AGENDA

1. Key Reporting Updates
   Hayley Tintle, Guidehouse Team

2. Review of Project and Expenditure Reporting Process
   Hayley Tintle, Guidehouse Team

3. Overview & Demo of SFR Reporting Tool
   Justin Kenney, Agency of Administration

4. Next Steps
   Justin Kenney, Agency of Administration

5. Project & Expenditure Reporting Frequently Asked Questions
   Justin Kenney, Agency of Administration

6. Q&A
   Justin Kenney, Agency of Administration
KEY REPORTING UPDATES
KEY REPORTING UPDATES

To align reporting with the final rule, Treasury released updated Compliance and Reporting Guidance in February 2022 and the Project and Expenditure Report User Guide in April 2022.

• The compliance guidance included new expenditure categories (ECs) to replace the ECs used under the interim final rule.

• The user guide outlines additional programmatic data required for certain ECs. These additional requirements are highlighted in this presentation.

• Transition to Unique Entity Identifier (UEI) from DUNS

As of April 2022, subrecipients are required to obtain a Unique Entity Identifier (UEI) number through SAM.gov. If there are subrecipients who do not yet have a UEI number, and/or have challenges in obtaining one, they can opt to use their Taxpayer Identification Number (TIN) for the April 2022 Project and Expenditure Report.
KEY REPORTING UPDATES: AGENCY SUBMISSIONS

Final rule ECs and programmatic data requirements – prior projects submitted to Treasury should reflect the updated ECs and programmatic data requirements.

- **Initial reporting submissions (submitted to AOA on March 18, 2022):** No immediate action required from agencies to update this information. AOA and/or GH team will reflect the new ECs on the backend and reach out as needed for any additional programmatic data required.

- **April 2022 submissions and all subsequent reports:** Reporting tools will be pre-populated with new ECs for agencies to verify. Agencies will use the updated reporting tool to capture any required programmatic data.
REVIEW OF PROJECT AND EXPENDITURE REPORTING PROCESS
Based on Treasury guidance, the State is required to submit Project and Expenditure Reports on a quarterly basis. The initial report covered the period March 3 – December 31, 2021. The subsequent reports will cover quarterly periods and must be submitted to Treasury within 30 calendar days after the end of each calendar quarter.

The table below outlines the Treasury reporting periods, along with the SoV and Treasury due dates:

<table>
<thead>
<tr>
<th>Treasury Reporting Period</th>
<th>Agency/Dept. Submission Date</th>
<th>Treasury Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1 – March 31, 2022</td>
<td>April 15, 2022</td>
<td>April 30, 2022</td>
</tr>
<tr>
<td>April 1 – June 30, 2022</td>
<td>July 8, 2022</td>
<td>July 31, 2022</td>
</tr>
<tr>
<td>July 1 – September 30, 2022</td>
<td>October 7, 2022</td>
<td>October 31, 2022</td>
</tr>
<tr>
<td>October 1 – December 31, 2022</td>
<td>January 6, 2023</td>
<td>January 31, 2023</td>
</tr>
</tbody>
</table>

Note: the final Treasury reporting period is October 1 – December 31, 2026, with the Project and Expenditure report due on January 31, 2027.
The updated reporting guidance from Treasury requires recipients to report on a broader set of eligible uses and expenditure categories. This slide highlights the additional reporting requirements, introduced by the latest Treasury guidance, most relevant to Vermont.

<table>
<thead>
<tr>
<th>Public Health</th>
<th>EC 1.1-2.37 Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>• Project Demographic Distribution (impacted and/or disproportionately impacted populations)</td>
</tr>
<tr>
<td>Negative Economic Impacts</td>
<td>EC 1.1-3.5 Projects</td>
</tr>
<tr>
<td></td>
<td>• Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced, and</td>
</tr>
<tr>
<td></td>
<td>• Brief description of how a recipient’s response is related and reasonably and proportional to a public health or negative economic impact of COVID-19</td>
</tr>
<tr>
<td></td>
<td>• For capital expenditure projects, recipients report the type of capital expenditure, provide a written justification (for projects over $10 million or over $1 million if type is “Other”), and the labor reporting outlined for infrastructure projects. (Written justification and labor reporting are optional in April 2022 but required thereafter)</td>
</tr>
<tr>
<td>Public Health – Negative Econ. Impact: Public Sector Capacity</td>
<td>EC 1.8,2.29-2.33 &amp; 1.9,2.34 Projects</td>
</tr>
<tr>
<td></td>
<td>• number of small businesses and non-profits served, respectively</td>
</tr>
<tr>
<td>Small Business Economic Assist. &amp; Assist. to Non-Profits</td>
<td>EC 1.10, 2.35 &amp; 2.36 Projects</td>
</tr>
<tr>
<td></td>
<td>• Report the employer sector and the purpose of the funds (e.g., payroll support, safety measure implementation)</td>
</tr>
<tr>
<td>Aid to Travel, Tourism, &amp; Hospitality or Other Impacted Industries</td>
<td>EC 5.1-5.18 Projects</td>
</tr>
<tr>
<td></td>
<td>• Report the median and the lowest quintile income of the service area</td>
</tr>
<tr>
<td>Water &amp; Sewer Projects</td>
<td>Use of Evidence for Relevant ECs noted in Appendix 1</td>
</tr>
<tr>
<td></td>
<td>• Dollar amount allocated towards evidence-based interventions, and</td>
</tr>
<tr>
<td></td>
<td>• Whether program evaluation of the project is being conducted</td>
</tr>
</tbody>
</table>

**VERMONT**
**REVIEW: SUSTAINED REPORTING REQUIREMENTS**

As a reminder, below are the reporting requirements highlighted in the January reporting webinar. This data continues to be a requirement for projects in the following ECs. A full list of expenditure categories, along with their additional data requirements, is included in the appendix.

<table>
<thead>
<tr>
<th>Project Expenditure Category Group</th>
<th>Project Expenditure Category</th>
<th>Additional Programmatic Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Negative Economic Impacts</td>
<td>2.14, 2.24-2.27</td>
<td>• The National Center for Education Statistics (NCES) School ID or NCES District ID</td>
</tr>
</tbody>
</table>
| Infrastructure                    | 5.1-5.18: Water and Sewer 5.19-5.21: Broadband | • Projected/actual construction start date  
                                         • Projected/actual initiation of operations date  
                                         • Location and location type (geospatial data for Broadband)  
                                         • For projects >$10M or are expected to exceed $10M in total cost: Davis-Bacon certification, certification of labor agreements, prioritization of local hires (Y/N), and Community Benefit Agreement (Y/N) |
| Water and Sewer Infrastructure    | 5.1-5.18: Water and Sewer    | • National Pollutant Discharge Elimination System (NPDES) permit number (if applicable for projects aligned with the CWSRF)  
                                         • Public Water System (PWS) ID number (if applicable for projects aligned with the DWSRF) |
| Broadband Infrastructure           | 5.19-5.21: Broadband         | • Upon completion, confirm project is designed to reliably meet or exceed symmetrical 100 Mbps. If not, why?  
                                         • Upon completion confirm that the project is designed to meet or exceed symmetrical 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. |
Expenditure Category: Each project for which SFR funds were used should be scoped to align to a single expenditure category. There may be multiple projects assigned to a single expenditure category. Required programmatic data varies based on the project's assigned expenditure category.

Subaward: An award provided by the recipient to a subrecipient for the subrecipient to carry out part of a federal award received by the recipient. A subaward may be provided through any form of legal agreement, including an agreement that the Recipient considers a contract. For reporting purposes, subaward types include contracts, purchase orders, grants, loans, direct payments, or government transfers.
Both obligations and expenditures are tied to reporting periods:

- Report only in the reporting period in which they occur (or change)
- Report independently of one another i.e., an obligation occurs in one period and the expense occurs in another
- Report $0 if no activity occurred (e.g., if an expenditure for that reporting period is zero), and omit entirely if neither an obligation or expense needs to be reported
- Reminder: Obligation and expenditure dates entered must occur and be within the reported subaward period of performance.
REVIEW: TREASURY REPORTING TEMPLATE PROCESS

**Projects tab:** update status, description, total obligations, expenditures, and any programmatic data for your pre-populated SFR projects

Identify any individuals/entities that you obligated/paid SFR directly to

Is the recipient an individual?

No

For each obligation to an entity, is the subaward <$50,000?

No

Yes

Agg. - Payments to Individuals tab

Yes

Agg. Expenditures (awards< $50K) tab

Enter entity info in Subrecipients tab

For each subaward, provide info in Expenditures (awards >= $50,000) tab

For each subrecipient obligation: enter obligation amount for each project

Provide info on obligations >=$50,000, in the Subaward Information>= $50,000 tab
This reporting tool includes 10 tabs for users to reference for information and enter data:

• The first tab summarizes data entered on subsequent tabs.
• The second tab provides users with a comprehensive dictionary of terminology used in the report and references to where that information can be found in the available guidance.
• The third tab provides users with instructions on the usage of the data entry tab, including required formats. The information in that tab is largely echoed in Treasury’s Project and Expenditure Report User Guide.
• Tabs four through ten are where users enter data relevant to their projects, subrecipients, obligations, and expenditures. These are the tabs highlighted in this section.

Throughout this guide, users will see the below icons. These icons indicate what type of data is required for each column. In the spreadsheet, the requirements of each cell can be found in the orange cells at the top of the tab.

Auto-Populated
Cells will auto-populate based on entries in other fields. Users should not enter information in these fields.

Picklist
Cells will have a pre-determined list in a dropdown for users to select.

Free Text
Users manually enter data into cells. Pay attention to the formatting instructions for dates, amounts, and text limits.

Dependent Fields
Cells will automatically be available or blacked out depending on the users’ selection in other fields.
NEXT STEPS
Please submit your April SFR Treasury Reports, due April 15th, 2022, to:

- Doug Farnham (Douglas.Farnham@vermont.gov)
- Justin Kenney (Justin.Kenney@vermont.gov)
- ADM.COVID@vermont.gov
FREQUENTLY ASKED QUESTIONS

✓ General:
  • How can we determine our tool is populated completely and ready for submission to AOA?
  • How are the project lists populated in the reporting tool determined for our agency?

✓ Projects tab:
  • What amount should our agency populate in the project allocation field?
  • Are there fields that aren't applicable to Vermont agencies and should be ignored?
  • How will our agency know if we're required to enter additional programmatic data in the tool?

✓ Reporting state-wide contracts: If a subaward (e.g., a state-wide contract) is shared by multiple State agencies, how should our agency report the contract?

✓ Reporting interdepartmental payments: What are the steps to report an interdepartmental payment between our agency and another State agency for an SFR-related expense?
Q&A

Please email any additional questions to ADM.COVID@vermont.gov
APPENDIX: ADDITIONAL REPORTING INFO
## KEY TERMINOLOGY

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recipient</td>
<td>A recipient is an entity that received an SFR payment directly from Treasury – for Vermont, the recipient is the State, including agencies and departments that are part of the same legal entity as the State.</td>
</tr>
<tr>
<td>Subrecipient</td>
<td>A subrecipient is an entity that receives a subaward from a recipient to carry out a program or project on behalf of the recipient using the recipient's Federal award funding. For purposes of SFR reporting, a sub-recipient is any entity to which a recipient issues a contract, grant, loan, direct payment, or transfer of $50,000 or more. A subaward may be issued through any form of legal agreement, including a contract.</td>
</tr>
<tr>
<td>Obligation</td>
<td>For purposes of SFR reporting, an obligation is an order placed for property and services - such as a contract or subaward - and similar transactions that require payment (e.g., grant, purchase order, loan, or other arrangement).</td>
</tr>
<tr>
<td>Expenditure</td>
<td>For purposes of SFR reporting, an expenditure is 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 and payment is due). As outlined in Treasury’s SFR Final Rule, funds may only be used for costs incurred beginning March 3, 2021, with all funds obligated by December 31, 2024, and all funds spent by December 31, 2026.</td>
</tr>
<tr>
<td>Program</td>
<td>Vermont SFR appropriations constitute SFR programs. SFR eligibility determinations, performed through the questionnaire process, are mostly done at the program level by the CFO. In some cases, agencies and departments may receive multiple appropriations for the same program (if, for example, an additional tranche funding is appropriated for an existing program in subsequent legislation). Programs may contain one or many projects, depending on the purpose of the appropriation. Please note: For the Project &amp; Expenditure Reports, we will be reporting at the project level, not at the program level.</td>
</tr>
<tr>
<td>Project</td>
<td>A project is defined as a grouping of closely related activities that together are intended to achieve a specific goal or directed toward a common purpose. The Federally Funded Projects (FFP) Team review occurs at the project level. For reporting purposes, a project ties to a single expenditure category.</td>
</tr>
<tr>
<td>Project Allocation</td>
<td>The project allocation is the SFR amount that your agency/department has budgeted for each project identified in the reporting tool. The project allocation may change over time, and agencies/departments can use the project amounts outlined in their FFP forms, where applicable, or updated amounts if these allocations have changed.</td>
</tr>
<tr>
<td>Expenditure Category</td>
<td>For purposes of reporting, each project for which SFR funds were used should be scoped to align to a single expenditure category. Required programmatic data varies based on a project's assigned expenditure category.</td>
</tr>
</tbody>
</table>
Capital Expenditure

The term “capital expenditures” means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

The term “capital assets” means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with Generally Accepted Accounting Principles. Capital assets include lands, facilities, equipment, and intellectual property. Equipment means “tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.

Capital expenditures have specific reporting requirements outlined in the reporting tool.

Please Note: Capital expenditures must be captured at the project level, not the appropriation level.
EXPENDITURE CATEGORIES UNDER THE FINAL RULE

The CFO assigned ECs for each project in the reporting tool. If you believe the EC assigned to your project should be updated, please contact the CFO.

Public Health

1.1 COVID-19 Vaccination
1.2 COVID-19 Testing
1.3 COVID-19 Contact Tracing
1.4 Prevention in Congregate Settings
1.5 Personal Protective Equipment
1.6 Medical Expenses
1.7 Other COVID-19 Public Health Expenses
1.8 COVID-19 Assistance to Small Businesses
1.9 COVID-19 Assistance to Non-Profits
1.10 COVID-19 Aid to Impacted Industries
1.11 Community Violence Interventions
1.12 Mental Health Services
1.13 Substance Use Services
1.14 Other Public Health Services

Negative Economic Impacts

2.1 Household Assistance: Food Programs
2.2 Household Assistance: Rent, Mortgage, & Utility Aid
2.3 Household Assistance: Cash Transfers
2.4 Household Assistance: Internet Access Programs
2.5 Household Assistance: Paid Sick & Medical Leave
2.6 Household Assistance: Health Insurance
2.7 Household Assistance: Services for Un/Unbanked
2.8 Household Assistance: Survivor’s Benefits
2.9 Unemployment Benefits or Cash Assistance to Unemployed Workers
2.10 Assistance to Unemployed or Underemployed Workers
2.11 Healthy Childhood Environments: Child Care
2.12 Healthy Childhood Environments: Home Visiting
2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System
2.14 Healthy Childhood Environments: Early Learning
2.15 Long-term Housing Security: Affordable Housing
2.16 Long-term Housing Security: Services for Unhoused Persons
2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities

Negative Economic Impacts (cont’d)

2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities
2.19 Social Determinants of Health: Community Health Workers or Benefits Navigators
2.20 Social Determinants of Health: Lead Remediation
2.21 Medical Facilities for Disproportionately Impacted Communities
2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety
2.23 Strong Healthy Communities: Demolition and Rehabilitation of Properties
2.24 Addressing Educational Disparities: Aid to High-Poverty Districts
2.25 Addressing Educational Disparities: Academic, Social, and Emotional Services
2.26 Addressing Educational Disparities: Mental Health Services
2.27 Addressing Impacts of Lost Instructional Time
2.28 Contributions to UI Trust Funds
2.29 Loans or Grants to Mitigate Financial Hardship
2.30 Technical Assistance, Counseling, or Business Planning
2.31 Rehabilitation of Commercial Properties or Other Improvements
2.32 Business Incubators and Start-Up or Expansion Assistance
2.33 Enhanced Support to Microbusinesses
2.34 Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)
2.35 Aid to Tourism, Travel, or Hospitality
2.36 Aid to Other Impacted Industries
2.37 Economic Impact Assistance: Other

Services to Disproportionately Impacted Communities

3.1 Public Sector Workforce: Payroll and Benefits for Public Health, Public
3.2 Public Sector Workforce: Rehiring Public Sector Staff
3.3 Public Sector Workforce: Other
3.4 Public Sector Capacity: Effective Service Delivery
3.5 Public Sector Capacity: Administrative Needs

Premium Pay

4.1 Public Sector Employees
4.2 Private Sector: Grants to Other Employees

Infrastructure

5.1 Clean Water: Centralized Wastewater Treatment
5.2 Clean Water: Centralized Wastewater Collection and Conveyance
5.3 Clean Water: Decentralized Wastewater
5.4 Clean Water: Combined Sewer Outflows
5.5 Clean Water: Other Sewer Infrastructure
5.6 Clean Water: Stormwater
5.7 Clean Water: Energy Conservation
5.8 Clean Water: Water Conservation
5.9 Clean Water: Nonpoint Source
5.10 Drinking Water: Treatment
5.11 Drinking Water: Transmission & Distribution
5.12 Drinking Water: Transmission & Distribution: Lead Remediation
5.13 Drinking Water: Source
5.14 Drinking Water: Storage
5.15 Drinking Water: Other Water Infrastructure
5.16 Water and Sewer: Private Wells
5.17 Water and Sewer: IIJA Bureau of Reclamation Match
5.18 Water and Sewer: Other
5.19 Broadband: “Last Mile” Projects
5.20 Broadband: IIJA Match
5.21 Broadband: Other Projects

Revenue Replacement

6.1 Provision of Government Services
6.2 Non-federal Match for Other Federal Programs

Administrative & Other

7.1 Administrative Expenses
7.2 Transfers to Other Units of Government
REPORTING TOOL REQUIRED FIELDS

Projects Tab
This should contain all Projects with obligations and/or expenditures (as defined on the Terminology Tab) for the reporting period.

- Project Expenditure Category Group
- Project Expenditure Category
- Project Name
- Project Identification Number
- Status of Completion
- Project Allocation
- Total Obligations
- Total Expenditures

Does this project include a capital expenditure?

If yes, what is the total expected capital expenditure?

Project Description

Program Earned Income - **n/a to Vermont**

Program Income Expended - **n/a to Vermont**

Project Demographic Distribution - Primarily Populations Served

Structure and objectives of assistance program; Recipients approach
REPORTING TOOL REQUIRED FIELDS

Subrecipients Tab
This tab documents information about each subrecipient or beneficiary that has received at least Subaward or Direct Payment of federal funding greater than $50,000 in the reporting period.

- Subrecipient’s UEI / TIN
- Legal Name
- POC Email Address
- Address (Street Address, City, State, Zip, Zip+4)

Subrecipient SAM.gov Registration (Yes/No)
If No:
- In its preceding fiscal year did recipient receive 80% or more its annual gross revenue from federal funds?
- In the preceding fiscal year, did recipient receive $25 million or more of its annual gross revenue from federal funds? If you answered ‘yes’ to both, then answer:
- Is the "total compensation" for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?
- Executive Name & Total Compensation for five highest paid executives, officers, or employees

Although the reporting tool uses the term “subrecipient” for this section, recipients are required to report information on any subrecipient, contractor, and/or beneficiary that receives more than $50,000 in a single subaward.
**Subaward Information Greater Than or Equal to $50,000 Tab**

This tab captures information on each Subaward or Direct Payment (as defined on the Terminology Tab), greater than or equal to $50,000 made by the Recipient under SFR.

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Name</td>
<td>Subrecipient Name</td>
</tr>
<tr>
<td>Subrecipient Name</td>
<td>Subrecipient UEI</td>
</tr>
<tr>
<td>Recipient Project ID</td>
<td>Subaward Number</td>
</tr>
<tr>
<td>Subaward Type</td>
<td>Subaward Date</td>
</tr>
<tr>
<td>Subaward Amount</td>
<td>Primary Sector</td>
</tr>
<tr>
<td></td>
<td>Period of Performance (Start &amp; End Dates)</td>
</tr>
<tr>
<td></td>
<td>Place of Performance</td>
</tr>
<tr>
<td></td>
<td>Purpose of Funds</td>
</tr>
<tr>
<td></td>
<td>Subaward Description</td>
</tr>
</tbody>
</table>

The **Subaward Type** refers to the type of expenditure. The primary Subaward Types are contracts (includes purchase orders), grants, loans, direct payments, and government transfers. The picklist for Subaward Types include the following:

- Contract: Purchase Order
- Contract: Delivery Order
- Contract: Blanket Purchase Agreement
- Grant: Lump Sum Payment(s)
- Grant: 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
- Direct Payment
- Transfer: Lump Sum Payment(s)
- Transfer: Reimbursable

The **Subaward amount** refers to the total amount of a grant, contract, or loan. The Subaward amount can be adjusted on a quarterly basis and should equal the total obligations to that subaward.
**REPORTING TOOL REQUIRED FIELDS**

**Expenditures Greater Than or Equal to $50,000 Tab**

This tab summarizes the expenditures incurred by Subaward, as captured in the Subaward >= $50,000 Tab.

<table>
<thead>
<tr>
<th>Subaward Number</th>
<th>Expenditure Start Date</th>
<th>Expenditure End Date</th>
<th>Expenditure Amount</th>
</tr>
</thead>
</table>

Dates and Amounts (both obligations and expenditures) must be entered in specific formats. Dates should be entered in MM/DD/YYYY. Amounts should be entered as numbers with no accounting or financial formatting applied.
REPORTING TOOL REQUIRED FIELDS

Aggregate Expenditures Less Than $50,000 Tab
This Tab aggregates all project expenditures and obligations for subawards less than $50,000 during the reporting period.

- Recipient Project ID
- Subaward Type
- Total Period
- Expenditures Amount (Aggregate)
- Total Period Obligation Amount (Aggregate)

The Subaward Type refers to the type of expenditure. The five primary Subaward Types are contracts, grants, loans, direct payments, and government transfers. The picklist for Subaward Types will include the following options:

- Aggregate of Contracts Awarded
- Aggregate of Grants Awarded
- Aggregate of Loans Issued
- Aggregate of Transfers
- Aggregate of Direct Payments
**REPORTING TOOL REQUIRED FIELDS**

**Aggregate Payments to Individuals Tab**

This tab summarizes all payments made to individuals during the reporting period less than $50,000. This includes eligible payroll expense and reimbursements to public employees for purchases made with personal funds.

- Recipient Project ID
- Subaward Type
  - Total Period
  - Expenditures Amount (Aggregate)
  - Total Period Obligation Amount (Aggregate)

The **Subaward Type** refers to the type of expenditure. The five primary Subaward Types are contracts, grants, loans, direct payments, and government transfers. The picklist for Subaward Types will include the following options:

- Aggregate of Contracts Awarded
- Aggregate of Grants Awarded
- Aggregate of Loans Issued
- Aggregate of Transfers
- Aggregate of Direct Payments

**Reminder:** For all amount fields (obligations and expenditures) other than the Subaward Total (‘Subaward Information >= $50,000’, Column G), the report should only reflect the change since the last report.
WHY ARE INTERDEPARTMENTAL PAYMENTS DIFFERENT?

For SFR Reporting, interdepartmental payments are different because:

- Payments are made **between** SOV departments (ADS, BGS, etc.) rather than to external entities;
- The purchase is “**made by**” one department and “**used by**” another.
- The State must report to the US Treasury as **one Tier 1 recipient**.
- Therefore, SOV must report the **obligation** (ADS PO/Contract) and **expense** (Dept. A Payment using SFR) as one transaction.
ADDITIONAL RESOURCES

Click Here to Access

SFR Compliance and Reporting Guidance Update 3.0, U.S. Treasury
Click Here to Access

Coronavirus State and Local Fiscal Recovery Funds Final Rule, U.S. Treasury
Click Here to Access