



Appendix J – Frequently Asked Questions

1.1. What records must be kept by governments receiving funds?

Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. This includes those which demonstrate the award funds were used for eligible purposes in accordance with sections 602(c) and 603(c) of the Social Security Act, Treasury’s regulations implementing those sections, and Treasury’s related guidance.

1.2. What reporting will be required, and when will the first report be due?²⁵

Recipients are required to submit an interim report, project and expenditure reports, and annual Recovery Plan Performance Reports as specified below, regarding their utilization of Coronavirus State and Local Fiscal Recovery Funds.

Interim reports: States (defined to include the District of Columbia), territories, metropolitan cities, counties, and Tribal governments were required to submit one interim report. The interim report was required to include a recipient’s expenditures by category at the summary level and for states, information related to distributions to non-entitlement units of local government were also required to be included in the interim report. The interim report covered activity from the date of award to July 31, 2021 and was due to Treasury by August 31, 2021 or 60 days after receiving funding if funding was received by October 15, 2021. Non-entitlement units of local government were not required to submit an interim report.

Project and Expenditure reports: State (defined to include the District of Columbia), territorial, metropolitan city, county, and Tribal governments are required to submit project and expenditure reports. This report includes financial data, information on contracts and subawards greater than or equal to \$50,000, types of projects funded, and other information regarding a recipient’s utilization of award funds.

Reports are required quarterly for the following recipients:

- States and U.S. territories
- Tribal governments that are allocated more than \$30 million in SLFRF funding
- Metropolitan cities and counties with a population that exceeds 250,000
- Metropolitan cities and counties with a population below 250,000 that were allocated more than \$10 million in SLFRF funding and NEUs that are allocated more than \$10 million in SLFRF funding

The initial project and expenditure report for quarterly recipients was due January 31, 2022 and covered the period of March 3, 2021 to December 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury by the last day of the month that follows the end of each calendar quarter.

Reports are required annually for the following recipients:

- Tribal governments that are allocated less than \$30 million in SLFRF funding

²⁵ This question was updated on November 15, 2021



- Metropolitan cities and counties with a population below 250,000 that are allocated less than \$10 million in SLFRF funding and NEUs that are allocated less than \$10 million in SLFRF funding

The initial project and expenditure report for annual filers was due April 30, 2022 and covered the period of March 3, 2021 to March 31, 2022. The subsequent annual reports must be submitted to Treasury by April 30 each year.

The reports will include the same general data as those submitted by recipients of the Coronavirus Relief Fund, with some modifications to expenditure categories and the addition of data elements related to specific eligible uses.

Recovery Plan Performance Reports: States (defined to include the District of Columbia), territories, and metropolitan cities and counties with a population that exceeds 250,000 residents are also required to submit an annual Recovery Plan Performance Report to Treasury. This report will include descriptions of the projects funded and information on the performance indicators and objectives of each award, helping local residents understand how their governments are using the substantial resources provided by the SLFRF program. The initial Recovery Plan Performance Report covered activity from date of award to July 31, 2021 and was due to Treasury by August 31, 2021 or 60 days after receiving funding. Thereafter, the Recovery Plan Performance Reports will cover a 12-month period and recipients are required to submit the report to Treasury within 30 days after the end of the 12-month period. The second Recovery Plan Performance Report will cover the period from July 1, 2021 to June 30, 2022 and must be submitted to Treasury by July 31, 2022. Each annual Recovery Plan Performance Report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and non-entitlement units of local government are not required to develop a Recovery Plan Performance Report.

Please see the [Compliance and Reporting Guidance](#) for more information.

1.3. Once a recipient has identified a reduction in revenue, how will Treasury track use of funds for the provision of government services?

The ARPA establishes four categories of eligible uses and further restrictions on the use of funds to ensure that Fiscal Recovery Funds are used within the four eligible use categories. The final rule implements these restrictions, including the scope of the eligible use categories and further restrictions on states or territories using SLFRF funds to offset a reduction in a recipient's net tax revenue resulting from changes in state or territory law and deposits into pension funds for recipients other than Tribal governments.

Consistent with the broad latitude provided to recipients to use funds for government services to the extent of the reduction in revenue due to the pandemic, recipients will be required to submit a description of services provided. These services can include a broad range of services but may not be used directly for pension deposits (except for Tribal governments), contributions to reserve funds, or debt service. Recipients may use sources of funding other than Fiscal Recovery Funds to make deposits to pension funds, contribute to reserve funds, and pay debt service, including during the period of performance for the Fiscal Recovery Fund award.



For recipients using Fiscal Recovery Funds to provide government services to the extent of reduction in revenue due to the pandemic, the description of government services reported to Treasury may be narrative or in another form, and recipients are encouraged to report based on their existing budget processes and to minimize administrative burden. For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for personnel costs and \$50 were used for pay-go building of sidewalk infrastructure.

In the Project and Expenditure report, recipients using revenue loss funds for the provision of governments services may report projects under Expenditure Category 6.1. Recipients using revenue loss funds for non-federal match may report projects under Expenditure Category 6.2. Recipients using revenue loss funds for non-federal match should include the Program Name and Assistance Listing of the other federal program that is being matched in the project description.

In addition to describing the government services provided to the extent of reduction in revenue, all recipients other than Tribal governments will also be required to indicate that Fiscal Recovery Funds are not used directly to make a deposit in a pension fund. Further, recipients subject to the tax offset provision will be required to provide information necessary to implement this provision. Treasury does not anticipate requiring other types of reporting or recordkeeping on spending in pensions, debt service, or contributions to reserve funds.

These requirements are further detailed in the guidance on reporting requirements for the Fiscal Recovery Funds available [here](#).

1.4. What is the Assistance Listing and Catalog of Federal Domestic Assistance (CFDA) number for the program?

The [Assistance Listing](#) for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) was published May 28, 2021 on SAM.gov. This includes the final Assistance Listing number for the program, 21.027.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The Assistance Listing number is the unique 5-digit code for each type of federal assistance, and can be used to search for program information, including funding opportunities, spending on usaspending.gov, or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines, Treasury issued initial payments under an existing Assistance Listing number. If you have already received funds or captured the initial Assistance Listing number in your records, please update your systems and reporting to reflect the final Assistance Listing number 21.027. **Recipients must use the final Assistance Listing number for all financial accounting, audits, subawards, and associated program reporting requirements.**

To ensure public trust, Treasury expects all recipients to serve as strong stewards of these funds. This includes ensuring funds are used for intended purposes and recipients have in place effective financial management, internal controls, and reporting for transparency and accountability.



Please see the [final rule](#) and the [Compliance and Reporting Guidance](#) for more information.

1.5. If a recipient has not received funding as of October 15, 2021 but received funding before the end of December 31, 2021, what are the reporting requirements?

Treasury recognizes that recipients will need sufficient time to gather the information and determine how to allocate funds in accordance with the interim final rule. As such, recipients that have received funding between October 16, 2021 and December 31, 2021 were not required to submit an Interim Report.

However, recipients in this circumstance are subject to quarterly reporting (those in Reporting Tiers 1, 2, or 3) were required to submit a Project and Expenditure Report by January 31, 2022.

Recipients that are not subject to quarterly reporting were required to submit a Project and Expenditure Report by April 30, 2022.

Recipients must submit a Recovery Plan (if applicable) within 60 days of receiving funding.

1.6. Does the \$10 million threshold for metropolitan cities and counties with population less than 250,000 and the \$30 million threshold for tribes apply to funds received or the total allocation?

The reporting threshold is based on the total allocation expected under the SLFRF program, not the funds received by the recipient as of the time of reporting. Recipient reporting tiers will be displayed in the reporting portal. If you believe there is an error with the reporting tier or application of the \$10 million (for metropolitan cities and counties with a population below 250,000 residents) or \$30 million (for tribes) thresholds, please email SLFRF@treasury.gov.

1.7. How should a recipient report funds if funds were received as multiple entity types (e.g., a county and an NEU, or county and a city)?

When receiving funds as multiple entity types, a recipient's total SLFRF allocations across all sources will be used to identify that recipient's reporting tier.

A recipient's reporting tier is available for review in the Treasury's Portal and on the Treasury website prior to the reporting deadline. If you believe there is an error in your reporting tier or allocation amount, please email SLFRF@treasury.gov.



1.8. The guidance covering submission of the Recovery Plan indicates that in addition to submitting a PDF version of the Recovery Plan recipients must also upload a project inventory file and input other programmatic data. Is this no longer required?

Beginning in July 2022, Treasury started collecting certain data fields previously associated with the Recovery Plan in the Project & Expenditure report. Recipients are still required to upload a PDF version of their Recovery Plan and post this version on easily discoverable webpage on the public-facing website by July 31. Recipients are encouraged to use the suggested template posted in the www.treasury.gov/SLFRPReporting website when preparing the Recovery Plan template.

1.9. How should recipients report if the population threshold changes during the reporting period?

The population threshold is determined by Treasury at award date and will not change during the reporting period. A recipient's reporting tier will be available for review in the reporting portal.

1.10. How do Recipients identify what Reporting Tier they are in?

A list of all SLFRF Recipients and their corresponding Reporting Tiers is published on the Treasury website www.Treasury.gov/SLFRPReporting

In addition, Recipients will be able to find their Reporting Tier after logging into the Treasury Reporting Portal and selecting the Project and Expenditure Report record. The Reporting Tier will be displayed as part of the Recipient Profile.

1.11. Can records be edited or updated after submission? How do I report changes?

Interim Report: No changes will be allowed after the initial submission. Any updates will be captured when the first Project and Expenditure Report is submitted.

Project and Expenditure Report: Recipients will have an opportunity to reopen and provide edits to their submitted Project and Expenditure Reports anytime before the reporting deadline. Recipients will then be required to re-certify and submit the report again to properly reflect any edits made. After the reporting deadline, unless prompted by Treasury staff, recipients will not be able to edit their submitted report. Any changes or revisions will need to be reflected in the next Project and Expenditure report. See Section V of this User Guide for instructions on how to do that.

Recovery Plan: Similarly, Recipients will be allowed to reopen and provide an update of their submitted Recovery Plan report record anytime before the reporting deadline. They should also provide concurrent updates to the publicly posted version.

Recipients will then be required to re-certify and submit the report again to properly reflect any edits made.



1.12. How do recipients correct or edit pre-populated information or project information in Treasury’s Portal?

In the event that information presented in Treasury’s Portal requires correction, recipients should email SLFRF@treasury.gov and provide the necessary edits.

1.13. Is there any possibility of extension for the reporting deadlines for individual recipients?

Generally, no. The data submitted by recipients will be used internally for oversight purposes and to fulfill Treasury’s transparency and legal obligations. Late submissions undermine the efficiency and timeliness of these processes. Recipient submissions after the reporting deadline will be considered as late, and recipients will be asked to provide a date by which the delayed reporting will be submitted so that Treasury can plan for incorporating the data. Treasury’s own reporting may highlight those recipients whose reports were not received by the deadline. If there are any changes to the overall reporting deadlines, they will be communicated to the relevant impacted recipients.

1.14. Is there a penalty for not submitting timely reports?

A record of late reporting could lead to a finding of non-compliance, which could result in development of a corrective action plan, or other consequences.

1.15. What is meant by Date of Award?

The Date of Award is the day the recipient certifies the funding.

1.16. When are recipients subject to the quarterly reporting?

Recipients are required to provide quarterly reporting if they are in Reporting Tiers 1, 2, or 3 (see Section III.b). If applicable, reporting will start in the period funds were received and certified and will be required for all quarters thereafter.

Please note, submission of the April 2022 Project and Expenditure report was required for all recipients, including those reporting quarterly and annually.

1.17. How should interest or principal received from loans made with SLFRF Funds be treated?

The Project and Expenditure Report includes fields for reporting on program income at the Project level. Interest received on loans made with SLFRF funds should be tracked as program income (See 2 CFR § 200.1 *Program income*). Any program income that comes in by December 31, 2024 can be recycled by the recipients on eligible projects.

Notwithstanding the above, if a recipient uses revenue loss funds to fund a loan, whether or not the maturity of the loan is after December 31, 2026, repayments on such loans are not subject to program income rules.



1.18. Will there be a way to capture and tally a total award amount that includes program income for ensuring all funds are spent or that any funds that need to be returned are?

Yes, since Program Income is being collected, Treasury will use the information reported to determine total allowable obligations and expenditures. That information will be made available in the Treasury portal for Recipients as part of future enhancements. Please note, interest earned on advances of federal funds is not considered program income and is not subject to these reporting requirements. (See 2 CFR § 200.1 *Program income*.)

1.19. Are Recipients required to collect a DUNS number for each of their subrecipients?

As of April 2022, the Dun & Bradstreet D-U-N-S number is no longer the official identifier for doing business with the U.S. Government. All recipients and each of their subrecipients are required to obtain through SAM.gov registration, a Unique Entity Identifier (UEI) number.

Note: Entities that are beneficiaries are NOT required to register in SAM.gov and are not required to provide a UEI. For beneficiaries that are required to be identified in the Project and Expenditure Report, recipients may use the Taxpayer Identification Number (TIN).

1.20. Who are beneficiaries and are recipients required to report for them?

A subrecipient is an entity that receives a subaward to carry out a project funded by Fiscal Recovery Funds on behalf of a recipient. Individuals or entities that are direct beneficiaries of a project funded by Fiscal Recovery Funds are not considered subrecipients. Households, communities, small businesses, nonprofits, and impacted industries are all potential beneficiaries of projects carried out with SLFRF funds.

The terms and conditions of Federal awards flow down to subawards to subrecipients, requiring subrecipients to comply with all requirements of recipients such as the treatment of eligible uses of funds, procurement, and reporting requirements.

Beneficiaries are not subject to the requirements placed on subrecipients in the Uniform Guidance, including audit pursuant to the Single Audit Act and 2 CFR Part 200, Subpart F or subrecipient reporting requirements.

The distinction between a subrecipient and a beneficiary, therefore, is contingent upon the rationale for why a recipient is providing funds to the individual or entity. If the recipient is providing funds to the individual or entity for the purpose of carrying out a SLFRF program or project on behalf of the recipient, the individual or entity is acting as a subrecipient. Acting as a subrecipient, the individual or entity is subject to subrecipient monitoring and reporting requirements. Conversely, if the recipient is providing funds to the individual or entity for the purpose of directly benefitting the individual or entity as a result of experiencing a public health impact or negative economic impact, the individual or entity is acting as a beneficiary. Acting as a beneficiary, the individual or entity is not subject to subrecipient monitoring and reporting requirements.



Similar to reporting under the Coronavirus Relief Fund (CRF), information on both beneficiaries and subrecipients will be collected in a single form in the Project and Expenditure Report.

1.21. Do recipients who have projects under Expenditure Category 6.1 "Provision of Government Services" need to report on Subrecipients, Subawards, and Expenditures?

Recipients who have projects categorized under EC 6.1 "Provision of Government Services" are not required at this time to report on the subrecipients, subawards, and expenditures (for subawards or in aggregate) information. Please see Final Rule FAQ 13.14 for more information.

1.22. How should a Recipient report the Subaward's "Place of Performance" address if the work was performed over a broad area and no specific address is available?

For the Subaward module, if a specific address is not available for a Subaward, you can enter the corresponding Subrecipient's address or the nearest headquarters of your jurisdiction in the required address fields.

1.23. Do jurisdictions need to have committed or dedicated funding received by the August 31, 2021 deadline or 60 days after receiving funding for the initial Recovery Plan?

No. Funding does not need to be committed or dedicated by the time the initial Recovery Plan is submitted. The Recovery Plan should include planned uses of funds and projects to the extent known at the time the Recovery Plan is submitted. Updates can be provided in subsequent Recovery Plans and Project and Expenditure reports.

1.24. Will the data recipients submit be made publicly available?

Yes, Treasury will make the data submitted by recipients publicly available. The content and timing of release is still under development. Treasury encourages recipients to make their data directly available through their own websites. Tier 1 recipients, States, territories, and metropolitan cities and counties with a population greater than 250,000, are reminded that they need to post the Recovery Plan on their public website by the date the report is transmitted to Treasury.

1.25. What reporting is required if no SLFRF funding was used for the activities covered by the Required Performance Indicators noted in Part 2 C.2. of the Reporting Guidance related to the Recovery Plan?

A recipient only needs to report on mandatory performance indicators if funds were used for that purpose / Expenditure Category.

Revision Log

Version	Date Published	Summary of changes
1.0	January 7, 2022	Initial publication
1.1	January 24, 2022	<ul style="list-style-type: none"> Added language around use of "No Projects Available"



		<ul style="list-style-type: none"> Updated language around bulk uploads, including edits to Appendix B
2.0	April 1, 2022	<ul style="list-style-type: none"> Updated to reflect changes to the final rule
3.0	July 1, 2022	<ul style="list-style-type: none"> Updated to reflect changes to tax offset provisions, changes to capital expenditure reporting, and additions to broadband fields
3.1	July 8, 2022	<ul style="list-style-type: none"> Updated to reflect changes to broadband section
3.2	July 18, 2022	<ul style="list-style-type: none"> Updated Appendix B and D to switch Primary Project Demographic Distribution field to “Conditional” in the Baseline template Updated the EC table for the Baseline template in Appendix B Updated the Subaward table in Appendix B to show “Purpose of Funds” as conditional Added additional Primary Sector ECs in Appendix F
4.0	September 30, 2022	<ul style="list-style-type: none"> Added language and Appendix I to describe broadband location programmatic data Included language under tax offset section
5.0	December 29, 2022	<ul style="list-style-type: none"> Added “Country” field to Subrecipient/Contractor/Beneficiary collection Added functionality to delete previously created subaward and expenditure records associated to EC 6.1 and 6.2 projects.
6.0	March 31, 2023	<ul style="list-style-type: none"> Added “Entity Type” field to Subaward/Direct Payments collection Requiring Unique Entity Identifier (UEI) on the Subrecipient/Contractor/Beneficiary collection
7.0	June 30, 2023	<ul style="list-style-type: none"> Added the requirement for all broadband location to included FCC Identifiers Added the requirement that all broadband projects will need to provide location data files Included a new template for the Bulk Upload for all broadband projects
8.0	September 30, 2023	<ul style="list-style-type: none"> Added three new Expenditure Categories (EC) Updated the Unique Entity Identifier (UEI) collection to allow for reasoning and timeline for no UEI in the Subrecipient/Contractor/Beneficiary collection Added a Lock feature to projects in a “Completed” status and 100% Obligated and Expended
9.0	December 31, 2023	<ul style="list-style-type: none"> New Bulk Upload Templates Updated the Unique Entity Identifier (UEI) Requirements Clarification Calculations for remainder to obligated funds in the Project Overview section based on the Adopted Budget and on the Certification section based on the Allocation Amount. Project Start and End Dates added for ECs 8-10 Update to Performance Indicator Requirements