

# ARPA CCOMPLIANCE REPORTING for State and Local Fiscal Recovery Funds

As a condition of receiving ARPA State and Local Fiscal Recovery Funds, the U.S. Dept. of Treasury requires recipients to submit regular compliance reports concerning the use of those funds. This is **in addition** to subrecipient compliance reporting requirements mandated by the Uniform Guidance. Based on the period of performance, reports will be collected through April 30, 2027. For further guidance and detailed reporting instructions, review the Treasury's [SLFRF Compliance and Reporting Guidance](#).

ENTITIES	PROJECT AND EXPENDITURE REPORT	RECOVERY PLAN PERFORMANCE REPORT
<b>States, Territories, Metropolitan Cities and Counties</b>		
<i>&lt; 250,000 residents, awarded &lt; \$10M</i>	annually beginning 4/30/2022	--
<i>&lt; 250,000 residents, awarded &gt; \$10M</i>	annually beginning 1/31/2022; quarterly (30 days after close)	--
<i>&gt; 250,000 residents</i>	annually beginning 1/31/2022; quarterly (30 days after close)	annually by 7/31 ( <i>initial report due 8/31/21 or within 60 days of receiving funding</i> )
<b>Non-Entitlement Units (NEU)*</b>		
<i>awarded &lt; \$10M</i>	annually beginning 4/30/2022	--
<i>awarded &gt; \$10M</i>	annually beginning 4/30/2022; quarterly (30 days after close)	--
<b>Tribal Governments</b>		
<i>awarded &lt; \$30M</i>	annually beginning 4/30/2022	--
<i>awarded &gt; \$30M</i>	annually beginning 1/31/2022; quarterly (30 days after close)	--

\*Municipalities with populations of <50,000, excluding cities that are designated principal cities of Metropolitan Statistical Areas.



# REPORT COMPONENTS

## for State and Local Fiscal Recovery Funds

### PROJECT AND EXPENDITURE REPORT

**Projects** *Include description, completion status, and expenditure category (as defined by Treasury).*

**Obligations and Expenditures**

**Project Status**

**Program Income**

**Adopted Budget** *For States, Territories, Metropolitan Cities, and Counties of >250,000 residents.*

**Project Demographic Distribution**

**Subawards, Contracts, Grants, Loans, Transfers, and Direct Payments** *Required for direct payments only if >\$50,000.*  
*Recipients do not need to submit separate monthly sub-award reports to FSRS.gov.*

**Ineligible Activities: Tax Offset Provision** *States and Territories only*

**Civil Rights Compliance**

**Required Programmatic Data for:**

- Public Health and Negative Economic Impact
- Capital Expenditures
- Use of Evidence
- Household Assistance
- Small Business Economic Assistance
- Assistance to Non-Profits
- Aid to Travel, Tourism, and Hospitality or Other Impacted Industries
- Education Assistance
- Payroll for Public Health and Safety Employees
- Rehiring Public Sector Staff
- Premium Pay
- Revenue Replacement

**Required Programmatic Data for Infrastructure Projects**

*\*Prior to April 30, 2022, NEUs must also provide: (1) a copy of the signed award terms and conditions agreement, (2) a copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964, and (3) a copy of actual budget documents validating the top-line budget total provided to the State as part of the request for funding.*



# REPORT COMPONENTS

## for State and Local Fiscal Recovery Funds

### RECOVERY PLAN PERFORMANCE REPORT

#### Executive Summary

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##### Use of Funds for:

- Public Health
- Negative Economic Impacts
- Services to Disproportionately Impacted Communities
- Premium Pay
- Water, Sewer, and Broadband Infrastructure
- Revenue Replacement

*Where appropriate, include information on use of other federal recovery funds or ARPA programs, such as Emergency Rental Assistance, Housing Assistance, etc.*

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**Promoting Equitable Outcomes** *Include goals, awareness, access and distribution, and progress towards outcomes.*

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**Ineligible Activities: Tax Offset Provision** *States and Territories only*

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#### Community Engagement

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##### Labor Practices

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##### Use of Evidence

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##### Table of Expenses by Expenditure Category

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##### Project Inventory

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##### Performance Report

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##### Required Performance Indicators and Programmatic Data for:

- Household Assistance and Housing Support
- Negative Economic Impacts
- Education Assistance
- Healthy Childhood Environments