



Appendix F – Frequently Asked Questions

These questions are aligned to section 9 of the main FAQs and included in Section IV of the [User Guide: Treasury’s Portal for Recipient Reporting](#). However, please note that the list of FAQs has been reordered.

1.1. What records must be kept by governments receiving funds?

Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. This includes those which demonstrate the award funds were used for eligible purposes in accordance with the ARPA, Treasury’s regulations implementing those sections, and Treasury’s guidance on eligible uses of funds.

1.2. What reporting will be required, and when will the first report be due?⁷

Recipients will be required to submit an interim report, project and expenditure reports, and annual Recovery Plan Performance Reports as specified below, regarding their utilization of Coronavirus State and Local Fiscal Recovery Funds.

Interim reports: States (defined to include the District of Columbia), territories, metropolitan cities, counties, and Tribal governments will be required to submit one interim report. The interim report will include a recipient’s expenditures by category at the summary level and for states, information related to distributions to non-entitlement units of local government must also be included in the interim report. The interim report covered activity from the date of award to July 31, 2021 and were due to Treasury by August 31, 2021 or 60 days after receiving funding if funding was received by October 15, 2021. Non-entitlement units of local government were not required to submit an interim report.

Project and Expenditure reports: State (defined to include the District of Columbia), territorial, metropolitan city, county, and Tribal governments will be required to submit project and expenditure reports. This report will include financial data, information on contracts and subawards over \$50,000, types of projects funded, and other information regarding a recipient’s utilization of award funds.

Reports will be required quarterly for the following recipients:

- States and territories
- Metropolitan cities and counties with population over 250,000
- Metropolitan cities and counties with population less than 250,000 that received an award of more than \$10 million
- Tribal governments that received an award of more than \$30 million.

The initial project and expenditure report for quarterly recipients will be due January 31, 2022 and will cover the period of March 3, 2021 to December 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 days after the end of each calendar quarter.

Reports will be required annually for the following recipients:

⁷ This question was updated on November 15, 2021



- Metropolitan cities and counties with population less than 250,000 that received an award less than \$10 million,
- Tribal governments that received an award less than \$30 million
- Non-entitlement units of government

The initial project and expenditure report for annual filers will be due April 30, 2022 and will cover the period of March 3, 2021 to March 31, 2022. The subsequent annual reports must be submitted to Treasury by April 30 each year.

The reports will include the same general data as those submitted by recipients of the Coronavirus Relief Fund, with some modifications to expenditure categories and the addition of data elements related to specific eligible uses.

Recovery Plan Performance Reports: States (defined to include the District of Columbia), territories, metropolitan cities, and counties with a population that exceeds 250,000 residents will also be required to submit an annual Recovery Plan Performance Report to Treasury. This report will include descriptions of the projects funded and information on the performance indicators and objectives of each award, helping local residents understand how their governments are using the substantial resources provided by Coronavirus State and Local Fiscal Recovery Funds program. The initial Recovery Plan Performance Report will cover activity from date of award to July 31, 2021 was due to Treasury by August 31, 2021 or 60 days after receiving funding. Thereafter, the Recovery Plan Performance Reports 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. The second Recovery Plan Performance Report will cover the period from July 1, 2021 to June 30, 2022 and must be submitted to Treasury by July 31, 2022. Each annual Recovery Plan Performance Report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and non-entitlement units of local government are not required to develop a Recovery Plan Performance Report.

Please see the [Guidance on Recipient Compliance and Reporting Responsibilities](#) for more information.

1.3. What provisions of the Uniform Guidance for grants apply to these funds? Will the Single Audit requirements apply?

Most of the provisions of the Uniform Guidance (2 CFR Part 200) apply to this program, including the Cost Principles and Single Audit Act requirements. Recipients should refer to the Assistance Listing for detail on the specific provisions of the Uniform Guidance that do not apply to this program. The Assistance Listing will be available on beta.SAM.gov.

1.4. Once a recipient has identified a reduction in revenue, how will Treasury track use of funds for the provision of government services?

The ARPA establishes four categories of eligible uses and further restrictions on the use of funds to ensure that Fiscal Recovery Funds are used within the four eligible use categories. The interimfinal rule implements these restrictions, including the scope of the eligible use categories and further restrictions on tax cuts and deposits into pensions.



Consistent with the broad latitude provided to recipients to use funds for government services to the extent of the reduction in revenue, recipients will be required to submit a description of services provided. These services can include a broad range of services but may not be used directly for pension deposits, contributions to reserve funds, or debt service. Recipients may use sources of funding other than Fiscal Recovery Funds to make deposits to pension funds, contribute to reserve funds, and pay debt service, including during the period of performance for the Fiscal Recovery Fund award.

For recipients using Fiscal Recovery Funds to provide government services to the extent of reduction in revenue, the description of government services reported to Treasury may be narrative or in another form, and recipients are encouraged to report based on their existing budget processes and to minimize administrative burden. For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for personnel costs and \$50 were used for pay-go building of sidewalk infrastructure.

In addition to describing the government services provided to the extent of reduction in revenue, all recipients will also be required to indicate that Fiscal Recovery Funds are not used directly to make a deposit in a pension fund. Further, recipients subject to the tax offset provision will be required to provide information necessary to implement this provision. Treasury does not anticipate requiring other types of reporting or recordkeeping on spending in pensions, debt service, or contributions to reserve funds.

These requirements are further detailed in the guidance on reporting requirements for the Fiscal Recovery Funds available [here](#).

1.5. What is the Assistance Listing and Catalog of Federal Domestic Assistance (CFDA) number for the program?

The [Assistance Listing](#) for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) was published May 28, 2021 on SAM.gov. This includes the final Assistance Listing number for the program, 21.027.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The Assistance Listing number is the unique 5-digit code for each type of federal assistance, and can be used to search for program information, including funding opportunities, spending on usaspending.gov, or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines, Treasury issued initial payments under an existing Assistance Listing number. If you have already received funds or captured the initial Assistance Listing number in your records, please update your systems and reporting to reflect the final Assistance Listing number 21.027. **Recipients must use the final Assistance Listing number for all financial accounting, audits, subawards, and associated program reporting requirements.**

To ensure public trust, Treasury expects all recipients to serve as strong stewards of these funds. This includes ensuring funds are used for intended purposes and recipients have in place effective financial management, internal controls, and reporting for transparency and accountability.



Please see Treasury's most recent Rule and the [Guidance on Recipient Compliance and Reporting Responsibilities](#) for more information.

1.6. If a recipient has received funding as of October 15, 2021 but has not incurred obligations or expenditures as of the end of the reporting period, what are the reporting requirements?

Interim Report: Recipients should submit a report showing no (\$0) obligations or expenditures have yet been incurred.

Recovery Plan: Recipients should submit a Recovery Plan, if applicable, describing the planned approach to the use of funds and planned projects.

Project and Expenditure Report: Recipients should submit a report showing no (\$0) obligations or expenditures have yet been incurred.

1.7. If a recipient has received funding as of October 15, 2021 but has not established projects as of the end of the reporting period, what are the reporting requirements?

No project level reporting is required in the Interim Report. Recipients should submit a Recovery Plan, if applicable, describing the planned approach to the use of funds and planned projects. Recipients should submit a Project and Expenditure Report describing the adopted budget, where applicable based on reporting tier, for any planned projects.

1.8. If a recipient has not received funding as of October 15, 2021 but received funding before the end of December 31, 2021, what are the reporting requirements?

Treasury recognizes that recipients will need sufficient time to gather the information and determine how to allocate funds in accordance with the interim final rule. As such, recipients that have received funding between October 16, 2021 and December 31, 2021 are not required to submit an Interim Report.

However, recipients in this circumstance and are subject to quarterly reporting (those in Reporting Tiers 1, 2, or 3) will be required to submit a Project and Expenditure Report by January 31, 2022.

Recipients that are not subject to quarterly reporting will be required to submit a Project and Expenditure Report by April 30, 2022.

Recipients must submit a Recovery Plan (if applicable) within 60 days of receiving funding.

1.9. Does the \$10 million for metropolitan cities and counties with population less than 250,000 and the \$30 million (for tribes) threshold apply to funds received or the total allocation?

The reporting threshold is based on the total allocation expected under the SLFRF program, not the funds received by the recipient as of the time of reporting. Recipient



reporting tiers will be displayed in the reporting portal. If you believe there is an error with the reporting tier or application of the \$10 million (for metropolitan cities and counties with a population below 250,00 residents) or \$30 million (for tribes) thresholds, please email SLFRP@treasury.gov.

1.10. How should a recipient report funds if funds were received as multiple entity types (e.g., a county and an NEU, or county and a city)?

When receiving funds as multiple entity types, a recipient's reporting tier is determined by their total allocation across both recipient types and the highest tier for which they qualify. For example, if a recipient receives funding as an NEU and a county with population under \$250,000 and their total allocation across both entity types is over \$10M, the recipient should report as a county with population under 250,000 and over \$10M in total SLFRF funding. A recipient's reporting tier will be available for review in the Treasury's Portal. If you believe there is an error in consolidating or not consolidating your governmental entities for the purposes of reporting, please email SLFRP@treasury.gov.

1.11. The guidance covering submission of the Recovery Plan indicates that in addition to submitting a PDF version of the Recovery Plan recipients must also upload a project inventory file and input other programmatic data. Is this no longer required?

Treasury has delayed the collection of this information in Treasury's Portal in order to streamline reporting and lessen the reporting burden for recipients. Recipients are still required to upload a PDF version of their Recovery Plan by August 31, or 60 days after receiving funding. Recipients are encouraged to use the suggested template posted in the www.treasury.gov/SLFRPReporting website when preparing the Recovery Plan template. Some data from the Recovery Plan will be phased in to be submitted with the Project and Expenditure report.

1.12. How should recipients report if the population threshold changes during the four-year reporting period?

The population threshold is determined by Treasury at award date and will not change during the four-year reporting period. A recipient's reporting tier will be available for review in the reporting portal.

1.13. How do Recipients identify what Reporting Tier they are in?

A list of all SLFRF Recipients and their corresponding Reporting Tiers will be published on the Treasury website www.Treasury.gov/SLFRPReporting



In addition, Recipients will be able to find their Reporting Tier after logging into the Treasury Reporting Portal and selecting the Project and Expenditure Report record. The Reporting Tier will be displayed as part of the Recipient Profile.

1.14. Can records be edited or updated after submission? How do I report changes?

Interim Report: No changes will be allowed after the initial submission. Any updates will be captured when the first Project and Expenditure Report is submitted.

Project and Expenditure Report: Recipients will have an opportunity to reopen and provide edits to their submitted Project and Expenditure Reports anytime before the reporting deadline. Recipients will then be required to re-certify and submit the report again to properly reflect any edits made.

Recovery Plan: Similarly, Recipients will be allowed to reopen and provide an update of their submitted Recovery Plan report record anytime before the reporting deadline. They should also provide concurrent updates to the publicly posted version.

Recipients will then be required to re-certify and submit the report again to properly reflect any edits made.

1.15. How do recipients correct or edit pre-populated information or project information in Treasury's Portal?

In the event that information presented in Treasury's Portal requires correction, recipients should email SLFRP@treasury.gov and provide the necessary edits.

1.16. Is there any possibility of extension for the reporting deadlines for individual recipients?

Generally, No. The data submitted by recipients will be used internally for oversight purposes and to fulfill Treasury's transparency and legal obligations. Late submissions undermine the efficiency and timeliness of these processes. Recipient submissions after the reporting deadline will be considered as late, and recipients will be asked to provide a date by which the delayed reporting will be submitted so that Treasury can plan for incorporating the data. Treasury's own reporting will highlight those recipients whose reports were not received by the deadline. If there are any changes to the overall reporting deadlines, they will be communicated to the relevant impacted recipients.

1.17. Is there a penalty for not submitting timely reports?

A record of late reporting could lead to a finding of non-compliance, which could result in development of a corrective action plan, or other consequences.

1.18. What is meant by Date of Award?

The Date of Award is the day the recipient certifies the funding.

1.19. When are recipients subject to the quarterly reporting?



Recipients are required to provide quarterly reporting if they are in Reporting Tiers 1, 2, or 3 (see Section III.b). If applicable, reporting will start in the period funds were received and certified and will be required for all quarters thereafter.

1.20. How should interest or principal received from loans made with SLFRF Funds be treated?

The Project and Expenditure Report will include fields for reporting on program income at the Project level. Interest received on loans made with SLFRF funds should be tracked as program income (See 2 CFR § 200.1 *Program income*). Any program income that comes in before 2024 can be recycled by the recipients on eligible projects.

1.21. Will there be a way to capture and tally a total award amount that includes program income for ensuring all funds are spent or that any funds that need to be returned are?

Yes, since Program Income is being collected, Treasury will use the information reported to determine total allowable obligations and expenditures. That information will be made available in the Treasury portal for Recipients as part of future enhancements. Please note, interest earned on advances of federal funds are not considered program income and are not subject to these reporting requirements. (See 2 CFR § 200.1 *Program income*)

1.22. How should Recipients define expenditure for loans made with SLFRF funds?

For the purposes of reporting through the Treasury portal, expenditures for a loan should be identified as the value of the cash disbursement of the loan at the time of the disbursement. Separately, Recipients will have the opportunity to report, if applicable, on program income. As noted above, interest earned on advances of federal funds are not considered program income.

1.23. Are Recipients required to collect a DUNS number for each of their subrecipients?

The Dun & Bradstreet D-U-N-S number remains the official identifier for doing business with the U.S. Government and will be used for confirming SAM.gov registration. For subrecipients that do not yet have DUNS numbers, Recipients should encourage as many of their subrecipients to obtain a DUNS number as possible.

At the same time, Treasury recognizes that the Federal government is also transitioning away from using the DUNS number will only remain as the official identifier until April 4, 2022. In its place, the Federal government will use a Unique Entity Identifier (SAM) created in SAM.gov.

To accommodate Recipients during this shifting period, if there are subrecipients who do not yet have a DUNS number, and/or have challenges in obtaining one, the January 2022 Project and Expenditure Report form will accept for each subrecipient **one of the following three identifiers:**

- Dun & Bradstreet D-U-N-S number
- Taxpayer Identification Number (TIN)
- Unique Entity Identifier (UEI)

After April 4, 2022 all Subrecipients will be expected to provide a Unique Entity Identifier.



1.24. Who are beneficiaries and are Recipients required to report for them?

A subrecipient is an entity that receives a subaward to carry out a project funded by Fiscal Recovery Funds on behalf of a recipient. Individuals or entities that are direct beneficiaries of a project funded by Fiscal Recovery Funds are not considered subrecipients. Households, communities, small businesses, nonprofits, and impacted industries are all potential beneficiaries of projects carried out with SLFRF funds.

The terms and conditions of Federal awards flow down to subawards to subrecipients, requiring subrecipients to comply with all requirements of recipients such as the treatment of eligible uses of funds, procurement, and reporting requirements. Beneficiaries are not subject to the requirements placed on subrecipients in the Uniform Guidance, including audit pursuant to the Single Audit Act and 2 CFR Part 200, Subpart F or subrecipient reporting requirements.

The distinction between a subrecipient and a beneficiary, therefore, is contingent upon the rationale for why a recipient is providing funds to the individual or entity. If the recipient is providing funds to the individual or entity for the purpose of carrying out a SLFRF program or project on behalf of the recipient, the individual or entity is acting as a subrecipient. Acting as a subrecipient, the individual or entity is subject to subrecipient monitoring and reporting requirements. Conversely, if the recipient is providing funds to the individual or entity for the purpose of directly benefitting the individual or entity as a result of experiencing a public health impact or negative economic impact, the individual or entity is acting as a beneficiary. Acting as a beneficiary, the individual or entity is not subject to subrecipient monitoring and reporting requirements.

While the definition above is used for Single Audit purposes, Treasury does require that the prime recipient report on both a beneficiary and a subrecipient in the Treasury reporting portal. Similar to reporting under the Coronavirus Relief Fund (CRF), information on both beneficiaries and subrecipients will be collected in a single form in the Project and Expenditure Report.

1.25. Do recipients who have projects under Expenditure Category 6.1 "Provision of Government Services" need to report on Subrecipients, Subawards, and Expenditures?

Recipients who have projects categorized under EC 6.1 "Provision of Government Services" are not required at this time to report on the subrecipients, subawards, and expenditures (for subawards or in aggregate) for those projects for the January reporting cycle.

1.26. How should a Recipient report the Subaward's "Place of Performance" address if the work was performed over a broad area and no specific address is available?

For the Subaward module, if a specific address is not available for a Subaward, you can enter the corresponding Subrecipient's address or the nearest headquarters of your jurisdiction in the required address fields.



1.27. Do jurisdictions need to have committed or dedicated funding received by the August 31, 2021 deadline or 60 days after receiving funding for the initial Recovery Plan?

No. Funding does not need to be committed or dedicated by the time the initial Recovery Plan is submitted. The Recovery Plan should include planned uses of funds and projects to the extent known at the time the Recovery Plan is submitted. Updates can be provided in subsequent Recovery Plans and project and expenditure reports.

1.28. Will the data recipients submit be made publicly available?

Yes, Treasury will make the data submitted by recipients publicly available. The content and timing of release is still under development. Treasury encourages recipients to make their data directly available through their own websites. States and territories are reminded that they need to post the Recovery Plan in their public website by the date the report is transmitted to Treasury.

1.29. What reporting is required if no SLFRF funding was used for the activities covered by the Required Performance Indicators noted in Part 2 C.2. of the Reporting Guidance related to the Recovery Plan?

A recipient only needs to report on mandatory performance indicators if funds were used for that purpose / Expenditure Category.