If we use the standard allowance for revenue loss and spend ARPA funds on public health & economic response, premium pay, or water, sewer and broadband, should I still report them under the Expenditure Category 6.1?

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Yes, report ALL spending under Expenditure Category 6.1 Provision of Government Services, regardless of the type of project you undertake or spending using your ARPA award.

Source: Treasury 3/21 webinar: https://youtu.be/0NE1ZQXzOWo (minute: 13:55)

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