Q1: I am trying to add a new award, but I cannot find the sub-recipient in the portal.

Sub-recipients are not automatically loaded into the portal. Departments must first add a sub-recipient themselves if that sub-recipient has not already been added to the portal.

There is a section of the portal where you can see all sub-recipients that have been added to the portal and search within that list. Acceptable search criteria include DUNS, SAM.GOV Unique Entity Identifier (UEI), sub-recipient name, Taxpayer Identification Number (TIN), FI$Cal Supplier ID and more.

See the portal User Manual for more information about how to add a new sub-recipient to the portal.

Q2: What are "remaining obligations" and what are "expenditures"?

Treatment of Remaining Obligations and Expenditures in State SFRF Portal:

- **Remaining Obligations** are the amount of funds that have been advanced to subrecipients, which have not yet been used to pay invoices.

- **Expenditures** are the amount of funds paid to subrecipients to reimburse them for goods, services, and administrative costs as well as invoices actually paid by the subrecipient from advanced funds.

Treatment of Obligations and Expenditures in U.S. Treasury Portal:

- **Obligations** reported in the Treasury portal are the award amounts reported in the SFRF Portal.

- **Expenditures** are reported in the Treasury portal on a cash basis, which includes reimbursements to subrecipients as well as advance payments for goods or services that have not yet been invoiced. This amount equals the total of the remaining obligations and expenditures reported in the SFRF portal.

Q3: I am trying to submit my quarterly report from the "Quarterly Reports" tab, but the submittal button at the bottom of the page is grayed out.

The "Submit Quarter Report" button is only available once all individual awards under a project are submitted during any given reporting cycle. Please submit any outstanding individual award reports and try again.

You can identify which individual award reports are outstanding by navigating to the home page, selecting the applicable project, and then looking for any rows in the awards table which do not have a "Submission Date".

Q4: Why does the system appear to be double counting my expenditures?

Please note that expenditures are cumulative. When adding expenditures, **only add the _incremental_ difference based on your last reported expenditures**. For example, if you previously reported $50 and now have expenditures of $70, you would only enter $20.

Expenditures carried over from prior cycles are viewable separately in the award edit windows, in the "Expenditure/Obligation" sub-view.

Q5: We need to correct numbers from a prior cycle and the system has already rolled over. How can we correct this?

For awards, simply adjust the amount to the new, corrected award amount.

For expenditures, the system allows incremental adjustments for prior cycle expenditures. Within the award edit windows, in the "Expenditure/Obligation" sub-view, there is a box called "Expenditure Adjustments (+/-) prior cycles" where you can enter positive or negative incremental amounts, which will then be credited to the rolled-over expenditure amount.

The system does not store prior cycles' remaining obligation amounts separately. If you need to correct a prior cycle remaining obligation amount, please contact Finance.

Q6: What does "completed awards" mean, and when/how should I mark my awards complete?

Within the portal, "completed awards" are awards in which no subsequent reporting is required. For example, if your sub-recipient completely expends their entire award allocation and further awards/services are not anticipated, you may then mark that specific award as complete. This will end reporting requirements for that specific award in future reporting cycles. To mark an award as "complete", total cumulative expenditures must equal the total award amount. To make the change, you may first check the box directly to the left of the award, and then select the "Save/Change Completion" button. After typing in a confirmation message, your award should disappear. Selecting the "Completed Awards" view option should display all completed awards within a project.

Q7: Is it possible to edit an award we have already submitted?

You can edit an individual award as long as you have not submitted your Quarterly Report. Simply edit the individual award as needed and then make the individual submission to save your updates into the portal. In the awards table, the Submission Date will be updated, reflecting the successful update.

If you have submitted your Quarterly Report and you find you need to make edits to any individual awards, please contact Finance.

Q8: How do we capture the costs of project administration (e.g., employee compensation for state staff and operating expenses)?

There is a new "Payments to Individuals" section of the Quarterly Reports page to capture state employee compensation costs (salaries and benefits). Provide quarterly obligations and expenditures in the "Payment to Individual Obligation" and "Current PIE" fields, respectively. As with awards, you can make changes to prior cycles' expenditure amounts, here using the "Adjustment to prior PIE" field.

To capture operating expenses incurred by the state department, make sure that your department is added to the portal as a sub-recipient and then make an award to your own department using the following guidelines:

- The award number should be the item of appropriation for whatever item the expenses are being paid out from (e.g., 8660-062-8506). Note that the item of appropriation should only be an appropriation for state operations; do not use a local assistance appropriation for state operating expenses.
- The date of the award should be whatever date costs first started to be incurred.
- The award amount should be the amount of the appropriation, less the cumulative amount of expenditures on employee compensation.
- The award type should be "Contract: Definitive contract".
- The award description should indicate that the award is for administrative costs.
- The period of performance start date should be the same as the award date and the period of performance end date should be whenever work on the project is expected to finish.

Project administration, including employee compensation and operating expenses, incurred by a contractor or sub-recipient are not reported as payments to individuals. These expenses would continue to be reflected as part of the total expenses incurred by the contractor or sub-recipient under their award.

Q9: If one of our sub-recipients makes an award to another entity (i.e., there is now a sub-sub recipient) do we need to capture that new entity in the portal?

No. In the portal, we are only tracking down to the first sub-recipient. However, the sub-recipient may have ongoing federal monitoring and compliance requirements depending on whether it is a "sub-recipient" or a "contractor" as defined in the Code of Federal Regulations.

Q10: What is a sub-recipient and what is a contractor and what different responsibilities do they have?

Generally speaking, sub-recipients are entities that are responsible for carrying out a portion of a Federal award on behalf of the original award recipient and contractors provide goods and services which are ancillary to the operation of the program. Sub-recipients have discretion in determining who is eligible to receive assistance and making programmatic decisions, while contractors do not as they provide procurements. Sub-recipients are subject to compliance requirements of the federal award, while contractors are not (although similar requirements may apply for other reasons).

For more information:

- On responsibilities for monitoring sub-recipients: see the State and Local Fiscal Recovery Funds Compliance and Reporting Guidance, section 11 (PDF pages 10-11): https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf
- On sub-recipients vs. contractors and their responsibilities, see 2 CFR 200.331 and 2 CFR 332.
- On requirements for contractors and contracts, see Appendix II to Part 200 of the CFR ("Contract Provisions for Non-Federal Entity Contracts Under Federal Awards")
- On sub-awards vs. contracts, see 2 CFR 200.1.