



Maryland's Office of Overdose Response

Wes Moore, Governor • Aruna Miller, Lt. Governor • Emily Keller, Special Secretary of Overdose Response

Opioid Restitution Fund Policy Bulletin: Expenditure Reporting Requirements

Per [State Finance and Procurement Article §7–331\(j\)\(3\)](#), Maryland's Office of Overdose Response (MOOR) is required to "report on or before November 1 each year, in accordance with State Government Article § 2–1257, to the General Assembly on:

- I. an accounting of total funds expended from the Fund in the immediately preceding fiscal year, by:
 1. use;
 2. if applicable, jurisdiction; and
 3. budget program and subdivision;
- II. the performance indicators and progress toward achieving the goals and objectives developed under item (1) of this subsection; and
- III. the recommended appropriations from the Fund identified in accordance with item (2) of this subsection."

Additionally, [Senate Bill \(SB\) 859](#) of 2025, effective October 1, 2025, requires MOOR to create a dashboard to make all Opioid Restitution Fund spending available to the public. The statute for this bill, Md. Code Ann. Health-General Article § 7.5-1001 states: "(B) The dashboard developed and maintained under subsection (A) of this section shall include, disaggregated by state, county, and municipality: (1) payment schedule information on estimated payments to the state, county, or municipality from opioid settlements; (2) past spending of settlement funds; (3) spending plans and priorities; and (4) a detailed description of any initiative funded with settlement funds, including performance measures if applicable."

To assist with the creation of this dashboard, MOOR created a reporting template to gather required information from local subdivisions in order to report to the General Assembly on an annual basis and meet the requirements of SB 859.

The State Subdivision Agreements (SSA) of [2022](#) and [2023](#), which govern the distribution and use of opioid settlement funds in Maryland, provide clarity on what expenditures are required to be reported on. Section III (B) of the SSA of 2023 states that "subdivisions shall cooperate reasonably with the Attorney General, the Secretary, and the Executive Director regarding the statewide coordination of planning, activities, expenditures, and reporting, including by providing contact information for persons responsible for the management and expenditure of funds received under opioids settlements."

“Executive Director” for purposes of the 2023 SSA refers to the Special Secretary for Overdose Response or her designee or such other person designated by the Governor or by law to direct MOOR, the successor agency to the Opioid Operational Command Center. This clarifies that subdivisions are required to report on expenditures and management of funds from the opioid settlement, including local direct and Targeted Abatement Grant funds.

Local subdivisions should reach out to orf.moor@maryland.gov for the reporting template if they have not yet received it.