



**Updated Reporting Requirements
for
Revenue Replacement Projects**

Background

- UST updated FAQs for the SLFRF Final Rule on July 27, 2022, and Reporting & Compliance Guidance on August 15th to definitively limit reporting requirements on Revenue Replacement, particularly related to subaward reporting.

13.14. Do recipients need to report subrecipient information for the revenue loss eligible use category?

No. Treasury is not collecting subaward data for projects categorized under Expenditure Category Group 6 “Revenue Replacement.” Treasury has determined that there are no subawards under this eligible use category. The definition of subrecipient in the Uniform Guidance provides that a subaward is provided for the purpose of “carrying out” a portion of a federal award. Recipients’ use of revenue loss funds does not give rise to subrecipient relationships given that there is no federal program or purpose to carry out in the case of the revenue loss portion of the award.



NCPRO Updated Reporting Requirements

- NCPRO will continue to collect information on subrecipients and obligations for subawards of \$50k or more for Revenue Replacement projects. This will allow NCPRO to maintain a healthy level of transparency and to continue tracking how recovery funds are serving communities across the state.
- However, NCPRO has simplified and streamlined monthly reporting for Revenue Replacement projects. 36 questions have been removed for Revenue Replacement projects, including all expenditure and aggregate reporting questions.

NOTE: Non-Revenue Replacement reporting requirements are **NOT** affected by these changes.

Reviewing Changes

- **Red** = Question has been removed entirely
- **Yellow** = Question has been modified

Changes in PANGRAM:

Programmatic Data

Q1: Agreement/Project Completion Status: Completed less than 50% ▾

Q2: Current Period Obligations: \$0.00

Q3: Brief description of project activities last month (100 words or less):

No activity this period

Q4: Did Administering Agency make any new non-Personnel obligations or expenditures this reporting period? (If yes, please upload subrecipient-subaward data as an attachment): No ▾

Q5: Does project include a capital expenditure?: No ▾

Q6: Did program earn and/or spend program income?: No ▾

Q7: Please select the primary service metric (i.e., households, businesses, etc.) most appropriate for your project: Non-profits ▾

Q8: How many [service metric] in Question 7 have you served this quarter (cumulatively)? 0

Changed to:

Did Administering Agency make any new non-personnel obligations \geq \$50,000 that are not payments to individuals, OR make any changes to existing subawards this reporting period? (if Yes, please upload the subrecipient-subaward data as an attachment)

Modified Subaward Attachment Walkthrough

Field Name	Reporting Month	Subrecipient UEI	Subrecipient TIN	Subaward Number	Subaward Type	Subaward Amount (Obligation)	Subaward Award Date	Primary Sector	If Other	Period of Performance Start	Period of Performance End	Place of Performance Address Line 1	Place of Performance Address Line 2	Place of Performance Address Line 3	Place of Performance Address Line 4
Item Number	FM01	401	402	503	504	505	506	507	508	509	510	511	512	513	
Required or Optional Validation	REQUIRED	Conditional: Must provide TIN OR UEI	Conditional: Must provide TIN OR UEI	Required	Required	Required	Required	Required	Conditional (If previous question is "Other")	Required	Required	Required	Optional	Optional	
Help Text	Select month when report is due.	UEI assigned by SAM.gov. Required if TIN not provided.	Tax Identification Number assigned by IRS (e.g., EIN). Required if UEI not provided.	Number used to uniquely identify and track each subaward. No special characters.	Review Reporting Handbook for details on subaward types.	Obligation reflects agreement with another entity to provide services, goods, receive financial assistance, or carry out subaward.	Provide the date the subaward agreement is effective (e.g., when activities or allowable costs may be incurred).	Select the US Treasury provided sector that best fits the subaward.	Provide brief description for the subaward sector.	Provide beginning of subaward performance period.	Provide end of subaward performance period.	May be different than subrecipient address. Should reflect where work will primarily take place.	May be different than subrecipient address. Should reflect where work will primarily take place.	May be different than subrecipient address. Should reflect where work will primarily take place.	May subrecipient reflect where work will primarily take place.

Modified

Removed

Next Steps...

1. Your grant manager will send an email early next week containing the ***SFRF Reporting Handbook for Administering Agencies with Revenue Replacement Projects*** (updated to incorporate new reporting requirements).

You can also go to: <https://ncpro.nc.gov/guidance/reporting-information> to view and download updated reporting guidance and templates (**updates will go live by Monday, 9/5**)

2. **Enter any new subaward/subrecipient info into the updated Subaward Template moving forward.**

NOTE: You do not need to transfer previously reported data to the new Subaward Template. NCPRO will transfer all previously reported subaward information to the new Subaward Template and will email this updated template back to you by **Wednesday (9/7)**.

NOTE: If you have already completed the expense report for August (due Sept. 15th), *you do not need to redo this report.*

3. If you have questions about reporting, please reach out to your grant manager.

REMINDER: The next Expenditure Report is due Thursday, Sept. 15th. Remember, **ALL RECIPIENTS MUST SUBMIT MONTHLY SFRF EXPENDITURE REPORTS**, even if there is no project activity.

Questions?



State Agency Monitoring Training

Save the Dates for an upcoming
in-person training session being planned
for **September 27th-28th, 2022**