

State of Vermont Agency of Administration
Coronavirus Relief Funds (CRF)
Policy for Grant Programs and Operating Expenses
Effective Date: August 27, 2020
Updated: December 8, 2020

Text highlighted in yellow indicates updates to this CRF Policy document from the version issued on November 30, 2020.

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Attachments:

- *CRF Grant Assurances*
- *CRF Grant Program Design Questionnaire*
- *1099-G Reporting Requirements*
- *Grant Award Template*
- *CRF Expense Questionnaire*
- *CRF Grant Program Data Standard – grant reporting for State transparency purposes*
- *CRF Treasury Reporting Template v4 (updated on November 30, 2020) – grant and expense reporting for Treasury reporting requirements*

- *Treasury Reporting and Recordkeeping FAQs*
- *Memo RE CRF Appropriations and Potential Reallocations, Commissioner of Finance and Management, issued on October 8, 2020*
- *Memo RE Entry of CRF Grants into Grant Tracker Module v2, updated on December 8, 2020*
- *Memo RE Report to Finance & Management on CRF Spending Authority, Commissioner of Finance and Management, issued on November 13, 2020*

Note: CRF appropriation recipients will report on grants in two different templates:

1. The CRF Grant Program Data Standard reporting is the required grant reporting template for the State's transparency reporting
2. CRF appropriation recipients are also required to report on their grants and other expenses in the *CRF Treasury Reporting Template* to provide information needed for the State's required CRF reporting to the U.S. Treasury.

Introduction

The Agency of Administration has established the COVID-19 Financial Office (CFO) to oversee the distribution of money from the Coronavirus Relief Fund (CRF). The CFO is charged with warranting Vermont's compliance with the federal and state eligibility, documentation, and auditing conditions of the CRF.

You are receiving this CRF Process and Policy Guidance because you have been identified as a Prime Recipient or a State Component Unit (collectively "CRF appropriation recipients").¹ This document provides guidance for CRF appropriation recipients that intend to use CRF funds for grants, operating expenses (including contracts and direct payments), and/or pass-through subawards to other entities or individuals. CRF appropriation recipients are required to follow the outlined process, reporting, and record-retention guidance for CRF, as described in this document.

Prime recipients are responsible for coordinating with their CRF pass-through entities, subrecipients, contractors, and/or beneficiaries to provide accurate reporting and documentation to the CFO on any CRF funds used for grant programs and/or operating expenses. Prime recipients are also required to ensure CRF process, reporting, and documentation compliance among their pass-through entities, subrecipients, contractors, and beneficiaries, in alignment with CRF guidance from the U.S. Department of the Treasury and the guidance set forth in this document.

In the event that the CFO requires additional information on CRF-funded grant programs, the CFO may reach out to CRF subrecipients directly for additional information, where necessary.

It is State policy, and the best practice for fellow Vermonters needing COVID-19 assistance, that CRF may only be used to cover expenses that are not eligible for FEMA-Public Assistance. All entities looking to use CRF funding to cover their expenses are required to apply for FEMA-PA funding for all FEMA-eligible costs first. If costs are FEMA-eligible and meet the minimum threshold required, CRF funds *shall not* be used to cover them. This policy is in place to ensure that CRF funds are available for those COVID-19 needs that are not eligible for other, more restrictive, sources of funding.

¹ Appendix 1 defines relevant terms, such as "CRF appropriation recipient", "prime recipient", "component unit", "pass-through entity", "subrecipient", "contractor", and beneficiary". Appendix 2 lists Vermont's CRF appropriation recipients.

Part 1: CRF Grants Issued by Government Agencies or Pass-Through Non-Profit Entities

A) Grant Program and Application Design Process

a. *Source of Funds:*

The funds must be identified as Coronavirus Relief Funds (CRF) CFDA # 21.019

b. *Required Data Elements:*

i. CRF Grant Program Data Standard (Transparency Reporting)

In addition to the information required by your CRF program, applicants must include all fields, as appropriate, from the “Program Information” and “Individual Applicant Info” or “Entity Applicant Info” sections of the *CRF Grant Program Data Standard* spreadsheet (attached). Please contact Justin Kenney [Justin.Kenney@vermont.gov] to discuss the Data Standard and how to ensure the correct information is being captured in your application documents or system to inform the State’s transparency reporting.

ii. Assurances

In addition to the assurances required by your CRF program, the grant application and/or grant award must include the State of Vermont CRF Assurances detailed in the *CRF Grant Assurances* document (attached). Granting entities can add to these assurances, but please do not alter or remove any of the listed assurances without prior approval from the Deputy Secretary of the Agency of Administration (Deputy SoA).

Grant programs that were implemented prior to the issuance of this guidance may have used different assurances than those outlined in the *CRF Grant Assurances* document; these assurances do not have to be changed retrospectively.

c. *Grant Design Questionnaire:*

Entities responsible for providing grants to individuals or entities must complete a *Grant Program Design Questionnaire* (attached) for each grant program and send it to Douglas Farnham [Douglas.Farnham@vermont.gov] and Justin Kenney [Justin.Kenney@vermont.gov] via email a minimum of 1 (one) week prior to launching the grant program, but preferably 2 (two) weeks before launching the program.

d. *Required Grant Mitigation Actions:*

Douglas Farnham will provide granting entities with a *Questionnaire Response Memo* that outlines alignment of the grant program with Treasury CRF guidance and suggests, where necessary, risk mitigation processes for granting entities to follow.

e. *Grant Design Approval:*

Upon issuance of the *Questionnaire Response Memo* by Douglas Farnham, the granting entity is approved to launch their grant program on the condition that they include the mitigation efforts as described in the Memo. The funds will then be released to the granting entity (or pass-through Agency).

B) Application Processing and Award

a. Application Processing & Progress Reporting (Transparency Reporting)

As the granting entity moves through the application review process, it must provide the “Application Processing” data elements of the *CRF Grant Program Data Standard* as close to real-time as is feasible or within 24 hours of any changes. The granting entity must also submit a weekly update on the status of applications. Please submit both the “Application Processing” data elements and the weekly status updates to the Agency of Administration (AOA) by emailing [ADM.CRFData@vermont.gov].

b. Award Processing & Progress Reporting (Transparency Reporting)

As the granting entity determines its approved program’s grant awards, it must supply the “Award” data elements of the *CRF Grant Program Data Standard* as close to real-time as is feasible, or within 24 hours of approving the grant award. Please report the data to AOA by emailing [ADM.CRFData@vermont.gov], unless other arrangements have been made. For those grants covering forward looking costs, provide an “Estimated Utilization Date” to note the date that the granting entity will reconcile actual costs vs. granted amount.

c. Award Letter

The granting entity must provide an Award Letter or Award Notification to the grant recipient. This letter/notification must include appropriate information on the grantee, the grant award amount, and the responsibilities of the grant recipient, as shown in the attached *Grant Award Template*.

In addition, granting entities must review the attached *1099-G Reporting Requirements* prior to initiating any grant payment in VISION to determine whether the grant payment must be reported on a 1099-G as a taxable grant and the required process to follow accordingly.

d. Exhaustion of Funds

For grants designed on a first come/first served basis, when available funds are exhausted, the granting entity must notify the Commissioner of Finance and Management and the Deputy SoA immediately, identifying any remaining unmet need.

C) Grant Tracker Module Entry

Entry into the VISION Grant Tracker is required for some, but not all, of the CRF grant awards. Entry into the Grant Tracker module is critical to the State’s compliance with the Federal requirement to track and review Single Audits for all subrecipients

triggering the Single Audit threshold in a given fiscal year. Please refer to the attached *Entry of CRF Grants into Grant Tracker Module v2* memo for State guidelines on entry of CRF grant awards into the VISION Grant Tracker.

Part 2: CRF Funding Provided to Non-Profit Entities or Government Agencies to Cover Operational Expenses

A) Expense Questionnaire

Entities with CRF funding intended to cover COVID-19 related operating expenses (contracts and/or direct payments) must complete an “Expense Questionnaire” and send it via email to Douglas Farnham [Douglas.Farnham@vermont.gov], Justin Kenney [Justin.Kenney@vermont.gov], and [ADM.CRFData@vermont.gov].

B) Eligible Expense Memo

Douglas Farnham will provide the CRF appropriation recipient with an Eligible Expense Memo that outlines alignment of the anticipated expenses with CRF guidance and suggests (where necessary) unallowable expenses.

C) Expense Approval

Upon approval of the Expense Questionnaire and release of the Eligible Expense Memo by Douglas Farnham, the funds will be released to the CRF appropriation recipient.

Part 3: CRF Treasury Reporting Requirements for Grants and Expenses

A) CRF Treasury Reporting Template

The State is required to report to the U.S. Treasury on its use of CRF funds. To meet Treasury reporting requirements, all CRF appropriation recipients are required to report on their use of CRF using the attached *CRF Treasury Reporting Template v4*, updated on November 30, 2020, by sending the filled out template via email to Douglas Farnham [Douglas.Farnham@vermont.gov], Justin Kenney [Justin.Kenney@vermont.gov], and [ADM.CRFData@vermont.gov]. This template should include CRF reporting for contracts, grants, transfers, and direct payments that are funded using CRF. Currently, the State has not used CRF to issue loans to subrecipients/beneficiaries. If the State uses CRF to provide loans to subrecipients/beneficiaries in the future, we will issue an updated template that allows entities to report on loans.

B) Reporting Requirements – Prime Recipients

Prime recipients are required to fill out all the requested data fields for their CRF obligations and spending in the CRF Treasury Reporting Template. Prime recipients are responsible for coordinating with their CRF pass-through entities, subrecipients, contractors, and/or beneficiaries to provide accurate reporting and documentation to the CFO on any CRF funds used for grant programs and/or operating expenses.

In the event that the CFO requires additional information on CRF-funded grant programs, the CFO may reach out to CRF subrecipients directly for additional information, where necessary.

C) Reporting Requirements – Component Units

Component units are only required to update the Project tab of the CRF Treasury Reporting Template and to fill out CRF expenditures. Each component unit will receive a custom CRF Treasury Reporting Template pre-populated with information on the obligation that the State made to the component unit. The component unit is then required to fill out the empty data fields tied to the pre-populated obligations, reporting on expenditures by expenditure category for each reporting cycle.

D) Reporting Periods and Deadlines

The State is required to report to the Treasury based on the following reporting periods:

- March 1 – September 30, 2020
- October 1 – December 31, 2020
- January 1 – March 31, 2021
- April 1 – June 30, 2021
- July 1 – September 30, 2021

Vermont CRF appropriation recipients are required to report to the State on CRF obligations and/or spending for the reporting period of March 1 – September 30, 2020. However, for each subsequent quarter, all CRF appropriation recipients are required to submit interim reports to the State to cover incremental monthly reporting periods that cumulatively add up to a final quarterly report for each quarter, as shown in the table below.

To facilitate the State's reporting to the Treasury, within each quarter, CRF appropriation recipients must update their reported information to reflect their obligations and spending from the beginning of the Treasury reporting period until the end of the Vermont reporting period, as outlined in the table below.

For example, for the December 11, 2020 report, CRF appropriation recipients will update their November 13, 2020 report (covering October 1 – October 31, 2020) to add CRF obligations and spending for the period of November 1 – November 30, 2020. The expenses reported in the December 11 report will therefore include expenditures from October 1 – November 30, 2020. Similarly, the report due on January 6, 2021 will include expenses for the quarter (October 1 – December 31, 2020).

However, for the report due on February 5, 2021, for example, the report will cover CRF obligations and spending for the period of January 1 – January 31, 2021 only, since it covers a new quarter.

CRF Reporting Deadlines, using the *CRF Treasury Reporting Template v4* attachment:

Treasury Reporting Period:	State of Vermont Reporting Period:	CRF Appropriation Recipients' Reports Due on:
March 1 – September 30, 2020	March 1 – September 30, 2020	October 16, 2020
October 1 – December 31, 2020	October 1 – October 31, 2020	November 13, 2020
	October 1 – November 30, 2020	December 11, 2020
	October 1 – December 31, 2020	January 6, 2021
January 1 – March 31, 2021	January 1 – January 31, 2021	February 5, 2021
	January 1 – February 28, 2021	March 5, 2021
	January 1 – March 31, 2021	April 5, 2021
April 1 – June 30, 2021	April 1 – April 30, 2021	May 7, 2021
	April 1 – May 31, 2021	June 4, 2021
	April 1 – June 30, 2021	July 6, 2021
July 1 – September 30, 2021	July 1 – July 31, 2021	August 6, 2021
	July 1 – August 31, 2021	September 7, 2021
	July 1 – September 30, 2021	October 6, 2021

Rows shaded in green mark the end of each reporting cycle, where the Vermont reporting period matches the Treasury reporting period.

Part 4: CRF Reallocation Timeline

Act 154, Section B.1108 has established a process “for allocating unobligated CRF monies and for reallocating reverted CRF monies and any unexpended and unencumbered monies appropriated from the CRF that the Commissioner of Finance and Management identifies between the date of final legislative passage of the fiscal year 2021 budget bill and December 20, 2020 as being unable to be expended for their original purposes by December 30, 2020.”

Act 154 (Section B.1108) requires the Commissioner of Finance & Management to present a status report and make reallocation proposals to the Joint Fiscal Committee on November 5th and again on December 7th. To comply with Act 154, and to allow time to consider final reallocation proposals, Finance & Management is seeking an update on CRF spending authority.

Finance & Management requires Vermont entities to answer the three questions below for base budget appropriations (*operating expenses*) by November 23, 2020, and for one-time appropriations (*grant programs*) by **December 1, 2020**.

1. How much of your spending authority have you spent or obligated?
2. How much do you intend to spend or obligate by December 20, 2020?
 - a. For applicable departments, please split this information into a separate column: How much do you intend to transfer via already existing legislative authorization, to where, and when?
3. How much do you anticipate will be available for reallocation to other statewide needs by December 20, 2020?

Please carefully consider the following points when providing the above information:

- Amounts designated as available for reallocation will be reverted and reallocated immediately upon Joint Fiscal Committee approval. Department should be prepared to work with Finance & Management to make this happen.
- In most cases, funds available for reallocation may be reported with precision. In some cases, estimates will be required. There is no benefit for under-reporting amounts available for reallocation. Unexpended and unobligated amounts will be swept after December 20, 2020 per Act 154 B.1108(a).

If your department must continue expending funds beyond December 20, 2020, please direct requests to continue spending to [adm.budget@vermont.gov] by **December 1, 2020**.

If your department has a request for additional spending authority that may be made available through statewide reversions and reversals, please direct requests to [adm.budget@vermont.gov] by **December 1, 2020**.

Please refer to the attached memo from the Commissioner of Finance and Management, *Report to Finance & Management on CRF Spending Authority* for additional detail on the State's CRF reallocation timeline and requirements for Round 2 presentations to the Joint Fiscal Committee (December 7, 2020).

Part 5: Required Records Maintenance for All CRF Funds (Grant Making Entities and Operating Expenses)

These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government or non-profit entities that received transfers of Coronavirus Relief Fund payments from prime recipients. These recipients of CRF Funds must maintain the following materials for 5 (five) years after the final CRF payment is made:

1. general ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
2. budget records for calendar years 2019 and 2020
3. payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19;
4. receipts of purchases made related to addressing the public health emergency due to COVID-19;
5. contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
6. grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such award;
7. all documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
8. all documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
9. all internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
10. all investigative files and inquiry reports involving Coronavirus Relief Fund payments.

Appendix 1: Terminology – Single Audit vs. Treasury Audit and Reporting

This section defines the entities receiving CRF funding to distinguish between terminology used for Single Audit purposes vs. Treasury audit and reporting. Please refer to the appropriate table depending on whether you are using the terms for Single Audit purposes or Treasury audit/reporting.

A) Terminology for Single Audit Based on Uniform Guidance

Please contact Cassandra Ryan [Cassandra.Ryan@vermont.gov] for any questions on the terms defined below for Single Audit purposes.

Term	Definition	Source of Definition
Recipient	A non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. The term recipient does not include subrecipients.	Uniform Guidance 2 C.F.R. § 200.1
Pass-through entity	A non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.	Uniform Guidance 2 C.F.R. § 200.1
Subrecipient	A non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.	Uniform Guidance 2 C.F.R. § 200.1
Subaward	An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. 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.	Uniform Guidance 2 C.F.R. § 200.1

Non-Federal Entity	A state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.	Uniform Guidance 2 C.F.R. § 200.1
Contractor	An entity that receives a contract, defined as: a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award (CRF).	Uniform Guidance 2 C.F.R. § 200.1
Beneficiary	An entity or individual that is neither a subrecipient nor contractor but receives CRF financial assistance. Dollars paid as beneficiary payments are not subject to Single Audit requirements and should not be entered into the VISION Grant Tracker Module.	State-defined

Illustrative Example 1 – DHCD Re-Housing Recovery Program

Vermont Act 137 appropriated \$6,200,000 in CRF funding to the Agency of Commerce and Community Development (ACCD) Department of Housing and Community Development (DHCD) to implement a Re-Housing Recovery Program. DHCD will provide grants to five homeownership centers to administer a grant program where individual property owners can apply for CRF funds to renovate vacant and/or blighted property to make rental units available to people who face homelessness or the risk of homelessness.

- Recipient: State of Vermont, ACCD (DHCD)
- Pass-through entity: ACCD (DHCD)
- Subrecipient: Homeownership centers
- Beneficiaries: Property owners who receive funding to renovate their vacant/blighted units

Illustrative Example 2 – Economic Recovery Grants

Department of Taxes provides grants to small businesses to cover demonstrated revenue losses driven by COVID-19 business interruptions.

- Recipient: State of Vermont, Agency of Administration (Tax)
- Beneficiary: Small businesses

The Agency of Administration should not enter payments to small businesses in the VISION Grant Tracker Module. However, the Agency does need to report on small businesses in the *CRF Treasury Reporting Template* and maintain documentation related to these payments for a potential Treasury audit.

B) Terminology for U.S. Treasury Audit and Reporting Based on Treasury CRF Guidance

Prime recipients are responsible for accurate reporting and documentation of CRF obligations and spending, to include reporting to the State down to the first subrecipient/beneficiary level for CRF Treasury reporting purposes.

Please contact Justin Kenney [Justin.Kenney@vermont.gov] and Josiah Raiche [Josiah.Raiche@vermont.gov] if you have any questions on how to work with your subrecipients/beneficiaries and contractors to ensure accurate reporting and documentation on CRF spending.

Term	Definition	Source of Definition
Prime recipient	Prime recipients include all 50 States, Units of Local Governments, the District of Columbia, U.S. Territories, and Tribal Governments that received a direct payment from Treasury in accordance with Title V. State agencies and departments are considered part of the prime recipient as they are all part of the same legal entity that received a direct CRF payment from Treasury.	Treasury OIG FAQs 11/25 , Reporting and Recordkeeping, FAQ #1 and FAQ #5.
Component Units	The State of Vermont obligated/provided CRF funding to four component units – Vermont Housing and Conservation Board, the Vermont Student Assistance Corporation, Vermont State Colleges, and the University of Vermont.	State-defined
CRF appropriation recipient	An entity that receives CRF funding directly from the State of Vermont through a direct legislative appropriation and/or Excess Receipts Request to use CRF for grants and/or expenses. CRF appropriation recipients include both prime recipients and component units that receive CRF funding from the State.	State-defined
Subrecipient/ Beneficiary	For purposes of reporting, a subrecipient/beneficiary is any entity to which a prime recipient issues a contract, grant, loan, direct payment, or transfer of \$50,000 or more (can include contractors, for contracts of \$50,000 or more issued by a prime recipient). The prime recipient is responsible for reporting on both first-level subrecipients and beneficiaries, using the <i>CRF Treasury Reporting Template</i> .	Treasury FAQs 11/25 , Reporting and Recordkeeping, FAQ #2.

Contractor	An entity that receives a contract, defined as: a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award (CRF).	Uniform Guidance 2 C.F.R. § 200
<p><u>Illustrative Example – DHCD Re-Housing Recovery Program</u></p> <p>Vermont Act 137 appropriated \$6,200,000 in CRF funding to the Agency of Commerce and Community Development (ACCD) Department of Housing and Community Development (DHCD) to implement a Re-Housing Recovery Program. DHCD will provide grants to five homeownership centers to administer a grant program where individual property owners can apply for CRF funds to renovate vacant and/or blighted property to make rental units available to people who face homelessness or the risk of homelessness.</p> <ul style="list-style-type: none"> • Appropriation recipient: ACCD (DHCD) • Prime recipient: ACCD (DHCD) • Subrecipient: Homeownership centers that receive \$50,000 or more of CRF funding <p>ACCD (DHCD) is responsible for reporting on its grants to homeownership centers, as well as the homeownership centers’ spending of CRF via grants and other administrative expenses, where applicable. ACCD (DHCD) will need to coordinate with the homeownership centers and may pass down the <i>CRF Treasury Reporting Template</i> to gather information from homeownership centers, in order to report to the State on subrecipient expenses. ACCD (DHCD) is ultimately responsible for accurate reporting of all CRF spending associated with this appropriation, using the <i>CRF Treasury Reporting Template</i>. ACCD (DHCD) is not required to report on CRF spending beyond the first subrecipient/beneficiary level. As such, for Treasury reporting purposes, ACCD (DHCD) is not required to report on property owners’ CRF spending in the <i>CRF Treasury Reporting Template</i>.</p>		

C) Treasury OIG Guidance: Single Audit vs. Treasury Audit and Reporting

The Treasury OIG Reporting and Recordkeeping FAQs updated on November 25, 2020 clarified that Single Audit requirements are not applicable to “individuals and organizations (e.g., businesses, non-profits, or educational institutions) that are beneficiaries of an assistance program established using payments from the Fund. The Single Audit Act and 2 C.F.R. Part 200, Subpart F regarding audit requirements do not apply to beneficiaries.”

While Single Audit requirements are not applicable to beneficiaries, Treasury OIG requires that the prime recipient report on both beneficiaries and a subrecipients (as defined in Table B above) in the GrantSolutions portal. “Since there is no separate category to capture a beneficiary’s data in the portal, the prime recipient must report on the beneficiary in the sub-recipient data fields. As such, for GrantSolutions reporting, a sub-recipient/beneficiary is any

entity to which a prime recipient issues a contract, grant, loan, direct payment, or transfer to another government entity of \$50,000 or more.”²

² Department of the Treasury Office of Inspector General, Coronavirus Relief Fund Frequently Asked Questions Related to Reporting and Recordkeeping (Revised), November 25, 2020 (p.2).

Appendix 2: Vermont CRF Appropriation Recipients

Prime Recipients
Criminal Justice Training Council
Enhanced 911 Board
Green Mountain Care Board
Natural Resources Board
Agency of Administration
Agency of Administration - Department of Buildings & General Services - Gov'tal
Agency of Administration - Department of Buildings & General Services - Prop
Agency of Administration - Department of Finance & Management
Agency of Administration - Department of Finance & Management - FMS
Agency of Administration - Department of Human Resources - Gov'tal
Agency of Administration - Department of Human Resources - Prop
Agency of Administration - Department of Taxes
Agency of Agriculture, Food & Markets
Agency of Commerce & Community Development
Agency of Commerce & Community Development - Department of Economic Development
Agency of Commerce & Community Development - Department of Housing & Community Development
Agency of Commerce & Community Development - Department of Tourism & Marketing
Agency of Digital Services
Agency of Education
Agency of Human Services
Agency of Human Services - Department for Children & Families
Agency of Human Services - Department of Corrections
Agency of Human Services - Department of Corrections - Offender Work Program
Agency of Human Services - Department of Disabilities, Aging & Independent Living
Agency of Human Services - Department of Health
Agency of Human Services - Department of Mental Health
Agency of Human Services - Department of Vermont Health Access
Agency of Natural Resources
Agency of Natural Resources - Department of Environmental Conservation
Agency of Natural Resources - Department of Fish & Wildlife
Agency of Natural Resources - Department of Forests, Parks & Recreation
Agency of Transportation
Department of Financial Regulation
Department of Labor
Department of Public Service
Department of State's Attorneys & Sheriffs
Enhanced E911 Fund
Executive Office
Joint Fiscal Committee
Judiciary

Legislature
Military
Office of the Attorney General
Office of the Defender General
Office of the State Treasurer
Office of the Vermont State Auditor
Secretary of State
State Retirement System
Vermont Center for Crime Victim Services
Component Units
The University of Vermont
The Vermont Student Assistance Corporation
Vermont Housing & Conservation Board
Vermont State Colleges