August 10, 2023

Subrecipient Annual Report (SAR) & ARPA





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 <u>Subrecipient Annual Report</u>, 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 <u>HERE</u>
- 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.

