NCPRO
NC Pandemic Recovery Office

STATE FISCAL RECOVERY FUNDS

REPORTING HANDBOOK

for

ADMINISTERING AGENCIES

with

NON-REVENUE REPLACEMENT PROJECTS

VERSION 1.0

AUGUST 31,2022

SFRF Reporting Guidelines

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PURPOSE & SUMMARY OF HANDBOOK

Session Law 2021-180 appropriates the entirety of North Carolina's $5.4 billion State Fiscal Recovery (SFRF) allotment for a wide range of uses. Projects funded by SFRF carry federal and state reporting requirements. *NCPRO establishes this reporting handbook to facilitate SFRF reporting on behalf of Administering Agencies reporting on all SFRF Projects EXCEPT THOSE IN Expenditure Category 6.1, Revenue Replacement*. Administering Agencies reporting on Projects in Expenditure Category 6.1, Revenue Replacement should refer to the ***SFRF Reporting Handbook for Administering Agencies with Revenue Replacement Projects.***

This handbook contains information on the following key topics:

1. **WHAT REPORTS ARE REQUIRED & WHO SUBMITS THEM**
   - About NCPRO, Administering Agencies, and their respective roles and responsibilities for SFRF reporting
2. **HOW ADMINISTERING AGENCIES REPORT ON SFRF PROJECTS**
   - About PANGRAM, NCPRO's grants management system
3. **WHEN ADMINISTERING AGENCIES REPORT ON SFRF PROJECTS**
   - About SFRF Reporting intervals
4. **WHAT INFORMATION ADMINISTERING AGENCIES REPORT TO NCPRO**
   - About required reporting elements

This document is not a substitute for guidance and decisions provided by the US Treasury Department, which is the federal awarding agency. ***Section 5 – Related Resources*** in this guidance has current links to SFRF resources published by US Treasury and NCPRO.

1. WHAT REPORTS ARE REQUIRED AND WHO SUBMITS THEM

US Treasury (UST) and the North Carolina General Assembly (NCGA) require regular reporting on SFRF activities and expenditures. To comply with these requirements, North Carolina agencies receiving SFRF appropriations must track, collect, and report necessary information. The North Carolina Pandemic Recovery Office (NCPRO) is responsible for coordinating these reports on behalf of State agencies receiving SFRF allocations. Further definitions and descriptions are below.

Administering Agencies do not directly report SFRF information to UST or NCGA[1].

Instead, agencies submit SFRF data to NCPRO, and NCPRO uses that data to produce necessary reports.

NCPRO MUST PREPARE AND SUBMIT THE FOLLOWING REPORTS:

- **SFRF Expenditure Report**: Required quarterly by the NC General Assembly, this report tracks funds spent, funds unspent, and use of funds by State agencies managing SFRF projects.[1]

[1] NCPRO is responsible for the NCGA report referred to in Session Law 2021-180, Section 4.9.(i) only. Administering Agencies may be subject to other reporting requirements, which are beyond the scope of this guidance.

- **SFRF Recovery Plan Performance Reports:** Required annually by UST, this report contains information on the projects that recipients are undertaking with program funding and how they plan to ensure program outcomes are achieved in an effective, efficient, and equitable manner. It will include key performance indicators identified by the recipient and some mandatory indicators identified by UST.

- **SFRF Project and Expenditure Reports:** Required quarterly[2] by UST, this report contains information on projects funded, expenditures, contracts and subawards of $50,000 or greater, and other programmatic information.

KEY REPORTING ENTITIES:

- **NCPRO:** The North Carolina Pandemic Recovery Office (NCPRO) serves as Coordinating Agency, which is the State agency that oversees and coordinates North Carolina's responsibilities as a recipient of SFRF funds. **As Coordinating Agency, NCPRO is responsible for submitting SFRF reports on behalf of all North Carolina's Administering Agencies to the U.S. Treasury (UST) and the North Carolina General Assembly (NCGA).**

- **Administering Agencies:** Under the Federal Grants Management Model, the 24 Administering Agencies receiving federal awards are deemed to be prime recipients of the federal awards. Therefore, all State agencies that received SFRF appropriations are considered Administering Agencies and are required to provide expenditure, programmatic, and performance information to NCPRO, including necessary reporting on subrecipients, contractors, and beneficiaries. Administering agencies must provide this information using the PANGRAM reporting portal, which is described in more detail in the next section and in the **PANGRAM User Guide** linked in ***Section 5 – Related Resources.***

2. HOW ADMINISTERING AGENCIES REPORT ON SFRF PROJECTS

All reporting by Administering Agencies will be facilitated through PANGRAM, the NCPRO grants management system. Some reporting elements will be submitted as direct inputs in the PANGRAM portal, and other reporting elements will be uploaded to the PANGRAM portal using attachments.

- Log in to PANGRAM here: https://www.ebs.nc.gov/irj/portal
- Refer to the **PANGRAM User Guide**, linked in ***Section 5 – Related Resources***, for information on logging in, reporting, and other technical aspects of the PANGRAM system.

2.A – TYPES OF REPORT SUBMISSIONS

Direct Input: PANGRAM is set up to accept Core Project data through direct input on the expense reporting page. For more information, refer to the **PANGRAM User Guide** linked in ***Section 5 – Related Resources***.

Attachment: Based on the complexity of data required by UST, NCPRO has developed templates to make the reporting process as user-friendly as possible. These attachments will be used by Administering Agencies to provide NCPRO data on certain programmatic information, project expenditures, Subawards (when applicable), performance metrics, and other data for reports that may be required based on updates to UST guidance.

[2] While NCPRO is required to report on a quarterly basis, Administering Agencies must submit project and expenditure information on a monthly basis to NCPRO to allow NCPRO time to review, analyze, and prepare data for required external reports.

Attachments must be uploaded into PANGRAM on the upload page following the expense reporting page. NCPRO will provide Attachments to Administering Agencies along with any directions unique to the Attachment.

3. WHEN ADMINISTERING AGENCIES REPORT ON SFRF PROJECTS

NCPRO will require the following reporting deadlines based on State and Federal reporting intervals. If additional guidance is required, recipients will be notified by NCPRO. All Administering Agencies are responsible for Monthly and Annual reporting.[3]

General Deadlines and Requirements:

Monthly: Due by the **15th of every month** for the previous month's activities (i.e., Administering Agencies must submit May Project data by June 15th).

Annual: Given current UST guidance and State reporting priorities, NCPRO plans to collect SFRF Project performance data on an annual basis. Annual performance reporting content and due dates are currently under consideration.

4. WHAT INFORMATION ADMINISTERING AGENCIES REPORT TO NCPRO

Based on federal and state reporting requirements, Administering Agencies for all categories except E.C. 6.1, Revenue Replacement are responsible for providing the below data elements to NCPRO. This Reporting Handbook is to be used only for **Non-Revenue Replacement** projects. For SFRF Projects that fall into the Revenue Replacement Expenditure Category, refer to the ***SFRF Reporting Handbook for Administering Agencies with Revenue Replacement Projects***.

Project Data:

a. **Core Project Data**: Required for all SFRF projects, includes some programmatic information and overall expenditure information (see **Section 4.A**).
b. **Supplemental Project Data**: Required for all Non-Revenue Replacement SFRF projects, with differing data elements depending on the UST Expenditure Category or Sub-Category (see **Section 4.B**).

Subaward Data:

- **Aggregate** (see **Section 4.C**)**:** For non-personnel Administering Agency expenditures including:
  - Payments to individuals of any amount (this does not include expenditures on personnel by Administering Agencies)
  - Payments to contractors where the total obligation to a contractor is under $50,000
  - Expenditures to subrecipients (including payments to beneficiaries, grants, loans, transfers) on total subawards that are under $50,000
- **Detailed** (see **Section 4.C**)**:** For non-personnel Administering Agency expenditures including:
  - Payments to contractors where the total obligation to the contractor is at or above $50,000
  - Expenditures to subrecipients (including payments to beneficiaries, grants, loans, transfers) on total subawards that are at or above $50,000

Performance Data:

- **Annual performance data**: Data required to assess the performance of SFRF projects and produce the UST Annual Recovery Plan Performance Report (see **Section 4.D**).

[3] UST or NCPRO may require further monthly, quarterly, or annual reporting for certain SFRF projects or entities. If so, NCPRO will contact affected Administering Agencies with further instructions.

4.A – CORE PROJECT DATA

Core Project Data is required for every SFRF project. **Figure 1** below contains the specific Core Project Data elements. Monthly items will be directly entered into PANGRAM. Annual items will be uploaded into PANGRAM using a template (see ***Section 4.D – Annual Performance Reporting***). Note: In addition to Core Project Data, there are additional data elements required depending on UST Expenditure Sub-Category under which the SFRF Project is designated (see ***Section 4.B – Supplemental Information***).

Figure 1: Core Project Data Required for All Projects

Information	Reporting Interval	How to Submit Data
Current Period Expenditures by Accounting Category Note: See *Section 4.A.1 – NCPRO Accounting Categories*	**Monthly**	**Direct Input**
Current Period Obligations	**Monthly**	**Direct Input**
Project Completion Status	Monthly	Direct Input
Brief description of project activities last month	**Monthly**	**Direct Input**
Does Project include a capital expenditure? If yes, the following questions are required: a. What is the total expected capital expenditure, including pre-development costs, if applicable? b. Capital expenditure type c. Other capital expenditure type explanation d. Capital expenditure narrative	**Monthly**	**Direct Input**
Did Project earn and/or spend program income? If yes, the following questions are required: a. Program income earned b. Program income expended	**Monthly**	**Direct Input**
^Did project make any new Subawards ≥ $50,000 this reporting period that were not payments to individuals, or change any previously reported Subaward amounts? If yes, upload Subaward Attachment. See *Section 4.C – Subaward Reporting*	**Monthly**	**Direct Input**

Note: *For further details on each data element, see the Data Dictionary in Section D of the Appendix*
^ if "yes," recipient must upload corresponding attachment and/or answer additional questions.

4.A.1 – ACCOUNTING CATEGORIES

Administering Agencies must report all SFRF project expenditures by Accounting Category. **Figure 2** below contains the six Accounting Categories SFRF expenditures must be reported under in PANGRAM.

Figure 2: SFRF Accounting Categories

Information	Reporting Interval	How to Submit Data
Grant Administration Personnel Costs Total costs associated with staff involved with administering SFRF program, including salaries, benefits, etc.	**Monthly**	**Direct Input**
Grant Administration All Other Costs Project-Level costs associated with administering SFRF that do not include personnel costs, including payments to	**Monthly**	**Direct Input**

Information	Reporting Interval	How to Submit Data
vendors/contractors.		
Grant Program Execution Personnel Costs Project-Level costs associated with staff involved with program delivery, including salaries, benefits, etc.	**Monthly**	**Direct Input**
Grant Program Execution All Other Costs Project-Level costs associated with program delivery that do not include personnel costs, including payments to contractors.	**Monthly**	**Direct Input**
Payments to Subrecipients Aggregated total of payments to Subrecipients	**Monthly**	**Direct Input**
Payments to Beneficiaries Aggregated total of payments to Beneficiaries	**Monthly**	**Direct Input**

**__Personnel Costs__ include salaries, benefits, and any costs related the personnel time dedicated to an SFRF program. Payments to individuals hired as independent contractors should be reported under "Payments to Contractors."*
***__Payments to Contractors__ include any non-personnel costs, including payments to contractors. These payments qualify as a Subaward activity and require that information be submitted in the Subaward Reporting Template.*

4.B – SUPPLEMENTAL INFORMATION BY UST EXPENDITURE CATEGORY & SUB-CATEGORY

UST requires some additional Project Level information that varies by Expenditure Sub-Category.[4] **Figure 3** below contains information about these category-specific requirements.

Figure 3: Supplementary Project Information Required by Expenditure Sub-Category

Expenditure Sub-Category	Programmatic Data	Interval	How to Submit
2.29	**Number of small businesses served this quarter (cumulative)**	**Monthly**	**Direct Input**
5.6 & 5.15	**Projected/actual construction start date**	**Upon start of Project[5], annual thereafter**	**Attachment**
	Projected/actual initiation of operations date		
	Location (for broadband, geospatial location data)		
	Location Details		
	National Pollutant Discharge Elimination System (NPDES)		
	Public Water System (PWS) ID number		
	Median Household Income of service area		
	Lowest Quintile Income of the service area		
	Prevailing Wage Certification OR Project Employment and Local Impact Data Report		
	Does the project have a Community Benefit Agreement?		

[4] This supplemental data differs from performance metrics referenced in Section **4.D** of this guidance.
[5] A template to provide data upon start of project will be provided directly from NCPRO.

	• If so, provide a description of the Community Benefit Agreement		
	Project Labor Agreement Certification OR Workforce Continuity Plan		
	Does project prioritize local hires?		
5.19	**See Appendix E**		**Attachment**
All E.C.s	**Please select the primary service metric (i.e., households, businesses, etc.) most appropriate for your project.** **• Households** **• Small Businesses** **• Non-profits** **• Other Entities (Describe)** **• Individuals (Describe)**	**Monthly**	**Direct Input**
	Describe "other" or "individuals"	**Monthly**	**Direct Input**
	How many [service metric] have you served this quarter (cumulatively)?	**Monthly**	**Direct Input**

Note: *For further details on each data element, see the Data Dictionary in Section D of the Appendix*

4.C SUBAWARD REPORTING

Agencies DO NOT need to submit standard FFATA in FSRS.gov for SFRF projects.

Instead, recipients provide modified FFATA data to NCPRO on expenditures or subawards ≥ $50k.

Administering Agencies do not submit standard FFATA information in FSRS.gov for SFRF Projects. Instead, for Non-Revenue Replacement SFRF Projects, UST has adopted modified rules for reporting to comply with FFATA requirements[6]. As Coordinating Agency, NCPRO collects information to submit to UST to satisfy these modified FFATA requirements. In the context of SFRF projects, subawards include any SFRF funds an Administering Agency obligates to another entity (i.e., contractor, subrecipient, or beneficiary). Subawards do not include payments to agency personnel. For the purposes of complying with the modified FFATA reporting requirements, subaward reporting is required when the Administering Agency obligates or expends any non-personnel expenditures.

These modified rules require:

- Aggregated reporting on obligations and expenditures for subawards less than $50,000.
- Detailed reporting on obligations and expenditures on subawards of $50,000 or more that the Administering Agency commits or pays to another entity (i.e., contractor, subrecipient, or beneficiary).

As Coordinating Agency, NCPRO collects information to submit to UST to satisfy these modified FFATA requirements. All Administering Agencies with Non-Revenue Replacement SFRF Projects must collect

[6] For SFRF Projects in EC 6.1, Revenue Replacement, UST recently clarified that it does not require any subaward/FFATA information to be reported at the Federal level. In light of this recent clarification, NCPRO has simplified monthly subaward reporting significantly for Revenue Replacement Projects. For subaward reporting requirements for Revenue Replacement Projects, refer to the ***SFRF Reporting Handbook for Administering Agencies with Revenue Replacement Projects.***

subrecipient information and report it to NCPRO with Subaward Data to ensure that North Carolina remains in compliance.

As is mentioned above, **UST has established a $50,000 or more subaward threshold that triggers detailed Subaward Reporting.** For Administering Agencies, this means:

- Any Administering Agency obligations or expenditures on contractors **greater than or equal to $50,000** must be **reported in itemized detail.**
- Any Administering Agency obligations or expenditures on contractors **less than $50,000** must be **reported in aggregate** (no itemized detailed information required)
- Any Administering Agency expenditures or obligations on subawards of **$50,000 or more** must be **reported in itemized detail**
- Any Administering Agency expenditures or obligations on subawards that are **less than $50,000** are **reported in aggregate** (no itemized detailed information required)
- **All payments to individuals** are reported in aggregate (no itemized detailed information required regardless of the amount of the expenditure or obligation)

How to submit detailed subaward expenditure data:

For each reporting period, Administering Agencies will report on all new expenditures and obligations by entering required data into templates provided by NCPRO, then uploading these templates into PANGRAM as attachments. If those expenditures or obligations are greater than or equal to $50,000, Administering Agencies must provide detailed information on the Subrecipient receiving payment, the Subaward under which the recipient is receiving the payment, and each expenditure on that subaward. This information is itemized in **Figure 4** below.

Modifying Previously Submitted Subaward Information:

If a subaward that you previously reported in the subaward attachment changes at any point after you reported it, **DO NOT ALTER THE PREVIOUS SUBAWARD ENTRY** in the Subaward Template. Instead, enter the change in the subaward amount on a new row in the Template in Tab 5 of the Subaward Template (the Subaward Tab), using a negative sign (-) in front of the subaward amount if you are decreasing the subaward amount.

Figure 4: Detailed Expenditure Information

Information	Reporting Interval	How to Submit Data
Subrecipient Name	**Monthly**	**Attachment**
Subrecipient UEI or TIN	**Monthly**	**Attachment**
Subrecipient Point of Contact Email Address	**Monthly**	**Attachment**
Subrecipient Address	**Monthly**	**Attachment**
Is subrecipient registered in SAM.gov?	**Monthly**	**Attachment**
^List Names of, and Total compensation for, the organizations five highest paid officers	Monthly	Attachment
***Subaward Number**	**Monthly**	**Attachment**
Subaward Type	**Monthly**	**Attachment**
Subaward Amount (Obligation)	**Monthly**	**Attachment**
Subaward Award Date	**Monthly**	**Attachment**
Total Subaward Expenditures	**Monthly**	**Attachment**
Primary Sector for subaward	**Monthly**	**Attachment**
Period of Performance Start & End Dates	**Monthly**	**Attachment**
Place of Performance Address	**Monthly**	**Attachment**
Purpose of Subaward Funds	**Monthly**	**Attachment**
Subaward Description	**Monthly**	**Attachment**
Expenditure Start & End Dates	**Monthly**	**Attachment**

^ is only required if subrecipient: Is not registered in SAM.gov AND received 80% or more of its annual gross revenue from federal funds in its preceding fiscal year AND received $25 million or more of its annual gross revenue from federal funds, AND the total compensation for the organization's five highest paid officers is not publicly listed.
**Subaward Numbers are created by the Administering Agency and must be 3 to10 digit numbers that do not begin with 0.*
***Note:** For further details on each data element, see the Data Dictionary in Section D of the Appendix*

Subaward Number should be 3-10 digits and *cannot* begin with a zero

How to submit aggregate expenditure data:
For each reporting period, Administering Agencies will report on all new expenditures and obligations by entering required data into templates provided by NCPRO, then uploading these templates into PANGRAM as attachments.

- The following information will be required for all expenditures and obligations that are Payments to Individuals[7] of any amount:
  - Total aggregated obligations to individuals for reporting period
  - Total aggregated expenditures to individuals for reporting period

- If expenditures are anything other than Payments to Individuals, and they are on subawards or obligations less than $50,000, Administering Agencies must report them in aggregate in an attachment that they will then upload in PANGRAM. The following information will be required for all expenditures on obligations or subawards that are less than $50,000 and are not Payments to Individuals:
  - The type of subaward/obligation/expenditures you are aggregating-choose from the following:
    - Aggregate of Contracts Awarded
    - Aggregate of Grants Awarded
    - Aggregate of Loans Issued
    - Aggregate of Transfers

[7] NCPRO will have to report personnel to UST as "Payments to Individuals," however Administering Agencies should use the personnel-related Accounting Categories (See Section 4.A.1 – Accounting Categories) to report total personnel costs. Use the Subaward Reporting to report any payments provided to individuals that are beneficiaries of a financial assistance program or similar support program.

    - Aggregate of Direct Payments
- Total aggregated obligations for reporting period (does not include Payments to Individuals)
- Total aggregated expenditures for reporting period (Does not include Payments to Individuals)

Figure 5: Aggregate Reporting Requirements

Information	Reporting Interval	How to Submit Data
Total aggregated obligations to individuals for reporting period	**Monthly**	**Attachment**
Total aggregated expenditures to individuals for reporting period	**Monthly**	**Attachment**
***Subaward/Obligation/Expenditure Type (drop list):** • Aggregate of Contracts Awarded • Aggregate of Grants Awarded • Aggregate of Loans Issued • Aggregate of Transfers • Aggregate of Direct Payments	**Monthly**	**Attachment**
Total Period Obligation Amount (for each type of subaward/Obligation)	**Monthly**	**Attachment**
Total Period Expenditure Amount (for each type of subaward/Obligation)	**Monthly**	**Attachment**

Note: *For further details on each data element, see the Data Dictionary in Section D of the Appendix*
*****Subaward/Obligation/Expenditure Type definitions: Contracts*** *are agreements entered with an entity that is providing the Administering Agency goods and services related to the SFRF Project;* ***Grants*** *are agreements with subrecipients or subgrantees that are carrying out activities on behalf of the Administering Agency to advance the purpose of the Project as appropriated;* ***Loans*** *are loans provided by the Administering Agency;* ***Transfers*** *are payments to local governmental units;* ***Direct Payments*** *are payments to beneficiaries of a financial assistance program.*

4.D – ANNUAL PERFORMANCE REPORTING

UST requires an Annual Recovery Plan Performance Report, which NCPRO must submit to UST by July 31st every year. Administering Agencies are responsible for developing appropriate performance metrics for each Project in consultation with NCPRO and providing narrative and quantitative analysis of their SFRF projects based on categories identified by UST. Given current UST guidance and State reporting priorities, NCPRO plans to collect SFRF Project performance data on an annual basis. Annual performance reporting content and due dates are currently under consideration. The NCPRO team will update this guidance to reflect performance reporting requirements once they have been established.

4.D.1 – ANNUAL PROJECT DATA

NCPRO is required to provide the information listed in **Figure 6** below to UST on a quarterly basis. However, it is the determination of NCPRO that this information will not vary on a quarterly basis. Therefore, NCPRO will only require that Administering Agencies provide and update this information annually to reduce the burden on Administering Agencies in the course of monthly reporting.

Figure 6: Annual Project Data Elements

Information	Reporting Interval	How to Submit Data
***Primary Project Demographic Distribution - Primary Populations Served**	**Annual**	**Attachment**
***Primary Project Demographic Explanation**	**Annual**	**Attachment**
Secondary Project Demographic Distribution - Additional Populations Served	Annual	Attachment
Secondary Project Demographic Explanation	Annual	Attachment
Tertiary Project Demographic Distribution - Additional Populations Served	Annual	Attachment
Tertiary Project Demographic Explanation	Annual	Attachment
***Structure and objectives of assistance program**	**Annual**	**Attachment**
***Administering Agency's approach**	**Annual**	**Attachment**

** **required item***
***Note:** For further details on each data element, see the Data Dictionary in Section D of the Appendix*

4.D.2 – NARRATIVE CATEGORIES

In the UST Annual Performance Report, UST requires descriptions of how SFRF Projects address the following topics:

- Promoting equitable outcomes
- Community engagement
- Labor practices
- Use of evidence
- Key performance indicators including outputs and outcomes

Further guidance on these issues will be included when NCPRO releases the SFRF Annual Performance Reporting template to be used by Administering Agencies.

5. RELATED RESOURCES

Figure 7 in this section directs Administering Agencies to additional resources that are available to support successful administration of and reporting on SFRF Projects.

Figure 7: Additional Resources for SFRF Administering Agencies

Description	Link	Host
NCPRO ARPA State Agency Site Contains information about NCPRO, covid relief funding programs and distribution across NC, latest ARPA news, links to relevant webinars, videos, articles, legislation, helpful infographics, reports, and more.	https://ncpro.nc.gov/covid-19-funding/arpa/american-rescue-plan-act-information-state-agencies	NCPRO
PANGRAM Resource Page Contains links to the PANGRAM portal, user guide, training presentations, and more.	https://ncpro.nc.gov/covid-19-funding/arpa/ncpro-grant-management-system-pangram	NCPRO
Standard Operating Procedures for Administering Agencies (SFRF)	https://ncpro.nc.gov/guidance/grant-implementation-resources	NCPRO

Description	Link	Host
The purpose of this SOP is to provide guidance to the Administering Agencies that have been appropriated SFRF funds through the State legislative process. The guidance has been developed to be consistent with the State legislative intent under Subchapter 03M of the North Carolina Administrative Code (NCAC), and the Code of Federal Regulations (CFR), 2 CFR, Part 200.		
Subrecipient Monitoring Handbook (SFRF) Administering Agencies are required to provide evidence of due diligence in reviewing the ability of a subrecipient to properly meet the objectives of the sub-award and account for the use of the grantor's funds. The purpose of the Subrecipient Monitoring Handbook is to provide guidance on how the Administering Agencies should meet their obligations to monitor subrecipients.	https://ncpro.nc.gov/guidance/grant-implementation-resources	NCPRO
Coronavirus State and Local Fiscal Recovery Funds Home Page The U.S. Treasury has released several guidance documents to help guide SFRF administration and reporting. Each guidance document contains critical information for Administering Agencies reporting on SFRF projects. This site is the hub for all of UST's SFRF guidance documents, including (but not limited to): • **Final Rule:** Funding from the Coronavirus State and Local Fiscal Recovery Funds is subject to the requirements specified in the Final Rule, released by Treasury on January 6, 2022 (took effect on April 1, 2022). This document provides the rule text and supplemental information. • **Overview of the Final Rule:** provides a summary of major rule provisions for informational purposes and is intended as a brief, simplified user guide for recipients and stakeholders • **Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule:** Recipients (Administering Agencies) may consult this document for guidance on the transition from compliance with the Interim Final Rule to compliance with the Final Rule • **Final Rule FAQs:** provide responses to frequently asked questions regarding the use of funds under the Final Rule. • **Final Rule Webinar & Slide deck:** Provide an introduction and summary of the Final Rule. • **Compliance and Reporting Guidance:** The guidance provides additional detail and clarification for each recipient's compliance and reporting responsibilities, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the final rule, and other regulatory and statutory requirements. • **Project and Expenditure Report User Guide:** This handbook is intended for Coordinating Agencies (e.g. NCPRO) who are submitting reporting	https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds	US Treasury

Description	Link	Host
information on behalf of Administering Agencies to UST. It provides step-by-step guidance for submitting the required SFRF reports using Treasury's Portal.		

Figure 8: Project and Expenditure Reporting Summary

Type of Reporting Data		Reporting Interval	How to Report	When to Report
Project Data	Core Project Data	Monthly	Report directly in PANGRAM	Report by the 15th of every month for the previous month's activities
	Supplemental Project Data	Variable (see complete breakdown of reporting requirements*)	Report in PANGRAM using attachments	Variable: Annual or monthly See Section 4.C.
Subaward Data*	Aggregate Expenditure Information	Monthly	Report in PANGRAM using attachments	Report by the 15th of every month for the previous month's activities
	Detailed Expenditure Information	Monthly	Report in PANGRAM using attachments	Report by the 15th of every month for the previous month's activities
Performance Data		Annually	Report in PANGRAM using attachments	Reporting Interval To Be Determined

** Subrecipient and subaward information only needs to be reported if recipient has new subawards or obligations ≥ $50,000, or new expenditures on obligations or subawards ≥ $50,000 during the reporting period. Otherwise, these attachments do not need to be submitted.*

APPENDIX

A – Glossary of Terms

Administering Agency: Also referred to as "Prime Recipient". The state agencies that were appropriated SFRF funds by the Legislature.

Award Date: The date the Recipient obligated funds to a Subrecipient

Beneficiary: If the recipient is providing funds to the individual or entity for the purpose of directly benefitting the individual or entity as a result of experiencing a public health impact or negative economic impact of the pandemic, the individual or entity is acting as a beneficiary. Acting as a beneficiary, the individual or entity is not subject to subrecipient monitoring and reporting requirements.

Contract: For the purpose of Federal financial assistance, a contract is a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award.

Contractor: An entity that receives a contract as defined above.

Coordinating Agency: NCPRO is a "Coordinating Agency" when NCPRO is working with Administering Agencies to guide them in their administration of the SFRF grants.

Expenditure: The amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity)."

- Expenditures includes contracts, grants, loans, transfers, or direct payments

Expenditure Start Date: Start date for the range of time when the expenditure(s) occurred.

Expenditure End Date: End date for the range of time when the expenditure(s) occurred

Individual (as in "Payments to Individuals"): Payments to Individuals are transfers to a singular person, including sole proprietorships. All payments to individuals, no matter the amount, must be reported in aggregate.

Obligation: An order placed for property and services, contracts and subawards made, and similar transactions that require payment"

Period of Performance: The time during which a non-Federal entity may incur new obligations to carry out the work authorized under a Federal award. The period of performance for SLFRF begins on the date the awards are issued (i.e., the date funds are disbursed to recipients) and ends on December 31, 2026, pursuant to the Financial Assistance Agreement.

Period of Performance Start: The date on which efforts begin or the subaward is otherwise effective.

Period of Performance End: The date on which all effort is completed or the subaward is otherwise ended.

Place of Performance: Location where the predominant performance of the Subaward will be accomplished.

Prime Recipient: An entity that receives funds in the form of a grant, cooperative agreement, or loan directly from the Federal Government. Administering Agencies are considered prime recipients.

Project: For these purposes, NCPRO defines a Project as any SFRF program that has its own Agreement and corresponding Agreement Number

Recipient Project Id: Alphanumeric Identification associated with this Sub Award. This is your Agreement ID provided by NCPRO

- ex. DEQ-123 or REVENUE-279-Hospitality

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

Subrecipient: An entity, usually but not limited to non-Federal entities, that receives a subaward from a prime recipient to carry out part of a federal award. Subrecipients do not include individuals and organizations that received SLFRF funds as end users.

Subaward: Information related to subawards and subrecipients within a defined Project.

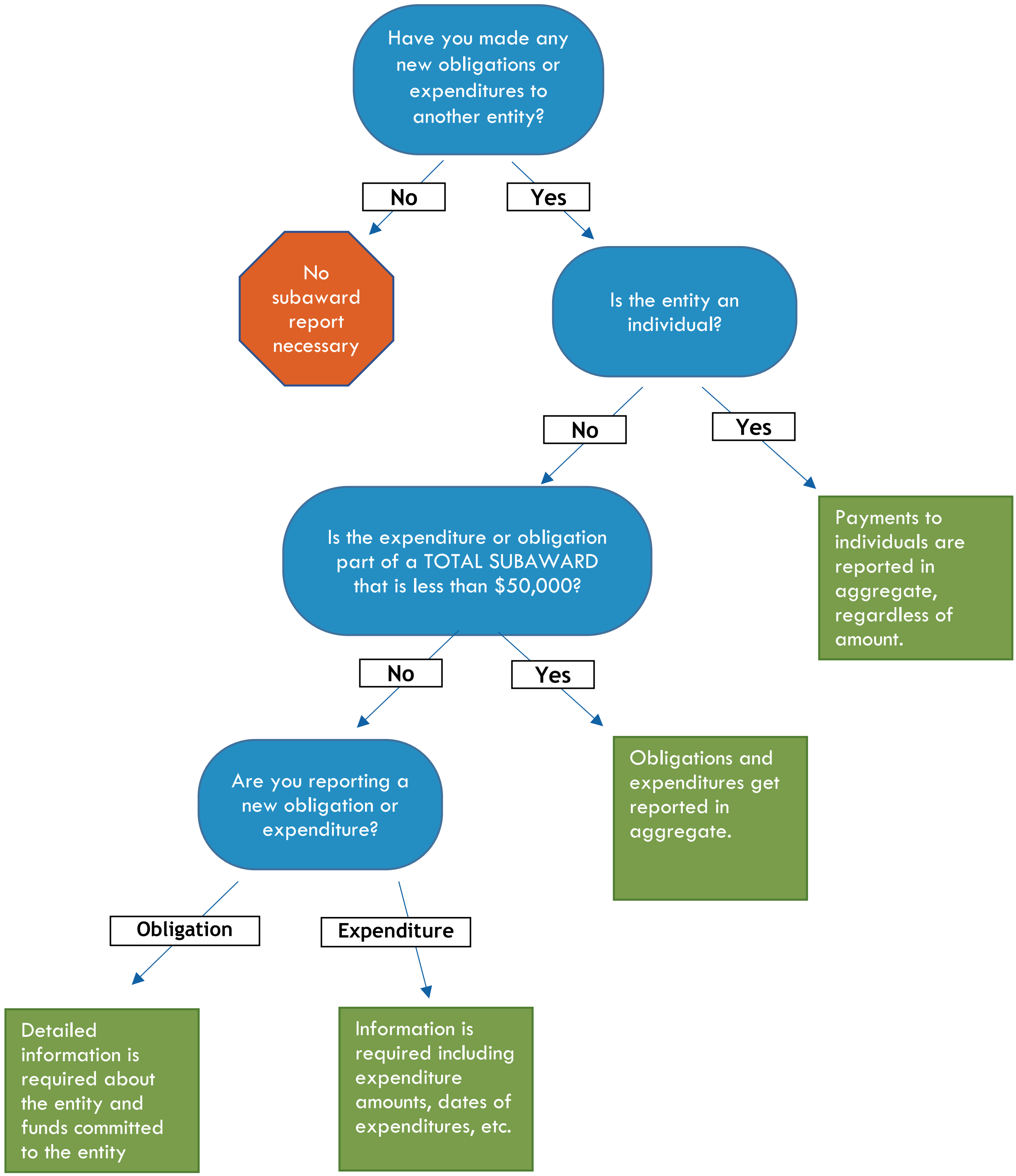
Subaward No.: Recipient's internal account number for the grant, contract, transfer, or direct payment. This can be the account number, or any other unique identifying number assigned by the Recipient to the award. This number is strictly for the Recipient's record keeping and should allow the Recipient to associate Expenditure records to Subaward records.

- This number cannot start with a "0"
- This number can be 20 digits maximum

Total Period Obligation Amount (Aggregates): Sum of subaward amounts/obligations during the most recent period for this subaward Type

Total Period Expenditure Amount (Aggregates): Sum of Expenditures or Payments during the most recent period for this subaward Type

APPENDIX B – Subaward Reporting Guidance Chart



APPENDIX C - Subaward Reporting Workbook

Purpose of the SFRF Subaward Reporting Attachment:

On a quarterly basis, the United States Treasury Department (UST) requires that NCPRO report project activity and expenditure information for all SFRF projects, including subawards made by SFRF recipients. To meet this requirement, Administering Agencies must submit project and expenditure information on a monthly basis to allow NCPRO time to review and approve monthly project and expenditure data, and to perform necessary calculations and formatting adjustments for data submission in the UST portal.

This reporting attachment is designed to capture the information needed for regular UST reporting.

Administering Agencies must complete a Subaward Reporting Attachment for each SFRF project for which a subaward has been made. If a recipient entity has expenditures or subaward expenditures on multiple projects (i.e., SFRF appropriations), Reporter must submit unique reports for each project.

SFRF Project & Expenditure Workbook Contents:

Each **SFRF Project & Expenditure Workbook** contains the following sheets:

- **Sheet 1. Certification:** This sheet is where the authorized representative of the Recipient assigned to complete the workbook (the "Reporter") provides contact information.
- **Sheet 2. Help Text:** This sheet contains further information about each item required in Sheets 4 through 7, including appropriate format, descriptions, character limits, and whether each item is required, optional, or conditional. It is necessary to refer to this sheet as the Reporter completes Sheets 4-7.
- **Sheet 3. Reporting Guide:** This sheet includes a version of the Subaward reporting flow chart in Appendix B of this document with directions for which Sheets to complete based on conditions.
- **Sheet 4. Subrecipient Information:** This sheet is where the Reporter will provide information about entities receiving contracts or grants of $50,000 or more. Sheet 4 is required only if there are:
    - New subrecipients associated with the specified project with total subawards greater than or equal to $50,000.

      And/or

    - New non-personnel expenditures by the Administering Agency that reach or exceed $50,000 to any contractor as part of administering the project.

  If the Administering Agency does not do either in the relevant reporting period, the Reporter does not need to complete Sheet 4.
- **Sheet 5. Subaward Information:** This sheet is where the Reporter will provide information about Subawards or obligations of $50,000 or more. Sheet 5 is required only if there are:
    - New subawards associated with the specified project that are greater than or equal to $50,000.

  And/or

    - New Obligations or expenditures by the Administering Agency that reach or exceed $50,000 to any contractor as part of administering the project.

If the Administering Agency does not do either in the reporting period, the Reporter does not need to complete Sheet 5.

- **Sheet 6. Expenditure Information for expenditures greater than or equal to (≥) $50,000:** This Sheet is where the Reporter will provide information on expenditures in the relevant reporting period if there are:

    - New expenditures of any amount associated with the specified project on subawards that are greater than or equal to $50,000.

    And/or

    - New expenditures or obligations by the Administering Agency that reach or exceed $50,000 to any contractor as part of administering the project.

    If there were no such expenditures, the Reporter does not need to complete Sheet 6.

- **Sheet 7. Aggregate Expenditure Information for expenditures less than (<) $50,000:** This sheet is where the Reporter will provide aggregated information on expenditures on obligations that total less than $50,000 or on subawards that total less than $50,000 made within the relevant reporting period. If there were no such obligations or expenditures, the Reporter does not need to complete Sheet 7.

- **Sheet 8. Aggregate Payments to Individuals:** This sheet is where the Reporter will provide aggregated information on expenditures on obligations or expenditures on subawards that were payments to individuals within the relevant reporting period. If there were no such expenditures, the Reporter does not need to complete Sheet 8.

    Note: Expenditures that are compensation for agency personnel <u>are not</u> entered here.

APPENDIX D – Data Dictionary

Item	Item Description	Format	Required or Optional	How to Report
Current Period Obligations	Total dollar value of obligations for current reporting period	**Currency** (do not use $)	**Required**	Monthly- Directly in PANGRAM
Current Period Expenditures	Enter the total dollar value of expenditures for the current reporting period by Accounting Category	**Accounting Categories:** • Grant Administration Personnel Costs • Grant Administration All Other Costs • Grant Program Execution Personnel Costs • Grant Program Execution All Other Costs • Payments to Subrecipients • Payments to Beneficiaries	**Required**	Monthly- Directly in PANGRAM
Project Completion Status	Select the option from the drop-down menu that best describes the project completion status	• Completed less than 50% • Completed 50% or more • Completed	**Required**	Monthly- Directly in PANGRAM
Brief description of project activities last month	Provide a brief description of project activities undertaken by the Administering Agency for the latest reporting period (e.g., last month)	**Text** (100 words or less)	**Required**	Monthly- Directly in PANGRAM
Does Project include capital expenditures?	Does Project include capital expenditures?	**Select Yes or No** **If yes, the following questions are required:** • What is the total expected capital expenditure, including pre-development costs, if applicable? • Capital expenditure type • Other capital expenditure type explanation • Capital expenditure narrative	**Required**	Monthly- Directly in PANGRAM
Did Project earn and/or spend program income?	Did Project earn and/or spend program income?	**If yes, the following questions are required:** • Program income earned • Program income expended	**Required**	Monthly- Directly in PANGRAM
Did Administering Agency make	Select "Yes" if the administering agency made any	**Yes/no**	**Required**	Monthly- Directly in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
any new non-Personnel obligations or expenditures?	new subawards, amended any previous subawards, or had any non-personnel expenditures associated with administering the program. If you select "Yes" you must complete relevant subrecipient expenditure attachments and upload into PANGRAM.			
Project Demographic Distribution – Primary, Secondary, and Tertiary Populations Served	Select which Impacted and/or Disproportionally Impacted populations are served by this project from drop-down list (you must only select primary populations served, but you can select up to 3 different populations served-primary population served, secondary population served, and tertiary populations served)	**Select 1 to 3 from drop down list:** • Impacted Low- or-moderate income households or communities • Impacted Households that experienced unemployment • Impacted Households that experienced increased food or housing insecurity • Impacted Households that qualify for certain federal programs • Impacted For services to address lost instructional time in K-12 schools: any students that lost access to in-person instruction for a significant period of time • Impacted Other households or populations that experienced a negative economic (please specify) • Disproportionately Impacted Low-income households and communities • Disproportionately Impacted Households and populations residing in Qualified Census Tracts • Disproportionately Impacted Households that qualify for certain federal benefits	**Required**	Annually-Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
		• Disproportionately Impacted Households receiving services provided by Tribal governments • Disproportionately Impacted Households residing in the U.S. territories or receiving services from these governments • Disproportionately Impacted For services to address educational disparities, Title I eligible schools • Disproportionately Impacted other households or populations that experienced a disproportionate negative economic impact of the pandemic other than those listed above (please specify) • Impacted Small businesses that experienced a negative economic impact of the pandemic • Impacted Classes of small businesses designated as negatively economically impacted by the pandemic (please specify) • Disproportionately Impacted Small businesses operating in Qualified Census Tracts • Disproportionately Impacted Small businesses operated by Tribal governments or on Tribal lands • Disproportionately Impacted Small businesses operating in the U.S. territories • Disproportionately Impacted Other small businesses disproportionately impacted by the pandemic (please specify) • Impacted Non-profits that experienced a negative		

Item	Item Description	Format	Required or Optional	How to Report
		economic impact of the pandemic (please specify) • Impacted Classes of non-profits designated as negatively economically impacted by the pandemic (please specify) • Disproportionately Impacted Non-profits operating in Qualified Census Tracts • Disproportionately Impacted Non-profits operated by Tribal governments or on Tribal lands • Disproportionately Impacted Non-profits operating in the U.S. territories • Disproportionately Impacted Other non-profits disproportionately impacted by the pandemic (please specify) • Impacted Travel, tourism, or hospitality sectors (including Tribal development districts) • Impacted Industry outside the travel, tourism, or hospitality sectors that experienced a negative economic impact of the pandemic (please specify)		
Project Demographic Distribution – Primary, Secondary, and Tertiary Populations Served **Explanation**	If the selected demographic includes 'specify' please provide a brief explanation	**Text**, 250-character max for each explanation	**Conditional**: Only complete this item if you selected a category in the previous section that requires you to explain the population served.	Annually- Attachment in PANGRAM
Structure and objectives of assistance program	Description of structure and objectives of assistance program(s), including public health or negative economic impact experienced	**Text**, 250-character max	**Required**	Annually- Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
Administering Agency's Approach	Description of Administering Agency's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19, as described in the final rule	**Text**, 250-character max	**Required**	Annually-Attachment in PANGRAM
Number of small businesses served this quarter (cumulative)	Each month, please enter the CUMULATIVE number of small businesses served thus far this quarter. For example: Month 1: 18 small businesses served so far this quarter Month 2: 20 businesses served so far this quarter (18 from first month, 2 from second month) Month 3: 34 businesses served this quarter (18 first month, 2 second month, 14 3rd month)	**Numeric**	**Required**	Monthly-Directly in PANGRAM
Projected/actual construction start date	Please enter the projected construction start date (if construction is not yet started), or the actual start date (if construction has started at the time of reporting)	**MM/YYYY**	**Conditional:** Required only if project is in Expenditure Subcategories 5.6 or 5.15	Report at start of project, & annually thereafter

Item	Item Description	Format	Required or Optional	How to Report
Projected/actual initiation of operations date	Please enter the projected initiation of operations date (if operations have not yet initiated at the time of the reporting period), or the actual initiation of operations date (if operations had initiated at the time of the reporting period)	**MM/YYYY**	**Conditional:** Required only if project is in Expenditure Subcategories 5.6 or 5.15	Report at start of project, & annually thereafter
Location Details	Full address of location where infrastructure work is being completed	**Alphanumeric**	**Conditional:** Required only if project is in Expenditure Subcategories 5.6 or 5.15	Report at start of project, & annually thereafter
National Pollutant Discharge Elimination System (NPDES)	National Pollutant Discharge Elimination System (NPDES) Permit Number (if applicable; for projects aligned with the Clean Water State Revolving Fund)	**Alphanumeric**	**Conditional:** Required only if project is in Expenditure Subcategories 5.6 or 5.15	Report at start of project, & annually thereafter
Public Water System (PWS) ID number	Public Water System (PWS) ID number (if applicable; for projects aligned with the Drinking Water State Revolving Fund)	**Alphanumeric**	**Conditional:** Required only if project is in Expenditure Subcategories 5.6 or 5.15	Report at start of project, & annually thereafter
Median Household Income of service area	Provide the median household income of service area for each infrastructure project using the latest available reliable demographic data	**Currency** (do not enter $)	**Conditional:** Required only if project is in Expenditure Subcategories 5.6 or 5.15	Report at start of project, & annually thereafter

Item	Item Description	Format	Required or Optional	How to Report
Lowest Quintile Income of the service area	Provide the income of the lowest quintile of the population residing in the service area for each infrastructure project using the latest available reliable demographic data	**Currency** (do not enter $)	**Conditional:** Required only if project is in Expenditure Subcategories 5.6 or 5.15	Report at start of project, & annually thereafter
Provide Prevailing Wage Certification <u>OR</u> Project Employment and Local Impact Data Report	For projects over $10 million (based on expected total cost): A recipient may provide a certification that, for the relevant project, all laborers and mechanics employed by contractors and subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the "Davis-Bacon Act"), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State in which the work is to be performed, or by the appropriate	**Upload Certification. If such certification is not provided, a recipient must upload a project employment and local impact report detailing:** • The number of employees of contractors and sub-contractors working on the project; • The number of employees on the project hired directly and hired through a third party; • The wages and benefits of workers on the project by classification; and • Whether those wages are at rates less than those prevailing. *Recipients must maintain sufficient records to substantiate this information upon request.	**Conditional:** Required only if project is in any subcategory under expenditure Category 5 (Infrastructure), AND project s over $10 million (based on expected total cost)	Report at start of project, & annually thereafter

Item	Item Description	Format	Required or Optional	How to Report
	State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as "baby Davis-Bacon Acts").			
Provide a Project Labor Agreement Certification <u>OR</u> Workforce Continuity Plan	A recipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)).	**Upload Certification. If such certification is not provided, a recipient must upload a project workforce continuity plan, detailing:** • How the recipient will ensure the project has ready access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project, including a description of any required professional certifications and/or in-house training; • How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project; • How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities, including descriptions of safety training, certification, and/or licensure requirements for all relevant workers (e.g., OSHA 10, OSHA 30); • Whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and	**Conditional:** Required only if project is in any subcategory under expenditure Category 5 (Infrastructure), AND project is over $10 million (based on expected total cost)	Report at start of project, & annually thereafter

Item	Item Description	Format	Required or Optional	How to Report
		• Whether the project has completed a project labor agreement		
Does project prioritize local hires?	Please select "Yes" or "No" based on whether the project prioritizes local hires for infrastructure project work	**Yes/No Dropdown List**	**Conditional:** Required only if project is in any subcategory under expenditure Category 5 (Infrastructure), AND project is over $10 million (based on expected total cost)	Report at start of project, & annually thereafter
Does the project have a Community Benefit Agreement?	Please select "Yes" or "No" based on whether the project has a Community Benefit Agreement	**Yes/No Dropdown List**	**Conditional:** Required only if project is in any subcategory under expenditure Category 5 (Infrastructure), AND project is over $10 million (based on expected total cost)	Report at start of project, & annually thereafter
Description of Community Benefit Agreement	If the project does have a Community Benefit Agreement, please describe	**Text**	**Conditional:** Required only if project is in any subcategory under expenditure Category 5 (Infrastructure), AND project is over $10 million (based on expected total cost), AND if the answer to the previous item is "Yes"	Report at start of project, & annually thereafter
Primary Service Metric	Select which primary group this project serves	**Select one from drop down list:** • Households • Small Businesses • Non-profits • Other Entities (Describe) • Individuals (Describe)		Monthly-Directly in PANGRAM
Primary Service Metric Explanation	If you selected "Other Entities (Describe)" or "Individuals (Describe)", please explain what group this project serves	**Text** (max 250 characters)		Monthly-Directly in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
How many [service metric] have you served this quarter (cumulatively)?	Each month, state how many of the selected service metric (households, small businesses, etc.) the project has served CUMULATIVELY thus far this quarter. For example: Month 1: 18 small businesses served so far this quarter Month 2: 20 businesses served so far this quarter (18 from first month, 2 from second month) Month 3: 34 businesses served this quarter (18 first month, 2 second month, 14 3rd month)	**Numeric**		Monthly- Directly in PANGRAM
Subrecipient UEI or TIN	The subrecipient's Unique Entity Identifier (UEI) created in SAM.gov. OR the Subrecipient's Internal Revenue Service (IRS) Taxpayer Identification Number	**UEI: alpha-numeric,** 12 characters OR **TIN: numeric,** 9 characters	**Conditional:** Required only if Administering Agency has any new non-personnel expenditures ≥ \$50,000, or new expenditure of any amount on subawards ≥ \$50,000	Monthly- Attachment in PANGRAM
Subrecipient Name	The name of the Subrecipient	**Text,** 80-character max	**Conditional:** Required only if Administering Agency has any new non-personnel expenditures ≥ \$50,000, or new expenditure of any amount on subawards ≥ \$50,000	Monthly- Attachment in PANGRAM
Subrecipient Point of Contact Email Address	The email address of the primary point-of-contact for the subrecipient. Must be valid Email format.	**Text,** 40-character max	**Conditional:** Required only if Administering Agency has any new non-personnel expenditures ≥ \$50,000, or new expenditure of any	Monthly- Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
			amount on subawards ≥ $50,000	
Subrecipient Address	Recipients address	**Alpha Numeric**	**Conditional:** Required only if Administering Agency has any new non-personnel expenditures ≥ $50,000, or new expenditure of any amount on subawards ≥ $50,000	Monthly-Attachment in PANGRAM
Is subrecipient registered in SAM.gov?	Confirmation that the subrecipient is registered in SAM.gov. Please select "Yes" or "No". If "No", please answer necessary follow-up questions	**Select "Yes" or "No" from drop down list.** **If YES, Recipient can move to the next item.** **If NO, Recipient must answer the following 2 questions:** 1. In its preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds? 2. In the preceding fiscal year, did recipient receive $25 million or more of its annual gross revenue from federal funds? **If the Recipient answers Yes to both questions 1 & 2, the recipient must answer the following question:** 3. Is the "total compensation" for the organization's five highest paid officers publicly listed? **If YES, recipient can move on to the next item.** **If NO, recipient must provide the following:** a. Full legal names of each of the organization's top 5 highest paid executives b. Total annual compensation of each of the organization's top 5 highest paid executives	**Conditional:** Required only if Administering Agency has any new non-personnel expenditures ≥ $50,000, or new expenditure of any amount on subawards ≥ $50,000	Monthly-Attachment in PANGRAM
Subaward Number.*	Administering Agency's internal account number for the grant, contract, transfer, or direct payment.	**Numeric,** recommended 3-10 characters, CANNOT BEGIN WITH "0"	Conditional: Required only if Administering Agency has any new subawards ≥ $50,000, new non-	Monthly-Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
	This can be the account number, or any other unique identifying number assigned by the Administering Agency to the award. This number is strictly for the Administering Agency's recordkeeping and should allow the Agency to associate Expenditure records to Subaward records.		personnel obligations ≥ $50,000, or new expenditure of any amount on subawards or obligations ≥ $50,000	
Subaward Type	Type of subaward. Please select from Dropdown list for each subaward of $50,000 or greater	**Select from drop down list:** • Contract: Purchase Order • Contract: Delivery Order • Contract: Blanket Purchase Agreement • Contract: Definitive Contract • Grant: Lump Sum Payment(s) • Grant: Reimbursable • Direct Payment • Transfer: Lump Sum Payment(s) • Transfer: Reimbursable • Loan - maturity prior to 12/31/26 with planned forgiveness • Loan - maturity prior to 12/31/26 without planned forgiveness • Loan - maturity past 12/31/26 with planned forgiveness • Loan - maturity past 12/31/26 without planned forgiveness	**Conditional:** Required only if Administering Agency has any new subawards ≥ $50,000, or new non-personnel obligations ≥ $50,000	Monthly- Attachment in PANGRAM
Subaward Amount (Obligation)	Total amount of SLFRF funds obligated by the Administering Agency to a subrecipient under a given subaward.	**Currency** (do not use $)	**Conditional:** Required only if Administering Agency has any new subawards ≥ $50,000, or new non-personnel	Monthly- Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
			obligations ≥ $50,000	
Subaward Award Date	The date the Administering Agency obligated funds to a subrecipient.	**MM/DD/YYYY**	**Conditional:** Required only if Administering Agency has any new subawards ≥ $50,000, or new non-personnel obligations ≥ $50,000	Monthly- Attachment in PANGRAM
Subaward Primary Sector	Primary sector subaward is supporting. Please select from Dropdown list	**Select one from drop down list:** • any work performed by an employee of a State local or Tribal government • behavioral health work • biomedical research • dental care work • educational work school nutrition work and other work required to operate a school facility • elections work • emergency response • family or childcare • grocery stores restaurants food production and food delivery • health care • home- and community-based health care or assistance with activities of daily living • laundry work • maintenance work • medical testing and diagnostics • pharmacy • public health work • sanitation disinfection and cleaning work • social services work • solid waste or hazardous materials management response and cleanup work • transportation and warehousing • vital services to Tribes • work at hotel and commercial lodging facilities that are used for	**Conditional:** Required only if Administering Agency has any new subawards ≥ $50,000, or new non-personnel obligations ≥ $50,000	Monthly- Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
		COVID-19 mitigation and containment • work in a mortuary • work in critical clinical research development and testing necessary for COVID-19 response • work requiring physical interaction with patients • Other		
Explain if "Subaward Primary Sector" is "Other"	If "Primary Sector" selected in previous item is "Other", please explain	**Text,** 100-character max	**Conditional:** Required only if Administering Agency has any new subawards ≥ $50,000, new non-personnel obligations ≥ $50,000, and if the answer to the "Subaward Primary Sector" item is "Other"	Monthly- Attachment in PANGRAM
Subaward Period of Performance Start and End Dates	The date on which efforts begin or the subaward is otherwise effective, and the date on which all effort is completed or the subaward is otherwise ended.	**MM/DD/YYYY**	Conditional: Required only if Administering Agency has any new subawards ≥ $50,000, new non-personnel obligations ≥ $50,000	Monthly- Attachment in PANGRAM
Subaward Place of Performance Address	Address where the predominant performance of the subaward will be accomplished.	**Alphanumeric**	**Conditional:** Required only if Administering Agency has any new subawards ≥ $50,000, new non-personnel obligations ≥ $50,000	Monthly- Attachment in PANGRAM
Purpose of Subaward Funds	The purpose of each new subaward as it relates to the overall project as described in the MOU/contract	**Text,** 3,000-character max	Conditional: Required only if Administering Agency has any new subawards ≥ $50,000, new non-personnel obligations ≥ $50,000	Monthly- Attachment in PANGRAM
Subaward Description	A description of expected outputs and outcomes or results of the	**Text,** 750 Character max	**Conditional:** Required only if Administering Agency has any	Monthly- Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
	funded subaward, including significant deliverables and, if appropriate, associated units of measure. The outcomes or results should be stated in terms that allow an understanding that the subaward constitutes an eligible use of funds.		new subawards ≥ \$50,000, new non-personnel obligations ≥ \$50,000	
Expenditure Start and End Dates	Start and end dates for the range of time when the expenditure(s) occurred.	**MM/DD/YYYY**	**Conditional:** Required for any new non-personnel Administering Agency expenditures ≥ \$50,000, or expenditures of any amount on subawards or obligations that are ≥ \$50,000	Monthly- Attachment in PANGRAM
Expenditure Amount	List each non-personnel expenditure on subawards or obligations ≥ \$50,000	**Currency** (do not use \$)	**Conditional:** Required only if Administering Agency has any new non-personnel expenditures ≥ \$50,000, new subawards ≥ \$50,000, or new expenditure of any amount on subawards ≥ \$50,000	Monthly- Attachment in PANGRAM
Subaward Aggregate Types	The Subaward Types that had obligation or expenditure activity during the reporting period.	**Select appropriate types from drop down list:** • Aggregate of Contracts Awarded • Aggregate of Grants Awarded • Aggregate of Loans Issued • Aggregate of Transfers • Aggregate of Direct Payments	**Conditional:** Required if Administering Agency had any new non-personnel obligations or expenditures **less than \$50,000**, or new obligations or expenditures on any subawards of **\$50,000 or less** this reporting period	Monthly- Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
Total Period Obligations (Aggregate amounts for each subaward type)	Sum of new non-personnel obligations/subawards less than $50,000 during reporting period for each subaward Type	**Currency** (do not use $)	**Conditional:** Required if Administering Agency had any new non-personnal obligations **less than $50,000,** or new obligations or expenditures on any subawards of **$50,000 or less** this reporting period	Monthly-Attachment in PANGRAM
Total Period Expenditure Amounts (Aggregate amounts for each subaward type)	Sum of non-personnel Expenditures on obligations/subawards less than $50,000 during the most recent period for each subaward Type	**Currency** (do not use $)	**Conditional:** Required if Administering Agency had any new non-personnal obligations or expenditures **less than $50,000,** or new obligations or expenditures on any subawards of **$50,000 or less** this reporting period	Monthly-Attachment in PANGRAM
Total Period Obligation	Sum of subaward amounts/obligations of payments to individual during the most recent period (Aggregate Amount)	**Currency** (do not use $)	**Conditional:** Required if Administering Agency made new subawards or expenditures that were payments to individuals this reporting period	Monthly-Attachment in PANGRAM
Total Period Expenditure Amount	Sum of payments to individuals for the most recent period (Aggregate Amount)	**Currency** (do not use $)	**Conditional:** Required if Administering Agency made new subawards or expenditures that were payments to individuals this reporting period	Monthly-Attachment in PANGRAM

E - Broadband Infrastructure Metrics

Broadband projects (EC 5.19-5.21) *Collection includes new fields that are required beginning in July 2022 and October 2022:*

Overall Project Information

- Confirm that the project is designed to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds.
    - If the project is not designed to reliably meet or exceed symmetrical 100 Mbps download and upload speeds, explain why not, and
    - Confirm that the project is designed to, upon completion, meet or exceed 100 Mbps download speed and between at least 20 Mbps and 100 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.

- Confirm that the service provider for the project has, or will upon completion of the project, either participated in the Federal Communications Commission (FCC)'s Affordable Connectivity Program (ACP) or otherwise provided access to a broad-based affordability program that provides benefits to households commensurate with those provided under the ACP to low-income consumers in the proposed service area of the broadband infrastructure (applicable only to projects that provide service to households).

Detailed Project Information

- Project technology type(s) (Planned/Actual)
    - Fiber
    - Coaxial Cable
    - Terrestrial Fixed Wireless
    - Other (specify)
- Total miles of fiber deployed (Planned/Actual)
- Total number of funded locations served (Planned/Actual)
    - Total number of funded locations served, broken out by speeds:
        - Pre-SLFRF Investment:
            - Number receiving 25/3 Mbps or below
            - Number receiving between 25/3 Mbps and 100/20 Mbps
        - Post-SLFRF Investment (Planned/Actual):
            - Number receiving minimum 100/100 Mbps
            - Number receiving minimum 100/20 Mbps and scalable to minimum 100/100 Mbps
    - Total number of funded locations served, broken out by type (Planned/Actual):
        - Residential
            - Total Housing Units
        - Business
        - Community anchor institution
- Speed tiers offered, corresponding non-promotional prices, including associated fees, and data allowance for each speed tier of broadband service (required starting October 2022).

Location-by-Location Project Information

For each location served by a Project, the recipient must collect from the subrecipient or contractor and submit the following information to Treasury using a predetermined file format that will be provided by Treasury on the SLFRF website (required starting October 2022):

- Latitude/longitude at the structure where service will be installed
- Technology used to offer service at the location
- Location type

  - Residential
    - If Residential, Number of Housing Units
  - Business
  - Community anchor institution
- Speed tier at the location pre-SLFRF investment
  - 25/3 Mbps or below
  - Between 25/3 Mbps and 100/20 Mbps
- Speed and latency at the location post-SLFRF investment
  - Maximum download speed offered
  - Maximum download speed delivered
  - Maximum upload speed offered
  - Maximum upload speed delivered
  - Latency

For infrastructure projects over $10 million (based on expected total cost):
a. A recipient may provide a certification that, for the relevant project, all laborers and mechanics employed by contractors and subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the "Davis-Bacon Act"), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed, or by the appropriate State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as "baby Davis-Bacon Acts").

If such certification is not provided, a recipient must provide a project employment and local impact report detailing:

- The number of employees of contractors and sub-contractors working on the project;
- The number of employees on the project hired directly and hired through a third party;
- The wages and benefits of workers on the project by classification; and
- Whether those wages are at rates less than those prevailing.

Recipients must maintain sufficient records to substantiate this information upon request.

b. A recipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)).
If the recipient does not provide such certification, the recipient must provide a project workforce continuity plan, detailing:

- How the recipient will ensure the project has ready access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project, including a description of any required professional certifications and/or in-house training;
- How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project;
- How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities, including descriptions of safety training, certification, and/or licensure requirements for all relevant workers (e.g., OSHA 10, OSHA 30);
- Whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and
- Whether the project has completed a project labor agreement.

c. Whether the project prioritizes local hires.

d. Whether the project has a Community Benefit Agreement, with a description of any such agreement.