

ARPA: Compliance and Reporting

DECEMBER 31, 2024

Time is running out for you to "obligate" your ARPA funds. Don't wait. Make a plan now.

All ARPA funds must be "[obligated](#)" this. Any ARPA funds not obligated by December 31, 2024 must be returned to Treasury.

- Just transferring your ARPA funds into your general fund without specifying an offsetting expenditure (example: "ARPA funds are being used to pay for payroll expenses for the period XX/XX/XXXX- XX/XX/XXXX") does not meet the definition of [obligated](#).
- "Allocating," "appropriating," "designating," "setting aside," "reserving," etc. your ARPA funds does not meet the definition for [obligated](#)!

If your municipality has remaining ARPA funds that are not obligated (aka under a signed contract or vendor accepted purchase order) and doesn't think that it will before October 1st, consider contacting VLCT for help creating a plan to ensure you keep every penny of your ARPA funds. There are solutions that we can help you find. Email us: arpa@vlct.org.

The deadline to submit your 2024 Project and Expenditure Report was April 30, 2024. The next required reporting for NEUs (all

municipalities except Burlington) will be due by April 30, 2025. Even if your municipality has previously reported all ARPA funds as obligated and expended, you still must report every year.

?Access Treasury's Reporting Portal Here

Trouble Accessing the US Treasury Portal?

- If you need technical assistance about accessing Treasury's portal, you may contact their help centers for State and Local Fiscal Recovery Funds at covidreliefitsupport@treasury.gov or call (844) 529-9527. Additionally, here is a link to Treasury's [self-help resources](#).
- Here is [sample language to use when emailing the U.S. Department of the Treasury](#).

Key resources to help you prepare for your report:

- If you are using Treasury's Reporting Portal for the first time, you will need a Login.gov user account. To create a Login.gov account: <https://login.gov/create-an-account/>
- U.S. Department of the Treasury's resources:
 - [NEU Webinar: Portal Demonstration & Overview of SLFRF Reporting and Compliance Responsibilities](#)
 - [Project and Expenditure Report User Guide](#) (April 1, 2024, Version 10)
- VLCT's resources:
 - [2024 Vermont NEUs Guide to Treasury's Portal](#) - For help designating roles and completing your 2024 Project & Expenditure Report.
 - [American Rescue Plan Act \(ARPA\) homepage](#)
 - [ARPA: Compliance and Reporting](#)
 - [ARPA FAQs](#)

Quick Links

- [State and Local Fiscal Recovery Funds](#) Treasury's ARPA homepage
- [Final Rule](#) Issued January 6, 2022, the Final Rule (FR) outlines how Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) may be spent.
- [Obligation Interim Final Rule](#) (November 20, 2023)
- [Obligation Interim Final Rule: Quick Reference Guide](#) (November 2023)
- [Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule](#)
- [SLFRF Final Rule FAQ](#)
- [FAQ - Project and Expenditure Report User Guide - Appendix J](#) (April 1, 2024)

"Agreements" - Grant Awards Documents

- [Award Terms and Conditions](#). This is your [grant agreement](#). It should be signed by the [Authorized Representative](#) for your municipality and dated with your "[Date of Award](#)."
- [Assurance of Compliance With Civil Rights Requirements](#). This document should be signed by the [Authorized Representative](#) for your municipality and dated with your "[Date of Award](#)."

Compliance and Reporting Documents & User Guides

Treasury Resources:

- [Project and Expenditure Report User Guide](#) (April 1, 2024, Version 10)
- [Compliance and Reporting Guidance for State and Local Fiscal Recovery Funds](#) This Treasury guidance provides details, requirements and clarification for each recipient's compliance and reporting responsibilities.

Uniform Guidance:

- **Revenue Loss (Expenditure Category 6.1)** - For towns, cities and villages that elected the standard allowance and will spend their funds on the "[provision of government services](#)" (Expenditure Category 6.1 Revenue Replacement), then only certain sections of Uniform Guidance ([2 CFR Part 200](#)) apply to the use of these funds. Please refer to this [2 CFR Part 200 Table of Contents \(modified for revenue loss\)](#) that has been highlighted to show these sections.