

**A Guide to the Reporting Requirements
for the Treasury's State and Local Fiscal
Recovery Funds (SLFRF)**

The Treasury released the [final rule for Coronavirus State and Local Fiscal Recovery Funds](#) (SLFRF) established under the American Rescue Plan Act (ARPA). This guidance was issued to provide updates to the additional detail and clarification around the reporting, subrecipient monitoring, or single audit requirements for SLFRF program funds that were previously outlined in the interim final rule and compliance supplements throughout 2021. The guidance itself aims to fill in gaps, provide resources, and provide quick links to the Treasury's expectations for recipient compliance responsibilities, best practices in relation to those responsibilities, and reporting requirements for the SLFRF program.

This new guidance only applies to SLFRF funds under the [American Rescue Plan Act \(ARPA\)](#), and does not change or impact reporting and compliance requirements for the [Coronavirus Relief Fund \(CRF\)](#) established by the [CARES Act](#). The final rule responds to public comments, implements the ARPA statutory provisions on eligible and ineligible uses of SLFRF funds, and makes several changes to the provisions of the previous interim final rule. The final rule clarifies that recipients may use funds for "capital expenditures that support an eligible COVID-19 public health or economic response," which can apply to building hospitals, schools, certain childcare facilities, and importantly, affordable housing. It allows for funding to be used to hire government employees, streamlines premium pay for workers, and offers a standard allowance for revenue loss of up to \$10 million (not exceeding the original funded amount). This allows recipients to select between a standard amount of revenue loss or complete a full revenue loss calculation. The final rule also broadens eligibility for broadband infrastructure investments, and adds additional eligible water and sewer infrastructure investments, especially regarding lead remediation and stormwater management projects.

There are still three (3) types of reporting requirements for SLFRF program funds: the Interim Report, the Project and Expenditure Report, and the Recovery Plan Performance Report. Based on the period of performance, these reports will be collected through April 30, 2027. In the pages that follow we will outline what some of the reporting requirements for each of these three (3) reports entails, as well as any relevant updates that have occurred.

Interim Report

Who has to submit this report?

States, U.S. territories, metropolitan cities, counties, and Tribal governments.

When does this report have to be submitted, and how often?

By August 31st, 2021, or 60 days after first receiving funding if the recipient's date of award is between July 15, 2021 and October 15, 2021. This is a one-time submission.

Have there been any updates to the report's required information as of December 1, 2021?

There have been updates to the Interim Report including updated reporting tiers, thresholds and timelines in Part 2 Table 2, Reporting Requirements by Recipient Type, as well as Part 2 A and Part 2 B on page 13 of the Guidance. Essentially, the reporting periods for this report and the timelines associated with them have been updated and the table itself in version 2.1 has been updated to reflect those changes. These changes do not alter the report's required data.

What does this report entail?

A summary of all expenditures by Expenditure Category (Appendix 1) from the date of award to June 30, 2021. Recipients will be required to enter obligations and expenditures and, for each, select the specific expenditure category from the available options. Recipients will be required to provide the following information if they plan to have expenditures in the following categories:

Expenditure Category	Required Programmatic Data
Revenue Replacement	<ul style="list-style-type: none">• Base year general revenue (e.g., revenue in the last full fiscal year prior to the public health emergency)• Fiscal year end date• Growth adjustment used (either 4.1 percent or average annual general revenue growth over 3 years prior to pandemic)

	<ul style="list-style-type: none"> • Actual general revenue as of the twelve months ended December 31, 2020 • Estimated revenue loss due to the Covid-19 public health emergency as of December 31, 2020 • An explanation of how revenue replacement funds were allocated to government services
<p>Distributions to NEUs (States & Territories Only)</p> <p>Distributions to NEUs (States & Territories Only) cont.</p>	<ul style="list-style-type: none"> • NEU name • NEU DUNS number • NEU Taxpayer Identification Number (TIN) • NEU Recipient Number (a unique identification code for each NEU assigned by the State to the NEU as part of the request for funding) • NEU contact information (e.g., address, point of contact name, point of contact email address, and point of contact phone number) • NEU authorized representative name and email address • Initial allocation and, if applicable, subsequent allocation to the NEU (before application of the 75 percent cap) • Total NEU reference budget (as submitted by the NEU to the State as part of the request for funding)

Project and Expenditure Report

Who has to submit this report?

States, U.S. territories, metropolitan cities, counties, and Tribal governments. NEUs are also required to submit annual reports to the Treasury.

When does this report have to be submitted, and how often?

All recipients are required to submit Project and Expenditure Reports. However, there are differences in which entities must report quarterly versus annually.

Quarterly Reports:

The following recipients are required to submit quarterly Project and Expenditure Reports:

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

For these recipients, the initial quarterly Project and Expenditure Report will cover three calendar quarters from March 3, 2021 to December 31, 2021 and must be submitted to Treasury by January 31, 2022. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 calendar days after the end of each calendar quarter. Quarterly reports are not due concurrently with applicable annual reports.

Annual Reports:

The following recipients are required to submit annual Project and Expenditure Reports:

- Tribal governments that received less than \$30 million in SLFRF funding
- Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding
- NEUs

To facilitate reporting, each NEU will need a NEU Recipient Number. This is a unique identification code for each NEU assigned by the State or territory to the NEU as part of its request for funding.

For these recipients, the initial Project and Expenditure Report will cover from March 3, 2021 to March 31, 2022 and must be submitted to Treasury by April 30, 2022 and annually thereafter. The subsequent annual reports will cover one calendar year and must be submitted to the Treasury by April 30.

Have there been any updates to the report's required information?

In November 2021, a new category was added to the Project and Expenditure Report that only applies to states, U.S. territories, metropolitan cities and

counties with a population that exceeds 250,000 residents: Adopted Budgets. This new concept has been highlighted in green in the table below.

In version 2.1 of the guidance, applicable recipients will provide the budget adopted for each project by its jurisdiction associated with SLFRF funds. The Treasury plans to use this information to gain a better understanding of the intended impact, identify opportunities for technical assistance, and understand the recipient’s progress in program implementation. The Treasury is not approving or pre-approving projects or budgets.

What does this report entail?

We have provided a high-level overview of the requirements for this report in the table below. For definitions and more detail on what is required for each of these categories, you can refer to pages 17-22 of the Guidance.

The following information will be required in Project and Expenditure Reports:

Required Information	Required Programmatic Data
Projects (Information on all SLFRF funded projects)	<ul style="list-style-type: none"> • Project name • Identification number (created by the recipient) • Project expenditure category • Description • Status of completion
Expenditures	<ul style="list-style-type: none"> • Current period obligation • Cumulative obligation • Current period expenditure • Cumulative expenditure
Project Status	<ul style="list-style-type: none"> • Once a project is entered the recipient will be asked to report on project status each reporting period, in four categories: <ul style="list-style-type: none"> • Not Started • Completed less than 50 percent • Completed 50 percent or more • Completed

<p>Adopted Budget</p>	<ul style="list-style-type: none"> • Recipients will enter the Adopted Budget based on information that exists currently in the recipient’s financial systems and the recipient’s established budget process. Treasury understands that recipients may use different budget processes. • Additional information will be provided on the differences between Adopted Budget, Obligations, and Expenditures as part of the forthcoming User Guide.
<p>Project Demographic Distribution</p>	<ul style="list-style-type: none"> • Recipients will be asked to identify whether or not the project is serving an economically disadvantaged community as defined by HUD’s Qualified Census Tract
<p>Subawards</p>	<ul style="list-style-type: none"> • Each recipient shall also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are greater than or equal to \$50,000
<p>Civil Rights Compliance</p>	<ul style="list-style-type: none"> • Treasury will request information on recipients’ compliance with Title VI of the Civil Rights Act of 1964, as applicable, on an annual basis. This information may include a narrative describing the recipient’s compliance with Title VI and more • <i>This collection does not apply to Tribal Governments</i>
<p>Ineligible Activities: Tax Offset Provision (States and territories only)</p>	<ul style="list-style-type: none"> • Treasury may collect additional information related to the Tax Offset Provision as described in section 602(c)(2) of the Social Security Act and implemented under 31 CFR 35.8 as part of the Project and Expenditure Report, such as, but not limited to revenue reducing covered changes • See Section C.11 (Recovery Plan, Ineligible Activities: Tax Offset Provision) for more information.
<p>Required Programmatic Data (other than infrastructure projects)</p>	<p>For all projects listed under the following Expenditure Categories (see Appendix 1), additional information listed on page 19 of the updated Guidance must be provided:</p> <ul style="list-style-type: none"> • Payroll for Public Health and Safety Employees (EC 1.9) • Household Assistance (EC 2.1-2.5)

	<ul style="list-style-type: none"> • Small Business Economic Assistance (EC 2.9) • Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 2.11-2.12) • Rehiring Public Sector Staff (EC 2.14) • Education Assistance (EC 3.1-3.5) • Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2) • Revenue replacement (EC 6.1)
Required Programmatic Data for Infrastructure Projects	For all projects listed under the Water, Sewer, and Broadband Expenditure Categories (see Appendix 1), more detailed project-level information is required, and is described on pages 21-22 of the updated Guidance.
NEU Documentation	<p>Each NEU will be asked to provide the following information once their accounts are established in Treasury's Reporting Portal and prior to the due date for their first annual Project and Expenditure Report (April 30, 2022):</p> <ul style="list-style-type: none"> • Copy of the signed award terms and conditions agreement (which was signed and submitted to the State as part of the request for funding) • Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (which was signed and submitted to the State as part of the request for funding) • Copy of actual budget documents validating the top-line budget total provided to the State as part of the request for funding

Recovery Plan Performance Report

Who is required to submit this report?

States, territories, metropolitan cities, and counties with a population that **exceeds 250,000** residents.

When does this report have to be submitted, and how often?

The initial Recovery Plan will cover the period from the date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Thereafter, the Recovery Plan will cover a 12-month period and recipients will be required to

submit the report to Treasury within 30 days after the end of the 12-month period (by July 31).

Have there been any updates to the report’s required information?

As of November 5, 2021, the Treasury removed certain data fields from the Ineligible Activities: Tax Offset Provision under the Recovery Plan.

What does this report entail?

Each Recovery Plan must be posted on the public-facing website of the recipient by the same date the recipient submits the report to Treasury. This reporting requirement includes uploading a link to the publicly available document report along with providing data in the Treasury reporting portal.

Each jurisdiction may determine the general form and content of the Recovery Plan, as long as it includes the minimum information determined by Treasury. The Recovery Plan Report must include, at a minimum, the information in the following table.

Required Information	Required Programmatic Data
<p>Executive Summary</p>	<p>A high-level overview of:</p> <ul style="list-style-type: none"> • The jurisdiction’s plan for use of funds to promote a response to the pandemic and economic recovery • Key outcome goals • Progress to date on those outcomes • Any noteworthy challenges or opportunities identified during the reporting period
<p>Use of Funds</p>	<p>Describe in detail:</p> <ul style="list-style-type: none"> • Your jurisdiction’s intended and actual uses of the funds • Any strategies employed to maximize programmatic impact and effective, efficient, and equitable outcomes • Explain how the funds would support the communities, populations, or individuals in your jurisdiction <p>Describe how you are promoting each of the following, to the extent they apply:</p>

	<ul style="list-style-type: none"> • Public Health • Negative Economic Impacts • Services to Disproportionately Impacted Communities • Premium Pay • Water, sewer, and broadband infrastructure • Revenue Replacement
<p>Promoting Equitable Outcomes</p>	<p>Describe efforts to promote equitable outcomes, including how programs were designed with equity in mind. Include how your jurisdiction will consider and measure equity at various stages of the program, including:</p> <ul style="list-style-type: none"> • Goals • Awareness • Access and Distribution • Outcomes <p>Describe how your jurisdiction’s planned or current use of funds:</p> <ul style="list-style-type: none"> • Prioritizes economic and racial equity as a goal • Names specific targets intended to produce meaningful equity results at scale • Articulates the strategies to achieve those targets • Explains how your jurisdiction’s overall equity strategy translates into the specific services or programs offered by your jurisdiction in the following Expenditure Categories: <ul style="list-style-type: none"> • Negative Economic Impacts • Services to Disproportionately Impacted Communities
<p>Community Engagement</p>	<p>This description must include (where relevant) how funds will build the capacity of community organizations to serve people with significant barriers to services, including:</p> <ul style="list-style-type: none"> • People of color • People with low incomes • Limited English proficient populations • Other traditionally underserved groups
<p>Labor Practices</p>	<p>Report whether any of the following practices are being utilized:</p> <ul style="list-style-type: none"> • Project labor agreements • Community benefits agreements

	<ul style="list-style-type: none"> • Prevailing wage requirements • Local hiring
Use of Evidence	<ul style="list-style-type: none"> • Identify whether SLFRF funds are being used for evidence-based interventions • Describe the goals of the project, and the evidence base for the interventions funded by the project. • Identify the dollar amount of the total project spending that is allocated towards evidence-based interventions for each project in the Public Health, Negative Economic Impacts, and Services to Disproportionately Impacted Communities Expenditure Categories
Table of Expenses by Expenditure Category	A table listing the amount of funds used in each Expenditure Category
Project Inventory	<p>List the name and provide a brief description of all SLFRF funded projects. For each project, include:</p> <ul style="list-style-type: none"> • The project name • Funding amount • Identification number (created by the recipient and used thereafter in the quarterly Program and Expenditure Report) • Project Expenditure Category (Appendix 1) • A description of the project including an overview of <ul style="list-style-type: none"> • The main activities of the project • The approximate timeline • Primary delivery mechanisms and partners • Intended outcomes • A link to the website of the project (if available)
Performance Report	The Recovery Plan must include key performance indicators for the major SLFRF funded projects undertaken by the recipient. The recipient has flexibility in terms of how this information is presented. Performance indicators should include both output and outcome measures.
Required Performance Indicators and Programmatic Data	<p>Required data for each Expenditure Category:</p> <ul style="list-style-type: none"> • Household Assistance (EC 2.2 & 2.5) and Housing Support (EC 3.10–3.12):

	<ul style="list-style-type: none"> • Number of people or households receiving eviction prevention services (including legal representation) <ul style="list-style-type: none"> • Number of affordable housing units preserved or developed • Negative Economic Impacts (EC 2): <ul style="list-style-type: none"> • Number of workers enrolled in sectoral job training programs • Number of workers completing sectoral job training programs <ul style="list-style-type: none"> • Number of people participating in summer youth employment programs • Education Assistance (EC 3.1-3.5): <ul style="list-style-type: none"> • Number of students participating in evidence-based tutoring programs d. • Healthy Childhood Environments (EC 3.6-3.9): <ul style="list-style-type: none"> • Number of children served by childcare and early learning (pre-school/pre-K/ages 3- 5) • Number of families served by home visiting
<p>Ineligible Activities: Tax Offset Provision (States and territories only)</p>	<ul style="list-style-type: none"> • Revenue-reducing Covered Changes <ul style="list-style-type: none"> • For each reporting year, a recipient must report the value of covered changes that the recipient predicts will have the effect of reducing tax revenue in a given reporting year (revenue-reducing covered changes) • May be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient government’s existing approach for measuring the effects of fiscal policies, and that measures relative to a current law baseline

Next Steps

Treasury has also [released the FAQs](#) regarding [the final rule](#). FAQs from the interim final rule remain in the new FAQ document, if they were determined to still be of relevance to recipients and their [subrecipients](#). The document contains a table outlining the specific FAQs that have been retained with slight modification to Treasury's responses and includes which FAQs are new or substantially updated. There have been some notable changes and expenditures that are now allowed under the final rule.

New or substantial updates include:

- Eligibility requirements for funding
- New or updated eligible uses of funds
- Clarification on the way revenue loss funds can be used and calculated
- The ability to pool funds for regional projects
- Clarifications concerning premium pay
- [The use of ARPA/SLFRF funds for technology procurement, cybersecurity, and broadband](#)
- How to assess project eligibility for water, broadband, or sewer projects
- Procurement and bidding guidance

You can find definitions and clarifications that can further help you establish if your expenditure is eligible in the final rule as well.

The reporting requirements for SLFRF funding may seem overwhelming, but we have resources at AmpliFund to help you [centralize your grant processes](#), [manage your subrecipients](#), and [create guidelines to improve your outcomes](#) so you can start preparing today. If you have questions about SLFRF, you are always welcome to reach out. We have [resources](#) for you.

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