - Davis		A22-3249-S001 PO1032427	91,655	-
Pass-Through University of Nebraska Lincoln		2224006	657	-
Total ALN 47.050 Geosciences			9,055,038	884,650
COVID-19 Computer and Information Science and Engineering	47.070		107,332	-
Computer and Information Science and Engineering			15,235,367	1,377,440
Pass-Through College Of Charleston		521373UM	10,333	-
Pass-Through Computing Research Association		2021CIFUMARYLAND24	144,077	-
Pass-Through Computing Research Association		2021CIFUMaryland57	142,650	-
Pass-Through Cyber Pack Ventures, Inc.		CPVI-2022-108	10,638	-
Pass-Through Dartmouth College		R1384	331,893	-
Pass-Through Dartmouth College		R1492	1,544	-
Pass-Through Embry-Riddle Aeronautical University		GC87066-S1	762	-
Pass-Through Embry-Riddle Aeronautical University		GC87067-S1	830	-
Pass-Through University of California Irvine		20201263	8,055	-
Total ALN 47.070 Computer and Information Science and Engineering			15,993,481	1,377,440
COVID-19 Biological Sciences	47.074		62,626	-
Biological Sciences			8,135,191	272,387
Pass-Through Cary Institute of Ecosystem Studies		3392/200201968	6,654	-
Pass-Through vColumbia University		2220863	18,497	-
Pass-Through Gordon & Betty Moore Foundation		11481	132,267	4,398
Pass-Through Saint Bonaventure University		000985-00001	55,153	-
Pass-Through University of Alabama at Birmingham		000535058SC004	81,386	-
Pass-Through University of California Riverside		S001547	24,926	-
Pass-Through Virginia Tech		1856450 480146-19913	58,455	-
Total ALN 47.074 Biological Sciences			8,575,155	276,785

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
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YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
National Science Foundation (continued)				
COVID-19 Social, Behavioral, and Economic Sciences	47.075		23,109	-
Pass-Through Bentley University		231702	1,416	-
Social, Behavioral, and Economic Sciences			3,285,732	338,888
Pass-Through American University		31588-02	5,043	-
Pass-Through Arizona State University		ASUB00000866	74,063	-
Pass-Through University of Illinois at Chicago		17702	964	-
Pass-Through University of Montana		PG19-66297-03	38,413	-
Pass-Through University of Pennsylvania		4763190	30,975	-
Pass-Through University of Pittsburgh		AWD000058680127821	20,151	-
Pass-Through University of Wisconsin-Madison		2518	18,060	-
Total ALN 47.075 Social, Behavioral, and Economic Sciences			<u>3,497,926</u>	<u>338,888</u>
Education and Human Resources	47.076		11,966,867	537,446
Pass-Through Arizona State University		1821628 ASUB00000132	7,375	-
Pass-Through California State University San Marcos		9224085026UMD	14,967	-
Pass-Through Clemson University		24192062015443	1,239	-
Pass-Through Harford Community College (Inc)		16434981002	120	-
Pass-Through Iowa State University		019533A	109,264	-
Pass-Through North Carolina A&T University		260343D	5,304	-
Pass-Through Teachers Development Group		206002F	17,626	-
Pass-Through University of California San Diego		124559513S9002520	85,317	-
Pass-Through University of California, Berkeley		00010200 - PO#	10,629	-
Pass-Through University of California, Berkeley		BB01299747		
Sub 00010200			43,600	-
POBB01643925				
Pass-Through University of Pennsylvania		582251	59,306	-
Pass-Through University of Wisconsin-Madison		856K505	37,821	-
Pass-Through Utah State University		201676599	18,496	-
Pass-Through Utah State University		202933693	31,122	-
Pass-Through Virginia Polytechnic Institute and State University		48096319113	3,959	-
Pass-Through Western Michigan University		WMU905301	21,720	-
Total ALN 47.076 Education and Human Resources			<u>12,434,732</u>	<u>537,446</u>
Polar Programs	47.078		320,358	-
Pass-Through University of Wisconsin-Madison		1307	715,575	-
Total ALN 47.078 Polar Programs			<u>1,035,933</u>	<u>-</u>
COVID-19 Office of International Science and Engineering	47.079			
Pass-Through University of Wisconsin		0000001024	25,371	-
Office of International Science and Engineering			760,039	22,329
Pass-Through American Physical Society		EP30052018	169,691	-
Total ALN 47.079 Office of International Science and Engineering			<u>955,101</u>	<u>22,329</u>
COVID-19 Integrative Activities	47.083		27,911	4,526
Integrative Activities			3,236,116	620,014
Pass-Through Boise State University		6800PO124139	17,979	-
Pass-Through Howard University		9756-10010769	15,920	-
PO10014714				
Total ALN 47.083 Integrative Activities			<u>3,297,926</u>	<u>624,540</u>
NSF Technology, Innovation, and Partnerships	47.084		332,307	22,779
Pass-Through ActiveCharge, LLC		2131373	3,571	-
Total ALN 47.084 NSF Technology, Innovation, and Partnerships			<u>335,878</u>	<u>22,779</u>
Research and Development - National Science Foundation	47.RD		1,312,863	-
Pass-Through American Educational Research Association		NSF-DRL #1749275	15,103	-
Pass-Through CoolCAD Electronics		13030801	1,801	-
Pass-Through Johns Hopkins University		2005017015	5,144	-
Pass-Through Nostopharma, LLC		NSF 21-563	157,027	-
Pass-Through University of Michigan		SUBK00013581	28,963	-
Total ALN 47.RD Research and Development - National Science Foundation			<u>1,520,901</u>	<u>-</u>
Contract/Other	47.999		210,600	-
Total National Science Foundation			<u>96,022,056</u>	<u>8,308,544</u>
U.S. Department of Veterans Affairs				
Research and Development	64.054			
Pass-Through Analytical Mechanics Associates, Inc.		TEAMS3UNIVERSITY OFMARYLAND	39,684	-
Research and Development - U.S. Department of Veterans Affairs	64.RD		3,440,513	-
Total U.S. Department of Veterans Affairs			<u>3,480,197</u>	<u>-</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
Environmental Protection Agency				
National Estuary Program	66.456		265,933	-
Chesapeake Bay Program	66.466		2,305,690	15,224
Pass-Through Chesapeake Bay Trust		175492	57,018	-
Pass-Through Chesapeake Bay Trust		19570	11,556	-
Pass-Through Chesapeake Conservancy, Inc.		CB-963630-01-0	104,957	-
Pass-Through National Fish & Wildlife Foundation		0600.18.059237	90,852	-
Pass-Through National Fish and Wildlife Foundation		60320071142	28,686	13,019
Pass-Through Oyster Recovery Partnership		#ORP-2018-CHESTRUST	143	-
Total ALN 66.466 Chesapeake Bay Program			<u>2,598,902</u>	<u>28,243</u>
Science To Achieve Results (STAR) Research Program	66.509		190,568	556
Pass-Through Duke University		3431001	92,604	-
Pass-Through University of California-Irvine		2022-1640	97,015	-
Pass-Through University of Texas at Austin		UTAUS-SUB000000764	15,039	-
Total ALN 66.509 Science To Achieve Results (STAR) Research Program			<u>395,226</u>	<u>556</u>
Office of Research and Development Consolidated Research/Training/Fellowships	66.511		2,382	-
Research and Development - Environmental Protection Agency	66.RD			
Pass-Through Ajou University		23031098	40,809	-
Pass-Through Chesapeake Bay Trust		21093	49,612	-
Total ALN 66.RD Research and Development - Environmental Protection Agency			<u>90,421</u>	<u>-</u>
Total Environmental Protection Agency			<u>3,352,864</u>	<u>28,799</u>
Nuclear Regulatory Commission				
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		402,591	-
Total Nuclear Regulatory Commission			<u>402,591</u>	<u>-</u>
U.S. Department of Energy				
Office of Science Financial Assistance Program	81.049		10,106,941	320,246
Pass-Through Air Dynamics Industrial Systems Corporation		20084278	11,694	-
Pass-Through Columbia University		1GG015568	140,846	-
Pass-Through Duke University		3230279	94,917	-
Pass-Through HighT-Tech		22041757	60,000	-
Pass-Through Inventwood LLC		DESC0018820UMD2	7,429	-
Pass-Through Lawrence Berkeley National Laboratory		7571709	626,346	-
Pass-Through Lawrence Berkeley National Laboratory		7571709	143,193	-
Pass-Through Massachusetts Institute of Technology		AANA	12,221	-
Pass-Through Massachusetts Institute of Technology		S4690PO236498	60,463	-
Pass-Through Massachusetts Institute of Technology		S5868	374,773	-
Pass-Through Oregon State University		G0211AA	26,794	-
Pass-Through Purdue University		14000459026	15,259	-
Pass-Through Subsurface Insights LLC		SSI2023_UMBC0023568	4,178	-
Pass-Through Thar Energy LLC		22083965	40,096	-
Pass-Through The University of Texas at Austin		UTA18000275	186,985	-
Pass-Through University of Delaware		51605	77,380	-
Pass-Through University of Iowa		S0048901	71,906	-
Pass-Through University of Michigan		3005750010SUBK00011108	127,138	-
Pass-Through University of Missouri - Columbia		C00067173-1	250,768	-
Total ALN 81.049 Office of Science Financial Assistance Program			<u>12,439,327</u>	<u>320,246</u>
University Coal Research	81.057		178,720	10,600
Pass-Through Brookhaven National Laboratory		416553	11,071	-
Pass-Through Leonardo Technologies		LTI89303022AFE00000 3MAR	97,533	-
Total ALN 81.057 University Coal Research			<u>287,324</u>	<u>10,600</u>
Conservation Research and Development	81.086		3,353,893	540,370
Pass-Through Inventwood LLC		21073770	269,150	-
Total ALN 81.086 Conservation Research and Development			<u>3,623,043</u>	<u>540,370</u>
Renewable Energy Research and Development	81.087		1,245,306	427,321
Pass-Through National Renewable Energy Laboratory		21010285	8,405	-
Pass-Through North Carolina State University		2019015603	32,819	-
Pass-Through Oregon State University		G0174AA	49,907	-
Total ALN 81.087 Renewable Energy Research and Development			<u>1,336,437</u>	<u>427,321</u>
Fossil Energy Research and Development	81.089		958,149	243,107

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Energy (continued)				
Nuclear Energy Research, Development and Demonstration	81.121		428,888	50,932
Pass-Through Ohio State University		RF01596684	129,274	-
Pass-Through University of Nevada Las Vegas		GR16237	33,777	-
Total ALN 81.121 Nuclear Energy Research, Development and Demonstration			591,939	50,932
Electricity Research, Development and Analysis	81.122			
Pass-Through Argonne National Laboratory operated by UChicago Argonne, LLC		2F60042	142,450	-
Pass-Through Honeywell Federal Manufacturing & Technologies, LLC		N000384691	56,004	-
Pass-Through Honeywell Federal Manufacturing & Technologies, LLC		N000386452	26,837	-
Pass-Through Honeywell Federal Manufacturing & Technologies, LLC		N000421443	46,417	-
Pass-Through Honeywell Federal Manufacturing & Technologies, LLC		N000423630	5,415	-
Pass-Through Lawrence Livermore National Laboratory		B654380	11,698	-
Total ALN 81.122 Electricity Research, Development and Analysis			288,821	-
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123			
Pass-Through University of District of Columbia		DE-NA0003945	32,785	-
Predictive Science Academic Alliance Program	81.124		465,336	203,515
Advanced Research Projects Agency - Energy	81.135		4,191,517	1,753,518
Pass-Through HighT-Tech		22030995	99,158	-
Pass-Through Honeywell International		P0021419	285,172	-
Pass-Through Intel Corporation		CW2059899	212,569	-
Pass-Through Intel Corporation		CW2061425	32,664	-
Pass-Through Inventwood LLC		21063341	13,339	-
Pass-Through Johns Hopkins University		2004670125	4,693	-
Pass-Through The City University of New York School of Medicine		CM0000672000	106,376	-
Pass-Through The University of Texas at Austin		UTA21000223	141,955	-
Pass-Through University of California San Diego		S9001613	199,188	-
Total ALN 81.135 Advanced Research Projects Agency - Energy			5,286,631	1,753,518
Research and Development - U.S. Department of Energy	81.RD		44	-
Pass-Through Argonne Nat'l Lab operated by UChicago Argonne, LLC		2F60023	18,079	-
Pass-Through Argonne Nat'l Lab operated by UChicago Argonne, LLC		2F60079	65,188	-
Pass-Through Argonne Nat'l Lab operated by UChicago Argonne, LLC		9F60266	75,308	-
Pass-Through Brookhaven National Laboratory		158983	404	-
Pass-Through Brookhaven National Laboratory		378913	282,198	-
Pass-Through Fermi National Accelerator Laboratory		592187	1,625	-
Pass-Through Fermi National Accelerator Laboratory		655987	133,822	-
Pass-Through Fermi National Accelerator Laboratory		657027	64,217	-
Pass-Through Fermi National Accelerator Laboratory		687611	7,477	-
Pass-Through Fermi National Accelerator Laboratory		688455	125,672	-
Pass-Through Fermi National Accelerator Laboratory		693786	18,726	-
Pass-Through Lawrence Berkeley National Laboratory		7309125	2,332	-
Pass-Through Lawrence Berkeley National Laboratory		7558879	2,072	-
Pass-Through Lawrence Berkeley National Laboratory		7612257	25,456	-
Pass-Through Lawrence Berkeley National Laboratory		7673249	19,227	-
Pass-Through Lawrence Livermore National Laboratory		B644673	146,437	-
Pass-Through Lawrence Livermore National Laboratory		B648035	1,007	-
Pass-Through Lawrence Livermore National Laboratory		B648183	43,776	-
Pass-Through Lawrence Livermore National Laboratory		B649358	107,518	-
Pass-Through Lawrence Livermore National Laboratory		B653846	32,177	-
Pass-Through Lawrence Livermore National Laboratory		B655031	131,462	-
Pass-Through Lawrence Livermore National Laboratory		B655865	59,940	-
Pass-Through Los Alamos National Laboratory		542243	46,531	-
Pass-Through Los Alamos National Laboratory		608752	3,067	-
Pass-Through National Renewable Energy Laboratory		SUB202010093	147,380	-
Pass-Through Oak Ridge Institute For Science And Education		SAWDWD00850	17,345	-
Pass-Through Oak Ridge National Laboratory		400020958CW35980	13,245	-
Pass-Through Oak Ridge National Laboratory		CW27236	95,625	-
Pass-Through Pacific Northwest Nat'l Lab operations - Battelle		469079	119,344	-
Pass-Through Pacific Northwest Nat'l Lab operations - Battelle		549024	110,715	-
Pass-Through Pacific Northwest Nat'l Lab operations - Battelle		576071	1,611	-
Pass-Through Pacific Northwest Nat'l Lab operations - Battelle		603207	7,194	-
Pass-Through Pacific Northwest Nat'l Lab operations - Battelle		614547	180,778	-
Pass-Through Pacific Northwest Nat'l Lab operations - Battelle		648219	73,432	-
Pass-Through Pacific Northwest Nat'l Lab operations - Battelle		681353	43,840	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>General Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Energy (continued)				
Research and Development-U.S. Department of Energy (continued)	81.RD			
Pass-Through Princeton Plasma Physics Laboratory		S018176	11,813	-
Pass-Through SLAC National Accelerator Laboratory operated by Stanford University		193040	188,709	-
Pass-Through The Boeing Company		2035447	96,660	-
Pass-Through United Technologies Research Center		1256546	34,537	-
Pass-Through United Technologies Research Center		1257037	128,906	-
Total ALN 81.RD Research and Development - U.S. Department of Energy			2,684,896	-
Total U.S. Department of Energy			27,994,688	3,549,609
U.S. Department of Education				
Federal Supplemental Educational Opportunity Grants	84.007		793,949	-
Overseas Programs - Group Projects Abroad	84.021		62,277	-
Federal Work-Study Program	84.033		90,836	-
TRIO Student Support Services	84.042		337,243	-
TRIO Upward Bound	84.047		190,373	-
Federal Pell Grant Program	84.063		7,893,709	-
Fund for the Improvement of Postsecondary Education	84.116		82,504	1,537
TRIO McNair Post-Baccalaureate Achievement	84.217		314,624	-
Education Research, Development and Dissemination	84.305		575,984	303,143
Pass-Through Howard University		150392	15,819	-
Pass-Through Research Foundation Of The City University Of New York (UJ36PVKE4RY9)		R305A210269	47,468	-
Pass-Through Tulane University		TUL-SCC-556411-18/19	12,298	-
Total ALN 84.305 Education Research, Development and Dissemination			651,569	303,143
Teacher Quality Partnership Grants	84.336		648,849	58,140
English Language Acquisition State Grants	84.365		96,789	-
Education Stabilization Fund	84.425			
COVID-19 Higher Education Emergency Relief Fund (HEERF) Student Aid	84.425E		5,257,250	-
COVID-19 HEERF Institutional Aid	84.425F		2,747,589	-
Total ALN 84.425 Education Stabilization Fund			8,004,839	-
Total U.S. Department of Education			19,167,561	362,820
U.S. Department of Health and Human Services				
COVID-19 Environmental Public Health and Emergency Response	93.070			
Pass-Through National Minority Quality Forum		23020619	62,117	-
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077			
Pass-Through The University of Texas Health Science Center		SA0000857	20,162	-
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		1,591,110	63,542
Pass-Through Johns Hopkins Hospital		2005504027	60,409	-
Pass-Through Rush University Medical Center		21092802-Sub03	17,503	-
Total ALN 93.084 Prevention of Disease, Disability, and Death by Infectious Diseases			1,669,022	63,542
Research on Research Integrity	93.085		214,497	-
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		1,060,321	177,135
COVID-19 Food and Drug Administration Research	93.103		579,209	62,700
Food and Drug Administration Research			9,400,009	1,851,768
Pass-Through Battelle Memorial Institute		736542	30,226	-
Pass-Through Childrens Research Institute		3000610801	198,983	-
Pass-Through Duke University Medical Center		234691/240919	3,169	-
Pass-Through University of Florida		SUB00002843	106,883	-
Pass-Through University of Vermont		30689SUB001	45	-
Total ALN 93.103 Food and Drug Administration Research			9,739,315	1,851,768
Maternal and Child Health Federal Consolidated Programs	93.110		17,239	-
Pass-Through HealthEfficient		20105106	12,202	-
Pass-Through Johns Hopkins University School of Medicine		2005204883	260,850	-
Total ALN 93.110 Maternal and Child Health Federal Consolidated Programs			290,291	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
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<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Environmental Health	93.113		1,624,136	201,138
Pass-Through J. Craig Venter Institute		AANA	113,648	-
Pass-Through J. Craig Venter Institute		JCVI20014	2,204	-
Pass-Through Johns Hopkins University		2004252810	157,551	-
Pass-Through University of Massachusetts Amherst		22017055A	9,005	-
Total ALN 93.113 Environmental Health			1,906,544	201,138
Oral Diseases and Disorders Research	93.121		5,999,688	456,756
Pass-Through Rutgers, the State University of New Jersey		SUB00002487	205,920	-
Pass-Through Rutgers, the State University of New Jersey		Subaward #: 1985	43,330	-
Pass-Through State University of New York		R1136494	14,445	-
Pass-Through Temple University		268451-UMB	28,961	-
Pass-Through The University of Texas Health Science Center at San Antonio		166331/166325	48,186	-
Pass-Through University of California, Irvine		2022-1752	96,680	-
Pass-Through University of California, Los Angeles		Subaward # 30842-UMB	4	-
Pass-Through University of North Carolina at Chapel Hill		5119061	32,819	-
Pass-Through University of Pittsburgh		AWD00006167	6,803	-
Pass-Through University of Pittsburgh		CNVA00056675 (129880-2)	827	-
Pass-Through University of Texas Health Science Center		170627/170626	219,186	-
Total ALN 93.121 Oral Diseases and Disorders Research			6,696,849	456,756
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		752,925	7,540
Injury Prevention and Control Research and State and Community Based Programs	93.136			
Pass-Through Baltimore City Health Department		CO# 39981	24,514	-
COVID-19 Community Programs to Improve Minority Health Grant Program	93.137			
Pass-Through City of Frederick		21105454	1,112,224	293,981
Community Programs to Improve Minority Health Grant Program			295,268	176,409
Pass-Through Baltimore County Health Department		AANA	57,861	-
Pass-Through FHI 360		PO22000889	86,727	-
Total ALN 93.137 Community Programs to Improve Minority Health Grant Program			1,552,080	470,390
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		441,265	-
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		248,227	13,585
Pass-Through Johns Hopkins University		2005244760	21,880	-
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153			
Pass-Through Johns Hopkins University - School of Medicine		2003571654	7,918	-
Human Genome Research	93.172		2,963,347	430,179
Pass-Through Dana-Farber Cancer Institute		1228007	1,327	-
Pass-Through Jackson Laboratory		210314-0523-12	94,141	-
Pass-Through University of Iowa		S0384201	10,255	-
Total ALN 93.172 Human Genome Research			3,069,070	430,179
Research Related to Deafness and Communication Disorders	93.173		5,781,002	700,103
Pass-Through Carnegie Mellon University		1090446367247	2,781	-
Pass-Through Columbia University		1(GG014914-01)	24,086	-
Pass-Through Georgetown University		AWD7773169-GR05792	132,624	-
Pass-Through Johns Hopkins University		2005334875	10,871	-
Pass-Through Johns Hopkins University		2005801503	19,937	-
Pass-Through University of Colorado Denver		FY22.909.001 (2-5-B1158)	106,860	-
Pass-Through University of Delaware		58419	171,349	-
Pass-Through West Virginia University		17214UMD	106,481	-
Total ALN 93.173 Research Related to Deafness and Communication Disorders			6,355,991	700,103
Nursing Workforce Diversity	93.178		18,322	-
COVID-19 Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185			
Pass-Through National Minority Quality Forum		22052262	83,293	-
Telehealth Programs	93.211		276,428	52,895

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
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Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Research and Training in Complementary and Integrative Health	93.213		3,120,320	511,322
Pass-Through Georgetown University		414822_GR411710_UMB	60,123	-
Pass-Through Georgetown University		414919_GR411710-UMB	85,487	-
Pass-Through Johns Hopkins University School of Medicine		2005742575	24,349	-
Total ALN 93.213 Research and Training in Complementary and Integrative Health			169,959	-
Research on Healthcare Costs, Quality and Outcomes	93.226		680,827	89,687
Pass-Through Magee-Womens Research Institute and Foundation		4039MD	33,448	-
Pass-Through Research Institute at Nationwide Children's Hospital		710074-0523-00	15,860	-
Pass-Through University of Texas at Austin		UTAUS-SUB00000885AM1	40,057	-
Total ALN 93.226 Research on Healthcare Costs, Quality and Outcomes			770,192	89,687
National Center on Sleep Disorders Research	93.233		1,248,853	-
Pass-Through Johns Hopkins University - School of Medicine		2003228860	16,398	-
Total ALN 93.233 National Center on Sleep Disorders Research			1,265,251	-
Mental Health Research Grants	93.242		23,021,122	4,501,644
Pass-Through Boston University		4500003966	8,082	-
Pass-Through Broad Institute Inc.		5001494-5500001892	415,701	-
Pass-Through Centre for Addiction and Mental Health Hospital		21-218	55,839	-
Pass-Through Evidence Based Practice Institute, LLC		1R44MH126819-01	63,381	-
Pass-Through Georgia State University		SP00013802-01	96,057	-
Pass-Through Georgia State University		SP00013802-03	23,249	-
Pass-Through Henry Ford Health System		B11239UMD	13,475	-
Pass-Through Johns Hopkins University		P50MH115842	13,078	-
Pass-Through McLean Hospital		2021A016845 / Fund # 401851	25,617	-
Pass-Through Research Foundation for Mental Hygiene, Inc		154737	8,321	-
Pass-Through Research Foundation for Mental Hygiene, Inc		PO 158895	69,829	-
Pass-Through San Diego State University		D1013202SA755A25A188C7802S	168,049	-
Pass-Through San Diego State University		D1070403A25A357C7802	258,249	-
Pass-Through The Ohio State University Research Found		GR128258	96,481	-
Pass-Through Trustees of Columbia University in the City of New York		3GG01513201	8,601	-
Pass-Through University of Alabama at Birmingham		000523128-SC002	147,869	-
Pass-Through University of California San Francisco		13713SC	15,747	-
Pass-Through University of California, Irvine		2022-1660	81,216	-
Pass-Through University of California, Irvine		2022-1661	6,637	-
Pass-Through University of Chicago		AWD100327	15,931	-
Pass-Through University of Michigan		SUBK00012604	200	-
Pass-Through University of North Carolina at Greensboro		A230027S001	20,509	-
Pass-Through University of Vermont		32146SUB52470	5,537	-
Pass-Through University of Virginia		AWD004197	4,132	-
Pass-Through Yale University		GR110000 (CON-80002454)	195,656	-
Total ALN 93.242 Mental Health Research Grants			24,838,565	4,501,644
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		321,932	136,076
Pass-Through Baltimore City Health Department		CO #39006	3,351	-
Pass-Through Hugo W. Moser Research Institute at Kennedy Krieger		1H79SM085056-01	314,630	77,652
Pass-Through Lourie Children Center		Signed 01-11-2022	73,945	-
Pass-Through Lourie Children Center		Signed on 10/22/2022	62,320	-
Pass-Through Prince George's County Health Department		4400006630	88,347	-
Pass-Through Prince George's County Health Department		UMB 63017	32,440	-
Pass-Through Strategic Community Services		12071848	123	-
Pass-Through The Danya Institute Inc.		17082255	138,916	-
Pass-Through The Danya Institute Inc.		18123660	158,556	-
Pass-Through The Danya Institute Inc.		18123716	153,751	-
Pass-Through The Danya Institute Inc.		22010090	37,327	-
Total ALN 93.243 Substance Abuse and Mental Health Services Projects of Regional and National Significance			1,385,638	213,728

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Occupational Safety and Health Program	93.262			
Pass-Through Marshfield Clinic Research Institute		60692300	10,694	-
Pass-Through Marshfield Clinic Research Institute		60692400	4,868	-
Pass-Through University of Kentucky		321000249023248	12,171	-
Pass-Through University of Kentucky Research Foundation		321000180619216	8,021	-
Total ALN 93.262 Occupational Safety and Health Program			35,754	-
COVID-19 Immunization Cooperative Agreements	93.268			
Pass-Through Baltimore City Health Department		40632	21,827	-
Alcohol Research Programs	93.273		2,174,920	81,285
Pass-Through The Univ of TX Health Science Center at San Antonio		GF00026-1	927	-
Pass-Through The Univ of TX Health Science Center at San Antonio		GF00028-1	4,323	-
Pass-Through University of Arkansas for Medical Sciences		55197	71,033	-
Pass-Through University of Texas at San Antonio		162257/161901	51,191	-
Total ALN 93.273 Alcohol Research Programs			2,302,394	81,285
Drug-Free Communities Support Program Grants	93.276		3,431	-
COVID-19 Drug Abuse and Addiction Research Programs	93.279		16,430	-
Drug Abuse and Addiction Research Programs			17,772,513	1,064,958
Pass-Through Florida State University		Subaward No. R02053	22,849	-
Pass-Through Friends Research Institute Inc.		11383-S1	1,136	-
Pass-Through Friends Research Institute Inc.		11384-1	32,771	-
Pass-Through Henry Ford Health System		B11238UMD	8,757	-
Pass-Through Mount Sinai		0255-G571-4609	21,336	-
Pass-Through New York University School of Medicine		21A0S1007258	28,278	-
Pass-Through Partnership to End Addiction		Signed_11/16/2022	11,046	-
Pass-Through Purdue University		11001094-062	167,399	-
Pass-Through The Regents of the Univ of California - San Diego		704047	22,943	-
Pass-Through The Regents of the Univ of California, San Francisco		13306SC	16,349	-
Pass-Through University of California, Los Angeles		0875 G XB492	13,526	-
Pass-Through University of Pittsburgh		AWD00000068 (132578-3)	13,306	-
Pass-Through University of Pittsburgh		AWD00006300 (138503-7)	61,419	-
Pass-Through University of Texas at San Antonio		162255/161624	20,731	-
Pass-Through Upstate formally University of New York Buffalo		R1176102	34,033	-
Pass-Through Upstate formally University of New York Buffalo		R1318516	330,859	-
Pass-Through Washington University		ST00010445	463,903	-
Pass-Through Washington University		WU220294	31,965	-
Pass-Through Yale University		CON80004146GR119181	14,484	-
Total ALN 93.279 Drug Abuse and Addiction Research Programs			19,106,033	1,064,958
Centers for Disease Control and Prevention				
Investigations and Technical Assistance	93.283		101,878	-
Pass-Through Botswana-UMSOM Health Initiative		CDC-GH2232-001-MOD-05	228,840	-
Pass-Through Botswana-UMSOM Health Initiative		CDC-GH2232-001/ 1	256,457	-
Pass-Through Botswana-UMSOM Health Initiative		NU2GGH002258	166,013	-
Pass-Through Botswana-UMSOM Health Initiative		CDCGH2258001	2,562	-
Total ALN 93.283 Centers for Disease Control and Prevention Investigations and Technical Assistance			755,750	-
COVID-19 Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		237,020	-
Discovery and Applied Research for Technological Innovations to Improve Human Health			4,474,061	1,612,933
Pass-Through Brigham and Womens Hospital		125258	162,515	-
Pass-Through Brigham and Womens Hospital		127764	15,886	-
Pass-Through Duke University		A035163	19,223	-
Pass-Through University of Massachusetts Amherst		21015844B00	104,128	-
Pass-Through University of Pennsylvania		582310	17,501	-
Pass-Through University of Pennsylvania		584749	56,561	-
Pass-Through University of Pittsburgh		AWD00004488	29,726	-
Total ALN 93.286 Discovery and Applied Research for Technological Innovations to Improve Human Health			5,116,621	1,612,933

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
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YEAR ENDED JUNE 30, 2023**

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Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Teenage Pregnancy Prevention Program	93.297			
Pass-Through Child Trends		1305UMD01	141,226	-
Minority Health and Health Disparities Research	93.307		5,157,138	345,927
Pass-Through Clark Atlanta University		5U54MD007590-34 U54MD007590	270,925	-
Pass-Through Johns Hopkins University		3R01MD013495-04S1	8,924	-
Pass-Through Johns Hopkins University		2005570725	48,166	-
Pass-Through Johns Hopkins University		2005754065	65,923	-
Pass-Through SIMmersion LLC		R44MD014112	17,927	-
Pass-Through University of Pittsburgh		00411119 (124864-9)	921	-
Total ALN 93.307 Minority Health and Health Disparities Research			5,569,924	345,927
COVID-19 Trans-NIH Research Support	93.310		558,539	66,000
Pass-Through Johns Hopkins University School of Medicine		2005195329	39,103	-
Trans-NIH Research Support			9,605,015	2,588,884
Pass-Through Avera Rural Health Services		5UH3OD023279D4	36,549	-
Pass-Through Avera Rural Health Services		5UH3OD023279D5	101,153	-
Pass-Through Duke University		303001153	24,187	-
Pass-Through Duke University		A03-5282	14,441	-
Pass-Through Howard University		GRT00019410008197	23,923	-
Pass-Through Howard University		GRT000194S210004534	256,922	-
Pass-Through Institute of Human Virology, Nigeria		1U54TW01204101	26,250	-
Pass-Through Institute of Human Virology, Nigeria		1U54TW01204101	23,284	-
Pass-Through Institute of Human Virology, Nigeria		5NU2GHH002099-04	270,122	-
Pass-Through Institute of Human Virology, Nigeria		HG007008-09	18,212	-
Pass-Through Institute of Human Virology, Nigeria		PSA 5U54TW012041-02	139,907	-
Pass-Through Johns Hopkins Hospital		2005556440	28,081	-
Pass-Through Johns Hopkins University		2005481188	5,954	-
Pass-Through University of New Mexico		3RGJ7	15,853	-
Total ALN 93.310 Trans-NIH Research Support			11,187,495	2,654,884
COVID-19 Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318		14,000	-
Pass-Through Institute of Human Virology, Nigeria		1 NU2HGH000020-01-00	64,669	-
Pass-Through Institute of Human Virology, Nigeria		Signed on 10/21/2022	114,463	-
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security				
Pass-Through Institute of Human Virology, Nigeria		Signed 08-11-2022	18,331	-
Pass-Through Institute of Human Virology, Nigeria		Signed 4/24/2023	82,824	-
Total ALN 93.318 Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security			294,287	-
National Center for Advancing Translational Sciences	93.350		13,856	-
Pass-Through Johns Hopkins University School of Medicine		2004472996	373,659	-
Pass-Through Johns Hopkins University School of Medicine		2004548643	1,093,663	-
Pass-Through Johns Hopkins University School of Medicine		2004552003	324,327	-
Pass-Through Johns Hopkins University School of Medicine		2004799269	46,666	-
Pass-Through Johns Hopkins University School of Medicine		2005664286	15,000	15,000
Pass-Through Johns Hopkins University School of Medicine		2005957019	7,583	-
Total ALN 93.350 National Center for Advancing Translational Sciences			1,874,754	15,000
Research Infrastructure Programs	93.351		1,055,215	-
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360			
Pass-Through Janssen Research & Development LLC		63623872FZ3002	1,787	-
Nursing Research	93.361		1,175,686	58,011
Pass-Through University of Pennsylvania		579470	194,699	-
Pass-Through University of Texas at Austin		UTA16-001233	1,609	-
Total ALN 93.361 Nursing Research			1,371,994	58,011

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Cancer Cause and Prevention Research	93.393		3,435,721	693,516
Pass-Through Columbia University		1(GG017719-01)	24,517	-
Pass-Through George Washington University		23-M12	15,245	-
Pass-Through University of Massachusetts, Amherst		21-016090 A 01	15,464	-
Pass-Through University of North Carolina at Chapel Hill		5119057	22,826	-
Pass-Through University of North Carolina at Chapel Hill		5519057	31,088	-
Pass-Through University of Southern California		SCON-00003881	10,894	-
Total ALN 93.393 Cancer Cause and Prevention Research			<u>3,555,755</u>	<u>693,516</u>
COVID-19 Cancer Detection and Diagnosis Research	93.394		386,267	32,116
Cancer Detection and Diagnosis Research			1,776,779	288,030
Pass-Through A&G Pharmaceuticals		Signed 6/19/20	61,602	-
Pass-Through Children's Hospital / Philadelphia		9700051021	2,517	-
Pass-Through Duke University		303000057	70,131	-
Pass-Through Duke University		303001255	130,334	-
Pass-Through		303002211	15,637	-
Pass-Through Duke University		3532540	19,209	-
Pass-Through Feinstein Institute For Medical Research		AWD00001684- U of Maryland	72,418	-
Pass-Through George Washington University		21-M85	10,718	-
Pass-Through George Washington University		21-M90	12,838	-
Pass-Through Georgetown University		424334_GR411508-UMB	3,154	-
Pass-Through Raven Biomaterials LLC		R43CA265589-01A1	121,413	-
Pass-Through University of Pennsylvania		574125	89,571	-
Pass-Through University of Pittsburgh		AWD00006505 (138672-1)	63,486	-
Total ALN 93.394 Cancer Detection and Diagnosis Research			<u>2,836,074</u>	<u>320,146</u>
Cancer Treatment Research	93.395		3,652,610	868,943
Pass-Through A&G Pharmaceuticals		4R44CA224718-02	7,536	-
Pass-Through Children's Hospital/Philadelphia		9500080215-12C	24,805	-
Pass-Through Johns Hopkins University		2004660781	9,121	-
Pass-Through Johns Hopkins University		2004724719	112,200	-
Pass-Through Johns Hopkins University		2005586474	256,209	-
Pass-Through Johns Hopkins University		2005710961	56,158	-
Pass-Through Northwestern University, Chicago Campus		60047359 UMD	3,240	-
Pass-Through NRG Oncology Foundation Inc.		PSA Signed 1/28/2015	293,100	19,575
Pass-Through Regents of The University Of Michigan		SUBK00010553	858	-
Pass-Through Regents of The University Of Michigan		SUBK00016682	15,686	-
Pass-Through Southwest Oncology Group		IRB#80710	6,079	-
Pass-Through The Brigham and Women's Hospital, Inc.		125648	143,152	-
Pass-Through University of North Carolina at Chapel Hill		5118735	11,140	-
Pass-Through University of Pittsburgh		AWD00002317	14,379	-
Pass-Through University of Rochester Medical Center		SUB00000193 / UR FAO GR532118	44,885	-
Total ALN 93.395 Cancer Treatment Research			<u>4,651,158</u>	<u>888,518</u>
Cancer Biology Research	93.396		1,980,258	113,256
Pass-Through Georgetown University		0002341424635GR424	15,114	-
Pass-Through Johns Hopkins University		614UMD	-	-
Pass-Through Johns Hopkins University		2005028435	94,837	-
Pass-Through Johns Hopkins University		2005128527	34,763	-
Pass-Through Johns Hopkins University		2005456298	164,933	-
Pass-Through University of Pittsburgh		AWD000044111364131	106,025	-
Total ALN 93.396 Cancer Biology Research			<u>2,395,930</u>	<u>113,256</u>
Cancer Centers Support Grants	93.397		3,969,776	217,771
Pass-Through Coriell Institute for Medical Research		A22-0002-S006-A03	186,452	-
Pass-Through Coriell Institute for Medical Research		A22-0002-S012	39,031	-
Pass-Through Johns Hopkins University		2005905406	130,944	-
Pass-Through M.D. Anderson Cancer Center		5P50CA100632-20 / 3002128780	2,557	-
Total ALN 93.397 Cancer Centers Support Grants			<u>4,328,760</u>	<u>217,771</u>
Cancer Research Manpower	93.398		946,892	53,325
Cancer Control	93.399			
Pass-Through Children's Hospital/Philadelphia		2UG1CA189955-06	5,600	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
COVID-19 ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433			
Pass-Through University of Illinois at Chicago		Subaward #:18199	4,460	-
ACL National Institute on Disability, Independent Living, and Rehabilitation Research			1,741,340	594,855
Pass-Through Langston University		LU5201333	80,170	-
Pass-Through Miami University Ohio		G03574	46,330	-
Pass-Through TransCen Inc.		21094683	91,948	-
Pass-Through University of Illinois at Chicago		Subaward #:18199	3,804	-
Total ALN 93.433 ACL National Institute on Disability, Independent Living, and Rehabilitation Research			<u>1,968,052</u>	<u>594,855</u>
Every Student Succeeds Act/Preschool Development Grants	93.434			
Pass-Through Pact		221675	30,999	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556		192,103	11,823
Child Care and Development Block Grant	93.575		143,805	-
Head Start	93.600		2,844	-
Pass-Through Education Development Center Inc.		12555	19,696	-
Pass-Through Georgetown University		425119_GR424910-UMB	22,711	-
Total ALN 93.600 Head Start			<u>45,251</u>	<u>-</u>
Social Services Research and Demonstration	93.647		13,084	13,084
Pass-Through Child Trends		1602	57,208	-
Total ALN 93.647 Social Services Research and Demonstration			<u>70,292</u>	<u>13,084</u>
Child Abuse and Neglect Discretionary Activities	93.670		889,938	665,277
Medical Assistance Program	93.778		68,937	-
Opioid STR	93.788		5,841	-
COVID-19 Cardiovascular Diseases Research	93.837			
Pass-Through Mount Sinai		0255-A343-4605	51,370	-
Cardiovascular Diseases Research			10,090,827	676,281
Pass-Through Ann & Robert H. Lurie Children's Hospital of Chicago		901627UMD	153,129	-
Pass-Through Ann & Robert H. Lurie Children's Hospital of Chicago		901647-UMB	8,529	-
Pass-Through Beth Israel Deaconess Medical Center		2190008259	36,900	-
Pass-Through Duke University		303000729	93,683	-
Pass-Through Harvard T.H. Chan School of Public Health		1150275118851	135,869	-
Pass-Through Inova Health Care Services		U20-07-4182-UMD	18,590	-
Pass-Through Johns Hopkins University		2003783866	7,693	-
Pass-Through Johns Hopkins University		2005165716	19,707	-
Pass-Through Kennedy Krieger Institute		R01 HL138182-01A1	14,074	-
Pass-Through Mayo Clinic, Rochester		UMB-203880-02	14,689	-
Pass-Through Mayo Clinic, Rochester		UNI- 3303522	8,789	-
Pass-Through Medical College of Wisconsin		21126821	19,165	-
Pass-Through Mount Sinai		0255-3100-4605	31,248	-
Pass-Through Mount Sinai		0255-3106-4605	9,557	-
Pass-Through Mount Sinai		0255-A348-4605	17,701	-
Pass-Through Regents of The University of Michigan		SUBK00017352	10,742	-
Pass-Through Regents of The University of Michigan		SUBK0018056/Protocol P-ICECAP	403	-
Pass-Through The Ohio State University Research Found		5R01HL128857	728	-
Pass-Through The Ohio State University Research Found		GR122281 / SPC-1000004526	182,489	-
Pass-Through The Ohio State University Research Found		R01HL128857	7,043	-
Pass-Through University of Chicago		SUB00000252	27,424	-
Pass-Through University of Florida		SUB00002328	5,684	-
Pass-Through University of Louisville Research Foundation, Inc		ULRF_21-0603-01/ULRF_21-0603A	15,115	-
Pass-Through University of Washington		UWSC13962	17,796	-
Pass-Through Yale University		CON-80003544(GR115523)	18,137	-
Total ALN 93.837 Cardiovascular Diseases Research			<u>11,017,081</u>	<u>676,281</u>
Lung Diseases Research	93.838		4,040,642	91,172
Pass-Through The Board of Trustees of The Leland Stanford Junior University		62977268-131009	23,546	-
Pass-Through The Regents of the University of California - San Diego		Subaward No. PED-01-21	246,705	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Lung Diseases Research (continued)	93.838			
Pass-Through The Regents of the University of California, San Francisco		14240sc	15,011	-
Pass-Through University of Alabama at Birmingham		000530409-SC009	46,419	-
Pass-Through University of Colorado Denver		FY22.1110.001/ 2-5-B0582	76,184	-
Pass-Through University of Pittsburgh		AWD00000797 (136391-1)	8,822	-
Pass-Through University of Pittsburgh		AWD00000797 (137876-1)	191,172	-
Total ALN 93.838 Lung Diseases Research			<u>4,648,501</u>	<u>91,172</u>
Blood Diseases and Resources Research	93.839		4,038,304	1,406,218
Pass-Through Duke University		2037978	72,786	-
Pass-Through Kennedy Krieger Institute		Signed on 11/28/2022	21,848	-
Pass-Through Lehigh University		543523-78001	5,209	-
Pass-Through The Ohio State University Research Found		GR124201 / SPC-1000005205	147,368	-
Pass-Through University of Colorado Denver		FY22.360.002	147,396	-
Pass-Through University of Colorado Denver		FY22.360.003	187,210	-
Total ALN 93.839 Blood Diseases and Resources Research			<u>4,620,121</u>	<u>1,406,218</u>
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		460,234	14,595
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		5,875,715	202,774
Pass-Through Albert Einstein School of Medicine		312009	87,179	-
Pass-Through Children's Hospital/Philadelphia		27007-3209440821	29,448	-
Pass-Through Dartmouth Hitchcock Clinic		GC10392-02-	21,533	-
Pass-Through Johns Hopkins University		2004479987	42,099	-
Pass-Through Johns Hopkins University		2004845693	26,720	-
Pass-Through University of Nevada School of Medicine		UNR-20-74	174,497	-
Pass-Through University of Pittsburgh		AWD00006473 (138826-2)	24,000	-
Total ALN 93.846 Arthritis, Musculoskeletal and Skin Diseases Research			<u>6,281,191</u>	<u>202,774</u>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		11,981,642	1,279,237
Pass-Through Augusta University Research Institute		35235-5	3,899	-
Pass-Through Boston Children's Hospital		GENFD0002080079	28,181	-
Pass-Through Boston Children's Hospital		GENFD0002259945	94,610	-
Pass-Through Broad Institute Inc.		5000472-5500001055	177,404	-
Pass-Through Case Western Reserve University		RES516479	7,535	-
Pass-Through Case Western Reserve University		RES600217	135,707	-
Pass-Through CoapTech, LLC		signed011720	259	-
Pass-Through Georgia State University		SP00013379-01	6,757	-
Pass-Through Georgia State University		SP00015474-03	97,698	-
Pass-Through Johns Hopkins University		2004033321	211,402	-
Pass-Through Johns Hopkins University		2004514688	109,222	-
Pass-Through Johns Hopkins University		2005282679	34,588	-
Pass-Through Johns Hopkins University		2005765316	30,977	-
Pass-Through Lanckenau Institute for Medical Research		06306-3534	36,362	-
Pass-Through Northern California Institute for Research and Education		EST3059-01	595	-
Pass-Through Rutgers, the State University of New Jersey		5U01DK062431	920	-
Pass-Through The Regents of the University of California, San Francisco		11744sc	33,287	-
Pass-Through The Regents of the University of California, San Francisco		13708sc	20,262	-
Pass-Through Trustees of Columbia University in the City of New York		4(GG016477-10)	32,739	-
Pass-Through University of Chicago		FP068366-01 G	2,854	-
Pass-Through University of Chicago		FP068366-01G	211,619	-
Pass-Through University of Illinois at Chicago		17638	5,034	-
Pass-Through University of Pennsylvania		574566	7,202	-
Pass-Through University of Texas Southwestern Medical Center		GMO 220219	201,516	-
Pass-Through University of Utah		10055841-22-UM	35,469	-
Pass-Through University of Virginia		GB10708	417,118	-
Total ALN 93.847 Diabetes, Digestive, and Kidney Diseases Extramural Research			<u>13,924,858</u>	<u>1,279,237</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
COVID-19 Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853		64,131	-
Extramural Research Programs in the Neurosciences and Neurological Disorders			22,231,151	2,750,350
Pass-Through Childrens National Medical Center		30006196-01	55,806	-
Pass-Through Cleveland Clinic Lerner College of Medicine of CWRU		1481-SUB	58,506	-
Pass-Through Columbia University		1(GG012011-05)	1,249	-
Pass-Through Columbia University		6(GG011293-01)	25,907	-
Pass-Through Columbia University		GG015295-01 (19-Signed 2/29/12)	47,883	-
Pass-Through Dystonia Coalition			1,810	-
Pass-Through Johns Hopkins University		2005089582	43,243	-
Pass-Through Johns Hopkins University		2005402713	45,050	-
Pass-Through Massachusetts General Hospital		236574	124,055	-
Pass-Through Massachusetts General Hospital		241642	26,256	-
Pass-Through Mayo Clinic		UNI-187276-11	40,720	-
Pass-Through Mayo Clinic		UNI-187276-12	132,158	-
Pass-Through Mayo Clinic		UNI-263585-02	11,161	-
Pass-Through Mayo Clinic		UNI-263585-03	60,321	-
Pass-Through Mayo Clinic		UNI-290195	9,123	-
Pass-Through Mayo Clinic		UNI-290195-02 / PO	16,063	-
Pass-Through MedStar Research Institute		N/A-5U24NS107222	43,078	-
Pass-Through NextStep Robotics		5U44NS111076-03	20,953	-
Pass-Through Partners Healthcare		235400	119,875	-
Pass-Through Regents of The University Of Michigan		BOOST-3 MOP	8,212	-
Pass-Through Rush University Medical Center		20121005-Sub05	150,500	-
Pass-Through Temple University		266430UM	26,307	-
Pass-Through Temple University - Main Campus		SIREN_100CSPR #001	21,753	-
Pass-Through University of California Davis		A190478S001	38,858	-
Pass-Through University of California, Davis		A19-1004-S002	96,054	-
Pass-Through University of California, Davis		A19-1044-S002	4,011	-
Pass-Through University of Chicago		FP06221402PRB	13,467	-
Pass-Through University of Chicago		FP06621402PRB	123,597	-
Pass-Through University of Chicago		FP066221401PRA	291,009	-
Pass-Through University of Cincinnati		010785-136493	250	-
Pass-Through University of Cincinnati		011078-014	89,434	-
Pass-Through University of Cincinnati		011337-136493	10,144	-
Pass-Through University of Cincinnati		012044-136493	19	-
Pass-Through University of Cincinnati		013381-136493	10,665	-
Pass-Through University of Cincinnati		013382-00016	238	-
Pass-Through University of Cincinnati		013382-0012	12,332	-
Pass-Through University of North Carolina at Chapel Hill		5118021	111,751	-
Pass-Through University of North Carolina at Chapel Hill		5124705	52,441	-
Pass-Through Yale University		GR107538 (CON-80001928)	25,493	-
Total ALN 93.853 Extramural Research Programs in the Neurosciences and Neurological Disorders			<u>24,265,034</u>	<u>2,750,350</u>
COVID-19 Allergy and Infectious Diseases Research	93.855		8,225,507	832,297
Pass-Through Boston Children's Hospital		GENFD0002176608	2,834	-
Pass-Through Boston Children's Hospital		GENFD0002242200	49,934	-
Pass-Through Duke University		A035453	679,980	-
Pass-Through Emory University		A481967	48,058	-
Pass-Through Emory University		A601923	33,887	-
Pass-Through Emory University		A601926	279,154	-
Pass-Through Emory University		A633501	16,211	-
Pass-Through Emory University		A713197	12,408	-
Pass-Through Emory University		A718568	273,791	-
Pass-Through Fred Hutchinson Cancer Research Center		1062457	7,365	-
Pass-Through Mount Sinai		0258-A407-4609	120,109	-
Pass-Through Mount Sinai		0258-A705-4609	428,704	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
COVID-19 Allergy and Infectious Diseases Research (continued)	93.855			
Pass-Through Mount Sinai		0258-A716-4609	26,627	-
Pass-Through Mount Sinai		0258-A720-4609	18,935	-
Pass-Through The Scripps Research Institute		5-54820	106,026	-
Pass-Through The Scripps Research Institute		5-54830	40,671	-
Pass-Through Washington University		WU-23-0180	136,697	-
Allergy and Infectious Diseases Research			75,106,757	16,435,208
Pass-Through Benaroya Research Institute		FY22ITN415	82,085	-
Pass-Through Benaroya Research Institute		FY23ITN415	80,208	-
Pass-Through Boston University		4500003989	27,396	-
Pass-Through Centro Internacional de Entrenamiento e Investigaciones Medicas		117	3,184	-
Pass-Through Childrens Research Institute		30006674-04	59,346	-
Pass-Through Columbia University		5(GG014746-40)	62,465	-
Pass-Through Cornell University		138303-20986	67,154	-
Pass-Through Duke Clinical Research Institute		303000141	10,649	-
Pass-Through Duke Clinical Research Institute		303001642	38,550	-
Pass-Through Duke University		225440	6,271	-
Pass-Through Duke University		A031388	86,205	-
Pass-Through Duke University		A034672	251,706	-
Pass-Through Emmes Company, LLC		VRC612	169,457	-
Pass-Through Emory University		A289717	101,148	-
Pass-Through Emory University		A353273	121,178	-
Pass-Through Emory University		A508336	37,178	-
Pass-Through Emory University		A542102	27,912	-
Pass-Through Emory University		A609541	32,708	-
Pass-Through Emory University		A609601	51,689	-
Pass-Through Emory University		A754583 (formerly A609541)	86,848	-
Pass-Through FHI 360		PO211001105	13,203	-
Pass-Through FZata, Inc		Signed 10/27/2020	10,706	-
Pass-Through Geneva Foundation		S-11143-01	58,736	-
Pass-Through Geneva Foundation		S1057001	88,341	-
Pass-Through Harvard University		123842	334,302	-
Pass-Through Harvard University		151271.5120878.0002	44,368	-
Pass-Through Humanetics Corporation		52525	259,401	-
Pass-Through Icahn School of Medicine at Mount Sinai		inf	95,377	-
Pass-Through InfraTrac		22094700	33,034	-
Pass-Through Innovation Pathways LLC		Signed 11-11-2022	93,526	-
Pass-Through Integrated Bio Therapeutics		1R01AI126587-03A1	5,758	-
Pass-Through Integrated BioTherapeutics		R43ANTHRAX	2,632	-
Pass-Through Integrated BioTherapeutics		RO1126587UMD01	14,914	-
Pass-Through Intralytix		50400-NIH Shigella	415,742	-
Pass-Through Johns Hopkins University		2004782026	51,574	-
Pass-Through Johns Hopkins University		2005089759	38,645	-
Pass-Through Johns Hopkins University		2005470494	131,602	-
Pass-Through Johns Hopkins University		2005575253	37,257	-
Pass-Through Johns Hopkins University		2005737866	12,711	-
Pass-Through Massachusetts General Hospital		239761	4,299	-
Pass-Through Massachusetts General Hospital		240058	453,491	-
Pass-Through Michigan State University		5U01AI126610	10,378	-
Pass-Through Michigan State University		RC107329UMAR	76,411	-
Pass-Through Michigan State University		RC110323UMB	98,802	-
Pass-Through Mount Sinai		0255-A651-4609	201,132	-
Pass-Through New York Medical College		124540	1,693	-
Pass-Through New York Medical College		Subaward no#124541	35,594	-
Pass-Through New York University		19-A1-00-1002528	5,398	-
Pass-Through New York University		21-A1-00-1004803	42,767	-
Pass-Through Rutgers, the State University of New Jersey		Subaward 1602	189,437	-
Pass-Through Sanaria Incorporated		22020847	46,229	-
Pass-Through Sanaria Incorporated		Grant #1U01AI155356	72,577	-
Pass-Through Sanaria Incorporated		Signed on 10/19/2022	241,901	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Allergy and Infectious Diseases Research (continued)	93.855			
Pass-Through The Regents of the University of California, San Francisco		9256sc	1,927	-
Pass-Through University of Alabama at Birmingham		000523949-SC001-Tet	64,245	-
Pass-Through University of Alabama at Birmingham		000535966-SC001	42,601	-
Pass-Through University of Alabama at Birmingham		Signed on 02/01/2023	66,479	-
Pass-Through University of Chicago		AWD100765	275,566	-
Pass-Through University of Colorado Denver		FY211043002	16,283	-
Pass-Through University of Massachusetts Medical School		OSP3129200	53,466	-
Pass-Through University of Michigan		SUBK00016289	181,346	-
Pass-Through University of Michigan		SUBK00016304	193,200	-
Pass-Through University of Michigan		SUBK00016304	39,175	-
Pass-Through University of Michigan		SUBK00018192	110,871	-
Pass-Through University of Michigan		SUBK00018192	12,882	-
Pass-Through University of Michigan		SUBK00019302	13,412	-
Pass-Through University of Michigan		SUBK00019302	17,667	-
Pass-Through University of Michigan		H0065874101	57,571	-
Pass-Through University Of Missouri		C00081949-2	10,376	-
Pass-Through University of North Carolina at Chapel Hill		5119263	94,734	-
Pass-Through University of North Carolina at Chapel Hill		5125065	424,913	-
Pass-Through University of North Carolina at Chapel Hill		5125067	170,903	-
Pass-Through University of North Carolina at Charlotte		20211125-04-UMD	16,994	-
Pass-Through University of Notre Dame		203504UMB	64,229	-
Pass-Through University of Notre Dame		204604UMB	17,506	-
Pass-Through University of Pittsburgh		AWD00002200	277,591	-
Pass-Through University of Pittsburgh		CNVA00062471	150,051	-
Pass-Through University of Sciences, Techniques and Technologies of Bamako, Mali		USTTB-	15,183	-
Pass-Through University of Tennessee Health Science		UMB/5R01A1150534-02		
Pass-Through University of Tennessee Health Science		22-2013-UMB	20,796	-
Pass-Through University of Tennessee Health Science		23-3371-UMB	4,952	-
Pass-Through University of Virginia		AWD-	30,058	-
Pass-Through University of Washington		UWSC14579	34,086	-
Pass-Through Upstate formally University of New York Buffalo		R1193050	192,044	-
Pass-Through Washington State University		140134 SPC004882	22,107	-
Pass-Through Washington University		WU-21-17-MOD3	390,897	-
Pass-Through Weill Medical College of Cornell University		214521-4	40,879	-
Pass-Through West Virginia University Research Corporation		18-543-UMB	126,071	-
Total ALN 93.855 Allergy and Infectious Diseases Research			93,489,991	17,267,505
Biomedical Research and Research Training	93.859		20,085,464	550,487
Pass-Through Amherst College		GRT00170UMD	153,016	-
Pass-Through Chesapeake Genomics, LLC		7R43GM137735-02	16,559	-
Pass-Through Chesapeake Genomics, LLC		Agreement Dated 12/2/2021	4,475	-
Pass-Through Johns Hopkins University		K12GM123914	29,540	-
Pass-Through Johns Hopkins University		2005398660	16,244	-
Pass-Through Johns Hopkins University		K12GM123914	41,689	-
Pass-Through Massachusetts Institute of Technology		S5482	146,251	-
Pass-Through Mayo Clinic, Rochester		212181-00002	4,368	-
Pass-Through Mayo Clinic, Rochester		UMD-248321-05	33,800	-
Pass-Through Texas A & M University		M2203112	125,814	-
Pass-Through The Ohio State University Research Found		GR110071 (60067256)	29,160	-
Pass-Through University of Michigan		3004636404	27,446	-
Pass-Through University of Michigan		3004754357 PO	61,050	-
Pass-Through University of Michigan		3006663416		
Pass-Through University of Michigan		3004764254 PO	101,351	-
Pass-Through University of Michigan		3006662237		
Pass-Through University of Michigan		SUBK00010313	6,728	-
Pass-Through Maryland Developmental Disabilities Council		22CS1	19,447	-
Total ALN 93.859 Biomedical Research and Research Training			20,902,402	550,487
COVID-19 Child Health and Human Development Extramural Research	93.865		13,721	13,721
Pass-Through Johns Hopkins University		2005724220	29,013	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Child Health and Human Development Extramural Research	93.865		11,255,757	3,286,497
Pass-Through Carnegie Mellon University		1090713456153	18,714	-
Pass-Through Childrens National Medical Center		30006322-01	10,000	-
Pass-Through George Washington University		22-M01	27,832	-
Pass-Through Georgetown University		412428_GR412396-UMB	44,513	-
Pass-Through Institute of Human Virology, Nigeria		Signed 1/4/2023	11,921	-
Pass-Through Johns Hopkins University		2005513519	63,990	-
Pass-Through National Disease Research Interchange		141146	195,713	-
Pass-Through University of California Irvine		20173507	45,605	-
Pass-Through University of California Irvine		20201395	7,594	-
Pass-Through University of California, Davis		A20-0658-S001-A01	24,733	-
Pass-Through University of California, Davis		A20-0658-S001-A02	34,978	-
Pass-Through University of Houston		R190001	175,697	-
Pass-Through University of Illinois at Chicago		18157	20,668	-
Pass-Through University of Pennsylvania		579496	69	-
Pass-Through University of South Carolina		193838	311	-
Pass-Through University of Texas at Austin		UTAUS-SUB00000675	3,811	-
Pass-Through Washington University		PO ST00005764 / WU-22-0263	35,785	-
Pass-Through Washington University		WU-19-338-MOD-1	5,970	-
Pass-Through Washington University		WU-23-0312	28,294	-
Total ALN 93.865 Child Health and Human Development Extramural Research			12,054,689	3,300,218
COVID-19 Aging Research	93.866			
Pass-Through Virginia Commonwealth University		FP00015817_SA001	135,621	-
Aging Research			17,386,339	1,602,124
Pass-Through American Geriatrics Society		1R25AG071488-01-MD	11,714	-
Pass-Through Brown University		00001784	27,969	-
Pass-Through Brown University		00002127	131,599	6,536
Pass-Through Brown University		00002128	23,841	-
Pass-Through Cleveland Clinic Lerner College of Medicine		1472SUB	2,292	-
Pass-Through Cleveland Clinic Lerner College of Medicine		CCF21060423	18,654	-
Pass-Through Columbia University		6(GG014803-01)	23,419	-
Pass-Through Georgia State University		SP00015287-01	175,659	-
Pass-Through Indiana University		8546	125,627	-
Pass-Through Johns Hopkins University		2004166191	49,617	-
Pass-Through Johns Hopkins University		2004894866	13,510	-
Pass-Through Johns Hopkins University		2004469844	23,191	-
Pass-Through Johns Hopkins University		2004951349	48,372	-
Pass-Through Johns Hopkins University		2005138644	26,364	-
Pass-Through Johns Hopkins University		2005207243	96,211	-
Pass-Through Mass General Brigham Incorporated		119837	1,013	-
Pass-Through Montclair State University		1R01AG067836-UMB	283,338	-
Pass-Through Northern California Institute for Research and Education		STE2196-04	34,310	-
Pass-Through Ridgeline Therapeutics		U44AG074107	82,742	-
Pass-Through The Regents of the University of California, San Francisco		10479SC	21,414	-
Pass-Through University of Florida		SUB00003372	82,624	-
Pass-Through University of Florida		UFDSP00011997	204	-
Pass-Through University of Kansas Center for Research		FY2019-088-M3	22,695	-
Pass-Through University of Massachusetts Medical School		OSP 2018112 / PO	19,356	-
Pass-Through University of Michigan		WA01162604 SUBK00010576	396	-
Pass-Through University of Pittsburgh		PO3005775330 AWD0001055	30,981	-
Pass-Through University of Southern California		(134265-3) 140893827	59,278	-
Pass-Through University of Wisconsin Medical School		0000002708	11,252	-
Pass-Through Wake Forest University Health Sciences		7763366411000000000	25,866	-
Pass-Through Wake Forest University Health Sciences		776101720336752	4,062	2,630
Pass-Through Wake Forrest University		7-101720-336752	6,317	-
Pass-Through Wake Forrest University		7-33664-11000001042	33,477	-
Pass-Through Washington University		WU-22-0334	6,317	-
Pass-Through Washington University		WU-22-0334-MOD-1/PO ST00010736	14,087	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

<u>Federal Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Aging Research (continued)	93.866			
Pass-Through Washington University		WU-22-0483	150,423	-
Pass-Through Washington University		WU-23-0551	39,861	-
Pass-Through Weill Cornell Medicine		225660-1	57,174	-
Pass-Through Wright State University		6713401	7,032	-
Total ALN 93.866 Aging Research			19,314,218	1,611,290
Vision Research	93.867		4,794,310	1,304,093
Pass-Through Brigham and Womens Hospital		126553	59,221	-
Pass-Through Georgia Tech Research Corporation		AWD-003315-S1	121,165	-
Pass-Through Johns Hopkins University		2003370123	12,184	-
Pass-Through Lerner Research Institute, Cleveland Clinic		CCF22588799	86,209	-
Pass-Through New York University		ZEDS CTA	1,200	-
Pass-Through New York Univ Grossman School of Medicine		ZEDS CTA	10,785	-
Pass-Through San Diego State University Research Foundation		D876804SA933A05A81	26,809	-
Pass-Through University of California Irvine		0A7803 20231881	45,985	-
Pass-Through University of Houston		R210001	153,408	-
Pass-Through University of North Carolina at Chapel Hill		5116337	28,370	-
Pass-Through Vasoptic Medical Inc.		1R43EY033847-01A1	25,593	-
Pass-Through Vasoptic Medical Inc.		signed 09232022	35,557	-
Pass-Through Yale University		GR107487CCON800019 10	64,333	-
Total ALN 93.867 Vision Research			5,465,129	1,304,093
Medical Library Assistance	93.879		2,188,243	291,465
Pass-Through University of Pittsburgh		AWD00005658 (137513-3)	213,249	-
Total ALN 93.879 Medical Library Assistance			2,401,492	291,465
Special Projects of National Significance	93.928			
Pass-Through National Alliance of State and Territorial AIDS Directors		22-SA-3215-115-582	129,950	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959			
Pass-Through Carroll County Health Department		02-F-17/18	11,514	-
PPHF Geriatric Education Centers	93.969			
Pass-Through Johns Hopkins University		2004416653	42,256	-
International Research and Research Training	93.989		1,625,543	732,757
Pass-Through Center for Bioethics and Research, Nigeria		Signed 09/30/2022	93,978	-
Pass-Through Center for Bioethics and Research, Nigeria		Signed 12-08-2021	14,933	-
Pass-Through Institute of Human Virology, Nigeria		Signed 09072022	58,843	-
Pass-Through Institute of Human Virology, Nigeria		Signed_02/24/2023	28,341	-
Total ALN 93.989 International Research and Research Training			1,821,638	732,757
Intergovernmental Personnel Act	93.IPA		18,384	-
COVID-19 Research and Development - U.S. Department of Health and Human Services	93.RD		192,743	-
Pass-Through Boston Children's Hospital		GENFD0001844800	7,200	-
Pass-Through Boston Children's Hospital		GENFD0001998517	30,435	-
Pass-Through Frederick National Laboratory for Cancer Research op. Leidos		AGREEMENT NO. 21CTA-DC0036	23,200	-
Pass-Through Icahn School of Medicine at Mount Sinai		25806864609	26,202	-
Pass-Through Mount Sinai		0258-0686-4609	14,363	-
Pass-Through Vysnova Partners, Inc.		SC-75D30120C08405	65,093	-
Research and Development - U.S. Department of Health and Human Services			13,099,702	294,714
Pass-Through Alliance for Clinical Trials in Oncology		A81801	810	-
Pass-Through Bayshore Community Counseling Services		21020825	138,691	-
Pass-Through Calla Health Foundation		22020580	24,110	-
Pass-Through Charles River Analytics		SC2025501	189,068	-
Pass-Through Geneva Foundation		V12VAXHFRS- 03/V00479	209,055	-
Pass-Through Icahn School of Medicine at Mount Sinai		0258B5044609	285,338	-
Pass-Through Innovation Pathways LLC		HHSN272201800012C	251	-
Pass-Through Leidos, Inc		SA21009	1,819	-
Pass-Through Marinus Pharmaceuticals		1042-SE-3003	10,883	-
Pass-Through NRG Oncology Foundation Inc.		NRG-GY019	2,142	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**STATE OF MARYLAND
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Research and Development Cluster (continued)				
U.S. Department of Health and Human Services (continued)				
Research and Development - U.S. Department of Health and Human Services (continued)	93.RD			
Pass-Through Pro-Change Behavior Systems, Inc.		22094308	169,840	-
Pass-Through Rutgers, the State University of New Jersey		1371579	114,342	-
Pass-Through SilcsBio LLC		2R44GM130198-02A1	309,352	-
Pass-Through Southwest Research Institute		N99006VE2	1,513	-
Pass-Through SRI International		62395	1,334,921	-
Pass-Through Thomas Jefferson University		080-03000-X158xx	276,205	-
Pass-Through University of California Los Angeles		1638PZA036	13,242	-
Pass-Through VLP Biotech, Inc.		5R44AI088919	153,679	-
Pass-Through Washington University		WU-22-0174 / PO ST00008120	19,300	-
Total ALN 93.RD Research and Development - U.S. Department of Health and Human Services			<u>16,713,499</u>	<u>294,714</u>
COVID-19 Contract/Other	93.999		54,527	-
Total U.S. Department of Health and Human Services			<u>375,250,753</u>	<u>50,981,837</u>
Executive Office of the President				
Research and Data Analysis	95.007		3,195,790	2,524,388
Total Executive Office of the President			<u>3,195,790</u>	<u>2,524,388</u>
Social Security Administration				
Social Security - Work Incentives Planning and Assistance Program	96.RD		23,329	-
Total Social Security Administration			<u>23,329</u>	<u>-</u>
U.S. Department of Homeland Security				
Citizenship Education and Training	97.010		17,026	-
Assistance to Firefighters Grant	97.044		56,036	-
Centers for Homeland Security	97.061		13	-
Homeland Security Grant Program	97.067			
Pass-Through Government of the District of Columbia Homeland Security		20UASI19001	350,000	-
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		126,293	-
Research and Development - U.S. Department of Homeland Security	97.RD			
Pass-Through Johns Hopkins University Applied Physics Laboratory		159838	99,620	-
Pass-Through RTI International		1312021828866615L	44,097	-
Total ALN 97.RD Research and Development - U.S. Department of Homeland Security			<u>143,717</u>	<u>-</u>
Contract/Other	97.999		12,134	-
Total U.S. Department of Homeland Security			<u>705,219</u>	<u>-</u>
U.S. Agency for International Development				
USAID Foreign Assistance for Programs Overseas	98.001		161,183	86,907
Pass-Through Eastern Virginia Medical School		No. UCC-21-007	55,222	-
Pass-Through International Institute of Tropical Agriculture		22010332	128,034	-
Pass-Through Kansas State University		A200163S017	40,414	-
Pass-Through Mississippi State University		19390031245515	32,684	-
Pass-Through The National Academies of Sciences, Engineering, and Medicine		20000010805	47,315	-
Total ALN 98.001 USAID Foreign Assistance for Programs Overseas			<u>464,852</u>	<u>86,907</u>
Total U.S. Agency for International Development			<u>464,852</u>	<u>86,907</u>
Total Research and Development Cluster			<u>933,616,427</u>	<u>153,226,293</u>
Total Expenditures of Federal Awards			<u>\$ 23,052,880,229</u>	<u>\$ 2,598,289,376</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

STATE OF MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The State of Maryland (the State) includes expenditures in its Schedule of Expenditures of Federal Awards (the Schedule or SEFA) for all federal programs administered by the funds, agencies, boards and commissions, including component units, included in the State's reporting entity used for its basic financial statements, including the component unit higher education funds—the University System of Maryland, the Baltimore City Community College, Morgan State University, and St. Mary's College of Maryland. However, the Schedule of Expenditures of Federal Awards excludes the Maryland Water Infrastructure Financing Administration and Maryland Transportation Authority. A separate single audit was conducted for these entities.

NOTE 2 BASIS OF ACCOUNTING

The accompanying SEFA has been presented on the accrual basis of accounting. Expenditures are recorded, accordingly, when incurred rather than when paid.

Expenditures reported on the SEFA are recognized following the cost principles contained in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) except for the expenditures for the Coronavirus Recovery Fund (CRF) and Coronavirus State and Local Recovery Fund (ALN 21.019 and 21.027, respectively). The expenditures are based on criteria determined by the U.S. Department of Treasury (the Treasury). The Treasury identified allowable cost and activities requirements and identified costs and activities that were unallowed.

Indirect Costs

The State has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 CATEGORIZATION OF EXPENDITURES

The accompanying Schedule of Expenditures of Federal Awards (SEFA) reflects Federal expenditures for all individual grants that were active during the year. The categorization of expenditures by programs included in the accompanying SEFA is based on Assistance Listings as maintained in the System for Award Management (SAM). In accordance with the State's policy, the accompanying SEFA for the year ended June 30, 2023 reflects Assistance Listing changes published in SAM through June 30, 2023.

Certain programs presented in the accompanying Schedule that have not been assigned an Assistance Listing number are reported by the respective federal agency and titled "999." Programs related to the Intergovernmental Personnel Act are labeled "IPA" and Research and Development programs that have not been assigned an Assistance Listing number are labeled "RD."

**STATE OF MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

NOTE 4 NONMONETARY FEDERAL FINANCIAL ASSISTANCE

The State is the recipient of federal programs that do not result in cash receipts or disbursements. Nonmonetary awards included in the Schedule are as follows:

Program Name	Assistance Listing	Amount
COVID-19 Pandemic EBT Food Benefits	10.542	\$ 172,283,068
Supplemental Nutrition Assistance Program	10.551	1,828,947,110
Emergency Food Assistance Program (Food Commodities)	10.569	17,510,094
Donation of Federal Surplus Personal Property	39.003	33,263,314
COVID-19 - Immunization Cooperative Agreements	93.268	15,945,956
Immunization Cooperative Agreements	93.268	3,902,245
Total		<u>\$ 2,071,851,787</u>

NOTE 5 UNEMPLOYMENT INSURANCE

In accordance with the Department of Labor, Office of Inspector General instructions, the State recorded State Regular Unemployment Compensation (UC) benefits under Assistance Listing 17.225 on the accompanying Schedule. The individual state and federal portions are as follows:

State Regular UC Benefits	\$ 317,663,483
Federal UC Benefits	4,315,236
COVID-19 Federal UC Benefits	51,372,235
COVID-19 Federal UC Administrative Costs	98,082,606
Federal UC Administrative Costs	24,666,685
Total Benefits	<u>\$ 496,100,245</u>

NOTE 6 FEDERAL MORTGAGE PLANS

The State operates several programs that purchase federally guaranteed loans, primarily mortgages, from the originators. As the State has no responsibility for determining eligibility or compliance, these guarantees are not considered federal financial assistance for purposes of the single audit.

**STATE OF MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

NOTE 7 LOAN PROGRAMS

The outstanding loan balances as of June 30, 2022, and loan expenditures for the year ended June 30, 2023, are considered current-year federal expenditures. These amounts are reported on the Schedule of Expenditures of Federal Awards.

University System of Maryland

The System administers the following Federal Student Financial Assistance Programs:

Assistance Listing	Outstanding Balance as of June 30, 2023
84.038 Perkins Loan Programs	\$ 9,090,843
93.264 Nurse Student Loan Program	301,856
93.342 Health Professions Students, Including Primary Care Loans/Loans for Disadvantaged Students	6,562,754
Total	\$ 15,955,453

St. Mary's College of Maryland

The College administers the Federal Perkins Loan Program – Federal Capital Contributions (Assistance Listing Number 84.038). The College received no Federal funds under the Program for the fiscal year ended June 30, 2023. The outstanding loan balance of \$103,616 as of June 30, 2022, and the outstanding loan balance of \$96,990.35 for the fiscal year ended June 30, 2023, are not considered current year Federal expenditures. The College did not issue new loans during the fiscal year ended June 30, 2023.

During the fiscal year ended June 30, 2023, the College processed the following amount of new loans under the Federal Education Loan Program, which includes the Stafford Loan and PLUS Loan. Since this program is administered by outside financial institutions, new loans made during the fiscal year ended June 30, 2023, relating to this program are considered current-year Federal expenditures, whereas the outstanding loan balances are not. The new loans made during the fiscal year ended June 30, 2023, are reported in the Schedule of Expenditures of Federal Awards.

Assistance Listing	Outstanding Loan Balance as of June 30, 2023
84.032 Stafford Loan Program	\$ 4,274,282
93.264 Nurse Student Loan Program	2,345,989
Total	\$ 6,620,271

**STATE OF MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

NOTE 7 LOAN PROGRAMS (CONTINUED)

Morgan State University

The University administers the Federal Perkins Loan Program – Federal Capital Contributions (Assistance Listing Number 84.038). The outstanding loan balance of \$2,583,593 as of June 30, 2022, less the Perkins Loan funds returned to the federal government of \$128,276, netting to \$2,455,317 are considered current-year Federal expenditures. These amounts are reported in summary in the Schedule of Expenditures of Federal Awards.

During the fiscal year ended June 30, 2023, the University processed \$67,686,500 in new loans under the Federal Direct Loan Program (Assistance Listing Number 84.268). Since this program is administered by outside financial institutions, the new loans made in the fiscal year that ended June 30, 2023, relating to this program are considered current-year Federal expenditures, whereas the outstanding loan balances are not. The new loans made in the fiscal year that ended June 30, 2023, are reported in the Schedule of Expenditures of Federal Awards.

NOTE 8 DISASTER GRANTS – PUBLIC ASSISTANCE (ASSISTANCE LISTING 97.036)

After a presidentially declared disaster, the U.S. Federal Emergency Management Agency (FEMA) provides a public assistance grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The federal government reimburses in the form of cost-shared grants.

In fiscal year 2023, FEMA approved approximately \$311,355,507 of eligible expenditures that were incurred in a prior year and are included in the Schedule.

NOTE 9 REBATES FROM THE SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)

During fiscal year 2023, the state received cash rebates from infant formula manufacturers in the amount of \$28,836,758 based on the sale of formula to participants in the WIC program (Assistance Listing Number 10.557), which are netted against total expenditures included in the Schedule. Rebate contracts with infant formula manufacturers are authorized by Code of Federal Regulations, Title 7: Agriculture, Subtitle B, Chapter II, Subchapter A, Part 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the State to extend program benefits to more participants than could have been serviced this fiscal year in the absence of the rebate contract.

**STATE OF MARYLAND
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

NOTE 10 CCDF CLUSTER (ASSISTANCE LISTINGS 93.575 AND 93.596)

Expenditures reported in the Schedule for the Childcare Development Fund (CCDF) Cluster include the following funding sources:

93.575 COVID-19 Child Care and Development Block Grant	\$ 76,925,332
93.575 Child Care and Development Block Grant	145,936,872
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund	101,947,320
Total	<u>\$ 324,809,524</u>

NOTE 11 HOUSING CHOICE VOUCHER PROGRAM (ASSISTANCE LISTING 14.871)

In accordance with reporting requirements established by U.S. Department of Housing and Urban Development Notice PIH 2021-25 (HA), Section 8.k., the Schedule includes \$1,185,723 in Emergency Housing Vouchers (EHV) funding issued under the American Rescue Plan Act of 2021.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

- | | | |
|--|-----------------------|--------------------------------|
| 1. Type of auditors’ report issued: | Unmodified | |
| 2. Internal control over financial reporting: | | |
| • Material weakness(es) identified? | <u> x </u> yes | <u> </u> no |
| • Significant deficiency(ies) identified? | <u> </u> yes | <u> x </u> none reported |
| 3. Noncompliance material to financial statements noted? | <u> </u> yes | <u> x </u> no |

Federal Awards

- | | | |
|---|--|---------------------------------|
| 1. Internal control over major federal programs: | | |
| • Material weakness(es) identified? | <u> x </u> yes | <u> </u> no |
| • Significant deficiency(ies) identified? | <u> x </u> yes | <u> </u> none reported |
| 2. Type of auditors’ report issued on compliance for major federal programs: | See Identification of Major Federal Programs Table Below | |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u> x </u> yes | <u> </u> no |

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 34,579,320

Auditee qualified as low-risk auditee?

 yes x no

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results (Continued)

Identification of Major Federal Programs

Major Program	Assistance Listing Number	Opinion
Child Nutrition Cluster	10.553, 10.555, 10.556, 10.559, 10.582	Unmodified
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Unmodified
Section 8 Project Based Cluster	14.195, 14.856	Unmodified
COVID 19 - Emergency Rental Assistance Program	21.023	Qualified
COVID 19 - Homeowner Assistance Fund	21.026	Qualified
COVID 19 - Coronavirus State & Local Fiscal Recovery Funds	21.027	Qualified
Higher Education Institutional Aid	84.031	Qualified
COVID 19 - Education Stabilization Fund	84.425C, D F, J, R, U, V, W	Qualified
Temporary Assistance for Needy Families	93.558	Unmodified
Social Services Block Grant	93.667	Unmodified
Children's Health Insurance Program	93.767	Qualified
CCDF Cluster	93.596, 93.575	Unmodified
Medicaid Cluster	93.775, 93.777, 93.778	Qualified
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Qualified
Disability Insurance/SSI Cluster	96.001, 96.006	Unmodified

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Findings and Questioned Costs – Major Federal Programs (Continued)

Material Weakness

Finding 2023-001 – Department of Health – Inventory

Condition

The Department of Health (MDH) did not have adequate controls over the record keeping over inventory to properly account for purchases, transfers, and disbursements. In addition, a physical inventory count was not performed to reconcile the financial records to the inventory items on-hand.

Criteria

The State’s Inventory Control Manual establishes policies and procedures for materials and supplies maintained in inventory that State Agencies are required to follow. Agency requirements related to record-keeping, physical inventory counts, and reconciliations for materials and supplies are described in Section II.05 of the manual.

In addition, COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

Context

Our audit procedures detected several misstatements related to the various locations’ inventory balances as of year-end.

Effect

Several locations’ inventory purchases, transfers, and disposals activity was unable to be substantiated as a result of report limitations or lack of supporting documentation.

Cause

The Department of Health did not follow the State’s internal control policies and procedures outlined in the Inventory Control Manual, which caused inventory to be improperly valued as of year-end.

Recommendation

We recommend that MDH reviews its policies and procedures that address the maintenance of adequate records of all inventory purchases, transfers, and disposals, as well as annual inventory counts, to ensure existence and proper valuation of inventory. These policies and procedures should include requirements that management review and verify the policies and procedures are followed effectively.

Management Response

There is no disagreement with the audit finding.

STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Section II – Findings and Questioned Costs – Major Federal Programs (Continued)

Material Weakness

Finding 2023-002 – Statewide – Agency Accounts Receivable, Deferred Inflow and Unearned Revenue

Condition

Several State departments and agencies recorded accounts or grant receivables inappropriately, resulting in improper classification, recognition, and derecognition concerns. A summary of these concerns is as follows -

- Negative receivable balances that management should record as unearned revenues.
- Receivables and the related deferred inflows were not subsequently adjusted when management received the payments; instead, management recognized cash and revenue.
- Management booked unclaimed receivables based on qualifying expenditures without appropriate grant support to justify the receivable.

The following departments contributed to this condition: the Department of Education, Department of Health, Department of Human Services, Department of Housing and Community Development, and Department of Emergency Management.

Criteria

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

Context

Management made several material adjustments during the audit, and the auditor proposed and passed on several adjustments. The internal controls are not adequate to prevent possible material misstatements in the future.

Effect

Management recorded several material journal entries during the audit, with several more passed adjustments proposed by the auditor. These adjustments resulted from the ineffectiveness of the internal controls' ability to reduce the risk of accounting errors on a timely basis. Due to the decentralized processes that exist in the State, the entity's internal control environment may not mitigate possible misstatements in the financial statements in receivables, deferred inflows, and unearned revenues.

Cause

The General Accounting Division (GAD) assumes responsibility for compiling the information the departments and agencies provide to present the State's Annual Comprehensive Financial Report. The GAD designed policies and procedures to provide the financial information needed from each department and agency. However, departments and agencies present information inconsistent with policies and procedures, and the errors are not detected in a timely manner.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Findings and Questioned Costs – Major Federal Programs (Continued)

Recommendation

We recommend the State review, modify, and monitor their policies and procedures for recording accounts receivable and grants receivable to meet the financial reporting principles -

1. The State has the legal right to recognize accounts receivable at year end, and management did not receive the funds before the fiscal year's end.

2. The dollar amount of the receivables is accurate based on legal claims made to external parties.

3. Management records receivables, unearned revenues and deferred inflows in appropriate accounts based on government accounting standards and policies and procedures outlined by the Comptroller's office for financial closing packages.

Given the decentralized nature of the State, we recommend that a department or agency take responsibility for ensuring year-end receivables, unearned revenues, and deferred inflows meet the requirements for financial reporting purposes. Given the number of departments and agencies challenged by accounting for receivables, unearned revenues, and deferred inflows, the department or agency should enhance statewide policy and provide training to ensure appropriate recordkeeping. Additionally, the departments or agencies' leadership should take responsibility for the accuracy of the information reported to the GAD by ensuring management reviewed the information to comply with their policies and procedures.

Management Response

There is no disagreement with the audit finding.

STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Section II – Findings and Questioned Costs – Major Federal Programs (Continued)

Material Weakness

Finding 2023-003 – Statewide – Treatment of Interdepartmental Activity

Condition

For department and agencies accounted for in the general fund, interdepartmental receivables recorded by department or agencies in the ledger were not properly classified, which caused the year-end eliminations entry related to interdepartmental activity that is posted by the General Accounting Division (GAD) to be inaccurate. Additionally, there were several instances noted where reimbursement requests were not sent by the departments or agencies to the Department of Budget and Management (DBM) in a timely manner.

Criteria

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

Interdepartmental activities accounted for in the same fund must be eliminated for financial reporting purposes under general accepted accounting principles.

Context

Amounts due from other agencies that are reported within the general fund are recorded together in accounts receivable in R*STARS by all departments or agencies. They do not adequately identify, track, or reconcile the interdepartmental activity within the system. The responsibility falls to the GAD, who makes a top-level adjustment at year-end.

Additionally, we noted the following agencies did not submit reimbursement requests to the Department of Budget & Management (DBM) related to Coronavirus State & Local Fiscal Recovery Funds (ALN #21.027) in a timely manner:

- Department of Health (MDH)
- Department of Education (MSDE)
- Department of Housing and Community Development (DHCD)

Effect

Material corrections were required to be made to the financial statements to properly present the general fund interdepartmental activity.

Cause

The departments and agencies do not reconcile their year-end accounts receivable balances to properly identify or remove interdepartmental activity, which caused the year-end adjustment recorded by the GAD to be inaccurate and require subsequent material corrections.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Findings and Questioned Costs – Major Federal Programs (Continued)

Recommendation

We recommend that these year-end reconciliations and adjustments be performed by department or agency personnel that are familiar with the detail of the accounts, and that they be responsible for the separate recording of accounts receivable and unearned revenue in R*STARS. We recommend that a separate account code for interdepartmental activity is utilized in R*STARS to assist the departments and agencies and GAD with year-end financial reporting over accounts receivable balances. Further, we recommend that departments and agencies submit interdepartmental requests for reimbursement in a timely manner.

Management Response

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Findings and Questioned Costs – Major Federal Programs (Continued)

Material Weakness

Finding 2023-004 – General Accounting Division – GASB Statement No. 96, Subscription Based Information Technology Agreements (SBITA), Implementation

Condition

Several errors were made by the General Accounting Division (GAD) during the implementation of Governmental Accounting Standards Board (GASB) Statement No. 96, *SBITA* that resulted in the subscription asset, corresponding liability, interest payable, interest expense, amortization expense, and accumulated amortization to be inaccurate.

Criteria

COSO/Internal Control Framework defines control activities as “policies and procedures that help ensure management’s directives are carried out.” Management review controls are defined as, “the activities of a person, different than the preparer, through analyzing and performing oversight of activities performed, and is an integral part of any internal control structure.”

Effective July 1, 2022, the State adopted new accounting guidance for GASB 96, *SBITA*. The guidance requires entities to recognize a right-to-use subscription asset and corresponding subscription liability.

Context

Our audit procedures detected misstatements related to the implementation of GASB 96.

Effect

During our testing of the implementation of GASB 96, we identified a contract that was improperly excluded from the population that was evaluated by GAD, as well as a contract that was improperly included in the implementation. Additionally, we identified errors that caused the *SBITA* asset, *SBITA* liability, interest payable, interest expense, amortization expense, and accumulated amortization to be inaccurate. It was also noted that the State’s policies and procedures were not updated to reflect changes related to the implementation of GASB 96.

Adjustments were subsequently made to the accounting records to properly state the subscription asset, subscription liability, interest payable, interest expense, amortization expense, and accumulated amortization balances related to the *SBITA* implementation.

Cause

The GAD’s internal controls over the implementation of GASB Statement No. 96, *SBITA*, did not ensure completeness of the population of contracts evaluated, adequate retention of supporting documentation to be used in GAD’s evaluation, decentralized nature of certain types of contracts held by the agencies, proper valuation of the various account balances affected by the implementation, or that the policy was updated to reflect the related changes.

Recommendation

We recommend that GAD strengthens its policies and procedures related to the implementation of new accounting pronouncements, as well as update the policies and procedures to properly address changes related to the implementation of GASB Statement No. 96, *SBITA*.

Management Response

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Findings and Questioned Costs – Major Federal Programs (Continued)

Material Weakness

Finding 2022-005 – Department of Health – Schedule of Expenditures of Federal Awards (SEFA)

Condition

The Schedule of Expenditures of Federal Awards (SEFA) contained numerous errors and required material edits in order to obtain a reliable SEFA for the major program risk assessment. During the audit we noted that the SEFA contained:

1. Negative federal expenditures and
2. Incorrect assistance listing numbers.

We identified a material SEFA error due to incorrect reporting of federal expenditures. The Department of Health (the Department) reported and certified negative federal expenditures, in the amount of (\$127,140,490.29), for the Epidemiology and Laboratory capacity for infectious disease (ELC). The negative program expenditures consisted of \$67,724,611.87 FEMA expenditures, \$76,527,850.41 reversal of prior year accrual, and \$17,111,971.99 for current year expenditures. We noted that the FEMA expenditures were incorrectly reported as ELC program costs and the reversal of the prior year accrual was less than current year expenditures.

The General Accounting Department consulted with Department to “reasonably” determine the current year federal program expenditures. However, the Department incorrectly accounted for and reported the federal program expenditures as part of their closing reporting package.

Criteria

Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework,” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

2 CFR, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F, §200.510(b) requires that auditees prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502.

Effect

The SEFA was not prepared in accordance with OMB requirements which affects the major program risk assessment.

Cause

The incorrect reported information was due to an error.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Findings and Questioned Costs – Major Federal Programs (Continued)

Recommendation

We recommend that the Department work with GAD to determine procedures and processes for accounting and reconciling federal program expenditures to ensure that the reported information is accurate and reliable.

Management Response: There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Summary of Federal Award Findings

Finding Number	Assistance Listing #	Federal Program/ Cluster Name	Internal Control		Compliance	Compliance Requirement
			Material Weakness	Significant Deficiency		
2023-006	14.195 14.856	Section 8 Project-Based Cluster		X	X	Reporting
2023-007	21.023	Emergency Rental Assistance		X	X	Reporting
2023-008	21.023 21.026	Emergency Rental Assistance Homeowner Assistance Fund	X		X	Eligibility
2023-009	21.023 21.026	Emergency Rental Assistance Homeowner Assistance Fund	X		X	Allowable Activities/Allowable Costs
2023-010	21.027	Coronavirus State and Local Fiscal Recovery Funds	X		X	Suspension and Debarment
2023-011	21.027 84.425 C, D, R, U, V, W	Coronavirus State and Local Fiscal Recovery Funds, Education Stabilization Fund	X		X	Subrecipient Monitoring
2023-012	84.031	Higher Education Institutional Aid	X		X	Allowable Activities/Allowable Costs - Payroll
2023-013	84.031	Higher Education Institutional Aid	X		X	Allowable Activities/Allowable Costs - Payroll
2023-014	84.031 84.425J	Higher Education Institutional Aid Education Stabilization Fund	X		X	SEFA Reporting
2023-015	84.031 84.425 F, J	Higher Education Institutional Aid Education Stabilization Fund		X		Suspension and Debarment
2023-016	84.425 C, D, R, U, V, W	Education Stabilization Fund		X	X	Reporting - Annual Reporting
2023-017	84.425F	Education Stabilization Fund		X	X	Cash Management
2023-018	93.558	Temporary Assistance for Needy Families		X	X	Reporting
2023-019	93.558	Temporary Assistance for Needy Families		X	X	Special Tests and Provisions - Child Support Non-Cooperation
2023-020	93.558	Temporary Assistance for Needy Families		X	X	Special Tests and Provisions - Penalty for Refusal to Work
2023-021	93.767, 93.775, 93.777, 93.778	Children's Health Insurance Program, Medicaid Cluster	X		X	Reporting - FFATA
2023-022	93.775, 93.777, 93.778	Medicaid Cluster		X	X	Special Tests and Provisions - Inpatient Hospital and Long-Term Care Facility Audits
2023-023	21.027	Coronavirus State and Local Fiscal Recovery Funds		X	X	Allowable Activities/Allowable Costs
2023-024	93.959	Block Grants for Prevention and Treatment of Substance Abuse	X		X	Reporting - FFATA
2023-025	93.959	Block Grants for Prevention and Treatment of Substance Abuse		X	X	Subrecipient Monitoring

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-006

Prior Year Finding: No

Federal Agency: U.S. Department Housing and Urban Development

State Agency: Department of Housing and Community Development

Federal Program: Section 8 Project Based Cluster

Assistance Listing Number: 14.195, 14.856

Federal Award Identification Number and Year: Performance-Based Annual Contributions Contract, As Amended by the Tenth Amendment and 2023

Compliance Requirement: Reporting

Award Year 2023

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance- In lieu of the standard reports, the following reports are required on Section 8 project-based programs involving PHA/private-owners and HUD/PHA owners.

1. HUD-52663, Requisition for Partial Payment of Annual Contributions (OMB No. 2577-0169) – submitted quarterly.
2. HUD-52681, Voucher for Payment of Annual Contributions and Operating Statement (OMB No. 2577-0169) – submitted annually.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The submitted reports contained errors. We noted the following errors:

1. HUD 52681-
 - a. HUD52681 for MD901MR006
 - i. The year ending date was reported as March 31, 2022, instead of June 30, 2023
 - ii. Amount reported for lines 9,15, and 40, had immaterial difference from the support provided by the Department.
 - b. HUD 52681 for MD901MR014
 - i. Amount reported for lines 9,15, and 40, had immaterial difference from the support provided by the Department.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

- c. HUD 52681 for MD901MR016
 - i. The year ending date was not identified on the report. Should be for the year ending June 30, 2023
 - ii. Amount reported for lines 9,15, 28 and 40, had immaterial difference from the support provided by the Department.
 - iii. The total for line 42 was incorrectly reported as \$115,475, should be 111,009.52.

- 2. HUD 52681
 - a. Line 13, \$238,753,262.80 did not agree to the general ledger expenditures of \$255,491,149, a difference of \$16,737,886.13.
 - b. We did not obtain information to support review and approval of the report due to the report was not signed approving official.

Context:

Three of the three HUD 52681 reports selected for testing contains errors.
One of the one HUD 52663 report selected for testing contained errors or omitted information.

Cause:

The data used to compile the final report was not maintained by the Department. The approval for the final HUD 52663 report was not maintained by the Department.

Effect:

The Department is reporting inaccurate information to the grantor.

Questioned costs:

None

Recommendation:

We recommend that the Department review and enhance supervisor review and approval of reports to ensure that the information is correct, as well as correction are reported to the grantor in a timely manner.

Views of responsible officials:

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-007
Prior Year Finding: No
Federal Agency: U.S. Department of Treasury
State Agency: Department of Housing and Community Development
Federal Program: COVID-19 Emergency Rental Assistance (ERA)
Assistance Listing Number: 21.023
Federal Award Identification Number and Year: None, 2021
Compliance Requirement: Reporting
Award Year: 2021
Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or Specific Requirement:

Compliance: Authoritative Requirement: 15 USC 9058c; 2 CFR 200.328 (Financial report); and 2 CFR 200.329 (Performance report) Report Corrections: The Office of Recovery Program’s (ORP) reporting portal has built-in functionality to reopen a report and allow recipients to make edits after the reporting deadline. However, it is ORP’s policy that recipients may only make revisions if authorized by Treasury staff for a period of up to 60 days after the reporting deadline. After the revision period ends, the report is final. A resubmitted report becomes a recipient’s final report within ORP’s reporting portal. Recipients can generate PDFs of these reports at any time.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The final close out report for ERA 1 contained errors. The errors were identified by the Department prior to the audit but a revised report was not submitted to the grantor. ERA has procedures and a requirement for resubmitting corrected reports.

Context:

One of the Three report selected for testing contains errors.

Cause:

The corrected report was not resubmitted to the grantor due to an oversight.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Effect:

The Department is reporting inaccurate information to the grantor.

Questioned costs:

None

Recommendation:

We recommend that the Department review and enhance supervisor review and approval of reports to ensure that the information is correct, as well as correction are reported to the grantor in a timely manner.

Views of responsible officials:

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-008

Prior Year Finding: No

Federal Agency: U.S. Department of Treasury

State Agency: Department of Housing and Community Development

Federal Program: COVID-19 Emergency Rental Assistance (ERA)
COVID-19 Homeowner Assistance Fund (HAF)

Assistance Listing Number: 21.023
21.026

**Federal Award Identification:
Number and Year:** HAF: November 1, 2021 - September 30, 2026
ERA: March 1, 2021- September 25, 2025

Compliance Requirement: Eligibility

Award Year: HAF: 2022
ERA: 2021

Type of Finding: Material Weakness in Internal Control over Compliance,
Material Non-Compliance

Criteria or specific requirement:

Internal Control – Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Compliance – Per 2 CFR 200, requires a non-federal entity to determine whether amounts provided to or on behalf of eligible participants or groups of participants were calculated in accordance with program requirements.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Condition:

The Department did not consistently perform and document the ERA eligibility procedures. We noted the following;

1. Two ERA rental disbursements were incorrectly calculated.
2. The approval and certification for four rental disbursements issued in fiscal year 2022 was documented in February 2024.

The Department did not consistently perform and document the HAF eligibility procedures. We noted the following;

1. We did not receive support for grant disbursement of \$9,311.84, of the total disbursement of \$26,899.93.

Context:

ERA-

1. Two of the sixty ERA rental disbursements were incorrectly calculated.
2. Four of the sixty rental disbursements issued in FY 22 were certified and approved in February 2024.

HAF:

1. One of the sixty HAF disbursements were not supported by adequate documentation.

Cause:

ERA and HAF: was an oversight not identified by the Department and noticed as part of the review process.

Effect:

Expenditures may be incorrectly charged to the programs.

Questioned costs:

ERA

1. \$6,875, represents overpaid ERA rental assistance due to the incorrect calculation.

HAF

2. \$9,311.84, represents the unsupported disbursements.

Recommendation:

We recommend that the Department review and enhance supervisor review and approval of ERA and HAF eligibility and disbursements to ensure that the program requirements are met. This includes ensuring that the required documentation is obtained, the benefits are accurately determined and are within the allowable limits. Documentation to support compliance with the requirements should be maintained and readily available for review.

Views of responsible officials: There is no disagreement with the audit finding.

STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-009

Prior Year Finding: No

Federal Agency: U.S. Department of Treasury

State Agency: Department of Housing and Community Development

Federal Program: COVID-19 Emergency Rental Assistance (ERA)
COVID-19 Homeowner Assistance Fund (HAF)

Assistance Listing Number: 21.023, 21.026

Federal Award Identification Number and Year: HAF: November 1, 2021 - September 30, 2026
ERA: March 1, 2021- September 25, 2025

Compliance Requirement: Allowable Activities/Allowable Costs

Award Year HAF: 2022
ERA: 2021

Type of Finding: Material Weakness in Internal Control over Compliance,
Material Noncompliance

Criteria or Specific Requirement:

Compliance: ERA 1 and ERA 2 funds may be used for administrative expenses, housing stability services, and financial assistance on behalf of an eligible household, as defined in the Treasury guidance.

Administrative Expenses: The cost of a grantee contacting a landlord to encourage their participation and acceptance of ERA assistance is one of many examples of an eligible administrative cost.

Housing Stability Services: Under ERA 1, housing stability services includes case management and other services related to the COVID-19 outbreak intended to help keep households stably housed. Under ERA 2, housing stability services do not have to be related to the COVID-19 outbreak. For ERA 1 and ERA 2, housing stability services include those that enable households to maintain or obtain housing. Such services may include, among other things, eviction prevention and eviction diversion programs; mediation between landlords and tenants; housing counseling; fair housing counseling; housing navigators or promoters that help households access programs or find housing; case management related to housing stability; housing-related services for survivors of domestic abuse or human trafficking; legal services or attorney’s fees related to eviction proceedings and maintaining housing stability; and specialized services for individuals with disabilities or seniors that support their ability to access or maintain housing (See FAQ 23).

Financial Assistance: Financial assistance to households includes payment of rent, rental arrears, utilities and home energy costs, utility and home energy costs arrears, and other expenses related to housing.

Examples of other costs for both ERA 1 and ERA 2 include relocation expenses (including prospective relocation expenses), rental security deposits, rental fees including application and screening fees, reasonable accrued late fees, Internet service to a given rental unit, and rental bonds where necessary to avoid an eviction order, as provided in the Treasury guidance and subject to certain conditions (for

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

example, that Internet service expenses are eligible only if grantees establish policies governing the appropriate of use for this purpose).

HAF- Title 2, Code of Federal Regulations (2 CFR), Section 200.430, requires employees who are paid with federal funds to document their time and effort within the federal program. The federally funded portion of the employee salary must be reflective of the actual time and effort the individual has put forth for that federal program.

200.413 Direct Costs: The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- (1) Administrative or clerical services are integral to a project or activity;
- (2) Individuals involved can be specifically identified with the project or activity;
- (3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- (4) The costs are not also recovered as indirect costs.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The Department used funds to support repairs to a rental property which in an unallowed costs under ERA program requirements. ERA funds are used to assist the tenant will maintaining housing or relocation, and used to repair or maintain the landlord’s property unless approved by the grantor.

The payroll costs supported by HAF were not adequately supported by documentation:

1. The employees’ salary did not agree with the related time and effort certification.
2. Employee timesheets were not timely reviewed and approved.

Context:

ERA- one of the sixty general disbursements samples selected for tested was identified as unallowed.

HAF:

1. Time and certification did not support employee’s allocation of salary charged to the grant for seven of the sixty payroll costs selected for testing.
2. Employee Timesheets:
 - a. Late review and approval: seven of the sixty payroll costs selected for testing.

Cause:

ERA: The unallowed cost was an error that was not detected during the review process.

HAF: employee salary documentation was not maintained and readily available for the auditor’s review.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Effect:

Expenditures may be incorrectly charged to the programs.

Questioned costs:

\$30,939.08, represents the unallowed ERA costs identified during testing.

\$6,126.03, represents employees' salary incorrectly calculated and charged to the program.

Recommendation:

We recommend that the Department review the grant requirements for allowable costs and activities to ensure that program cost and activities are in accordance with the program requirements. The Department should request approval for costs not specifically addressed in the grant to ensure that the costs are allowable under the grant. All costs charged to the program should be supported by documentation maintained by the grantor in accordance with the grantor's retention policy. The documentation should be readily available for review upon request.

Views of responsible officials: There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-010
Prior Year Finding: 2022-031
Federal Agency: U.S Department of the Treasury
State Agency: Department of Transportation
Federal Program: COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
Assistance Listing Number: 21.027
Federal Award Identification Number and Year: None, 2020
Compliance Requirement: Suspension and Debarment
Award Year: 2020
Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance

Criteria or specific requirement:

Compliance: 2 CFR section 200.318, which include oversight of contractors’ performance, maintaining written standards of conduct for employees involved in contracting, awarding contracts only to responsible contractors, and maintaining records to document history of procurements. 2 CFR 200.213 Suspension and Debarment restricts awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

2 CFR 180.300 states that an entity may determine suspension and debarment status by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The documentation to support the vendor’s suspension and debarment status was not readily available for review. States are required to develop and implement procurement procedures which includes maintaining documentation of the process. This is a repeat finding from FY 22.

Context:

Five of the Thirteen vendors selected for testing did not have evidence of the vendor’s suspension and debarment process before the contract date.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Cause:

MTA did not have the documentation readily available for review.

Effect:

The Department is unable to document compliance with the federal requirement of determining and vendor's eligibility to participant in a federal program before the contract date.

Questioned costs:

None noted.

Recommendation:

We recommend that the Department review and enhance current procedures and internal controls to ensure that the vendor's suspension and debarment status is documented. The Documentation is readily available for review upon request.

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-011

Prior Year Finding: No

Federal Agency: U.S. Department of Education
U.S Department of the Treasury

State Agency: Department of Education

Federal Program: COVID-19 - Elementary and Secondary Education (ESSER or ESF)
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Assistance Listing Number: 84.425 C, D, R, U, V, W
21.027

Federal Award Identification Number and Year: ESSER: S425C210002, 2021-2023
S425D210005, 2021-2023
S425R210006, 2021-2023
S425U210005, 2021-2023
S425V210006, 2022-2024
S425W210021, 2021-2024
S425U210005, 2021-2024

CSLFRF: none, 2021

Compliance Requirement: Subrecipient Monitoring

Award Year ESSER- 2021 and 2022
CSLFRF- 2021

Type of Finding: Material Weakness in Internal Control Over Compliance,
Material Noncompliance

Criteria or specific requirement:

Compliance: Per 2 CFR 200 section 200.332 (a)1 (ii) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes: Subrecipient's unique entity identifier.

Per 2 CFR 200 section 200.332 (a)1(d) a non-Federal entity should monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

MSDE did not provide documentation to support monitoring over sub recipient’s activities. MSDE issued ESSER and CSLFRF sub awards and is responsible for monitoring the sub recipient’s activities as well as following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies. Subrecipient monitoring activities may include audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address findings.

MSDE did not provide documentation of the subrecipient’s unique entity identifier for two of the twenty subawards selected for testing. The subaward did not contain the required information nor did MSDE provide documentation of obtaining the information for the sub recipient.

Context:

Subrecipient monitoring activities were not provided for seven out of seven CSLFRF, and twenty out of twenty ESSER subrecipients selected for testing.

Subrecipient’s unique entity identifier was not provide for two of the twenty subawards selected for testing.

Cause:

MSDE has been working on subrecipient monitoring tool since FY 22 and have not implemented the monitoring tool or alternative documented monitoring procedures during fiscal year 2023.

Subrecipient’s unique entity identifier was not obtained by MSDE.

Effect:

MSDE is not in compliance with the grantor’s reporting requirements.

Questioned costs:

None noted.

Recommendation:

We recommend that MSDE develop internal controls and procedures to ensure that sub recipient monitoring requirements are performed in a consistent and timely manner, and that the documentation supporting compliance is maintained and readily available for review. We also recommend that the subawards contain the required information.

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-012

Prior Year Finding: No

Federal Agency: U.S. Department of Education

State Agency: Bowie State University (BSU)

Federal Program: Higher Education Institutional Aid

Assistance Listing Number: 84.031

Federal Award Identification Number and Year: P031B220039 (10/01/2022-09/30/2027)
P031E200007-22 (10/1/2020-09/30/2025),
P031K190021-22 (10/1/2019-9/30/2024)

Compliance Requirement: Allowable Activities/Allowable Costs - Payroll

Award Year July 1, 2022 – June 30, 2023

Type of Finding: Material Weakness in Internal Control over Compliance,
Material Noncompliance

Criteria or specific requirement:

Compliance: Per 2 CFR § 200.403, except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards: (a) Be necessary and reasonable for the performance of the Federal award to be allocable thereto under these principles. (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award regarding types or amount of cost items. (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity. (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. (e) Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only, as otherwise provided for in this part. (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b). (g) Be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The Institution did not provide evidence of Time and Effort being documented.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Context:

For eighteen out of the eighteen samples selected for testing, the institution was unable to provide Time and Effort documentation.

Cause: The transition to the new ERP system has been a significant undertaking, affecting various aspects of the reporting and operational processes, including the accurate and timely documentation of time and effort.

Effect:

Expenditures may be incorrectly charged to the program.

Questioned costs:

Known questioned costs of \$26,396; Likely questioned costs of \$2,910,860.

Recommendation:

We recommend that the Institution strengthen its internal controls to ensure that Time and Effort is documented, and expenditures are reviewed and adjusted for, if necessary, in a timely manner.

Views of responsible officials:

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-013

Prior Year Finding: No

Federal Agency: U.S. Department of Education

State Agency: Coppin State University (CSU)

Federal Program: Higher Education Institutional Aid

Assistance Listing Number: 84.031

Federal Award Identification Number and Year: P031B220065 (10/1/2022-9/30/2027),
P031E200078-22 (10/01/2020-9/30/2025)

Compliance Requirement: Allowable Activities/Allowable Costs - Payroll

Award Year July 1, 2022 – June 30, 2023

Type of Finding: Material Weakness in Internal Control over Compliance,
Material Noncompliance

Criteria or specific requirement:

Compliance: Per 2 CFR § 200.403, except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards: (a) Be necessary and reasonable for the performance of the Federal award to be allocable thereto under these principles. (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award regarding types or amount of cost items. (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity. (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost. (e) Be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes only, as otherwise provided for in this part. (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b). (g) Be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition: The Institution did not adjust the employee’s payroll costs to reflect the reported effort. We noted that the actual time and effort charged to the grant did not agree to the time and effort report.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Context:

For two out of nine samples selected for testing, the payroll calculation did not agree to the employee's time and effort report.

Cause:

Regarding the two tested samples, the payroll calculation may not have agreed to the employee's Time and effort Report for several reasons, one being adjustments in salaries after a cola and or merit increase, and adjusted calculations not completed to mirror those increases.

Effect:

Expenditures may be incorrectly charged to the program.

Questioned costs:

None

Recommendation:

We recommend that the Institution consistently performed internal procedures to ensure that errors and irregularities are prevented and/or detected in a timely manner.

Views of responsible officials:

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-014

Prior Year Finding: No

Federal Agency: U.S. Department of Education

State Agency: Morgan State University

Federal Program: Higher Education Institutional Aid
COVID-19 - Education Stabilization Fund (ESF)

Assistance Listing Number: 84.031, 84.425J

Federal Award Identification Number and Year: 84.031 - P031B220083 (10/01/2022-9/30/2027),
P031E200073-22 (10/01/2020-09/30/2025), P031K190016-
22 (10/1/2019-09/30/2024)
84.425J - P425J200037 (05/01/2020-6/30/2023)

Compliance Requirement: SEFA Reporting

Award Year July 1, 2022 – June 30, 2023

Type of Finding: Material Weakness in Internal Control over Compliance,
Material Noncompliance

Criteria or specific requirement:

Compliance: 2 CFR, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart F, §200.510(b) requires that auditees prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The Schedule of Expenditures of Federal Awards (SEFA) contained an error of an incorrect ALN which could potentially impact major program determination.

Context:

The following SEFA errors was noted:

- Amounts provided by MSU incorrectly reported \$18,526,604 in Higher Education Institutional Aid Program (ALN 84.031) that should have been classified as expenditures for the HEERF Program (ALN 84.425J).

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Cause:

The attribution of HEERF II HBCU funds to ALN 84.031 in place of 84.425J was a manual clerical error and was missed during the review process.

Effect:

The SEFA was not prepared in accordance with OMB requirements which affects the major program risk assessment.

Questioned costs:

None noted as the reporting requirement does not affect the allowability of costs and/or activities.

Recommendation:

We recommend that the institution review its current reporting procedures, management review requirements, and communications with the State to ensure that the reported information is accurate and reliable.

Views of responsible officials:

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-015

Prior Year Finding: 2022-009

Federal Agency: U.S. Department of Education

State Agency: Coppin State University (CSU), Bowie State University (BSU), University of Maryland Eastern Shore (UMES)

Federal Program: Higher Education Institutional Aid
COVID-19 - Education Stabilization Fund (ESF)

Assistance Listing Number: 84.031, 84.425F, J

Federal Award Identification Number and Year: 84.031 - P031B220083 (10/01/2022-9/30/2027), BSU - P425F200656 (05/04/2020 –06/30/2024), P425J200103 (05/01/2020-05/11/2023), P031B220039 (10/01/2022-09/30/2027), P031E200007-22 (10/1/2020-09/30/2025), P031K190021-22 (10/1/2019-9/30/2024)

CSU - P425J200107 (05/21/2020-6/30/2023), P031B220065 (10/1/2022-9/30/2027), P031E200078-22 (10/01/2020-9/30/2025)

UMES - P425F202240 (05/07/2020-6/30/2024), P425J200121 (6/1/2020-6/30/2024), P031B220031 (10/1/2022-9/30/2027), P031E200003-22 (10/1/2020-9/30/2025), P031K190004-21 (10/1/2019-9/30/2024)

Compliance Requirement: Suspension and Debarment

Award Year July 1, 2022 – June 30, 2023

Type of Finding: Significant Deficiency in Internal Control over Compliance

Criteria or specific requirement:

Internal Control: Per 2 CFR 200.213 Suspension and Debarment restricts awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

2 CFR 180.300 states that an entity may determine suspension and debarment status by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person.

STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Section III – Findings and Questioned Costs – Major Federal Programs

Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The institutions listed above did not determine the suspension and debarment status on vendors with expenditures exceeding \$25,000 during the fiscal year as required by federal regulations.

Context:

ALN 84.425 - The suspension and debarment status of the following vendors was not provided:

- Bowie State University – Five out of five
- Coppin State University – Four out of four
- University of Maryland, Eastern Shore - Two out of four

ALN 84.031 - The suspension and debarment status of the following vendors was not provided:

- Bowie State University – Six out of six
- Coppin State University – Two out of two
- University of Maryland Eastern Shore - Two out of two

Cause:

- UMES - The procurement department did not have an internal policy to check suspension and debarment for procurements using federal funds.
- Coppin - Finding recurrence is due to timing of issuance of report in March 2023. Coppin State did not procure any new contracts over \$25,000 from the time the report was issued to policy implementation in May 2023. Coppin State did go back to test the sample selected by CLA for the audit period to ensure a SAMs.gov check was performed and maintained this documentation with no issues noted.
- Bowie - A misinterpretation of Maryland’s State Disbarment Listing and process, which includes checking SAM.gov.

Effect:

Federal funds may be paid to parties that are ineligible to participate in a federal program.

Questioned costs:

None.

Recommendation:

We recommend the institution evaluate its policies procedures to ensure that suspension and debarment requirements are being met prior to entering into transactions with vendors. Policies and procedures should reiterate the three options for determining suspension and debarment status listed in 2 CFR 180.300.

Views of responsible officials:

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-016

Prior Year Finding: No

Federal Agency: U.S. Department of Education

State Agency: Department of Education

Federal Program: COVID-19 – Education Stabilization Fund

Assistance Listing Number: 84.425 C, D, R, U, V, W

Federal Award Identification Number and Year: S425C210002, 2021-2023
S425D210005, 2021-2023
S425R210006, 2021-2023
S425U210005, 2021-2023
S425V210006, 2022-2024
S425W210021, 2021-2024
S425U210005, 2021-2024

Compliance Requirement: Reporting – Annual Reporting

Award Year 2021 and 2022

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement:

Compliance: Annual Reporting: (OMB No. 1810-0749 for ESSER; 1810-0748 for GEER; and 1810-0765 for EANS) with data on expenditures, planned expenditures, subrecipients, and uses of funds, including for mandatory reservations. LEAs/subrecipients submit data to the SEA/Governor for the SEA's/Governor's report. The annual performance reports can be found on the Grantee Help page of ED's ESF Transparency Portal.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The data schedules provided to support annual report was not in a format that we could audit, as a result we were unable to test MSDE's accuracy of the report key line items. The data was in the prescribed format for compilation and transmission to USDE which was not identifiable by the auditor.

MSDE did not provide documentation to support submission of the annual report.

Context:

We are unable to test the accuracy of the information submitted in the annual report.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Cause:

MSDE did not provide the requested documentation in a timely manner in order for the auditors to test compliance with the federal requirement.

Effect:

MSDE was not able to support compliance with the grantor's reporting requirements.

Questioned costs:

None noted.

Recommendation:

We recommend that MSDE develop internal controls and procedures to ensure that all reporting requirements are performed in a consistent and timely manner, and that the documentation supporting compliance is maintained and readily available for review.

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-017

Prior Year Finding: No

Federal Agency: U.S. Department of Education

State Agency: Bowie State University

Federal Program: COVID-19 – Education Stabilization Fund (ESF)

Assistance Listing Number: 84.425F

Federal Award Identification Number and Year: P425F200656 (05/04/2020 – 06/30/2024)

Compliance Requirement: Cash Management

Award Year: July 1, 2022 – June 30, 2023

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement:

Compliance: Per 2 CFR 200.302, non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The institution was not able to support the amount it had drawn down for the program was accurate and was supported by expenditures recorded in its accounting system. The amount drawn down was based on an erroneous report.

Context:

The institution drew down funds for the institutional portion in excess of expenditures incurred. The amount the institution overdrew totaled \$2,009,452.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Cause:

On July 1, 2022, Bowie State University (BSU) transitioned its accounting system from People Soft to Oracle Cloud. In PeopleSoft, query reports were used to determine the weekly cash needs for drawdowns or grant invoicing. The reports compared all the expenditures versus cash receipts for the period and for the life of the grant. The reports were used to determine the BSU cash needs for reimbursement.

After converting to Oracle, the same report process was created in determining the cash needs for BSU. However, the query report created in Oracle provided the actual cash receipts, disbursements, and encumbrances. Also, the report did not include a trial balance for life-to-date cash balance because it was not available during this time. The cash needs were overstated because encumbrances were included with the actual expenditures.

Effect:

Federal funds may be overdrawn.

Questioned costs:

\$2,009,452

Recommendation:

We recommend the institution review and enhance their internal controls and procedures over cash management so that expenditures are being properly tracked and reconciled by program to ensure awarded funds are not overdrawn in the future.

Views of responsible officials and planned corrective actions:

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-018

Prior Year Finding: No

Federal Agency: U.S. Department of Health and Human Services

State Agency: Department of Social Services

Federal Program: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Federal Award Identification Number and Year: 2021G990228, 2021G9915TC and 2021 2022G996155, 2022G9915TC and 2022 2301MDTANF-11 and 2023

Compliance Requirement: Reporting – ACF-199 and 209

Award Year 2021, 2022 and 2023

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement:

Compliance: ACF 199 TANF Data Report: State agencies must meet or exceed their minimum annual work participation rates. The minimum work participation rates are 50 percent for the overall rate and 90 percent for the two-parent rate. A state’s minimum work participation rate may be reduced by its caseload reduction credit. HHS may penalize the state by an amount of up to 21 percent of the SFAG for violation of this provision (42 USC 609(a)(4); 45 CFR section 262.1(a)(4)).

ACF 209, SSP-MOE Data Report: This report is submitted quarterly and requires testing of key line items.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The ACF 199 and 209 data submitted to the Administration for Children and families (ACF) was incorrect. We identified the following errors:

1. Families with over 60 countable months continued to receive benefits and was incorrectly reported as not exempt. Families with over 60 countable months are required to have time-limit exemptions in order to continue receiving assistance, which did not happen.
2. The countable months toward the federal time-limit reported to ACF did not match the customer’s case file. DSS did not correct the countable months and resubmit the accurate information to ACF.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

3. Closed customer cases were incorrectly reported to ACF as active and receiving benefits. The case was closed before reporting period but was incorrectly included in the active population.
4. DSS reported the incorrect work participation to ACF. ACF's report code 19 was incorrectly reported instead of code 18. Code 19 identifies the customer as countable towards the federal time limit and is required to participate in the work program. Code 18 identifies the participant as not countable but still required to participate in the work program. DSS corrected the codes after submission to ACF but did not resubmit the updated information to ACF.

Context:

1. Families with over 60 countable months continued to receive benefits and was incorrectly reported as not exempt for 1 of the 40 reported customers selected for testing.
2. The countable months toward the federal time-limit reported to ACF did not match the customer's case file for 35 of the 40 reported customers selected for testing.
3. Closed customer cases were incorrectly reported to ACF as active and receiving benefits. for 4 of the 40 reported customers selected for testing.
4. DSS reported the incorrect work participation to ACF. ACF's report code 19 was incorrectly reported instead of code 18 for 2 of the 40 reported customers selected for testing.

Cause:

The incorrect data was due to errors related to implementation of the new case file system.

Effect:

Data transferred to ACF was incorrect and did not present the correct results of State's TANF work participation program.

Questioned costs:

Undetermined, due to the numerous errors we could not determine if the customer 's benefits were affected.

Recommendation:

We recommend that DSS develop internal controls and procedures to ensure that customer data is accurate, and subsequent changes is reported to ACF in a timely manner.

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-019

Prior Year Finding: No

Federal Agency: U.S. Department of Health and Human Services

State Agency: Department of Social Services

Federal Program: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Federal Award Identification Number and Year: 2021G990228, 2021G9915TC and 2021 2022G996155, 2022G9915TC and 2022 2301MDTANF-11 and 2023

Compliance Requirement: Special Tests and Provisions - Child Support Non-Cooperation

Award Year 2021, 2022 and 2023

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement:

Compliance: Under Title IV-D of the Social Security Act determines that an individual is not cooperating with the state in establishing paternity, or in establishing, modifying or enforcing a support order with respect to a child of the individual, and reports that information to the state agency responsible for TANF, the state TANF agency must

- (1) deduct an amount equal to not less than 25 percent from the TANF assistance that would otherwise be provided to the family of the individual, and
- (2) may deny the family any TANF assistance. HHS may penalize a state for up to 5 percent of the SFAG for failure to substantially comply with this required state child support program (42 USC 608(a)(2) and 609(a)(8); 45 CFR sections 264.30 and 264.31).

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

A participant’s benefits were not correctly reduced as a result of noncooperation with child support. We identified one participant whose benefits were reduced less than 25%, due to a system error. We noted that the July 2022 benefits of \$480 were decreased to \$432 (\$48 or 10%) August 1, 2022.

Context:

We noted that the reduced benefits were incorrectly calculated for one of the forty non-cooperative customers selected for testing.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Cause:

The incorrect calculation was due to errors that were not detected during the internal review process.

Effect:

Customer's benefit sanctions were incorrectly determined.

Questioned costs:

None noted.

Recommendation:

We recommend that DSS develop internal controls and procedures to ensure that customer sanctions are correctly calculated.

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-020

Prior Year Finding: No

Federal Agency: U.S. Department of Health and Human Services

State Agency: Department of Social Services

Federal Program: Temporary Assistance for Needy Families

Assistance Listing Number: 93.558

Federal Award Identification Number and Year: 2021G990228, 2021G9915TC and 2021
2022G996155, 2022G9915TC and 2022
2301MDTANF-11 and 2023

Compliance Requirement: Special Tests and Provisions - Penalty for Refusal to Work

Award Year 2021, 2022 and 2023

Type of Finding: Significant Deficiency in Internal Control Over Compliance,
Other Matters

Criteria or specific requirement:

Compliance: State agency must reduce or terminate the assistance payable to the family if an individual in a family receiving assistance refuses to work, subject to any good cause or other exemptions established by the state. HHS may penalize the state by an amount not less than 1 percent and not more than 5 percent of the SFAG for violation of this provision (42 USC 609(a)(14); 45 CFR sections 261.14, 261.16, and 261.54).

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The customer’s benefits were not reduced in a timely manner as a result of noncooperation with the work program. The customer was non-compliant in February 2023, benefits were scheduled for reduction beginning March 2023, benefits were not actually reduced until June 2023. DSS experienced problems with the benefit system and was not able to implement the sanction until June 2023. DSS did not recoup the overpaid benefits from the client.

Context:

We noted that for one of the forty non-cooperative customers selected for testing, benefits were not reduced in a timely manner.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Cause:

DSS experienced problems with the benefit system and was not able to implement the sanction until June 2023

Effect:

Customer incorrectly received full benefits for three months.

Questioned costs:

\$227.25 (\$75.75) is the maximum sanction to be imposed for the three months in which the benefits were not reduced.

Recommendation:

We recommend that DSS develop internal controls and procedures to ensure that customer sanctions are imposed in a timely manner or retroactively recouped, if necessary.

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-021

Prior Year Finding: 2022-028

Federal Agency: U.S. Department of Health and Human Services

State Agency: Department of Health

Federal Program: Medicaid Cluster, COVID-19 – Medicaid Cluster
Child Health Insurance Program (CHIP)

Assistance Listing Number: 93.775, 93.777, 93.778, 93.767

Federal Award Identification Number and Year: Medicaid: 2205MD5MAP (7/1/2022 – 9/30/2022),
2305MD5ADM (10/1/2022 – 12/31/2022),
2305MD5MAP (1/1/2023 – 3/31/2023),
2305MD5ADM (4/1/2023 - 6/30/2023)

CHIP: 2205MD5021 (10/1/2021 – 9/30/2023),
2305MD5021 (10/1/2022 – 9/30/2024)

Compliance Requirement: Reporting – Federal Funding Accountability and
Transparency Act (FFATA)

Award Year July 1, 2022 – June 30, 2023

Type of Finding: Material Weakness in Internal Control Over Compliance,
Material Noncompliance

Criteria or specific requirement:

Compliance: Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Condition:

The Department of Health (Department) did not report subaward information to Federal Funding Accountability and Transparency Act Subaward Reporting system (FSRS) in accordance with the Federal Funding Accountability and Transparency Act (FFATA),

Context:

Medicaid: During Fiscal year 2023, subawards were obligated on July 1, 2022, should have been reported to FSRS by August 30, 2022. Eight of the eight subawards selected for testing were not reported to FSRS during fiscal year 2023.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
8	8	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$8,663,337	\$8,663,337	\$0	\$0	\$0

CHIP: During Fiscal year 2023, subawards were obligated on July 1, 2022, should have been reported to FSRS by August 30, 2022. Eight of the eight subawards selected for testing were not reported to FSRS during fiscal year 2023.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
8	8	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$2,704,309	\$2,704,309	\$0	\$0	\$0

Cause:

The Department has not developed procedures and internal control to ensure that subawards are reported in accordance with FFATA.

Effect:

The Department is not in compliance with FFATA reporting requirements.

Questioned costs:

None noted.

Recommendation:

We recommend that the Department develop internal controls and procedures to ensure that all required subawards are reported to FSRS in accordance with FFATA reporting requirements.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-022

Prior Year Finding: 2022-025

Federal Agency: U.S. Department of Health and Human Services

State Agency: Department of Health

Federal Program: Medicaid Cluster, COVID-19 – Medicaid Cluster

Assistance Listing Number: 93.775, 93.777, 93.778

Federal Award Identification Number and Year: Medicaid: 2205MD5MAP (7/1/2022 – 9/30/2022), 2305MD5ADM (10/1/2022 – 12/31/2022), 2305MD5MAP (1/1/2023 – 3/31/2023), 2305MD5ADM (4/1/2023 - 6/30/2023)

Compliance Requirement: Special Tests and Provisions - Inpatient Hospital and Long-Term Care Facility Audits

Award Year July 1, 2022 – June 30, 2023

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement:

Compliance: The State Medicaid Agency (SMA) pays for inpatient hospital services and long-term care facility services through the use of rates that are economic and efficient and are in accordance with the state plan. To the extent the state pays reconciled costs, the SMA must provide for the filing of uniform cost reports for each participating provider in order to establish payment rates. The SMA must provide for the periodic audits of financial and statistical records of participating providers. The specific audit requirements will be established by the State plan (42 CFR 447.253).

Additionally, in accordance with COMAR 10.09.10.09b the State must rebase the cost center prices every 2 and 4 rate years.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The Department of Health (Department) did not maintain or provide documentation to support monitoring activities over hospitals not selected for periodic audits. The state plan does not provide specific guidance on the monitoring of hospitals; however, there state is responsible for the Medicaid activities supported by federal funds. As such the Department’s internal controls over, allowable costs should ensure that all federal expenditures are subject to review.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Context:

CLA selected a sample sixty in-patient and long-term care facilities (hospitals (20) nursing home facilities (40)) for testing.

- For five of the twenty hospitals selected for testing were not selected for audit since the inception of the contract in 2019. The Department provided guidance that the 5 hospitals were periodically audited by the Health Services Cost review commission (HSCRC) but did not provide documentation to support any monitoring review of the hospitals' activities.

Cause:

There is no written requirement for all hospitals to have an audit, the Department relies on the annual risk assessment to determine which hospitals are audited. The Department has not implemented any procedures for hospitals that are not selected for audit.

Effect:

The risk of unallowed costs and/or activities is increased due to lack of monitoring activities.

Questioned costs:

N/A

Recommendation:

We recommend that the Department review and enhance current procedures and internal controls to develop procedures to address the risk of hospitals not internally reviewed.

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-023

Prior Year Finding: No

Federal Agency: U.S. Department of Treasury

State Agency: Maryland Department of Health

Federal Program: COVID-19 – Coronavirus State and Local Fiscal Relief Funds (CSLRF)

Assistance Listing Number: 21.027

Federal Award Identification Number and Year: None, 2023

Compliance Requirement: Allowable Activities/Allowable Costs

Award Year July 1, 2022 – June 30, 2023

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

Criteria or specific requirement:

Compliance: Under OMB guidance, Public Law (Pub. L.) No. 107-300, the Improper Payments information Act of 2002 , as amended by Pub. L. No. 111-204, the Improper Payments Elimination and Recovery Act, Executive Order 13520 on reducing improper payments, and the June 18, 2010 – Any payments that should not have been made or that was made in an incorrect amount, including an overpayment or underpayment, under a statutory, contractual, administrative, or other legally applicable requirement; and included – (i) any payment to an ineligible recipient; (ii) any payment for an ineligible good or service; (iii) any duplicate payment; (iv) any payment for a good or service not received, except for those payments where authorized by law; and (v) any payment that does not account for credit for applicable discounts.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The department incorrectly charged the grant for a subaward that was less than the amount posted to the ledger.

Context:

One out of sixty samples was incorrectly recorded in the ledger. The subaward sent to the recipient totaled \$496,384.50 and the amount posted to the ledger was \$498,384.50.

STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023

Section III – Findings and Questioned Costs – Major Federal Programs

Cause:

The department miss-keyed the subaward before the award was paid in full to the recipient.

Effect:

Expenditures may be incorrectly charged to the programs.

Questioned costs:

\$2,000

Recommendation:

We recommend that MDH consistently perform its internal review process to ensure that program costs are accurately presented on reports and funding requests.

Views of responsible officials:

There is no disagreement with the audit finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-024

Prior Year Finding: No

Federal Agency: U.S. Department of Health and Human Services

State Agency: Department of Health

Federal Program: Block Grants for Prevention and Treatment of Substance Abuse

Assistance Listing Number: 93.959

Federal Award Identification Number and Year: None, 2022 and 2023

Compliance Requirement: Reporting – Federal Funding Accountability and Transparency Act (FFATA)

Award Year 2022 and 2023

Type of Finding: Material Weakness in Internal Control Over Compliance, Material Noncompliance

Criteria or specific requirement:

Compliance: Per the Federal Funding Accountability and Transparency Act (FFATA), prime (direct) recipients of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Reports must be filed in FSRS by the end of the month following the month in which the prime recipient awards any sub-grant greater than or equal to \$30,000. If the initial award is below \$30,000 but subsequent grant modifications result in a total award equal to or over \$30,000, the award will be subject to the reporting requirements as of the date the award exceeds \$30,000. If the initial award equals or exceeds \$30,000 but funding is subsequently de-obligated such that the total award amount falls below \$30,000, the award continues to be subject to FFATA reporting requirements.

Internal Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The Department did not report subaward information to Federal Funding Accountability and Transparency Act Subaward Reporting system (FSRS) in accordance with the Federal Funding Accountability and Transparency Act (FFATA).

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Context:

During Fiscal year 2023, subawards were obligated on July 1, 2022, should have been reported to FSRS by August 30, 2022. Eight of the eight subawards selected for testing were not reported to FSRS during fiscal year 2023.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
7	7	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$6,075,334	\$6,075,334	\$0	\$0	\$0

Cause:

The Department is in the process of completing required reporting.

Effect:

The Department is not in compliance with FFATA reporting requirements.

Questioned costs:

None noted.

Recommendation:

We recommend that the Department develop internal controls and procedures to ensure that all required subawards are reported to FSRS in accordance with FFATA reporting requirements.

Views of responsible officials:

Management agrees with the finding.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Reference Number: 2023-025

Prior Year Finding: No

Federal Agency: U.S. Department of Health and Human Services

State Agency: Department of Health

Federal Program: Block Grants for Prevention and Treatment of Substance Abuse

Assistance Listing Number: 93.959

Federal Award Identification Number and Year: None, 2022 and 2023

Compliance Requirement: Subrecipient Monitoring

Award Year July 1, 2022 – June 30, 2023

Type of Finding: Significant Deficiency in Internal Control Over Compliance, Other Matters

Criteria or specific requirement:

Compliance: 2 CFR section 200.332-Requirements for Pass-Through Entities states, in part, that all pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.

Control: Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should comply with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Condition:

The Department’s subaward agreements did not consistently contain all required federal information. The subaward agreements were missing:

1. Subrecipient's unique entity identifier;
2. Federal Award Identification Number (FAIN)
3. Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient
4. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation
5. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

6. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)
7. Identification of whether the award is R&D
8. Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs).

We noted that the subaward agreements was not consistently accompanied with the standard memorandum of understanding, conditions of award and the local health department budget package (if included) which contained some of the missing subaward information.

Context:

Eight subawards were selected for testing and the following exceptions were noted:

- For 8 of 8 subawards selected for testing, the Department was unable to provide documentation that it had obtained the subrecipient's Unique Entity Identifier (UEI) at the time of subaward issuance.
- For 6 of 8 subawards selected for testing, the Federal Award Identification Number (FAIN) and Federal Award Date were not provided to the subrecipient.
- For 8 of 8 subawards selected for testing, the Department was unable to provide documentation that the amount of federal funds obligated by this action by the pass-through entity to the subrecipient, total amount of federal funds obligated to the subrecipient by the pass-through entity including the current financial obligation and total amount of the federal award committed to the subrecipient by the pass-through entity was communicated to the sub awardee.
- For 2 of 8 subawards selected for testing, the Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA) was not identified.
- For 2 of 8 subawards selected for testing, the Identification of whether the award is R&D was not identified.
- For 6 of 8 subawards selected for testing, the Indirect cost rate for the Federal award (including if the de minimis rate is charged per § 200.414 Indirect (F&A) costs) was not identified.

Questioned costs:

None

Cause:

The Department's procedures and were not consistently performed to ensure that all the required information was communicated to the sub awardee.

Effect:

Excluding the required federal grant award information at the time of the subaward may cause subrecipients and their auditors to be uninformed about specific program and other regulations that apply to the funds they receive. There is also the potential for subrecipients to have incomplete Schedules of Expenditures of Federal Awards (SEFA) in their Single Audit reports, and federal funds may not be properly audited at the subrecipient level in accordance with the Uniform Guidance.

Recommendation:

The Department should review and enhance internal controls and procedures to ensure that all required information is included in all subawards.

**STATE OF MARYLAND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Views of responsible officials:

Management agrees with the finding.



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