



STATE OF RHODE ISLAND
DEPARTMENT OF ADMINISTRATION
Enterprise Policy

Pandemic Recovery Office – Federal COVID Funding Reporting - 2020

Pandemic Recovery Office

Agency Reporting Requirements for Federal COVID Funding

Date of The Last Revision: July 27, 2020

Division Contact

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1. Purpose

To provide accurate, timely and reliable financial data concerning Rhode Island’s use of funds provided under any federal act primarily making appropriations for the Coronavirus response and related activities (“Federal COVID Funding,” as more specifically defined below).

2. Applicability

This policy applies to all state agencies, offices, departments, divisions, commissions, boards, councils, or other entities of the state receiving Federal COVID Funding both directly from federal agencies and through allocations from the \$1.25 billion Coronavirus Relief Fund distribution the State received.

3. Definitions

Award means a grant, cooperative agreement, or other form of financial assistance.

Contractor means an entity that provides property or services needed to carry out the project or program under a Federal award.

CRF Award means funding from the Coronavirus Relief Fund (“CRF”) established under the Coronavirus Aid, Relief, and Economic Security (CARES) Act that a State Agency has been authorized to spend. Unlike COVID Direct Awards, which refer to funding awarded directly to State Agencies from federal agencies, CRF Awards are allocated from the \$1.25 billion CRF distribution received by the State and administered by the Department of Administration.

COVID Direct Award means Federal COVID Funding awarded directly to a State Agency from a federal agency. COVID Direct awards are usually new awards or increased award amounts under an existing federal program.

Federal COVID Funding means funds provided by the federal government under (1) the Coronavirus Preparedness and Response Supplemental Appropriations Act, (2) the Families

First Coronavirus Response Act, (3) the Coronavirus Aid, Relief, and Economic Security (CARES) Act, (4) the Paycheck Protection Program and Health Care Enhancement Act, or (5) any subsequent federal act that provides funds for relief associated with the Coronavirus pandemic. Federal COVID Funding includes COVID Direct Awards and CRF Awards.

FFATA means the Federal Funding Accounting and Transparency Act.

Pandemic Response Accountability Committee (PRAC) is the federal body tasked with promoting transparency and overseeing the use of Federal COVID Funding.

State Agency means any state agency, office, department, division, commission, board, council, or other entity of the state.

Subaward means an Award of federal funds provided by a State Agency to a Subrecipient for the Subrecipient to carry out part of a federally funded program. It does not include payments to a contractor for goods and services or to an individual that is a beneficiary of a program. For further explanation of a Subaward, consult the definition in the Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2. CF.R. § 200 *et seq.*

Subrecipient means an entity that receives a Subaward from a State Agency to carry out part of a federally funded program; but does not include an individual that is a beneficiary of such program.

4. Policy

A. Reporting Point of Contact

Each State Agency shall establish a point of contact for the Federal COVID Funding Monthly Financial Report review process, who shall be referred to as the Agency Financial Reviewer. Each of the agencies shall also designate an alternate Agency Financial Reviewer, who may be contacted when the primary Agency Financial Reviewer is unavailable.

B. Federal Reporting Requirements For COVID Direct Awards

COVID Direct Awards may have their own financial and programmatic reporting obligations. Direct Awards may also result in certain reporting requirements under FFATA, and may have PRAC Reporting requirements contained in Section 15011 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. State Agencies are responsible for complying with all federal reporting requirements for COVID Direct Awards, including any FFATA requirements and any PRAC Reporting requirements.

C. State Reporting Requirements For CRF & COVID Direct Awards

The Department of Administration will be responsible for satisfying federal reporting requirements for CRF Awards, in addition to reporting spending information on the Rhode Island COVID-19 Transparency Portal. State Agencies administering CRF Awards must provide timely information to the Department of Administration so that it can fulfill these responsibilities.

Accordingly, each State Agency that does not utilize RIFANS must make provisions within its financial systems that allow for the systematic identification of all Federal COVID Funding expenditures and encumbrances.

State Agencies must submit monthly reports to the Department of Administration as set forth below. State Agencies that do not utilize RIFANS must submit the Monthly Financial Report. Additionally, every State Agency that uses a CRF Award to make Subawards must submit the Monthly Subrecipient Report.

i. Monthly Reporting Deadline

Reports are due monthly. Reports for the preceding month are due no later than the fifth day of the subsequent month. The first report is due August 5 and should cover the period of March 1, 2020 through July 31, 2020. Subsequent monthly reports should be cumulative through the end of the reporting month.

ii. Monthly Subrecipient Report

Agencies making subawards under a CRF Award must provide a Monthly Subrecipient Report to the Department of Administration. The Monthly Subrecipient Report form is available on the COVID Funding SharePoint site, in the COVID Tools folder. The completed Monthly Subrecipient Report form should be saved with the following naming convention: CRFSub_YYYYMM_AGENCY_COVID-SUPP-XXX and should be sent to DOA.CRFReporting@doa.ri.gov.

Agencies must collect the following minimum information for each Subrecipient. This minimum data set is in addition to any information the State Agency may require for its internal process.

Subrecipient DUNS Number
Subrecipient Name
Subrecipient DBA Name
Subrecipient Address
Street
City



State
Country
ZIP+4
Congressional District
Subrecipient Parent DUNS (if applicable)
Subrecipient Parent Name (if applicable)
Amount of Subaward
Subaward Date
Subaward Identification Number
Subrecipient Principal Place of Performance (if different from Address)
Street (if different from Address)
City (if different from Address)
State (if different from Address)
Country (if different from Address)
Zip plus +4 (if different from Address)
Congressional District
<i>For Subawards greater than \$25,000:</i>
Yes/No answer to FFATA question 1 (In your business or organization’s preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenues in U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?)
Yes/No answer to FFATA question 2, if applicable (Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under Section 13(a) or 15(d) of the Security Exchange Act of 1934 (15 USC 78m(a), 78(o)(d)) or Section 6104 of the Internal Revenue Code of 1986?)
Name and total compensation of five highest paid executives (if applicable based on answers to questions 1 and 2)

iii. Monthly Financial Report

State Agencies administering a CRF Award or a COVID Direct Award that do not use RIFANS for recording expenditures and encumbrances for that award must submit a single Monthly Financial Report including both CRF and COVID Direct Awards. Agency Financial Reviewers will run cumulative internal reports that will summarize the following financial data elements:

- Cumulative Expenditures (payments for personnel, goods and services (contracts), and subawards
- Encumbrances (obligations to Subrecipients, Contractors);



The report should cover expenditures and encumbrance made to carry out the intent of the award from the date of the award through the last day of the reporting month. Expenditures and encumbrances should be reported separately.

The completed Monthly Financial Report should be sent to DOA.CRFReporting@doa.ri.gov. The report should be saved with the following naming convention:: FINREPORT_AGENCY_YYYYMM.

Each expenditure and encumbrance report should include:

For Expenditures	For Encumbrances
Reporting State Agency	Reporting State Agency
CRF Award or COVID Direct Award Program Name	CRF Award or COVID Direct Award Program Name
COVID Supplemental Request Number (CRF) or COVID Funding Request Number (Direct)	COVID Supplemental Request Number (CRF) or COVID Funding Request Number (Direct)
Document ID if Applicable	Document ID if Applicable
Amount	Amount
Payee#	Payee#
Payee Type (Subrecipient or Contractor)	Payee Type (Subrecipient or Contractor)
PayeeName	PayeeName
PayeeDBA (if applicable)	PayeeDBA (if applicable)
PayeeStreet	PayeeStreet
PayeeCity	PayeeCity
PayeeState	PayeeState
PayeeZip	Payee Zip
Paid Date	Encumbrance Date
Purchase Order or Reference # If Applicable	Purchase Order or Reference # If Applicable
Description/Category of Expenditure	Description/Category of Expenditure

5. Signature



Director, Pandemic Recovery Office

July 27, 2020

Date

