



STATE OF RHODE ISLAND
DEPARTMENT OF ADMINISTRATION
Enterprise Policy

Pandemic Recovery Office – Federal American Rescue Plan - COVID Funding Reporting

Pandemic Recovery Office

Agency Reporting Requirements for Federal American Rescue Plan - COVID Funding

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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 American Rescue Plan (ARP) Coronavirus response and related activities (“Federal ARP 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 ARP COVID Funding both directly from federal agencies or through allocations from the Department of Administration (DOA). Allocations from DOA include, but are not limited to, the \$1.13 billion State Fiscal Recovery Fund (SFRF) and the \$112 million Capital Projects Fund (CPF), \$200 million Emergency Rental Assistance Fund (ERA2), and the \$50 million Homeowners Assistance Fund (HAF) under the American Rescue Plan Act, as applicable.

3. Definitions

Award means a grant, cooperative agreement, subaward, 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.

CPF Award means funding for a project from the Capital Projects Fund established under the American Rescue Plan 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, CPF project awards are allocated from the \$112 million CPF distribution received by the State and administered by the Department of Administration.

CRF Award means funding for a project 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 project 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.

DOA ARP Subaward means federal funding for a project or program allocated to state agencies, offices, departments, divisions, commissions, boards, councils, or other entities of the state funded with federal pandemic legislation appropriations to the State of Rhode Island. Sources of federal program funds included within this definition are:

- State Fiscal Recovery Fund (SFRF);
- Capital Projects Fund (CPF);
- Emergency Rental Assistance (ERA); and
- Homeowner Assistance Fund (HAF).

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, (5) Consolidated Appropriations Act of 2021, (6) the American Rescue Plan Act, or (7) any subsequent federal act that provides funds for relief associated with the Coronavirus pandemic. Federal COVID Funding includes COVID Direct Awards, CRF Awards and DOA ARP Subawards.

FFATA means the Federal Funding Accounting and Transparency Act.

LFRF Distribution means funds distributed to municipalities (both non-entitlement and county allocations) by the Department of Revenue under the Local Fiscal Recovery Fund (“LFRF”) established under the American Rescue Plan Act.

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

RIFANS means the State of Rhode Island official financial reporting system of record.

SFRF Award means approved funding for a project from the State Fiscal Recovery Fund (“SFRF”) established under the American Rescue Plan Act that State Agencies, offices, departments, divisions, commissions, boards, councils, or other entities of the state has been authorized to spend. Unlike direct awards, which refer to funding awarded directly to State

Agencies from federal agencies, SFRF project Awards are allocated from the \$1.13 billion SFRF distribution received by the State and administered by the Department of Administration.

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 or 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, office, department, division, commission, board, council, or other entity of the state shall establish a point of contact for Federal COVID or ARP reporting, 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/ARP 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/ARP Direct Awards, including any FFATA requirements and any PRAC Reporting requirements.

C. State Reporting Requirements for SFRF, ERA, HAF and CPF Awards

The Department of Administration will be responsible for satisfying federal or state reporting requirements for the use of SFRF/ERA/HAF/CPF. State Agencies administering SFRF/ERA/HAF/CPF Awards must provide timely information to the Department of Administration so that it may fulfill these responsibilities.

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 obligations.

i. SFRF Project Reporting for State Agencies Using RIFANS

Federal SFRF reporting requirements include performance metrics and financial data. The performance reporting requirements will include key performance indicators (KPI). For each SFRF project, the State Agency is responsible for identifying and tracking applicable KPIs and maintaining supporting documentation for the duration of the record retention period. The financial reporting requirements include obligation and expenditure data, similar to CRF reporting requirements.

State Agencies administering SFRF Awards that use RIFANS as their financial system of record must complete and submit *SFRF Reporting Forms* for each unique SFRF Award. The *SFRF Reporting Forms* shall generally follow the Federal SFRF reporting process required by the U.S. Department of Treasury.

The process is coordinated for the State by the Pandemic Recovery Office (PRO) and includes quarterly and annual reporting cycles established by U.S. Treasury OIG. State Agencies shall submit *SFRF Reporting Forms* for each reporting cycle, until project closeout is complete. Approximate reporting deadlines are shown in the table below.

Reporting Cycle	Reporting Period	SFRF Reporting Forms Due
Interim	3/1/21 – 7/31/21	8/15/21
Cycle 1	3/1/21 – 9/30/21	10/15/21
Cycle 2	10/1/21 – 12/31/21	1/15/22
Cycle 3	1/1/22 – 3/31/22	4/15/22
Cycle 4*	4/1/22 – 6/30/22	7/15/22
Cycle 5	7/1/22 – 9/30/22	10/15/22
Cycle 6	10/1/22 – 12/31/22	1/15/23
Continuing	Quarterly	15 th Day After Quarter End

*In addition to quarterly reporting, annual performance reporting is required 15 calendar days after State Fiscal Year End for the duration of the project.

ii. SFRF Distribution Reporting by Department of Revenue

The Department of Revenue shall be required to report Local Fiscal Recovery Fund distributions to each municipality, municipal budget totals and associated data to PRO in accordance with federal guidance. Such reports shall be due by the 15th calendar day after the quarter end.



iii. Capital Projects Fund (CPF) Project Reporting for State Agencies Using RIFANS

Federal CPF reporting requirements are expected to include performance metrics and financial data. The CPF Reporting Forms shall generally follow the Federal CPF reporting process to be developed by the U.S. Department of Treasury.

iv. SFRF/CPF Project Reporting for State Agencies Not Using RIFANS

State Agencies administering SFRF/CPF awards that are not using the RIFANS system to manage a SFRF/CPF award must follow the same procedures as outlined in C (i, iii) and also submit a transaction level financial report detailing expenditures and obligations using the *Non RIFANS Agency Financial Data File* template available at <http://omb.ri.gov/pandemic-recovery/>. State Agencies in this category must submit their completed financial reports by the 15th calendar day after the quarter end to DOA.CRFReporting@doa.ri.gov.

D. State Reporting Requirements for Other DOA ARP Subawards

[For all other DOA ARP Subawards \(ERA and HAF\), refer to the Subaward Agreement with DOA for award-specific Federal and State reporting requirements.](#)

Any State Agency not using the RIFANS system to manage any other DOA ARP Subaward must submit a transaction level quarterly financial report detailing expenditures and encumbrances. The quarterly financial report will serve as the transaction record for the award and be used for the Rhode Island COVID-19 Transparency Portal. Agencies must use the *Non RIFANS Agency Financial Data File* template available at <http://omb.ri.gov/pandemic-recovery/>. Submit completed financial reports to DOA.CRFReporting@doa.ri.gov by the deadlines listed in the Subaward Agreement with DOA. In the absence of any such deadlines, submit completed financial reports no later than the 15th calendar day after the end of each quarter. Such reports should be submitted each quarter through project closeout, as determined by DOA.

5. Signature

Dorothy Z Pascala
Director, Pandemic Recovery Office

June 15, 2021
Date

