



**STATE FISCAL RECOVERY
FUNDS
REPORTING HANDBOOK**

for

ADMINISTERING AGENCIES

with

**REVENUE REPLACEMENT
PROJECTS**

VERSION 1.0
SEP. ,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 guidance to facilitate SFRF reporting on behalf of Administering Agencies reporting on SFRF Projects in Expenditure Category 6.1, Revenue Replacement.** For reporting guidance on SFRF Projects that fall into all other Expenditure Categories, refer to the **SFRF Reporting Handbook for Administering Agencies with Non-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 NCGA¹.

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
- **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

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.

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 quarterly² 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/iri/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, Subawards (when applicable), performance metrics, and other data for reports that may be required based on updates to UST guidance.

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.

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.

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

Due to recent changes in UST guidance the expenditure, programmatic, and performance reporting requirements for SFRF Projects in *Expenditure Category 6.1, Revenue Replacement* differ significantly from reporting requirements for SFRF Projects in all other SFRF Expenditure Categories. *This Reporting Handbook is designed to be used only for SFRF Projects in Expenditure Category 6.1, Revenue Replacement. For reporting guidance on SFRF Projects that fall into all other Expenditure Categories, refer to the [SFRF Reporting Handbook for Administering Agencies with Non-Revenue Replacement Projects](#).*

Based on federal and state reporting requirements, Administering Agencies are responsible for providing the following data elements to NCPRO for **Revenue Replacement Projects**:

Core Project Data:

- Required for all SFRF projects, includes some programmatic information and overall expenditure information (see **Section 4.A**).

Subaward Data:

- (see **Section 4.B**): For non-personnel Administering Agency Subawards including:
 - Obligations to contractors at or above \$50,000 that are not payments to individuals
 - Obligations to subrecipients at or above \$50,000 that are not payments to individuals, including payments to beneficiaries, grants, loans, transfers

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.C**).

4.A – CORE PROJECT DATA

Core Project Data is required for every SFRF *Revenue Replacement* project. **Figure 1** below contains the specific Core Project Data elements required for Revenue Replacement Projects. Core Project Data items will be directly entered into PANGRAM.

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.

Figure 1: Core Project Data

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
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 \geq \$50,000 this reporting period that were not payments to individuals, or change any previously reported Subaward amounts? If yes, modify and upload Subaward Template. • See Section 4.B – Subaward Reporting	Monthly	Direct Input
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

^ 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 vendors/contractors.	Monthly	Direct Input

Information	Reporting Interval	How to Submit Data
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 SUBAWARD REPORTING

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 SFRF Projects, Administering Agencies do not submit standard FFATA information in FSRS.gov. Instead, for Non-Revenue Replacement SFRF Projects, UST has adopted modified rules for reporting to comply with FFATA requirements. As Coordinating Agency, NCPRO collects information to submit to UST to satisfy these modified FFATA requirements. See the **Reporting Handbook for Administering Agencies with Non-Revenue Replacement Projects** for more information on reporting on *Non-Revenue Replacement projects*.

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

Instead, agencies provide simplified subaward information to NCPRO on subawards totaling \$50k or more.

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*. However, NCPRO will continue to collect basic information on *Revenue Replacement Project* non-personnel subawards totaling \$50,000 or more that are not payments to individuals to allow the State to maintain transparency and to continue tracking how recovery funds are serving communities across the state. Subaward reporting for *Revenue Replacement Projects* is required each month that an Administering Agency makes a new non-personnel subaward totaling \$50,000 or more that is not a payment to an individual.

How to submit subaward information:

Administering Agencies will use the Subaward Template to submit this subaward information to NCPRO. Administering Agencies must submit a unique Subaward Template for each SFRF Project. The Subaward Template is designed to be cumulative, so for months when the Administering Agency has a new subaward that is not a payment to an individual totaling \$50,000 or greater, the Administering agency will add that subaward information to the Subaward Template and will re-upload the Template into PANGRAM with the new Subaward additions. Information required for subawards includes detailed information on the Subrecipient receiving payment and the Subaward under which the recipient is receiving the payment. information is itemized in **Figure 3** 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 3: Detailed Subaward 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
*Subaward Number	Monthly	Attachment
Subaward Type	Monthly	Attachment
Subaward Amount (Obligation)	Monthly	Attachment
Subaward Award Date	Monthly	Attachment
Place of Performance City, State, Zip	Monthly	Attachment
Purpose of Subaward Funds	Monthly	Attachment

*Subaward Numbers are created by the Administering Agency and must be 3-to-10-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

4.C – 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.

5. RELATED RESOURCES

Figure 4 in this section directs Administering Agencies to additional resources that are available to support successful administration of and reporting on SFRF Projects.

Figure 4: 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) The purpose of this SOP is to provide guidance to the Administering Agencies that have been appropriated SFRF	https://ncpro.nc.gov/guidance/grant-implementation-resources	NCPRO

Description	Link	Host
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.		
<p>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.</p>	<p>https://ncpro.nc.gov/guidance/grant-implementation-resources</p>	<p>NCPRO</p>
<p>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):</p> <ul style="list-style-type: none"> • 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 information on behalf of Administering Agencies to 	<p>https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds</p>	<p>US Treasury</p>

Description	Link	Host
UST. It provides step-by-step guidance for submitting the required SFRF reports using Treasury's Portal.		

Figure 5: Project and Expenditure Reporting Summary

Type of Reporting Data	Reporting Interval	How to Report	When to Report
Core Project Data	Monthly	Report directly in PANGRAM	Report by the 15th of every month for the previous month's activities
Subaward Data*	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 that are not payments to individuals that are \geq \$50,000 during the reporting period. Otherwise, the subaward attachments does not need to be modified and submitted unless the recipient needs to modify a previously existing subaward amount.

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

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

Subaward: 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 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

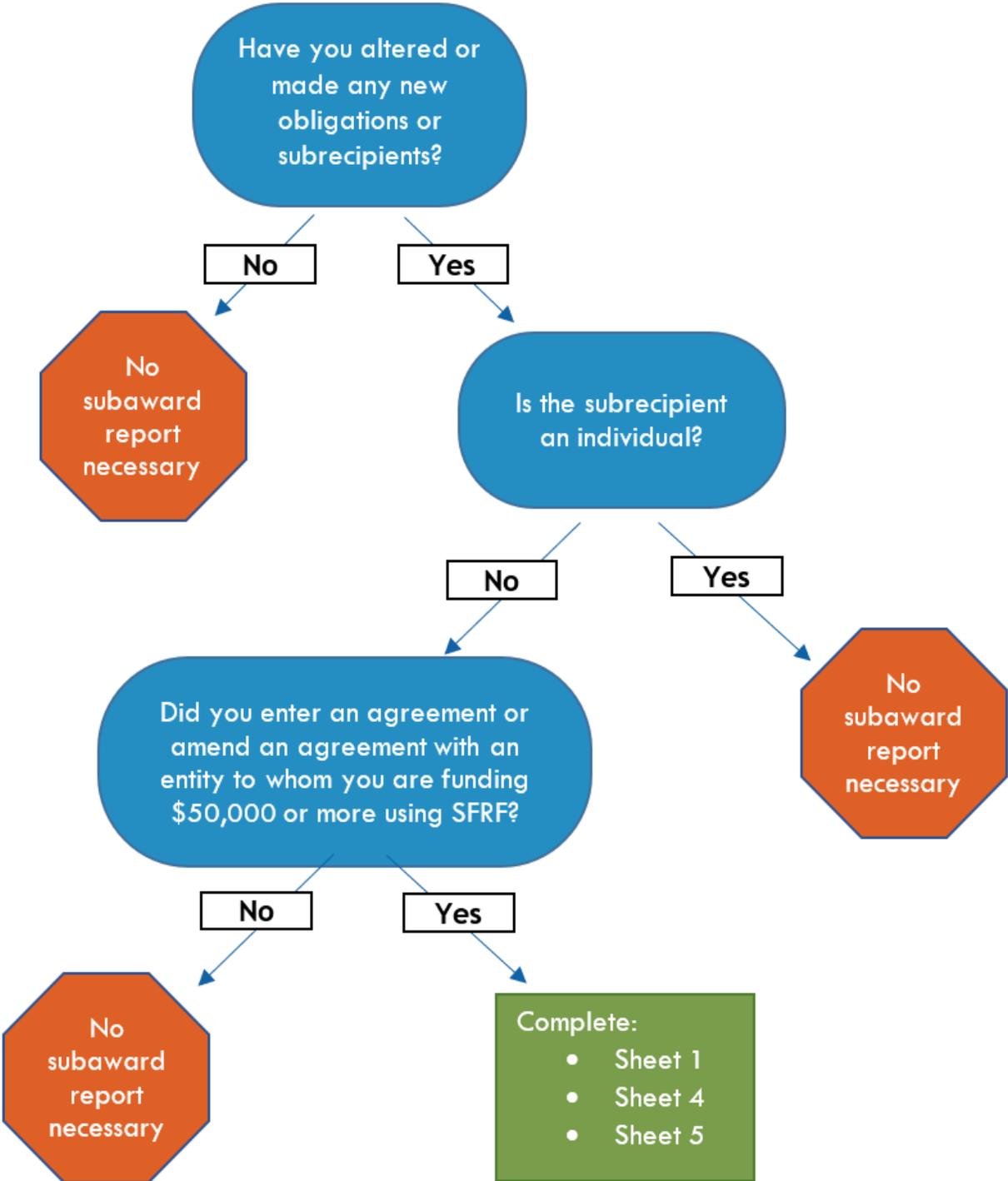
Note on use of modifier "sub-"

with regard to recipients, awards, etc.:

The unprecedented nature of the Revenue Replacement Expenditure Category serving to fund state-chosen projects that are not implementing federal purposes invites confusion in applying federal and state regulations when using the modifier "sub-". To determine the applicability of the correct reference may require consideration of the exact question being asked and answered, and the text chosen in this Handbook may not serve all purposes. From a practical standpoint Federal money given to the state and then to a non-state entity looks like an award and subaward, but Treasury does not consider these subawards, and therefore under the state's Administrative Code they would be more properly termed "awards." Grant administrators, recipients and auditors should be sensitive that Treasury guidance on this was released after key documents and program design was far advanced and therefore the correct legal relationship, not the terminology, should control the determination of correct regulatory requirements.



APPENDIX B – Subaward Reporting Guidance Chart



APPENDIX C - Subaward Reporting Template

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 SFRF Projects, Administering Agencies do not submit standard FFATA information in FSRS.gov. Instead, for *Non-Revenue Replacement SFRF Projects*, UST has adopted modified rules for reporting to comply with FFATA requirements. As Coordinating Agency, NCPRO collects information to submit to UST to satisfy these modified FFATA requirements. See [Reporting Handbook for Administering Agencies with Non-Revenue Replacement Projects](#) for more information on reporting on *Non-Revenue Replacement projects*.

For SFRF Projects in the 6.1, Revenue Replacement category, 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. However, NCPRO will continue to collect basic information on SFRF subawards that are not payments to individuals totaling \$50,000 or more to allow the State to maintain transparency and to continue tracking how recovery funds are serving communities across the state. Subaward reporting for Revenue Replacement Projects is required each month that an Administering Agency makes a new subaward totaling \$50,000 or more that is not a payment to an individual.

Administering Agencies will use the Subaward Template to submit this subaward information to NCPRO. Administering Agencies must submit a unique Subaward Template for each SFRF Project. The Subaward Template is designed to be cumulative, so for months when the Administering Agency has a new subaward that is not a payment to an individual totaling \$50,000 or greater, the Administering agency will add that subaward information to the Subaward Template and will re-upload the Template into PANGRAM with the new Subaward additions.

Changing/Modifying Subaward Information:

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

SFRF Subaward Template Contents:

Each **SFRF Subaward Template** 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 and 5, including appropriate format, descriptions, character limits, and whether each item is required, optional, or conditional.
- **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 the Administering Agency has new non-individual subrecipients associated with the specified project with total subawards greater than or equal to \$50,000.

- **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 project that are greater than or equal to \$50,000.

And/or

- Modifications to previously reported Subawards that reach or exceed \$50,000

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: <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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
Did Project earn and/or spend program income?	Did Project earn and/or spend program income?	If yes, the following questions are required: <ul style="list-style-type: none"> • Program income earned • Program income expended 	Required	Monthly-Directly in PANGRAM
Did project make any new Subawards ≥ \$50,000 this reporting period that were not payments to individuals, or change any previously reported Subaward amounts?	Select “Yes” if the administering agency made any new subawards, amended any previous subawards for the SFRF project. If you select “Yes” you must complete relevant subrecipient expenditure attachments and upload into PANGRAM.	Yes/no	Required	Monthly-Directly in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
Primary Service Metric	Select which primary group this project serves	Select one from drop down list: <ul style="list-style-type: none"> • Households • Small Businesses • Non-profits • Other Entities (Describe) • Individuals (Describe) 	Required	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)	Conditional: Required if your Expenditure Subcategory is 6, AND if you selected “Other Entities (Describe)” or “Individuals (Describe)” for Primary Service Metric	Monthly-Directly in PANGRAM
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 3 rd month)	Numeric	Conditional: Required if your Expenditure Subcategory is 6.1	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 \geq \$50,000, or new expenditure of any amount on subawards \geq \$50,000	Monthly-Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
Subrecipient Name	The name of the Subrecipient	Text , 80-character max	Conditional: Required only if Administering Agency has any new non-personnel expenditures \geq \$50,000, or new expenditure of any amount on subawards \geq \$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 \geq \$50,000, or new expenditure of any amount on subawards \geq \$50,000	Monthly-Attachment in PANGRAM
Subrecipient Address	Recipients address	Alpha Numeric	Conditional: Required only if Administering Agency has any new non-personnel expenditures \geq \$50,000, or new expenditure of any amount on subawards \geq \$50,000	Monthly-Attachment in PANGRAM
Subaward Number.*	Administering Agency'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 Administering Agency to the award. This number is strictly for the Administering Agency's recordkeeping and should allow the Agency to associate Expenditure	Numeric , recommended 3-10 characters, CANNOT BEGIN WITH "0"	Conditional: Required only if Administering Agency has any new subawards \geq \$50,000, new non-personnel obligations \geq \$50,000, or new expenditure of any amount on subawards or obligations \geq \$50,000	Monthly-Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
	records to Subaward records.			
Subaward Type	Type of subaward. Please select from Dropdown list for each subaward of \$50,000 or greater	Select from drop down list: <ul style="list-style-type: none"> • Contract • Subgrant • Beneficiary • Loan • Transfer to Local Government 	Conditional: Required only if Administering Agency has any new subawards \geq \$50,000, or new non-personnel obligations \geq \$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 \geq \$50,000, or new non-personnel obligations \geq \$50,000	Monthly-Attachment in PANGRAM
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 \geq \$50,000, or new non-personnel obligations \geq \$50,000	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 \geq \$50,000, new non-personnel obligations \geq \$50,000	Monthly-Attachment in PANGRAM
Subaward Place of Performance City, State, & Zip Code	City, state, and zip-code where the predominant performance of the subaward will be accomplished.	Alphanumeric	Conditional: Required only if Administering Agency has any new subawards \geq \$50,000, new non-personnel obligations \geq \$50,000	Monthly-Attachment in PANGRAM
Purpose of Subaward Funds	The purpose of each new subaward as it relates to the overall project as	Text, 3,000-character max	Conditional: Required only if Administering Agency has any new subawards \geq \$50,000, new non-	Monthly-Attachment in PANGRAM

Item	Item Description	Format	Required or Optional	How to Report
	described in the MOU/contract		personnel obligations ≥ \$50,000	
Total Period Obligation	Sum of subaward amounts during the most recent period (Aggregate Amount)	Currency (do not use \$)	Conditional: Required if Administering Agency made new subawards that were not payments to individuals this reporting period	Monthly-Attachment in PANGRAM