

August 10, 2023

Subrecipient Annual Report (SAR) & ARPA



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Current as of: 1/8/2026*



The Subrecipient Annual Report (SAR) is required to be submitted to the Vermont Department of Finance and Management annually within **45 days** after the end of **your** fiscal year by all subrecipients of federally funded grants. Since your local ARPA award is federal funding, you must include it in this report.

When you are completing the **Subrecipient Annual Report**, you must include only the ARPA* funds that were **expended** during your fiscal year for which you are reporting. Here is what you should include for your **local** ARPA funds:

In Section III - Subrecipient Schedule of Federal Expenditure:

- **ALN** for ARPA is [21.027](#).
- **Granting Agency/Department** - U.S. Dept. of the Treasury
- **Grant Number** - Use your assigned "Town ID" number which can be found [HERE](#)

Expenditures

- **Expenditures** - enter your total ARPA **expenditures** for the fiscal year on which you are reporting. (**DO NOT** enter the total amount of your award or the total amount of cash you've received - you report ARPA **expenditures** only.)

* If you expended any ARPA funds as a "**subrecipient**" of a grant from an entity other than the U.S. Department of the Treasury (ex. a grant from an Agency or Department



of the State of Vermont), then you must also report these funds in the Subrecipient Annual Report and do so separately from your **local** ARPA funds. They will have the same CFDA/ALN Number **but** the Granting Agency and Grant Number will be different.

If you received any ARPA funds as a "**beneficiary**," then you do not need to include these funds in this report.

If you are unsure whether you are "subrecipient" or a "beneficiary," please read this FAQ: [**What is the difference between a "beneficiary" and a "subrecipient"?**](#) and if you are still unsure, then reach out to the Agency, Department or entity that awarded the funds to your town/city/village.

- Common Subrecipient Annual Report (SAR) Questions can be found [**HERE**](#).
- Letter #1 (reminder) arrives days after the end date of your fiscal year. A sample of this letter is [**HERE**](#).
- Letter #2 (delinquent) arrives days after the 45-day window has closed and you are now in a "delinquent" status. A sample of this letter is [**HERE**](#).
- SAR 101 slide deck [**HERE**](#).

