

Eric D. Batista
City Manager



City of Worcester

October 15, 2024

Attachment for Item #11.39 A

TO THE WORCESTER CITY COUNCIL

COUNCILORS:

I write to provide an update relative to the American Rescue Plan Act (ARPA) for the information of your Honorable Body. The purpose of this update is to provide a status report regarding the contracting and expenditure of ARPA dollars as well as respond to recent City Council requests for information relative to best practices, federal regulations and requirements.

The first attachment to this item is a financial summary as of Sept. 30, 2024. Considerable progress has been made since the last report and additional contracts are progressing every day in alignment with the latest budget. As such I am not outlining any budget adjustments in this update. We are confident that all of the funds will be obligated by the Dec. 31, 2024 deadline. Should we need to make any budget adjustments as we approach that deadline, I anticipate informing the City Council in November. The second attachment is a list of all funding awarded to nonprofit organizations that has been aggregated across the different program categories.

While the ARPA funds created a new opportunity to leverage federal resources as a result of the pandemic, there are many common principles and requirements that apply across different federal funds and federal agencies. The administration and use of federal funds involves the joint effort of multiple municipal departments, guided by the leadership of myself and your Honorable Body. The municipality has also increasingly focused on community engagement in this administrative process over the last several years. Our grant management process and structure also received considerable scrutiny and focus in the wake of the 2012 audit from the Office of the Inspector General that required significant corrective actions. Again, while that audit was centered on funds received through the U.S. Department of Housing and Urban Development (HUD), there are several requirements stipulated in the Code of Federal Regulations (CFR) that apply to all federal funds – including ARPA.

We have been proud that since implementing the corrective actions related to the 2012 audit, the City of Worcester has had several successful federal monitoring visits and has also received multiple recognitions and awards. In addition, the team at HUD Region 1 has asked staff from our Executive Office of Economic Development (EOED) on occasion to serve as peer-to-peer mentors and technical assistance providers for other municipalities in the region.

As I outline some of the key concepts and principles related to federal funding regulations, requirements, and reporting, I want to emphasize that when these funds are distributed to subrecipients / subgrantees in the community, we hope that the municipality is viewed as collaborative partners in this work. We fully appreciate that parts of the federal funding process can be cumbersome and bureaucratic. Our goal is to work hand-in-hand with community-based partners to navigate these federal requirements together so that we can enable our partners to access these resources and remove barriers whenever possible.

Federal Grant Management Principles

At the Oct. 1, 2024 meeting of the City Council, a question was asked about the how ARPA differs from Community Development Block Grant (CDBG) funds through HUD. While ARPA has its own enabling legislation and Final Rule, the commonality is that both are sources of federal funds requiring compliance with **Title 2, Part 200 of the Code of Federal Regulations (2 CFR 200)** – also known as the **Uniform Administrative Requirements**. The full text of 2 CFR 200 is extensive, but I want to highlight some key concepts and principles that have been raised in relation to the ARPA programs, initiatives and contracts:

System for Award Management:

The federal government maintains an online System for Award Management – commonly referred to as SAM.gov. All federal funding recipients are required to create an account and maintain an active registration in SAM.gov. The system assigns a Unique Entity Identifier (UEI) number to each registrant. Since ARPA created an unprecedented amount of federal funding for the community, many organizations, businesses, and individuals participating in our programs were receiving their first federally-funded grant. As this trend was likely playing out across the country as well, the turnaround time for registering in SAM.gov started to get bottlenecked. Ironically, in 2022 the federal government also implemented a substantial nationwide update which created the concept of the UEI (which was previously a DUNS number). This naturally created some confusion that is inherent in any large-scale change. In response, our team in EOED became subject matter experts with the SAM.gov system, produced a step-by-step resource guide, hosted several workshops at the Worcester Public Library and conducted dozens of one-on-one sessions to assist with the registration process.

During this time our team also communicated to the Treasury and HUD the challenges our community members faced and the barrier this process created in accessing federal resources and the inefficiency resulting from the slow turnaround time for SAM.gov registration in the face of recovering from the harms of the pandemic. I want to appreciate the efforts of Congressman McGovern's office who helped us receive a response and confirmation from the Treasury that only the first step of the SAM.gov process (obtaining a UEI number) was required for our subrecipients and subgrantees. This solution enabled our team to more expeditiously sign and implement our grant agreements.

Risk Assessment:

2 CFR 200.206 outlines the need for a risk assessment to be conducted in relation to the awarding of federal funds. The purpose is to identify risks that may affect the advance toward or the achievement of a project's goals and objectives. It states that in evaluating the risks posed by applicants, the following items should be considered:

- 1) Financial Stability: The applicant's record of effectively managing financial risks, assets and resources;
- 2) Management systems and standards: Quality of management systems and ability to meet the management standards prescribed in 2 CFR 200;
- 3) History of performance: The applicant's record or managing previous and current Federal awards, including compliance with reporting requirements and conformance to the terms and conditions of Federal awards, if applicable;
- 4) Audit reports and findings.
- 5) Ability to effectively implement statutory, regulatory, or other requirements imposed on recipients of Federal awards.

Cost Principles

2 CFR 200 Subpart E outlines several concepts relative to cost principles, which serve the purpose of: assigning accountability to the municipality and its subrecipients that federal funds are being spent efficiently and responsibly as well as ensuring that adequate documentation is maintained to support costs charged to the federal grant award.

Cost Reasonableness

2 CFR 200.404 states that "a cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost," including whether the cost is generally recognized as ordinary and necessary for the operation or the proper and efficient performance of the grant; consideration to market prices for comparable costs for the geographic area; and whether cost represents a deviation from established written policies and procedures for incurring costs.

For subrecipients who receive a contract from the City to carry out services to eligible residents and households, those contracts contain a scope of services and a budget. The most effective way in determining cost reasonableness when a subrecipient is carrying out services to households is to use a cost per beneficiary approach. This approach looks at the total contract value on the basis of how many households will benefit from the services. It also simplifies the disbursement process when the subrecipient is then paid based on how many households were served in a given reporting period.

Advanced Funding vs. Reimbursement

Reimbursement is the standard method for fund disbursement because it provides the ability to ensure the necessary supporting documentation already exists to substantiate the disbursement and use of federal funds. However, understanding the barriers that exist for subrecipients to cover the costs related to their program or project on the front-end, we have allowed for advanced disbursements or "forward funding" on most ARPA contracts. This was advertised in the RFP and communicated to subrecipients. Based on the ARPA threshold reporting requirement of \$50,000 the advanced disbursements were

capped at that amount and for grant awards under \$50,000, advanced disbursements or “forward funding,” in lieu of a reimbursement model, is allowable if pursuant to conditions and stipulations articulated in 2 CFR 200.305 (b)(1) , whereby requested funds are limited to the minimum amounts needed and timed to be in accordance with the actual, immediate cash requirements of the subrecipient to carry out the purpose of the approved program or project.

It is important to note that the advanced funding is most relevant for those subrecipients who have proposed to carry out a project, program, or service. Some grants awarded by the municipality, particularly with respect to pandemic relief for small business and organizations were disbursed as a lump sum because the purpose of the grant was to provide that direct relief for pandemic recovery.

Procurement:

2 CFR 200.317 – 200.328 outline the procurement standards for federal awards. The sections outline topics such as procurement procedures and methods; conflicts of interest; avoidance of unnecessary or duplicative items; responsible contractors; and fair and open competition; among others.

These standards are mostly relevant to our subrecipients or subgrantees that are undertaking capital improvement projects or purchases of goods and services. Depending on the value of a contract or purchase, the procurement method can be as simple as using sound business practices, to obtaining multiple quotes from vendors or contractors, or in the case of larger purchases, undertaking a sealed bid process where invitation to submit pricing is publicly solicited and advertised.

ARPA Specific Regulations and Guidance

This section will highlight some of the key concepts and principles from the relevant regulations and guidance documents that were published specific to ARPA.

ARPA Final Rule:

In addition to the Uniform Administrative Requirements outlined in 2 CFR 200, the federal government promulgated and published ARPA specific regulations, requirements, and guidelines. While the ARPA legislation was signed into law by President Biden in March 2021, the “Final Rule” from the U.S. Treasury was not published until 2022 – nearly a year later. The Final Rule is 437 pages long, so in the interest of conserving paper, we are not attaching the full document to this item. But, the Final Rule is available on our ARPA webpage.

Notably, the Final Rule (and the Interim Final Rule preceding it) enumerates and describes the eligible uses of ARPA funds. Broadly, the eligible use of ARPA funds are within four (4) primary categories:

- 1) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- 2) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- 3) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- 4) To make necessary investments in water, sewer or broadband infrastructure.

Disproportionately Impacted Communities:

The ARPA regulations and guidance introduced and defined Disproportionately Impacted Communities, which should be prioritized to assist in achieving equitable outcomes for pandemic recovery. Disproportionately Impacted Communities are defined in three ways:

- 1) Qualified Census Tracts (QCTs) - the Final Rule states that investments and services provided in a QCT, or services provided to individuals living in a QCT, are also presumed to be addressing disproportionate impacts.
- 2) Low-Income Populations – the Treasury defined Low-Income as those with annual household income at or below 185% of the poverty guidelines; or annual household income at or below 40% of the area median income. In addition, residents and households already receiving benefits through a wide range of income-restricted federal programs are also deemed qualified under this category.
- 3) Disproportionately Impacted Race/Ethnicity – local governments were also able to designate certain demographic groups as disproportionately impacted based on documented data relative to the pandemic impacts. Based on federal data sources as well as localized data through UMass Memorial Healthcare, the following race/ethnicity populations were disproportionately impacted: Hispanic/Latino/a/e; Black/African-American; Indigenous/Native-American.

As described below in the Best Practices section, the City's ARPA investments have prioritized Disproportionately Impacted Communities.

Subrecipient versus Beneficiaries:

As discussed at a recent City Council meeting, the Final Rule discusses the distinction between a Subrecipient and a Beneficiary. This concept is most relevant under the classification of ARPA expenditures for Assistance to Households, Assistance to Small Businesses and Assistance to Nonprofits.

Where a nonprofit organization is awarded a grant agreement to carry out a project, program, or service that will provide Assistance to Households, they are viewed as a Subrecipient. That funding structure and the resulting contract would then necessitate the scope of services / scope of work, a budget, and relevant reporting with regard to the

households that are benefitting. One of the advantages of structure grant opportunities to provide funding for Subrecipients is that the Subrecipient need not be a 501(c)3 tax-exempt organization. This provided flexibility for some of our nonprofit organizations who have not yet achieved a 501(c)3 status.

In the case of pandemic relief grants or “aid” to nonprofits and small businesses, the grantee is viewed as the Beneficiary. Under this funding structure, aside from reviewing relevant documentation to determine the appropriate amount of aid, the amount of future reporting is less significant than it is for Subrecipients. While the limited reporting under this funding structure can create some advantages and remove barriers for nonprofits that do not have as much administrative capacity, there are certain tradeoffs. One tradeoff is that the disbursement for aid to the nonprofit must be issued to 501(c)3 tax-exempt organization. Our team attempted to navigate that barrier by considering fiscal agency structures for nonprofit organizations that had not yet received 501(c)3 tax-exempt status. The other tradeoff is that the Final Rule states the amount of aid must be commensurate and “reasonably proportional” to the extent and type of harm experienced. In other words, the pandemic relief grants under this structure are not intended to build capacity for new programs or services.

Compliance and Reporting Guidance

In addition to the Final Rule, the Treasury published guidance for recipient compliance and reporting responsibilities – that document is appended to this transmittal. The document provides guidance to us as a municipality in terms of ensuring compliance to substantiate all of our ARPA contracts and investments, and also served as a tool for the reporting expectations we communicated and incorporated into contracts with our subrecipients.

Best Practices for Equitable Outcomes

In furtherance of the goal of ARPA to address the disproportionate impacts of the pandemic and underlying disparities – particularly for low-income populations and communities of color, the U.S. Treasury published an **Equity and Outcomes Resource Guide**, which is enclosed with this report. The resource guide highlights approaches and tools in the areas of **equity, community engagement, evidence-based investments, and performance management** that include the following strategies:

- *Goal Setting*: setting goals for equity work, both in the ARPA programs and throughout government operations through executive and/or legislative action and strategic planning.
- *Equity Frameworks*: using frameworks or rubrics to consider equity throughout the project development or selection process and assessing proposed projects on equity in project design and proposed outcomes.
- *Identifying High Need Populations*: mapping social vulnerability indexes and other data against proposed project locations to ensure services are targeted to the communities with the greatest need.

- *Engaging Underserved Communities*: offering different types of community engagement opportunities to ensure that voices from underserved communities can participate in the process.
- *Convening Leaders*: convening taskforces made up of a diverse group of community members to analyze data gathered through engagement processes and recommend focus areas and projects
- *Using Evidence*: incorporating consideration of evidence-based practices into the budget process.
- *Tracking Outcomes*: collecting performance data for each project to track progress toward advancing equitable outcomes.

In alignment with the four areas highlighted by the resource guide, and in context with the list of strategies referenced above, the following description outlines the efforts and intentionality of our team to accomplish equitable outcomes with our ARPA investments:

Community Engagement

In 2021, our community engagement efforts for started with the priority needs assessment and budgeting process. The municipality hosted five in-person meetings in each of the City Council districts. In addition, there was an online survey option for community members who were unable to attend in-person sessions. Both the online survey and in-person session included interpretation into multiple languages. In total, 208 residents attend the sessions and 331 participated in the online survey, which generated more than 6,000 response data points. This feedback informed the ARPA budgeting process, priorities, and was incorporated in the overall decision making for ARPA programs and investments. The results were also transmitted to the City Council and published on the ARPA webpage.

To continue engagement throughout the ARPA programmatic process, five (5) committees were created in the areas of Affordable Housing (Trust Fund), Business Assistance, Community Programs, Creative Economy and Mental Health. The existing Worcester Jobs Fund committee was also engaged to assist with the Job Training category. The mission of the committees was to provide insight in creation of ARPA program applications, evaluation and grant-making decisions and to ensure overall that the ARPA programs were in alignment with the community needs and addressed the disproportionate impacts of the pandemic. The prioritization of grant applications to help ensure that grant awards are representative of the community and meet the overall goals and priorities set by the City and Federal Government, including but not limited to those most disproportionately impacted by the COVID-19 pandemic, especially low-income communities and communities of color. Upon advertising this opportunity for civic engagement, 148 applications were received from residents and each individual was offered an interview. The committee member representation included a diverse makeup of the community in terms of both demographics and geography.

Throughout the community engagement process, the Office of the City Manager and EOED met with community-based groups such as the Worcester Together Logistics Committee and Affordable Housing Coalition, among others. I want to again thank

subject matter experts from the Worcester Together group who assisted our team with ad-hoc committee interviews and the initial committee orientation for sharing its expertise.

Equity

The central theme in the Treasury's guidance document, with respect to equity, was to prioritize Disproportionately Impacted Communities and the underlying health and economic disparities that were exacerbated by the pandemic. Each of our ARPA program applications outlined the importance of benefitting Disproportionately Impacted Communities and this priority was reviewed and incorporated as part of each program evaluation process. Our team and the applicable committees also utilized the best practice of evaluation rubrics in determining grant award recommendations.

In addition, the best practices encourage the use of data – particularly with respect to how different demographic groups were harmed by the pandemic. Our team utilized the localized pandemic related data from UMass Memorial Healthcare to document the disproportionate impacts of the pandemic with particular emphasis on disproportionately impacted race/ethnicity.

Through our community engagement efforts and ongoing partnerships with community-based organizations, we also understand that federal funding and grant-making in general can lead to inequitable outcomes if intentional efforts are not made to remove barriers and increase accessibility. As outlined previously in this report, the amount of federal regulation, requirements, and reporting can be cumbersome, especially for smaller grass-roots organizations as well as residents and small businesses from marginalized groups. Our team attempted to address these barriers in a number of ways:

- We created a wide range of different program structures and opportunities to access these federal resources, so that if an organization was not as successful as it had hoped with one particular program, it might have a second or third opportunity to access resources.
- Dozens of technical assistance workshops were held at various days and times. Many were also recorded and uploaded to the City website for on-demand access. At these workshops, staff reviewed the key concepts and principles from the federal requirements and walked through the respective program application.
- Applications received that were missing information were not immediately disqualified. Staff followed up with applicants to request any missing information and provided additional time so that applicants could respond successfully.
- For grant awards issued to subrecipients that would be carrying out projects, programs or services to eligible households, staff conducted pre-contract meetings to further discuss some of the important federal requirements and to craft the scope of services in partnership with the subrecipient that would best accommodate their needs while ensuring compliance.
- While our team provided each subrecipient with a template reporting form to gather the necessary reporting documentation, we have also accepted a number of reporting variations. We understood that many subrecipients already have certain means and methods of collecting information from their clients and measuring

outcomes, so we attempted to align contracts and reporting as closely as possible with the management practices already used by the subrecipient.

- We also have worked with many subrecipients after contract execution to amend contracts to extend the period of performance or make adjustments to scopes of services and reporting as appropriate.

Apart from the grant-making to subrecipients and beneficiaries, the municipality has prioritized other ARPA investments like water/sewer infrastructure and parks improvements solely in Qualified Census Tracts.

I would also highlight that the majority of the City's ARPA funds have been classified under the category of addressing the negative health and economic impacts of the pandemic, which inherently leads to more equitable recovery outcomes than if we had prioritized the other eligible uses of ARPA dollars such as revenue recovery. When a municipality claims funds as revenue recovery, it enables them to use those dollars through the more traditional budget appropriation process for municipal uses that are less likely to address the disproportionate impacts of the pandemic.

Evidence-Based Investments & Performance Management

Treasury asked recipients to identify whether recipients were investing in evidence-based interventions and evaluation. This best practice is most relevant for the ARPA investments made through subrecipients that were addressing the negative effects of the pandemic by delivering programs and services. In the program application forms particularly for Mental Health as well as Community Projects & Programs, applicants were asked to cite evidence-based research and/or methods and to describe the expected outcomes with a specific emphasis on benefitting Disproportionately Impacted Communities.

Treasury has also recommended that recipients measure outputs and outcomes from their investments with further recommendation to collect demographic data. This approach is aligned with how our team always approaches the scopes of services in our subrecipient contracts, which are crafted based on the application information submitted, and in partnership with our subrecipient's input as described previously. This performance management, measuring outcomes, and the reporting documentation that results has been a prevalent topic of discussion. Our approach has been to balance the administrative burden and barriers that can result from this reporting and data collection, while still maintaining appropriate level of accountability and best practices as described by the Treasury guidance to measure outputs and outcomes.

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I want to emphasize that across all the ARPA investments we are making together as a community, thousands of residents and families from disproportionately impacted populations are benefitting and receiving assistance in recovering from the harms of the pandemic. I also want to ensure that my previous message is reiterated that while there

are many processes and requirements related to federal funding, we are partners in this work and we remain committed to identifying and addressing barriers that existing, thinking creatively about different ways of deploying federal resources, and helping our community-based organizations access these resources and navigate the applicable requirements. We cannot do this work alone as a municipality, and I am extremely grateful to all our community-based partners that have stepped up to help address the negative harms of the pandemic.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Eric D. Batista", with a stylized flourish at the end.

Eric D. Batista
City Manager

City of Worcester
American Rescue Plan Act of 2021 (ARPA)
Project Expenditure Tracker
as of 09/30/2024

Description	Budget	Expenditures	Open Encumbrances	Balance to Obligate
Community Based Initiatives:				
Housing:				
Housing - Affordable Housing Trust Fund (AHTF)	\$ 17,300,000.00	(980,247.54)	\$ (5,204,881.46)	\$ 11,114,871.00
Housing - Owner-Occupied Housing Rehab	2,499,766.52	(752,547.43)	(675,875.00)	1,071,344.09
Housing - First-Time Homeownership Development	200,000.00	(100,000.00)	(100,000.00)	-
Housing - Sustaining Housing First Solutions	4,000,000.00	(2,199,102.02)	(1,610,890.98)	190,007.00
Housing - Lead Program	1,000,000.00	(323,870.00)	(280,130.00)	396,000.00
Housing - Down Payment Assistance	1,000,000.00	(954,654.32)	(45,345.68)	-
Housing - Affordable Housing Preservation Program	333,000.00	(175,000.00)	-	158,000.00
Housing - Rental Assistance	1,667,000.00	(989,760.87)	(48,340.89)	628,898.24
Housing - Worcester Housing Authority	750,000.00	-	-	750,000.00
Housing - Home Flood Insurance Assistance (CLOSED)	21,470.48	(21,470.48)	-	(0.00)
Total Housing	\$ 28,771,237.00	\$ (6,496,652.66)	\$ (7,965,464.01)	\$ 14,309,120.33
Local Business Assistance & Marketing:				
Business Safety Net & COVID Improvements	\$ 2,500,000.00	(2,047,500.00)	-	\$ 452,500.00
Technical Assistance for Underserved Business	500,000.00	(146,418.88)	(169,128.12)	184,453.00
Minority / Woman Business Enterprise Fund	550,000.00	(100,000.00)	(5,000.00)	445,000.00
Marketing (Discover Central MA)	1,520,000.00	(1,520,000.00)	(0.01)	(0.01)
Total Local Business Assistance & Marketing	\$ 5,070,000.00	\$ (3,813,918.88)	\$ (174,128.13)	\$ 1,081,952.99
Creative Economy:				
Worcester Arts Council Grants	\$ 300,000.00	(272,201.60)	(7,798.40)	\$ 20,000.00
Cultural Plan Implementation	1,000,000.00	(150,000.00)	-	850,000.00
Creative/Cultural Organizations and Facilities Grants	2,950,000.00	-	-	2,950,000.00
Community/Cultural Festival Support/Other	250,000.00	(249,539.02)	-	460.98
Total Creative Economy	\$ 4,500,000.00	\$ (671,740.62)	\$ (7,798.40)	\$ 3,820,460.98
Job/Skills Training (Worcester Jobs Fund)	\$ 1,198,184.00	\$ (138,043.40)	\$ (1,060,140.60)	\$ -
Worcester Regional Food Hub	\$ 1,000,000.00	\$ (916,459.46)	\$ (83,540.54)	\$ -
Mental Health Services	\$ 1,999,261.00	\$ (212,240.95)	\$ (1,701,112.05)	\$ 85,908.00
WPS ADA Compliance Integration	\$ 10,000,000.00	\$ (663,109.29)	\$ (9,181,890.71)	\$ 155,000.00
Additional Community - Based Projects: e.g. Food Security, Childcare, etc.	\$ 11,737,082.00	\$ (2,508,219.96)	\$ (6,294,078.04)	\$ 2,934,784.00
Fuel and Utility Assistance (CLOSED)	\$ 999,569.97	\$ (999,569.97)	\$ 0.00	\$ -
Food Security	\$ 2,000,000.00	\$ (1,333,580.68)	\$ (666,419.32)	\$ -
Youth Employment	\$ 1,500,000.00	\$ (1,059,018.79)	\$ (340,981.21)	\$ 100,000.00
Total Community-Based Initiatives	\$ 68,775,333.97	\$ (18,812,554.66)	\$ (27,475,553.01)	\$ 22,487,226.30
Public Health:				
HUB Navigator	\$ 273,000.00	(180,024.35)	-	\$ 92,975.65
COVID Testing Contract	\$ 205,315.00	(205,315.00)	-	-
Senior Center Virtual Programming (CLOSED)	\$ -	-	-	-
Library Lockers and Book Vending Machines	\$ 804,000.00	(323,870.00)	(204,121.01)	276,008.99
ESOL Programs	\$ 1,000,000.00	(1,000,000.00)	-	-
Other				
DPH-Software	\$ 54,495.00	(1,220.00)	-	\$ 53,275.00
DPH/HHS Technology	-	-	-	-
DPH - Coalition for a Healthy Greater Worcester	199,945.39	(99,972.38)	(99,973.01)	-
COVID -19 Vaccine Freezer Generator	-	-	-	-

Description	Budget	Expenditures	Open Encumbrances	Balance to Obligate
Emergency Public Health Initiatives	404,000.46	(347,454.01)	(56,546.45)	(0.00)
Total Other	\$ 658,440.85	\$ (448,646.39)	\$ (156,519.46)	\$ 53,275.00
Total Public Health Initiatives	<u>\$ 2,940,755.85</u>	<u>\$ (2,157,855.74)</u>	<u>\$ (360,640.47)</u>	<u>\$ 422,259.64</u>
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Public Asset & Infrastructure Improvements:				
DCU Center Improvements (Electrical Vault)	\$ 1,935,581.75	\$ (1,935,581.75)	\$ -	\$ (0.00)
Green Worcester Plan Implementation	\$ 2,500,000.00	\$ (462,300.12)	\$ (1,326,040.24)	\$ 711,659.64
Public Facility Improvements				
City Hall Touchless Facilities	\$ -	\$ -	\$ -	\$ -
RECC HVAC Upgrades	250,064.69	(241,192.19)	(8,872.50)	-
Total Public Facilities Improvements	<u>\$ 250,064.69</u>	<u>\$ (241,192.19)</u>	<u>(8,872.50)</u>	<u>\$ -</u>
Park Improvements				
Park Capital Improvements (QST)	\$ 14,045,285.74	\$ (4,831,415.77)	(9,014,976.24)	\$ 198,893.73
Total Parks Improvements	<u>\$ 14,045,285.74</u>	<u>\$ (4,831,415.77)</u>	<u>(9,014,976.24)</u>	<u>\$ 198,893.73</u>
Water/Sewer Related Infrastructure Improvements				
Water/Sewer Infrastructure	\$ 19,002,555.00	\$ (5,663,300.30)	(13,339,254.70)	\$ -
Total Water/Sewer Related Infrastructure Improvements	<u>\$ 19,002,555.00</u>	<u>\$ (5,663,300.30)</u>	<u>(13,339,254.70)</u>	<u>\$ -</u>
Total Public Asset & Infrastructure Improvements	<u>\$ 37,733,487.18</u>	<u>\$ (13,133,790.13)</u>	<u>(23,689,143.68)</u>	<u>\$ 910,553.37</u>
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Technology Improvements:				
Enterprise Resource Planning System (ERP)	\$ 14,966,624.00	\$ (11,348,435.35)	(3,158,580.65)	\$ 459,608.00
Technology Improvements	288,418.00	(47,306.00)	(95,808.30)	145,303.70
Total Technology Improvements	<u>\$ 15,255,042.00</u>	<u>\$ (11,395,741.35)</u>	<u>(3,254,388.95)</u>	<u>\$ 604,911.70</u>
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Administrative Overhead:				
Staffing, Indirect Rate, Other	\$ 3,308,747.80	\$ (1,032,142.31)	-	\$ 2,276,605.49
Staffing, Indirect Rate, Other	317,215.20	(16,146.88)	-	301,068.32
Total Administrative Overhead	<u>\$ 3,625,963.00</u>	<u>\$ (1,048,289.19)</u>	<u>\$ -</u>	<u>\$ 2,577,673.81</u>
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Revenue Recovery:				
General Fund	\$ 11,596,458.87	\$ (11,596,458.87)	-	\$ (0.00)
DCU Center	2,339,846.00	(2,339,846.00)	-	-
Parking	1,853,218.13	(1,853,218.13)	-	-
Total Revenue Recovery	<u>\$ 15,789,523.00</u>	<u>\$ (15,789,523.00)</u>	<u>\$ -</u>	<u>\$ (0.00)</u>
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Premium Pay:				
General Fund	\$ 2,514,500.00	\$ (2,514,500.00)	-	\$ -
Total Premium Pay	<u>\$ 2,514,500.00</u>	<u>\$ (2,514,500.00)</u>	<u>\$ -</u>	<u>\$ -</u>
Available to Allocate	\$ -	\$ -	\$ -	\$ -
Available to Allocate	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 146,634,605.00</u>	<u>\$ (64,852,254.07)</u>	<u>(54,779,726.11)</u>	<u>\$ 27,002,624.82</u>
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Federal Total	110,617,389.80	(56,825,832.57)	(28,830,908.73)	26,460,648.50
State Pass-Through Total	36,017,215.20	(9,085,440.29)	(26,289,798.59)	541,976.32
	<u>146,634,605.00</u>	<u>(65,911,272.86)</u>	<u>(55,120,707.32)</u>	<u>27,002,624.82</u>

Non-Profit Funding: Community Projects/Programs, Mental Health, Job Training, Cultural Orgs/Festivals, etc.

Organization	Total Funding	Grant	Program	Note
WCAC	\$ 3,161,720	\$ 1,400,000	Youth Employment	YouthWorks
		\$ 999,570	Utility Assistance	
		\$ 250,000	CP&P	Universal Basic Income
		\$ 199,500	Food Security / SNAP	via United Way
		\$ 165,000	Rental Assistance	
		\$ 97,650	Food Security	via United Way
		\$ 50,000	Job Training	Job Training
WCHR	\$ 1,185,939	\$ 1,000,000	Down Pmt Assistance	
		\$ 185,939	CP&P	Rental Units
Worcester Reg. Food Hub	\$ 1,098,856	\$ 1,000,000	Incubator / Food Security	New Headquarters
		\$ 98,856	Job Training	Job Training
Reg. Environmental Council	\$ 1,082,500	\$ 1,000,000	CP&P	Facility Expansion
		\$ 70,000	Job Training	Youth Grow
		\$ 12,500	Festival	Earth Day
		\$ 750,000	CP&P	2 Ionic Ave
Creative Hub	\$ 1,082,450	\$ 212,450	Mental Health	
		\$ 110,000	Cultural Org Relief	
		\$ 10,000	Festival	stART on the Street
SMOC	\$ 1,000,000	\$ 1,000,000	CP&P	Shelter Upgrades
YMCA	\$ 999,975	\$ 999,975	CP&P	Fuller Park
Main South CDC	\$ 995,000	\$ 995,000	CP&P	Affordable Comm. Condos
Community Health Link	\$ 708,870	\$ 500,000	CP&P	Facility
		\$ 208,870	Mental Health	
Friendly House	\$ 592,719	\$ 323,102	Rental Assistance	
		\$ 141,050	Food Security	via United Way
		\$ 128,567	CP&P	Supportive Services
Central MA Housing Alliance	\$ 562,333	\$ 550,000	Rental Assistance	
		\$ 12,333	Festival	Walk for Homeless
Worc. Cultural Coalition	\$ 450,000	\$ 450,000	Cultural Plan	Utility Box, JMAC, Create 508
		\$ 145,000	CP&P	Social/Emotional learning
		\$ 95,000	CP&P	Cares 4 Kids coalition
		\$ 78,225	Food Security	via United Way
		\$ 50,000	Job Training	
		\$ 50,000	Mental Health	
		\$ 30,000	Cultural Org Relief	
Centro	\$ 355,207	\$ 161,657	CP&P	Homeownership Center
		\$ 141,050	Food Security	via United Way
		\$ 40,000	Cultural Org Relief	
		\$ 12,500	Festival	Latin American Festival
You, Inc.	\$ 330,439	\$ 136,500	Food Security	via United Way
		\$ 108,031	CP&P	System Navigation
		\$ 85,908	Mental Health	
The Village / Our Story	\$ 330,000	\$ 150,000	CP&P	Facility
		\$ 80,000	Cultural Org Relief	
		\$ 50,000	CP&P	Healing Room
		\$ 50,000	CP&P	Community Events
Pernet Family Health	\$ 324,933	\$ 228,858	CP&P	Newborn visiting
		\$ 96,075	Food Security	via United Way
Yes We Care	\$ 310,206	\$ 207,306	CP&P	Food Pantry
		\$ 102,900	Food Security	via United Way
Edward St Child Services	\$ 302,500	\$ 250,000	CP&P	School Readiness
		\$ 40,000	Cultural Org Relief	
		\$ 12,500	Festival	Day of Play

Youth Center	\$	269,543	\$	236,543	CP&P	Violence Prevention
			\$	60,000	Cultural Org Relief	
Jubilee Career Center	\$	267,033	\$	227,033	Mental Health	
			\$	40,000	Cultural Org Relief	
Family Health Center	\$	250,000	\$	200,000	CP&P	Medical Interpretation
			\$	50,000	Job Training	Job Training
Fresh Start Wellnes	\$	250,000	\$	250,000	Mental Health	
Heartwell Institute	\$	250,000	\$	250,000	Mental Health	
Kiva / Transformation Center	\$	250,000	\$	250,000	Mental Health	
QCC Foundation	\$	250,000	\$	250,000	Mental Health	
Umass Med School Coalition	\$	250,000	\$	250,000	CP&P	Link Kids
Jeremiah's Inn	\$	248,003	\$	196,553	CP&P	Renovations
			\$	51,450	Food Security	via United Way
Mustard Seed	\$	238,640	\$	238,640	CP&P	Pavilion
African Community Education	\$	237,500	\$	225,000	CP&P	Career Development
			\$	12,500	Festival	ACE Festival
Safe Exit Initiative	\$	237,500	\$	237,500	CP&P	Harbor
Lovin Spoonfuls	\$	236,928	\$	136,917	CP&P	Food Security
			\$	100,011	Food Security	via United Way
Catholic Charities	\$	236,050	\$	141,050	Food Security	via United Way
			\$	95,000	Mental Health	
Legendary Legacies	\$	225,000	\$	225,000	CP&P	Re-entry Employment
Multicultural Wellness Center	\$	225,000	\$	225,000	CP&P	Mobile Services
Revive of the USA	\$	225,000	\$	225,000	CP&P	Jump Start
WHA	\$	224,997	\$	224,997	CP&P	Meals Program
			\$	105,304	CP&P	Employment/Education
Southeast Asian Coalition	\$	216,304	\$	50,000	Small Biz Tech Assist	
			\$	40,000	Cultural Org Relief	
			\$	21,000	Food Security	via United Way
Latin Am. Business Org.	\$	200,000	\$	200,000	Small Biz Tech Assist	
Coalition for Healthy Greater Worc.	\$	199,945	\$	199,945	Public Health	
Shine Initiative	\$	190,000	\$	190,000	CP&P	Mind Matter
El Buen Samaritano	\$	188,004	\$	167,004	CP&P	Food Pantry
			\$	21,000	Food Security	via United Way
YWCA	\$	187,635	\$	187,635	CP&P	Clinical Counseling
Family Service Organization	\$	181,227	\$	100,000	Job Training	Job Training
			\$	81,227	CP&P	Mediation
Abby's House	\$	175,000	\$	175,000	CP&P	Supportive Services
Genesis Club	\$	166,143	\$	166,143	CP&P	Mental Health
AIDS Project Worcester	\$	140,338	\$	101,700	CP&P	Supp Meals
			\$	38,638	CP&P	HVAC
Central MA Health Education	\$	136,529	\$	136,529	CP&P	Coalition
Ecotarium	\$	135,000	\$	125,000	Cultural Org Relief	
			\$	10,000	Festival	Jazz on Sundial
Hanover Theatre	\$	135,000	\$	125,000	Cultural Org Relief	
			\$	10,000	Festival	Carroll Plaza Block Party
WHM/Latino Project	\$	135,000	\$	135,000	Cultural Org Relief	
Worc. Center for Crafts	\$	130,000	\$	120,000	Cultural Org Relief	
			\$	10,000	Festival	Hot Night in the City
Dismas House	\$	126,000	\$	126,000	CP&P	Clinical support
Mechanics Hall	\$	125,000	\$	125,000	Cultural Org Relief	
Tuckerman Hall / Symphony	\$	125,000	\$	125,000	Cultural Org Relief	
Worcester Art Museum	\$	125,000	\$	125,000	Cultural Org Relief	
Rachel's Table	\$	120,013	\$	120,013	Food Security	via United Way
CASA Project	\$	120,000	\$	120,000	Mental Health	
Joy of Music Program	\$	120,000	\$	120,000	Cultural Org Relief	

Music Worcester	\$	120,000	\$	120,000	Cultural Org Relief	
Open Sky	\$	120,000	\$	99,000	Job Training	Clinician Training
			\$	21,000	Food Security	via United Way
Pakachoag Music School	\$	120,000	\$	120,000	Cultural Org Relief	
Technocopia	\$	120,000	\$	120,000	Cultural Org Relief	
Community Legal Aid	\$	118,422	\$	118,422	CP&P	Legal Assistance
Children's Friend	\$	112,731	\$	112,731	CP&P	Early Learning
American Antiquarian Society	\$	110,000	\$	110,000	Cultural Org Relief	
Arts Worcester	\$	110,000	\$	110,000	Cultural Org Relief	
Ansaar of Worcester	\$	102,900	\$	102,900	Food Security	via United Way
Central MA Agency on Aging	\$	100,000	\$	50,000	CP&P	Senior Meals
			\$	50,000	Job Training	Job Training
Mass Women of Color Coalition	\$	100,000	\$	100,000	Small Biz Tech Assist	
WCUW Radio	\$	95,000	\$	95,000	Cultural Org Relief	
Worc. Youth Orchestra	\$	95,000	\$	95,000	Cultural Org Relief	
Preservation Worcester	\$	82,584	\$	80,000	Cultural Org Relief	
			\$	2,584	Festival	Door to Door
2Gether We Eat	\$	80,000	\$	80,000	Food Security	via United Way
Crocodile River Music	\$	80,000	\$	80,000	Cultural Org Relief	
Worc. Chamber Music Society	\$	80,000	\$	80,000	Cultural Org Relief	
Worc. Children's Chorus	\$	80,000	\$	80,000	Cultural Org Relief	
Worc. County Poetry / Clemente	\$	80,000	\$	80,000	Cultural Org Relief	
Worcester Reg. Chamber	\$	80,000	\$	80,000	Job Training	Career Navigation
Thrive Support & Advocacy	\$	77,175	\$	77,175	Food Security	via United Way
Clark University	\$	65,547	\$	65,547	Small Biz Tech Assist	
Summit Agency	\$	62,000	\$	62,000	Job Training	Job Training
Pride Productions	\$	60,000	\$	60,000	Cultural Org Relief	
Worc. Caribbean Am. Carn.	\$	52,500	\$	40,000	Cultural Org Relief	
			\$	12,500	Festival	Carnival
Project New Hope	\$	50,400	\$	50,400	Food Security	via United Way
WPI	\$	50,000	\$	50,000	Small Biz Tech Assist	
Worc. Evening Free Medical	\$	49,230	\$	49,230	CP&P	Medical Services
Crash Course Creations/Auto	\$	40,000	\$	40,000	Job Training	Auto Tech Training
Guardians of Tradition	\$	40,000	\$	40,000	Cultural Org Relief	
Salisbury Singers	\$	40,000	\$	40,000	Cultural Org Relief	
Worc. County Light Opera Club	\$	40,000	\$	40,000	Cultural Org Relief	
Urban Ministries	\$	37,650	\$	37,650	CP&P	Parking Lot
Worcester Earn a Bike	\$	25,000	\$	25,000	CP&P	Program Costs
WIC	\$	21,000	\$	21,000	Food Security	via United Way
African Community Cultural Ctr	\$	20,000	\$	20,000	Cultural Org Relief	
Worcester Roots	\$	20,000	\$	20,000	Job Training	Co-Op Academy
Liberian Association	\$	20,000	\$	20,000	Cultural Org Relief	
Master Singers of Worcester	\$	20,000	\$	20,000	Cultural Org Relief	
Broad Meadow / Mass Audubon	\$	20,000	\$	20,000	Cultural Org Relief	
4th Wall Stage Company	\$	20,000	\$	20,000	Cultural Org Relief	
Authentic Caribbean Found.	\$	12,500	\$	12,500	Festival	Caribbean Festival
Casita Cultura Latina	\$	12,500	\$	12,500	Festival	Dia de Los Muertos
MOAD/HVK Foundation	\$	12,500	\$	12,500	Festival	African Festival
Cultural Exchange Soccer	\$	12,500	\$	12,500	Festival	Worcester World Cup
Downtown BID	\$	10,000	\$	10,000	Festival	Winter Fest
Greek Orthodox Community	\$	10,000	\$	10,000	Festival	Greek Festival
Love Your Labels	\$	10,000	\$	10,000	Festival	Pride
Our Lady of Loreto	\$	10,000	\$	10,000	Festival	Italian Festival
Shrewsbury St. Italian Heritage	\$	10,000	\$	10,000	Festival	Italian Heritage Parade
Worc. St. Patrick's Day	\$	10,000	\$	10,000	Festival	St. Patrick's Day Parade
WPL Foundation	\$	9,622	\$	9,622	Festival	Block Party

Compliance and Reporting Guidance

State and Local Fiscal Recovery Funds



*June 28, 2024
Version: 7.0*



Coronavirus State and Local Fiscal Recovery Funds Guidance on Recipient Compliance and Reporting Responsibilities

On March 11, 2021, the American Rescue Plan Act was signed into law, and established the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund, which together make up the Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program. This program is intended to provide support to State, territorial, local, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

In May 2021, Treasury published the 2021 interim final rule (“2021 IFR”) describing eligible and ineligible uses of SLFRF, as well as other program requirements. The initial versions of this Compliance and Reporting guidance reflected the 2021 IFR and its eligible use categories. On January 6, 2022, the U.S. Department of the Treasury (“Treasury”) adopted the 2022 final rule implementing the SLFRF program. The 2022 final rule became effective on April 1, 2022. Prior to the 2022 final rule effective date, the 2021 IFR remained in effect; funds used consistently with the 2021 IFR while it was in effect were in compliance with the SLFRF program. However, recipients could choose to take advantage of the 2022 final rule’s flexibilities and simplifications ahead of the effective date. Recipients may consult the [*Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule*](#) for more information on compliance with the 2021 IFR and the 2022 final rule.

On December 29, 2022, the Consolidated Appropriations Act, 2023 was enacted, amending the SLFRF program to provide additional flexibility for recipients to use SLFRF funds for three new eligible use categories. The 2023 interim final rule (“2023 IFR”) was published in the federal register on September 20, 2023. The 2023 IFR became effective upon publication.

In November 2023, Treasury issued an interim final rule (the “Obligation IFR”) to amend the definition of “obligation” at 31 CFR 35.3 and to provide related clarifications. The Obligation IFR was published in the federal register on November 20, 2023. The Obligation IFR became effective upon publication. Treasury published additional guidance clarifying the provisions of the Obligation IFR on March 29, 2024 in Section 17: Obligation of the [SLFRF FAQs](#).

To support recipients in complying with the 2022 final rule, the 2023 IFR, and the Obligation IFR, this reporting guidance reflects the 2022 final rule, the 2023 IFR, the Obligation IFR, and subsequent guidance provided in FAQs. This guidance provides additional detail and clarification for each recipient’s compliance and reporting responsibilities under the SLFRF program and should be read in concert with the Award Terms and Conditions, the authorizing statute, the [2022 final rule](#), the [2023 IFR](#), the [Obligation IFR](#), other program guidance including the [State and Local Fiscal Recovery Funds Frequently Asked Questions](#), and other regulatory and statutory requirements, including regulatory requirements under the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) (“Uniform Guidance” or 2 CFR Part 200), and [2021 SLFRF Compliance Supplement – Technical Update](#), [2022 SLFRF Compliance Supplement](#), [2023 SLFRF Compliance Supplement](#), and [2024 SLFRF Compliance Supplement](#). Please see the [Assistance Listing](#) in SAM.gov under assistance listing number (formerly known as the CFDA number) 21.027 for more information.

Please Note: This guidance document applies to the SLFRF program only and does not change or impact reporting and compliance requirements for the Coronavirus Relief Fund (“CRF”) established by the CARES Act.



This guidance includes two parts:

Part 1: General Guidance

This section provides an orientation to recipients' compliance responsibilities and Treasury's expectations and recommends best practices where appropriate under the SLFRF program.

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B. Statutory Eligible Uses.....	P. 4
C. Treasury's 2022 Final Rule, 2023 IFR, and Obligation IFR	P. 5
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Part 2: Reporting Requirements

This section provides information on the reporting requirements for the SLFRF program.

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PAPERWORK REDUCTION ACT NOTICE

The information collected will be used for the U.S. Government to process requests for support. The estimated burden for the collections of information included in this guidance is as follows: 30 minutes for Title VI Assurances, 2 hours per response for the Interim Report, 6 hours per response for the Project and Expenditure Report and 100 hours per response for the Recovery Plan Performance Report (if applicable). Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.



Part 1: General Guidance

This section provides an orientation on recipients' compliance responsibilities and Treasury's expectations and recommended best practices where appropriate under the SLFRF program.

Recipients under the SLFRF program are the eligible entities identified in sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the "SLFRF statute") that receive an SLFRF award. Subrecipients under the SLFRF program are entities that receive a subaward from a recipient to carry out the purposes (program or project) of the SLFRF award on behalf of the recipient.

Recipients are accountable to Treasury for oversight of their subrecipients in accordance with 2 CFR 200.332, including ensuring their subrecipients comply with the SLFRF statute, SLFRF Award Terms and Conditions, Treasury's 2021 IFR, 2022 final rule, 2023 IFR, Obligation IFR, other applicable federal statutes and regulations, and reporting requirements.

A. Key Principles

There are several guiding principles for developing your own effective compliance regimes:

- Recipients and subrecipients are the first line of defense and responsible for ensuring the SLFRF award funds are not used for ineligible purposes, and there is no fraud, waste, or abuse associated with their SLFRF award;
- Many SLFRF-funded projects respond to the COVID-19 public health emergency¹ and meet urgent community needs. Swift and effective implementation is vital, and recipients must balance facilitating simple and rapid program access widely across the community and maintaining a robust documentation and compliance regime;
- Treasury encourages recipients to use SLFRF-funded projects to advance shared interests and promote equitable delivery of government benefits and opportunities to underserved communities, as outlined in [Executive Order 13985, On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#); and
- Transparency and public accountability for SLFRF award funds and use of such funds are critical to upholding program integrity and trust in all levels of government, and SLFRF award funds should be managed consistent with Administration guidance per [Memorandum M-21-20](#) and [Memorandum M-20-21](#).

B. Statutory Eligible Uses

As a recipient of an SLFRF award, your organization has substantial discretion to use the award funds in the ways that best suit the needs of your constituents – as long as such use fits into one of the following seven statutory categories:

1. To respond to the COVID-19 public health emergency or its negative economic impacts;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the recipient that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
3. For the provision of government services, to the extent of the reduction in revenue of such

¹ The SLFRF rule defines "COVID-19 public health emergency" as "the period beginning on January 27, 2020 and lasting until the termination of the national emergency concerning the COVID-19 outbreak declared pursuant to the National Emergencies Act." See 31 CFR 35.3. As discussed in FAQ 4.11, following the termination of the National Emergency on April 10, 2023, recipients generally may continue to make investments using their SLFRF funds without changes, with the exception of projects in the premium pay eligible use category. Please refer to FAQ 4.11 for more information.



recipient due to the COVID–19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency;

4. To make necessary investments in water, sewer, or broadband infrastructure;
5. To provide emergency relief from natural disasters or the negative economic impacts of natural disasters;
6. For projects eligible under the 26 surface transportation programs specified in the 2023 CAA (Surface Transportation projects); or
7. For projects eligible under Title I of the Housing and Community Development Act of 1974 (Title I projects).

In addition, sections 602(c)(4) and 603(c)(5) of the Social Security Act, as amended by the Infrastructure Investment and Jobs Act, provide that SLFRF funds may be used for an authorized Bureau of Reclamation project for purposes of satisfying any non-Federal matching requirement required for the project.

Treasury adopted the 2021 IFR in May 2021 and the [2022 final rule](#) on January 6, 2022 to implement the first four eligible use categories and other restrictions on the use of funds under the SLFRF program. The 2022 final rule took effect on April 1, 2022, and the 2021 IFR remained in effect until that time, although recipients could choose to take advantage of the 2022 final rule's flexibilities and simplifications prior to April 1, 2022. Recipients may consult the [Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule](#) for more information on compliance with the 2021 IFR and the 2022 final rule.

On December 29, 2022, the Consolidated Appropriations Act, 2023 was enacted, amending the SLFRF program to provide additional flexibility for recipients to use SLFRF funds for three new eligible use categories. The 2023 IFR was published in the Federal Register on September 20, 2023 and became effective upon publication. The Obligation IFR was published in the Federal Register on November 20, 2023 and became effective upon publication.

It is the recipient's responsibility to ensure all SLFRF award funds are used in compliance with the program's requirements. In addition, recipients should be mindful of any additional compliance obligations that may apply – for example, additional restrictions imposed upon other sources of funds used in conjunction with SLFRF award funds, or statutes and regulations that may independently apply to water, broadband, and sewer infrastructure projects. Recipients should ensure they maintain proper documentation supporting determinations of costs and applicable compliance requirements, and how they have been satisfied as part of their award management, internal controls, and subrecipient oversight and management.

C. Treasury's 2022 Final Rule, 2023 IFR, and Obligation IFR

Treasury's [2022 final rule](#), [2023 IFR](#), and [Obligation IFR](#) detail recipients' compliance responsibilities and provide additional information on eligible and restricted uses of SLFRF award funds and reporting requirements.

1. **Eligible and Restricted Uses of SLFRF Funds.** As described in the SLFRF statute and summarized above, there are seven eligible uses of SLFRF award funds. As a recipient of an award under the SLFRF program, your organization is responsible for complying with requirements for the use of funds. In addition to determining a given project's eligibility, recipients are also responsible for determining subrecipients' or beneficiaries' eligibility, and must monitor subrecipients' use of SLFRF award funds.

To help recipients build a greater understanding of eligible uses, Treasury's [2022 final rule](#) and 2023 IFR establish frameworks for determining whether a specific project would be eligible under



the SLFRF program, including some helpful definitions. For example, Treasury's [2022 final rule](#) and 2023 IFR establish:

- A framework for determining whether a project responds to the COVID-19 public health emergency or its negative economic impacts;
- Definitions of “eligible employers,” “essential work,” “eligible workers,” and “premium pay” for cases where premium pay is an eligible use;
- The option to select between a standard amount of revenue loss or complete a full revenue loss calculation of revenue lost due to the COVID-19 public health emergency;
- A framework for necessary water and sewer infrastructure projects that aligns eligible uses with projects that are eligible under the Environmental Protection Agency's Drinking Water and Clean Water State Revolving Funds along with certain additional projects, including a wider set of lead remediation and stormwater infrastructure projects and aid for residential wells;
- A framework for necessary broadband projects that allows for projects that are designed to provide service of sufficient speeds to eligible areas, as well as an affordability requirement for providers that provide service to households;
- A framework for determining how to provide emergency relief from a natural disaster;
- Three pathways for using SLFRF funds for Surface Transportation projects; and
- A list of eligible Title I projects by reference to the activities that are eligible under the Community Development Block Program.

Treasury's [2022 final rule](#) also provides more information on important restrictions on use of SLFRF award funds, including that recipients other than Tribal governments may not deposit SLFRF funds into a pension fund; and recipients that are States or territories may not use SLFRF funds to offset a reduction in net tax revenue resulting from the recipient's change in law, regulation, or administrative interpretation. In addition, recipients may not use SLFRF funds directly to service debt, satisfy a judgment or settlement, or contribute to a “rainy day” fund. Recipients should refer to Treasury's 2022 final rule for more information on these restrictions and to the 2023 IFR for how these restrictions apply to the eligible uses added by the Consolidated Appropriations Act, 2023.

Treasury's 2022 final rule outlines that funds available under the “revenue loss” eligible use category (sections 602(c)(1)(C) and 603(c)(1)(C) of the Social Security Act) generally may be used to meet the non-federal cost-share or matching requirements of other federal programs. However, the 2022 final rule notes that SLFRF funds may not be used as the non-federal share for purposes of a state's Medicaid and CHIP programs because the Office of Management and Budget (“OMB”) has approved a waiver as requested by the Centers for Medicare & Medicaid Services pursuant to 2 CFR 200.102 of the Uniform Guidance and related regulations. If a recipient seeks to use SLFRF funds to satisfy match or cost-share requirements for a federal grant program, it should first confirm with the relevant awarding agency that no waiver has been granted for that program, that no other circumstances enumerated under 2 CFR 200.306(b) would limit the use of SLFRF funds to meet the match or cost-share requirement, and that there is no other statutory or regulatory impediment to using the SLFRF funds for the match or cost-share requirement. Treasury's 2023 IFR outlines that under the Surface Transportation projects eligible use category, recipients may use SLFRF funds to satisfy non-federal cost share requirements for certain programs under Pathway Three. In addition, under the Title I projects eligible use category, recipients may use SLFRF funds to satisfy the non-federal share requirements of a federal financial assistance program in support of activities that would be eligible under the CDBG and ICDBG programs.

SLFRF funds beyond those that are available under the circumstances described above may not be used to meet the non-federal match or cost-share requirements of other federal programs, other than as specifically provided for by statute. For example, the Infrastructure Investment and



Jobs Act provides that SLFRF funds may be used to meet the non-federal match requirements of authorized Bureau of Reclamation projects and certain broadband deployment projects.

Treasury's 2023 IFR describes the additional statutory restrictions that apply to the Surface Transportation projects and Title I projects eligible use categories. First, the total amount of SLFRF funds that a recipient may use for Surface Transportation projects and Title I projects, taken together, cannot exceed the greater of \$10 million and 30% of a recipient's SLFRF allocation. Second, recipients using SLFRF funds for Surface Transportation projects and Title I projects must supplement, and not supplant, other federal, state, territorial, Tribal, and local government funds (as applicable) otherwise available for such uses. For the Surface Transportation projects eligible use category, recipients using funds for projects eligible for Urbanized Formula Grants, Fixed Guideway Capital Investment Grants, Formula Grants for Rural Areas, State of Good Repair Grants, or Grants for Buses and Bus Facilities may not use SLFRF funds for operating expenses of these projects.

- 2. Eligible Costs Timeframe.** For eligible use categories described in the 2022 final rule, your organization, as a recipient of an SLFRF award, may use SLFRF funds to cover eligible costs that your organization incurred during the period that begins on March 3, 2021 and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024 are expended by December 31, 2026. Costs incurred for projects by the recipient State, territorial, local, or Tribal government prior to March 3, 2021 are not eligible, as provided for in Treasury's 2022 final rule.

For eligible use categories described in the 2023 IFR, recipients may use SLFRF funds for the three new eligible uses for costs incurred beginning December 29, 2022. Consistent with the existing eligible uses, recipients must obligate SLFRF funds for the new eligible uses by December 31, 2024. Recipients must expend SLFRF funds obligated to provide emergency relief from natural disasters by December 31, 2026. Recipients must expend SLFRF funds obligated for Surface Transportation projects and Title I projects by September 30, 2026. Costs for projects described in the 2023 IFR that are incurred by the recipient State, territorial, local, or Tribal government prior to December 29, 2022 are not eligible under these three eligible use categories.

Recipients may, in certain circumstances, use SLFRF award funds for the eligible use categories described in Treasury's 2022 final rule for costs incurred prior to March 3, 2021. Specifically,

- a. **Public Health/Negative Economic Impacts:** Recipients may use SLFRF award funds to provide assistance to households, small businesses, and nonprofits to respond to the public health emergency or negative economic impacts of the pandemic – such as rent, mortgage, or utility assistance – for costs incurred by the beneficiary (e.g., a household) prior to March 3, 2021, provided that the recipient State, territorial, local or Tribal government did not incur the cost of providing such assistance prior to March 3, 2021.
- b. **Premium Pay:** Recipients may provide premium pay retrospectively for work performed at any time during the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such premium pay must not have been incurred by the recipient prior to March 3, 2021.
- c. **Revenue Loss:** Recipients have broad discretion to use funds for the provision of government services to the extent of reduction in revenue. While calculation of lost revenue is based on the recipient's revenue in the last full fiscal year prior to the COVID-19 public health emergency, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- d. **Investments in Water, Sewer, and Broadband:** Recipients may use SLFRF award funds to make necessary investments in water, sewer, and broadband infrastructure. Recipients may use SLFRF award funds to cover costs incurred for eligible projects planned or started prior



to March 3, 2021, provided that the project costs covered by the SLFRF award funds were not incurred by the recipient prior to March 3, 2021.

Any funds not obligated or expended for eligible uses by the timelines above must be returned to Treasury, including any unobligated or unexpended funds that have been provided to subrecipients and contractors as part of the award closeout process pursuant to 2 C.F.R. 200.344(d). For the purposes of determining expenditure eligibility, "incurred" means the recipient has incurred an obligation. See 31 CFR 35.3 and 35.5(b).

As discussed in FAQ 17.19, after the December 31, 2024 obligation deadline, recipients may have excess funds that were obligated as of the deadline but ultimately not expended on an eligible activity. While recipients may not incur new obligations for the use of SLFRF funds after December 31, 2024, recipients may reclassify SLFRF funds from a reported activity to another project that would be eligible under the program rules (including the requirement that the recipient incurred an obligation for the project by December 31, 2024), regardless of whether those project(s) were reported to Treasury by the obligation deadline. Treasury will add new functionalities in the January 31, 2025 Project & Expenditure Report to enable recipients to add and reclassify funds to project(s) for which an obligation was incurred by December 31, 2024.

3. **Reporting.** Generally, recipients must submit one initial Interim Report, quarterly or annual Project and Expenditure reports which include subaward reporting, and in some cases annual Recovery Plan reports. Treasury's 2022 final rule, 2023 IFR, Obligation IFR, and Part 2 of this guidance provide more detail around SLFRF reporting requirements.
4. **Expenditure Categories.** Treasury's 2022 final rule provides flexibility and simplicity for recipients to fight the pandemic and support families and businesses struggling with its impacts, maintain vital services amid revenue shortfalls, and build a strong, resilient, and equitable recovery. As such, recipients report on a broad set of eligible uses and associated Expenditure Categories ("EC"), which began with the April 2022 Project and Expenditure Report. Appendix 1 includes the ECs, as well as a reference to previous ECs used for reporting under the 2021 IFR.

The 2023 IFR implements the amendments to the SLFRF program made by the Consolidated Appropriations Act, 2023, which provides additional flexibility for recipients to use SLFRF funds to respond to natural disasters, build critical infrastructure, and support community development. The additional ECs associated with the 2023 IFR began with the October 2023 Project and Expenditure Report. These ECs also may be found in Appendix 1.



Assistance Listing

The [Assistance Listing](#) for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) was published May 28, 2021 on SAM.gov under Assistance Listing Number ("ALN"), formerly known as CFDA Number, **21.027**.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The ALN is the unique 5-digit number assigned to identify a federal assistance listing, and can be used to search for federal assistance 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 ALN, 21.019, assigned to the CRF. If you have already received funds or captured the initial number in your records, please update your systems and reporting to reflect the new ALN 21.027 for the SLFRF program. **Recipients must use ALN 21.027 for all financial accounting, subawards, and associated program reporting requirements for the SLFRF awards.**

D. Uniform Administrative Requirements

The SLFRF awards are generally subject to the requirements set forth in the Uniform Guidance. In all instances, your organization should review the Uniform Guidance requirements applicable to your organization's use of SLFRF funds, and SLFRF-funded projects. Additional details about applicability of certain provisions of the Uniform Guidance may be found in:

- SLFRF 2022 final rule;
- SLFRF [Assistance Listing](#);
- SLFRF FAQs, including FAQ 4.9, 10.1, and Section 13; and
- SLFRF 2023 IFR.

The following sections provide a general summary of your organization's compliance responsibilities under applicable statutes and regulations, including the Uniform Guidance, as described in the most recent compliance supplement issued by OMB. Note that the descriptions below are only general summaries and all recipients and subrecipients are advised to carefully review the Uniform Guidance requirements and any additional regulatory and statutory requirements applicable to the program.

1. **Allowable Activities.** Each recipient should review program requirements, including Treasury's 2022 final rule, 2023 IFR, Obligation IFR, SLFRF FAQs, and the recipient's Award Terms and Conditions, to determine and record eligible uses of SLFRF funds. Per 2 CFR 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the SLFRF award constitute eligible uses of funds, and document determinations.
2. **Allowable Costs/Cost Principles.** As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs are based on the premise that a recipient is responsible for the effective administration of Federal awards, application of sound management practices, and administration of Federal funds in a manner consistent with the program objectives and terms and conditions of the award. Recipients must implement robust internal controls and effective monitoring to ensure compliance with the Cost Principles, which are important for building trust and accountability. Please note that as outlined in [FAQ 13.15](#), only a subset of the Uniform Guidance requirements at 2 CFR Part 200 Subpart E (Cost Principles) applies to recipients' use of funds in the revenue loss eligible use category.

SLFRF funds may be, but are not required to be, used along with other funding sources for a given



project. Recipients should note that SLFRF funds available under the “revenue loss” eligible use category generally may be used to meet the non-federal cost-share or matching requirements of other federal programs. If a recipient seeks to use SLFRF funds to satisfy match or cost-share requirements for a federal grant program, the recipient should first confirm with the relevant awarding agency that no waiver has been granted for that program, that no other circumstances enumerated under 2 CFR 200.306(b) would limit the use of SLFRF funds to meet the match or cost-share requirement, and that there is no other statutory or regulatory impediment to using the SLFRF funds for the match or cost-share requirement. For instance, recipients should note that SLFRF funds may not be used as the non-federal share for purposes of a state’s Medicaid and CHIP programs because OMB has approved a waiver from this provision as requested by the Centers for Medicare & Medicaid Services pursuant to 2 CFR 200.102 of the Uniform Guidance and related regulations.

Treasury’s 2023 IFR outlines that under the Surface Transportation projects eligible use category, recipients may use SLFRF funds to satisfy non-federal cost share requirements for certain programs under Pathway Three. In addition, under the Title I projects eligible use category, recipients may use SLFRF funds to satisfy the non-federal share requirements of a federal financial assistance program in support of activities that would be eligible under the CDBG and ICDBG programs.

SLFRF funds beyond those that are available under the circumstances described above may not be used to meet the non-federal match or cost-share requirements of other federal programs, other than as specifically provided for by statute. As an example, the Infrastructure Investment and Jobs Act provides that SLFRF funds may be used to meet the non-federal match requirements of authorized Bureau of Reclamation projects and certain broadband deployment projects. Recipients should consult the 2022 final rule for further details if they seek to utilize SLFRF funds as a match for these projects.

Treasury’s 2022 final rule, 2023 IFR, program guidance, and the Uniform Guidance outline the types of costs that are allowable, including certain audit costs. For example, per 2 CFR 200.425, a reasonably proportionate share of the costs of audits required by the Single Audit Act Amendments of 1996 are allowable; however, costs for audits that were not performed in accordance with 2 CFR Part 200, Subpart F and the Compliance Supplement are not allowable. Please see 2 CFR Part 200, Subpart E regarding the Cost Principles for more information.

- a. **Administrative costs:** Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.² Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the SLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs as long as they are accorded consistent treatment per 2 CFR 200.403. Direct costs are those that are identified specifically as costs of implementing the SLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the SLFRF award such as the cost of facilities or administrative functions like a director’s office.³⁴ Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate

² Recipients also may use SLFRF funds directly for administrative costs to improve the design and execution of programs responding to the COVID-19 pandemic and to administer or improve the efficacy of programs addressing the public health emergency or its negative economic impacts. 31 CFR 35.6(b)(3)(ii)(E)(3).

³ 2 CFR 200.413 Direct Costs.

⁴ 2 CFR 200.414 Indirect Costs.



Agreement ("NICRA") established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).

- b. **Salaries and Expenses:** In general, certain employees' wages, salaries, and covered benefits are an eligible use of SLFRF award funds. Please see Treasury's 2022 final rule for details.
3. **Cash Management.** SLFRF payments made to recipients are not subject to the requirements of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR Part 205 or 2 CFR 200.305(b)(8)-(9).

As such, recipients can place funds in interest-bearing accounts, do not need to remit interest to Treasury, and are not limited to using that interest for eligible uses under the SLFRF award.

4. **Eligibility and Unique Entity Identifier Requirements.** Under the SLFRF program, recipients are responsible for ensuring that award funds are used for eligible purposes. Accordingly, recipients must develop and implement policies and procedures, and retain records, to determine and monitor implementation of criteria for determining the eligibility of beneficiaries and/or subrecipients. Your organization, and if applicable, the subrecipient(s) administering a program on behalf of your organization, will need to develop and maintain procedures for obtaining information evidencing a given beneficiary's, subrecipient's, or contractor's eligibility, including ensuring subrecipients and contractors are in good standing in accordance with 2 CFR 200.214 and 2 CFR Part 200, Appendix II, paragraph (H).

Further, recipients and subrecipients are required to obtain a valid Unique Entity Identifier (UEI), which is assigned by SAM.gov. Pursuant to the award term regarding 2 CFR Part 25, Appendix A, which is incorporated by reference in the SLFRF Financial Assistance Agreement, recipients are required to maintain current information in SAM.gov for the duration of the period of performance of the SLFRF award. A recipient may not make a subaward to a subrecipient unless that subrecipient has obtained and provided to the recipient a UEI. Subrecipients are not required to complete full SAM.gov registration to obtain a UEI. A UEI is not required with respect to beneficiaries and contractors. Implementing risk-based due diligence for eligibility determinations is a best practice to augment your organization's existing controls.

As discussed in item 11 below, recipients may obligate SLFRF funds by entering into an interagency agreement with a unit of government, and may choose to treat that unit of government as a subrecipient. If a recipient chooses to treat the counterparty to the interagency agreement as a subrecipient, then the recipient must also provide a UEI for that entity. If a recipient chooses to treat the counterparty as a part of the recipient government, the recipient is not required to provide a UEI for that entity.

5. **Property Management.** Any purchase of real or personal property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D, unless stated otherwise by Treasury. For example, as outlined in [FAQ 13.15](#), only a subset of the Uniform Guidance requirements at 2 CFR Part 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. Furthermore, as outlined in [FAQ 13.16](#), Treasury has clarified the use and disposition requirements for real and personal property, supplies, and equipment purchased with SLFRF funds.
6. **Matching, Level of Effort, Earmarking.** There are no matching, level of effort, or earmarking compliance responsibilities associated with the SLFRF award. See Section C.1 (Eligible and Restricted Uses of SLFRF Funds) for a discussion of restrictions on use of SLFRF funds. Please



see 2. Allowable Costs/Cost Principles above for information on the use of SLFRF funds for non-Federal match or cost-sharing requirements in other Federal programs.

7. **Period of Performance.** Your organization should also develop and implement internal controls related to activities occurring outside the period of performance. For eligible uses under the 2022 final rule, all funds remain subject to statutory and regulatory requirements that they must be used for costs incurred by the recipient during the period that begins on March 3, 2021, and ends on December 31, 2024, and that award funds for the financial obligations incurred by December 31, 2024 must be expended by December 31, 2026. For eligible uses under the 2023 IFR, recipients may use SLFRF funds for costs incurred beginning December 29, 2022. Consistent with the existing eligible uses, recipients must obligate SLFRF funds for the new eligible uses by December 31, 2024. Recipients must expend SLFRF funds obligated to provide emergency relief from natural disasters by December 31, 2026. Recipients must expend SLFRF funds obligated for Surface Transportation projects and Title I projects by September 30, 2026. Any funds not expended must be returned to Treasury as part of the award closeout process pursuant to 2 C.F.R. 200.344(d).
8. **Procurement, Suspension & Debarment.** Recipients are responsible for ensuring that any procurement using SLFRF funds, or payments under procurement contracts using such funds, are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327, unless stated otherwise by Treasury. As outlined in [FAQ 13.15](#), only a subset of the Uniform Guidance requirements at 2 CFR Part 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. The procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327 are not included in FAQ 13.15's list of applicable Subpart D requirements that apply to recipients' use of funds in the revenue loss eligible use category.

The Uniform Guidance establishes in 2 CFR 200.319 that all procurement transactions for property or services must be conducted in a manner providing full and open competition, consistent with standards outlined in 2 CFR 200.320, which allows for non-competitive procurements only in certain circumstances. Recipients must have and use documented procurement procedures that are consistent with the standards outlined in 2 CFR 200.317 through 2 CFR 200.320. In addition, the Uniform Guidance at 2 CFR 200.214, 2 CFR Part 180, and Treasury's implementing regulations at 31 CFR Part 19, prohibit recipients from entering into contracts with suspended or debarred parties. The procurement standards outlined in the Uniform Guidance require an infrastructure for competitive bidding and contractor oversight, including maintaining written standards of conduct. Your organization must ensure adherence to all applicable local, State, and federal procurement laws and regulations.

9. **Program Income.** Generally, program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, and principal and interest on loans made with Federal award funds. Program income does not include interest earned on advances of Federal funds, rebates, credits, discounts, or interest on rebates, credits, or discounts. Recipients of SLFRF funds should calculate, document, and record the organization's program income. Additional controls that your organization should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

As discussed in SLFRF FAQ 17.21, program income includes that which is earned between the December 31, 2024, obligation deadline and the end of the period of performance on December 31, 2026. As with all award funds, such program income may only be used to cover an obligation that was incurred by December 31, 2024.

The Uniform Guidance outlines the requirements that pertain to program income at 2 CFR



200.307. Treasury has clarified in its FAQs that recipients may add program income to the Federal award. Any program income generated from SLFRF funds must be used for the purposes and under the conditions of the Federal award. Further, FAQ 4.9 provides additional information about program income requirements applicable to certain eligible uses, and FAQ 13.15 clarifies that only a subset of the Uniform Guidance requirements at 2 CFR 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. The list of applicable Subpart D requirements in FAQ 13.15 does not include the program income requirements in 2 CFR 200.307.

- 10. Reporting.** All recipients of federal funds must complete financial, performance, and compliance reporting as required and outlined in Part 2 of this guidance. Expenditures may be reported on a cash or accrual basis, as long as the methodology is disclosed and consistently applied. Reporting must be consistent with the definition of expenditures pursuant to 2 CFR 200.1. Your organization should appropriately maintain accounting records for compiling and reporting accurate, compliant financial data, in accordance with appropriate accounting standards and principles.

In addition, where appropriate, your organization needs to establish controls to ensure completion and timely submission of all mandatory performance and/or compliance reporting. See Part 2 of this guidance for a full overview of recipient reporting responsibilities.

Consolidated jurisdictions or other types of jurisdictions that received multiple SLFRF allocations (e.g., a county and city with a consolidated government) are only required to file once per reporting period, and such reports will cover the total SLFRF allocations received by the jurisdiction. This includes non-entitlement units of local government ("NEUs") and/or units of general local government located within counties that are not units of general local government. In addition, the total SLFRF allocations across all sources for a given jurisdiction will be used to identify that jurisdiction's Reporting Tier.

- 11. Subrecipient Monitoring.** SLFRF recipients that are pass-through entities as described under 2 CFR 200.1 are required to manage and monitor their subrecipients to ensure compliance with requirements of the SLFRF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.

First, your organization must clearly identify to the subrecipient: (1) that the award is a subaward of SLFRF funds; (2) any and all compliance requirements for use of SLFRF funds; and (3) any and all reporting requirements for expenditures of SLFRF funds.

Next, your organization will need to evaluate each subrecipient's risk of noncompliance based on a set of common factors. These risk assessments may include factors such as prior experience in managing Federal funds, previous audits, personnel, and policies or procedures for award execution and oversight. Ongoing monitoring of any given subrecipient should reflect its assessed risk and include monitoring, identification of deficiencies, and follow-up to ensure appropriate remediation.

Accordingly, your organization should develop written policies and procedures for subrecipient monitoring and risk assessment and maintain records of all award agreements identifying or otherwise documenting subrecipients' compliance obligations.

Recipients should note that NEUs are not subrecipients under the SLFRF program. They are SLFRF recipients that report directly to Treasury.

Recipients should also note that subrecipients do not include individuals and organizations that received SLFRF funds as end users. Such individuals and organizations are beneficiaries and not subject to audit pursuant to the Single Audit Act and 2 C.F.R. Part 200, Subpart F.



Many recipients may choose to provide a subaward or contract to other entities to provide services to other end users. For example, a recipient may provide a subaward to a nonprofit to provide homeless services to individuals experiencing homelessness. In this case, the subaward to a nonprofit is based on the services that the recipient intends to provide (assistance to households experiencing homelessness), and the nonprofit is serving as the subrecipient, providing services on behalf of the recipient. Subrecipients are subject to an audit pursuant to the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements, whereas contractors are not subject to an audit pursuant to the Single Audit Act and 2 CFR part 200, subpart F regarding audit requirements.

Please note that as outlined in FAQ 13.14, recipients' use of funds in the revenue loss eligible use category does not give rise to subrecipient relationships. As a result, subaward reporting is not required for projects in the revenue loss eligible use category. While there is no federal program or purpose to carry out in the same way that there is for the other SLFRF expenditure categories, these funds retain their federal character and recipients remain subject to laws and regulations applicable to Federal financial assistance programs.

As discussed in SLFRF FAQ 17.6, Treasury considers an interagency agreement, including an agreement in the form of a memorandum of understanding, to constitute a "transaction requiring payment" similar to a contract or subaward and therefore an obligation for purposes of the SLFRF rule, if the agreement satisfies certain conditions. If a recipient has not yet provided funds to a unit of its government and would like to do so for that unit to carry out an eligible project and count as an obligation, the recipient may do so under FAQ 17.6.

If a recipient previously entered into an agreement with a unit of its government and reported that arrangement as a subaward, then the recipient may maintain that treatment or revise its reporting to reflect an interagency agreement, as long as the requirements of FAQ 17.6 are met. If the recipient is reporting the arrangement as a subaward, the recipient should note that the subrecipient monitoring and other requirements applicable to subawards at 2 CFR Part 200 continue to apply. In either case, the use of funds must be appropriately managed and overseen in accordance with the program's award terms and conditions, including the requirements at 2 CFR 200.329 or 2 CFR 200.331, as applicable.

If a recipient obligates funds via an interagency agreement with an agency, department, or part of government according to the provisions described in [FAQ 17.6](#) or 17.23, that agency, department, or part of government may itself enter into subawards and contracts. Because the interagency agreement is considered an obligation, the obligation deadline does not apply to that agency, department, or part of government.

- 12. Special Tests and Provisions.** From time-to-time, Treasury may issue subregulatory guidance as well as frequently asked questions.

Across each of the compliance requirements above, Treasury has described some best practices for development of internal controls in [Table 1](#) below, with an example of each best practice.

Table 1: Internal controls best practices

Best Practice	Description	Example
Written policies and procedures	Formal documentation of recipient policies and procedures	Documented procedure for determining worker eligibility for premium pay
Written standards of conduct	Formal statement of mission, values, principles, and professional standards	Documented code of conduct / ethics for subcontractors



Best Practice	Description	Example
Risk-based due diligence	Pre-payment validations conducted according to an assessed level of risk	Enhanced eligibility review of subrecipient with imperfect performance history
Risk-based compliance monitoring	Ongoing validations conducted according to an assessed level of risk	Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics
Record maintenance and retention	Creation and storage of financial and non-financial records.	Storage of all subrecipient payment information.

E. Award Terms and Conditions

The Award Terms and Conditions of the SLFRF financial assistance agreement sets forth the compliance obligations for recipients pursuant to the SLFRF statute, the Uniform Guidance, Treasury's 2022 final rule, 2023 IFR, the Obligation IFR, and other applicable federal laws and regulations. Recipients should ensure they remain in compliance with all Award Terms and Conditions. These obligations include the following items in addition to those described above:

- SAM.gov Requirements.** All eligible recipients are required to have an active registration with the System for Award Management ("SAM") (<https://www.sam.gov>) pursuant to 2 CFR Part 25. To ensure timely receipt of funding, Treasury has stated that NEUs who have not previously registered with SAM.gov may do so after receipt of the award, but before the submission of mandatory reporting.⁵
- Recordkeeping Requirements.** Generally, your organization must maintain records and financial documents for five years after all funds have been expended or returned to Treasury, as outlined in paragraph 4.c. of the Award Terms and Conditions. Treasury may request transfer of records of long-term value at the end of such period. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Your organization must agree to provide or make available such records to Treasury upon request, and to the Government Accountability Office ("GAO"), Treasury's Office of Inspector General ("OIG"), and their authorized representative in order to conduct audits or other investigations.
- Single Audit Requirements.** Recipients and subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements.⁶ Note that the Compliance Supplement provides information on the existing, important compliance requirements that the federal government expects to be considered as a part of such audit. For example, the SLFRF Compliance Supplement describes an alternative to the Single Audit for eligible recipients. Recipients should consult the Compliance Supplement for more information about the alternative compliance examination engagement. The Compliance Supplement is routinely updated, and is made available in the Federal Register and on OMB's website: <https://www.whitehouse.gov/omb/office-federal-financial-management/>. Recipients and subrecipients should consult the [Federal Audit Clearinghouse](#) to see examples of Single Audit submissions.

⁵ See flexibility provided in https://www.whitehouse.gov/wp-content/uploads/2021/03/M_21_20.pdf.

⁶ For-profit entities that receive SLFRF subawards are not subject to Single Audit requirements. However, they are subject to other audits as deemed necessary by authorized governmental entities, including Treasury and Treasury's OIG.



- 4. Civil Rights Compliance.** Recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department's implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department's implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23.

In order to carry out its enforcement responsibilities under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury's implementing regulations, 31 CFR part 22, and the Department of Justice (DOJ) regulations, [Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR part 42](#), provide for the collection of data and information from recipients (see 28 CFR 42.406). Treasury may request that non-tribal recipients submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status. As explained in Treasury FAQ 12.1, the award terms and conditions for Treasury's pandemic recovery programs, including the SLFRF program, do not impose antidiscrimination requirements on Tribal governments beyond what would otherwise apply under federal law.



Part 2: Reporting Guidance

There are three types of reporting requirements for the SLFRF program. The report requirements are approved and documented under OMB PRA number - OMB # 1505-0271.

- **Interim Report:** Provide initial overview of status and uses of funding. This is a one-time report. [See Section A, page 18.](#)
- **Project and Expenditure Report:** Report on projects funded, expenditures, and contracts and subawards equal to or greater than \$50,000, and other information. [See Section B, page 19.](#)
- **Recovery Plan Performance Report:** The Recovery Plan Performance Report (the “Recovery Plan”) will provide information on the projects that large recipients are undertaking with program funding and how they plan to ensure program outcomes are achieved in an effective, efficient, and equitable manner. It will include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury. The Recovery Plan will be posted on the website of the recipient as well as provided to Treasury. [See Section C, page 40.](#)

The reporting threshold is based on the total award amount allocated by Treasury under the SLFRF program, not the funds received by the recipient as of the time of reporting.

States and territories are also required to submit information on their distributions to NEUs. Please refer to Section D for additional details.

**Table 2: Reporting requirements by recipient type**

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.	By January 31, 2022, and then the last day of the month after the end of each quarter thereafter	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding	<i>Note: NEUs were not required to submit an Interim Report</i>	<i>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs was April 30, 2022.</i>	
3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
4	Tribal Governments that are allocated less than \$30 million in SLFRF funding		By April 30, 2022, and then annually thereafter	
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding			

Note: Based on the period of performance, reports will be collected through April 30, 2027. See the specific due dates listed in Sections B and C.

As mentioned above, the total SLFRF allocations across all sources for a given jurisdiction will be used to identify that jurisdiction's Reporting Tier, beginning in April of 2022. Treasury may reach out to jurisdictions to update Reporting Tiers.

The remainder of this document describes these reporting requirements. User guides describing how and where to submit required reports are posted at www.treasury.gov/SLFRPReporting and updated on a regular basis.



Comparison to reporting for the CRF

This guidance does not change the reporting or compliance requirements pertaining to the CRF. Reporting and compliance requirements for the SLFRF are separate from CRF reporting requirements. Differences between CRF and SLFRF include:

- **Project, Expenditure, and Subaward Reporting:** The SLFRF reporting requirements leverage the existing reporting regime used for CRF to foster continuity and provide many recipients with a familiar reporting mechanism. The data elements for the Project and Expenditure Report will largely mirror those used for CRF, with some minor exceptions noted in this guidance. The users' guide will describe how reporting for CRF funds will relate to reporting for the SLFRF.
- **Timing of Reports:** CRF reports were due within 10 days of each calendar quarter end. For quarterly reporters, SLFRF reporting will be due the last day of the month following the end of the period covered. For annual reporters, SLFRF reporting will be due on an annual schedule (see table in Section B below).
- **Program and Performance Reporting:** The CRF reporting did not include any program or performance reporting. To build public awareness and accountability and allow Treasury to monitor compliance with eligible uses, some program and performance reporting is required for SLFRF.

A. Interim Report

Note: The Interim Reports were submitted under the 2021 IFR.

States, U.S. territories, metropolitan cities, counties, and Tribal governments were required to submit a one-time interim report with expenditures⁷ by Expenditure Category covering the period from March 3rd to July 31, 2021, by August 31, 2021 or sixty (60) days after first receiving funding if the recipient's date of award was between July 15, 2021 and October 15, 2021. The recipient was required to enter obligations⁸ and expenditures and, for each, select the specific expenditure category from the available options. See Appendix 3 for Expenditure Categories applicable for the Interim Report.

1. Required Programmatic Data

Recipients were also required to provide the following information if they had or planned to have expenditures in the following Expenditure Categories.

- Revenue replacement (EC 6.1⁹):** Key inputs into the revenue replacement formula in the 2021 IFR and estimated revenue loss due to the COVID-19 public health emergency calculated using the formula in the 2021 IFR as of December 31, 2020.
 - Base year general revenue (e.g., revenue in the last full fiscal year prior to the public health emergency)
 - Fiscal year end date
 - Growth adjustment used (either 4.1 percent or average annual general revenue growth over 3 years prior to pandemic)
 - Actual general revenue as of the twelve months ended December 31, 2020

⁷ For purposes of reporting in the SLFRF portal, an expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).

⁸ For purposes of reporting in the SLFRF portal, an obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.

⁹ See Appendix 3 for the full Expenditure Category (EC) list. Please note that Appendix 3 includes the expenditure categories under the 2021 IFR, applicable to the Interim Report.



- Estimated revenue loss due to the COVID-19 public health emergency as of December 31, 2020
- An explanation of how revenue replacement funds were allocated to government services (Note: additional instructions was provided in the user guide)

In calculating general revenue and the other items discussed above, recipients should have used audited data if it was available. When audited data was not available, recipients were not required to obtain audited data if substantially accurate figures could be produced on an unaudited basis. Recipients should have used their own data sources to calculate general revenue and did not need to rely on revenue data published by the Census Bureau. Treasury acknowledges that due to differences in timing, data sources, and definitions, recipients' self-reported general revenue figures may differ from those published by the Census Bureau. Recipients were permitted to provide data on a cash, accrual, or modified accrual basis, provided that recipients are consistent in their choice of methodology throughout the covered period and until reporting is no longer required. Recipients' reporting should align with their own financial reporting.

In calculating general revenue, recipients should have excluded all intergovernmental transfers from the federal government. This includes, but is not limited to, federal transfers made via a State to a locality pursuant to the CRF or SLFRF. To the extent federal funds are passed through States or other entities or intermingled with other funds, recipients should have attempted to identify and exclude the federal portion of those funds from the calculation of general revenue on a best-efforts basis.

Consistent with the broad latitude provided to recipients to use funds for government services to the extent of reduction in revenue, recipients were required to submit a description of services provided. This description may be in narrative or in another form, and recipients were 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 law enforcement operating expenses and \$50 were used for pay-go building of sidewalk infrastructure. As discussed in the 2021 IFR, these services can include a broad range of services but may not be used directly for pension deposits or debt service.

Reporting requirements did not require tracking the indirect effects of Fiscal Recovery Funds, apart from the restrictions on use of Fiscal Recovery Funds to offset a reduction in net tax revenue. In addition, recipients were required to indicate that Fiscal Recovery Funds were not used to make a deposit in a pension fund.

B. Project and Expenditure Report

All recipients are required to submit Project and Expenditure Reports.

Note on NEUs: To facilitate reporting, each NEU will need an NEU Recipient Number. This is a unique identification code for each NEU assigned by the State or territory to the NEU as part of its request for funding.

1. Quarterly Reporting

The following recipients are required to submit quarterly Project and Expenditure Reports:

- States and U.S. territories
- Tribal governments that are allocated more than \$30 million in SLFRF funding
- Metropolitan cities and counties with a population that exceeds 250,000 residents



- Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding and NEUs that are allocated more than \$10 million in SLFRF funding

For these recipients, the initial quarterly Project and Expenditure Report covered three calendar quarters from March 3, 2021 to December 31, 2021 and was required to be submitted to Treasury by January 31, 2022. The subsequent quarterly reports cover one calendar quarter and must be submitted to Treasury by the last day of the month following the end of the period covered. Quarterly reports are not due concurrently with applicable annual reports. Table 3 summarizes the quarterly report timelines:

Table 3: Quarterly Project and Expenditure Report Timeline

Report	Year	Quarter	Period Covered	Due Date
1	2021	2 – 4	March 3 – December 31	January 31, 2022
2	2022	1	January 1 – March 31	April 30, 2022
3	2022	2	April 1 – June 30	July 31, 2022
4	2022	3	July 1 – September 30	October 31, 2022
5	2022	4	October 1 – December 31	January 31, 2023
6	2023	1	January 1 – March 31	April 30, 2023
7	2023	2	April 1 – June 30	July 31, 2023
8	2023	3	July 1 – September 30	October 31, 2023
9	2023	4	October 1 – December 31	January 31, 2024
10	2024	1	January 1 – March 31	April 30, 2024
11	2024	2	April 1 – June 30	July 31, 2024
12	2024	3	July 1 – September 30	October 31, 2024
13	2024	4	October 1 – December 31	January 31, 2025
14	2025	1	January 1 – March 31	April 30, 2025
15	2025	2	April 1 – June 30	July 31, 2025
16	2025	3	July 1 – September 30	October 31, 2025
17	2025	4	October 1 – December 31	January 31, 2026
18	2026	1	January 1 – March 31	April 30, 2026
19	2026	2	April 1 – June 30	July 31, 2026
20	2026	3	July 1 – September 30	October 31, 2026
21	2026	4	October 1 – December 31	April 30, 2027

2. Annual Reporting

The following recipients are required to submit annual Project and Expenditure Reports:

- Tribal governments that are allocated less than \$30 million in SLFRF funding
- Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding and NEUs that are allocated less than \$10 million in SLFRF funding

For these recipients, the initial Project and Expenditure Report covered from March 3, 2021 to March 31, 2022 and was required to be submitted to Treasury by April 30, 2022. The subsequent annual reports cover one calendar year and must be submitted to Treasury by April 30. Table 4 summarizes the annual report timelines:

**Table 4: Annual Project and Expenditure Report timeline**

Report	Period Covered	Due Date
1	March 3, 2021 – March 31, 2022	April 30, 2022
2	April 1, 2022 – March 31, 2023	April 30, 2023
3	April 1, 2023 – March 31, 2024	April 30, 2024
4	April 1, 2024 – March 31, 2025	April 30, 2025
5	April 1, 2025 – March 31, 2026	April 30, 2026
6	April 1, 2026 – December 31, 2026	April 30, 2027

3. Required Information

The following information is required in Project and Expenditure Reports for both quarterly and annual reporting:

Projects: Provide information on all SLFRF funded projects. Projects are defined as a grouping of closely related activities that together are intended to achieve a specific goal or are directed toward a common purpose. These activities can include new or existing eligible government services or investments funded in whole or in part by SLFRF funding. For each project, the recipient is required to enter the project name, identification number (created by the recipient), project expenditure category (see Appendix 1), description, and status of completion. Project descriptions must describe the project in sufficient detail to provide an understanding of the major activities that will occur, and must be between 50 and 250 words.

Project descriptions for the emergency relief from natural disasters eligible use category must describe the natural disaster the recipient is responding to, including the type of event, and how the emergency relief is related to and reasonably proportional to the natural disaster.

- a. Projects should be defined to include only closely related activities directed toward a common purpose. Recipients should review the Required Programmatic Data described in 3.g. below and define their projects at a sufficient level of granularity.

Note: For each project, the recipient is asked to select the appropriate Expenditure Category based on the scope of the project (see Appendix 1). Projects should be scoped to align to a single Expenditure Category. For select Expenditure Categories, the recipient also is asked to provide additional programmatic data (described further below).

- b. Obligations and Expenditures: Once a project is entered the recipient will be able to report on the project's obligations and expenditures. Recipients will be asked to report:
 - Current period obligation
 - Cumulative obligation
 - Current period expenditure
 - Cumulative expenditure
- c. Estimates: As discussed in SLFRF FAQs 17.8, 17.11, and 17.16, among others, recipients may document an obligation incurred by December 31, 2024 to expend SLFRF funds in 2025 and 2026 by reporting an estimate to Treasury of future expenses. Recipients are not required to submit estimates for the costs discussed below; rather, they must submit such estimates if they want to use, to cover such costs, any funds that they would otherwise have to return to Treasury after 2024 as unobligated. As discussed below, the estimate will be reported in both the obligation amount for a particular project and as a separate line item within the project for the specific type of estimate.

1. Personnel Costs



For projects involving personnel costs to be expended in 2025 and 2026 for positions established and filled by December 31, 2024, recipients may report an estimate of such expenses and retain funds that they would otherwise have to return to Treasury after 2024 as unobligated. See SLFRF FAQs 17.7 and 17.8 for additional details about determining this amount and preparing the estimate. Recipients should only report an estimate if funds are not obligated for those personnel costs through another mechanism, such as through a subaward, contract, or interagency agreement. For each project's reported obligation, the estimate must be limited to estimated personnel costs associated with the individual project and may not include estimated costs associated with other projects.

For this estimate, recipients will be asked to report:

- Estimated personnel expenditures in 2025 and 2026
- Current period expenditures pursuant to the estimate*
- Cumulative expenditures pursuant to the estimate*
- Number of full-time-equivalent (FTE) positions for which funds are obligated
- Explanation of how the estimate was determined
- Brief description of the job categories covered by the estimate

* Figures denoted by an asterisk (*) will be zero in the Q2-Q4 2024 reporting periods.

Estimated personnel expenditures should also be reflected in the cumulative obligation amount and current period obligation amount discussed in subsection (b).

Alongside these reporting requirements, a recipient must document and keep on file a reasonable justification for how the estimate was determined. This reasonable justification is distinct from the explanation of how the estimate was determined, which will be submitted in the Project & Expenditure Report. The explanation submitted in the Project & Expenditure Report should provide a summary of how the recipient calculated the estimate. The reasonable justification kept on file may include a discussion of the recipient's expectations that eligible personnel costs will continue to be paid in future periods and may include payroll documents, project plans, or other applicable documents.

In determining an appropriate estimate for expenses in 2025 and 2026, a recipient may wish to consult the following sections of the Uniform Guidance:

- [2 CFR 200.403](#) – Factors affecting allowability of costs
- [2 CFR 200.404](#) – Reasonable costs
- [2 CFR 200.430\(i\)](#) – Standards for Documentation of Personnel Expenses

Please note that recipients may also obligate funds for estimated personnel costs related to compliance with certain administrative and legal requirements of SLFRF, as described in section k, item 15 below. If the personnel costs will be expended in relation to an employee engaged exclusively in compliance with relevant administrative and legal requirements of SLFRF, as discussed in FAQ [17.10](#), a recipient should report such personnel cost obligations under EC 7.3. A recipient should ensure that reported obligations are not duplicated across multiple projects.

2. Contract Change Orders or Contingencies

As discussed in FAQ 17.17, recipients may use SLFRF funds to cover cost increases attributable to a contract entered into by December 31, 2024, if the contract expressly provides for change orders or contract contingencies. For such contracts, a recipient may report an estimate of the amount that may be necessary to cover changes or contingencies in 2025 and 2026 and retain funds that they would otherwise have to return to Treasury after 2024 as unobligated. The estimate must be limited to estimated costs associated with change orders or



contingencies for the contract(s) associated with the individual project reported, and may not cover expected costs associated with other contracts reported under separate projects.

For this estimate, recipients will be asked to report:

- Estimated expenditures to cover contract change orders and contingencies in 2025 and 2026
- Current period expenditures pursuant to the estimate*
- Cumulative expenditures pursuant to the estimate*
- Explanation of how the estimate was determined

* Figures denoted by an asterisk (*) will be zero in the Q2-Q4 2024 reporting periods.

Estimated contract change order and contingency expenditures under this provision should also be reflected in the cumulative obligation amount and current period obligation amount discussed in subsection (b).

If a recipient previously reported a project with contingency or reserve funds included in the obligated amount, and the recipient was not required to set aside that amount by the contract itself, the recipient must edit the previous project that incorrectly reported the obligation. The recipient may add to the project an estimate of the amount that may be necessary to cover changes or contingencies in 2025 and 2026 using the procedure described above if the contract meets the requirements described in SLFRF FAQ 17.16.

Alongside these reporting requirements, a recipient must document and keep on file a reasonable justification for how the estimate was determined. This reasonable justification is distinct from the explanation of how the estimate was determined, which will be submitted in the Project & Expenditure Report. The explanation submitted in the Project & Expenditure Report should provide a summary of how the recipient calculated the estimate. The reasonable justification kept on file may include a discussion of the recipient's expectations that eligible personnel costs will continue to be paid in future periods and may include payroll documents, project plans, or other applicable documents.

In determining an appropriate estimate for expenses in 2025 and 2026, a recipient may wish to consult the following sections of the Uniform Guidance:

- [2 CFR 200.403](#) – Factors affecting allowability of costs
- [2 CFR 200.404](#) – Reasonable costs

3. Certain Administrative and Legal Costs

Please see the guidance in section k, item 15 below.

- d. Project Status: Once a project is entered the recipient will be asked to report on project status each reporting period, in four categories:
 - Not Started
 - Completed less than 50 percent
 - Completed 50 percent or more
 - Completed
- e. Program Income: Recipients should report the program income earned and expended to cover eligible project costs, if applicable. See the discussion above and in SLFRF FAQs 13.11 and 17.21.
- f. Adopted Budget (States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents only): Each state, territory and metropolitan city and county with a population that exceeds 250,000 residents will provide the budget adopted for each project by its



jurisdiction associated with SLFRF funds. Treasury will use this information to better understand the intended impact, identify opportunities for outreach, and understand the recipient's progress in program implementation. Treasury is not approving or pre-approving budgets.

- Recipients will enter the Adopted Budget based on information that exists currently in the recipient's financial systems and the recipient's established budget process. Treasury understands that recipients may use different budget processes. For example, a recipient may consider a project budgeted once a legislature has appropriated funds; whereas another recipient may consider a project budgeted at the moment when the funds have been obligated.
- Additional information is provided on the differences between Adopted Budget, Obligations, and Expenditures as part of the user guide posted at www.treasury.gov/SLFRPReporting.

g. Project Demographic Distribution (applicable to Public Health and Negative Economic Impact ECs: EC 1.1-2.37)– Collection began April 2022

Recognizing the disproportionate public health and negative economic impacts of the pandemic on many households, communities, and other entities, recipients must report whether certain types of projects are targeted to impacted and disproportionately impacted communities. Recipients will be asked to respond to the following:

- What Impacted and/or Disproportionately Impacted population does this project primarily serve? Please select the population primarily served.
- If this project primarily serves more than one Impacted and/or Disproportionately Impacted population, please select up to two additional populations served.

Recipients will select from the following options:

	Impacted	Disproportionately Impacted
Public Health	<ul style="list-style-type: none"> • General Public 	
Assistance to Households	<ul style="list-style-type: none"> • Low- or-moderate income households or populations¹⁰ • Households that experienced unemployment • Households that experienced increased food or housing insecurity • Households that qualify for certain federal programs¹¹ • For services to address lost instructional time in K-12 schools: 	<ul style="list-style-type: none"> • Low-income households and populations¹² • Households and populations residing in Qualified Census Tracts • Households that qualify for certain federal programs¹³ • Households receiving services provided by Tribal governments

¹⁰ Low or moderate-income households and communities are those with (i) income at or below 300 percent of the Federal Poverty Guidelines for the size of the household based on the most recently published poverty guidelines by the Department of Health and Human Services (HHS) or (ii) income at or below 65 percent of the Area Median Income for the county and size of household based on the most recently published data by the Department of Housing and Urban Development (HUD).

¹¹ For Impacted households, these programs are Children's Health Insurance Program ("CHIP"); Childcare Subsidies through the Child Care and Development Fund ("CCDF") Program; Medicaid; National Housing Trust Fund ("HTF"), for affordable housing programs only; Home Investment Partnerships Program ("HOME"), for affordable housing programs only.

¹² Low-income households and communities are those with (i) income at or below 185 percent of the Federal Poverty Guidelines for the size of the household based on the most recently published poverty guidelines by HHS or (ii) income at or below 40 percent of Area Median Income for its county and size of household based on the most recently published data by HUD.

¹³ For Disproportionately Impacted households, these programs are Temporary Assistance for Needy Families ("TANF"), Supplemental Nutrition Assistance Program ("SNAP"), Free- and Reduced-Price Lunch ("NSLP") and/or School Breakfast ("SBP") programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income ("SSI"), Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children ("WIC"), Section 8 Vouchers, Low-Income Home Energy Assistance Program ("LIHEAP"), and Pell Grants.



	Impacted	Disproportionately Impacted
	any students that lost access to in-person instruction for a significant period of time <ul style="list-style-type: none"> Other households or populations that experienced a negative economic impact of the pandemic other than those listed above (please specify) 	<ul style="list-style-type: none"> Households residing in the U.S. territories or receiving services from these governments For services to address educational disparities, Title I eligible schools¹⁴ Other households or populations that experienced a disproportionate negative economic impact of the pandemic other than those listed above (please specify)
Assistance to Small Businesses	<ul style="list-style-type: none"> Small businesses that experienced a negative economic impact of the pandemic Classes of small businesses designated as negatively economically impacted by the pandemic (please specify) 	<ul style="list-style-type: none"> Small businesses operating in Qualified Census Tracts Small businesses operated by Tribal governments or on Tribal lands Small businesses operating in the U.S. territories Other small businesses disproportionately impacted by the pandemic (please specify)
Assistance to Non-Profits	<ul style="list-style-type: none"> Non-profits that experienced a negative economic impact of the pandemic (please specify) Classes of non-profits designated as negatively economically impacted by the pandemic (please specify) 	<ul style="list-style-type: none"> Non-profits operating in Qualified Census Tracts Non-profits operated by Tribal governments or on Tribal lands Non-profits operating in the U.S. territories Other non-profits disproportionately impacted by the pandemic (please specify)
Aid to Impacted Industries	<ul style="list-style-type: none"> Travel, tourism, or hospitality sectors (including Tribal development districts) Industry outside the travel, tourism, or hospitality sectors that experienced a negative economic impact of the pandemic (please specify) 	N/A

- h. **Subawards, Contracts, Grants, Loans, Transfers, Interagency Agreements, and Direct Payments:** Each recipient shall also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, interagency agreements entered into pursuant to SLFRF FAQ 17.6, and direct payments made by the recipient that are equal to or greater than \$50,000. Please note that as outlined in FAQ 13.14, Treasury is not collecting subaward data for projects categorized under the revenue loss eligible use category.

Recipients do not need to submit separate monthly subaward reports to FSRS.gov as required pursuant to the 2 CFR Part 170, Appendix A award term regarding reporting subaward and

¹⁴ For educational services and other efforts to address educational disparities, Treasury will recognize Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school service as eligible. "Title I eligible schools" means schools eligible to receive services under section 1113 of Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended (20 U.S.C. 6313), including schools served under section 1113(b)(1)(C) of that Act.



executive compensation, which is included in the SLFRF Award Terms and Conditions. Treasury will submit this reporting on behalf of recipients using the \$50,000 reporting threshold, timing, and data elements discussed in this guidance. If recipients choose to continue reporting to FSRs.gov in addition to reporting directly to Treasury on these funds, they may do so and will be asked to notify Treasury as part of their quarterly submission.

In general, recipients will be asked to provide the following information for each Contract, Grant, Loan, Transfer, Interagency Agreement, or Direct Payment equal to or greater than \$50,000:

- Subrecipient identifying and demographic information (e.g., location and UEI/TIN)
- Award number (e.g., Award number, Contract number, Loan number)
- Award date, type, amount, and description
- Award payment method (reimbursable or lump sum payment(s))
- For loans, expiration date (date when loan expected to be paid in full)
- Primary place of performance
- Related project name(s)
- Related project identification number(s) (created by the recipient)
- Period of performance start date
- Period of performance end date
- Quarterly obligation amount
- Quarterly expenditure amount
- Project(s)
- Additional programmatic performance indicators for select Expenditure Categories (see below)

Aggregate reporting is required for contracts, grants, transfers made to other government entities, interagency agreements, loans, and direct payments that are below \$50,000. This information will be accounted for by Expenditure Category at the project level. Note that all obligations and expenditures made directly to individuals, regardless of dollar amount, should be included in aggregate reporting.

For interagency agreements, recipients will be required to attest that the agreement meets the requirements for those transactions described in [FAQ 17.6](#) and indicate which of the following criteria the interagency agreement meets:

- It imposes conditions on the use of funds by the agency, department, or part of government receiving funds to carry out the program
- It governs the provision of funds from one agency, department, or part of government to another to carry out an eligible use of SLFRF funds
- it governs the procurement of goods or services by one agency, department, or part of government from another

As required by the 2 CFR Part 170, Appendix A award term regarding reporting subaward and executive compensation, recipients must also report the names and total compensation of their five most highly compensated executives and their subrecipients' executives for the preceding completed fiscal year if (1) the recipient received 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as provided by 2 CFR 170.320 (and subawards), and received \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act (and subawards), and (2) if the information is not otherwise public. In general, most SLFRF recipients are governmental entities with executive salaries that are already disclosed, so no additional information would be required to be reported for them. The recipient is responsible for the subrecipients' compliance with registering and maintaining an updated profile on SAM.gov.

In accordance with the SLFRF Financial Assistance agreement, recipients must include a subrecipient's Unique Entity Identifier (UEI) in the SLFRF Project and Expenditure report.



Beginning with the October 2023 report, subrecipients reported without a UEI will require recipients to select a justification for the missing UEI for the reported subrecipient. The justifications are as follows:

- Subrecipient facing delay in obtaining UEI from the U.S. General Services Administration
- Recipient was delayed in collecting a UEI from its subrecipient due to recipient's internal control issue and recipient must describe the internal control issue and planned corrective action.
- Recipient was unable to contact subrecipient:
 - Services the subrecipient provided were completed after April 4, 2022 and recipient is continuing to work to collect its subrecipient's UEI
 - Services the subrecipient provided were completed prior to April 4, 2022

Recipients will also be required to report a timeline for obtaining and reporting the UEI for all reasons excluding services that were completed prior to April 4, 2022.

- i. Civil Rights Compliance: Treasury will request information on recipients' compliance with Title VI of the Civil Rights Act of 1964, as applicable, on an annual basis. This information may include a narrative describing the recipient's compliance with Title VI, along with other questions and assurances. This collection does not apply to Tribal governments¹⁵
- j. Ineligible Activities: Tax Offset Provision (States and territories only): Section 602(c)(2)(A) of the Social Security Act prohibits a State or territory from using SLFRF funds to directly or indirectly offset a reduction in the net tax revenue of the State or territory resulting from a change in law, regulation, or administrative interpretation during the covered period (the "Tax Offset Provision"). The 2022 Final Rule implements the Tax Offset Provision at 31 CFR § 35.8. Violations of the Tax Offset Provision may be subject to recoupment. The following information is required for Treasury to ensure SLFRF funding is not used for ineligible activities related to the Tax Offset Provision.

For each reporting year, in the quarterly reporting cycle occurring 90 days after the end of the recipient's fiscal year, States and territories will report certain items related to the Tax Offset Provision, as detailed below. For example, if a recipient's fiscal year ends June 30, 2022, reporting on the Tax Offset Provision for fiscal year 2022 will be due in October 2022. All States and territories reported on the Tax Offset Provision for fiscal year 2021 in July 2022.

As indicated in the 2022 final rule, Treasury is implementing a tiered approach to reporting on the Tax Offset Provision, which is described below. Although Treasury is implementing a tiered approach to reporting, recipients should maintain records to support their compliance with the Tax Offset Provision.

The terms "reporting year," "baseline," "covered change," "covered period," "net reduction in total spending," and "tax revenue" are defined in the 2022 Final Rule, 31 CFR § 35.3. For purposes of calculating a net reduction in total spending, total spending for the fiscal year ending 2019 should be reported on an inflation-adjusted basis, consistent with the 2022 Final Rule. Similarly, for purposes of calculating baseline tax revenue, tax revenue for the fiscal year 2019 should be reported on an inflation-adjusted basis, consistent with the 2022 Final Rule.

For purposes of reporting actual tax revenue for the requested fiscal year and baseline tax revenue for the fiscal year ending 2019,¹⁶ (a) if available, recipients should report information using audited financials and (b) recipients may provide data on a cash, accrual, or modified accrual basis, but must be consistent in their approach across all reporting periods. Similarly, for

¹⁵ Please note, as explained in Treasury [FAQ 12.1](#), that the award terms and conditions for Treasury's pandemic recovery programs, including the SLFRF, do not impose antidiscrimination requirements on Tribal governments beyond what would otherwise apply under federal law.

¹⁶ Tax revenue for fiscal year ending 2019 is relevant for calculating the recipient's baseline.



purposes of calculating a net reduction in total spending, recipients should report data using audited financials where available.

Recipients will first answer a series of summary questions to determine the tiering of their tax offset reporting:

Summary Questions

- Do you have revenue-reducing covered change(s) to report for the requested fiscal year and for future fiscal years? Yes/No
 - If no, recipients have no further reporting requirements in the tax offset section. (Remaining summary questions will be greyed out).
 - If yes, recipients will complete part 1 and additional fields.
- Is the aggregate value of your revenue-reducing covered change(s) for the requested fiscal year less than the de minimis? Yes/No.
 - If yes, recipients will complete parts 1 and 2, and no further reporting is required in the tax offset section. (Remaining summary questions will be greyed out).
 - If no, recipients will complete parts 1, 2 and additional fields.
- Do you have a reduction in net tax revenue for the requested fiscal year, meaning that actual tax revenue for the requested fiscal year is less than baseline tax revenue? Yes/No.
 - If yes, recipients will complete parts 1, 2, and 3 and additional fields.
 - If no, recipients will complete parts 1, 2, and 3, and no further reporting is required in the tax offset section. (Remaining summary questions will be greyed out).
- Do you have revenue-increasing covered change(s) and/or covered spending cuts to report for the requested fiscal year? Yes/No
 - If yes, recipients will complete parts 1, 2, 3, and 4.
 - If no, recipients will complete the revenue reduction cap.

Reporting Part 1: Revenue-reducing Covered Changes

- Do you have revenue-reducing covered change(s) to report for the requested fiscal year and for future fiscal years? Yes/No
 - If yes, complete grid or upload spreadsheet with the name of each revenue-reducing covered change and the value of the revenue-reducing covered change for the requested fiscal year and for future fiscal years.
 - If no, a recipient has no revenue-reducing covered changes to report, no additional reporting is required.
- Enter in the aggregate value of all revenue-reducing covered change(s) for the requested fiscal year.¹⁷

Revenue-reducing Covered Changes: Guidance

For each reporting year, a recipient must report the value of covered changes that the recipient predicts will have the effect of reducing tax revenue in a given reporting year (revenue-reducing covered changes), similar to the way it would in the ordinary course of its budgeting process. The value of these revenue-reducing covered changes may be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient government's existing approach for measuring the effects of fiscal policies, and that measures relative to a current law baseline. The revenue-reducing covered changes may also be reported based on actual values using a statistical methodology to isolate the change in year-

¹⁷ The 2022 final rule defines covered change. "Covered change means a change in law, regulation, or administrative interpretation that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase. A change in law includes any final legislative or regulatory action, a new or changed administrative interpretation, and the phase-in or taking effect of any statute or rule if the phase-in or taking effect was not prescribed prior to the start of the covered period."



over-year revenue attributable to the covered change(s), relative to the current law baseline prior to the change(s). Estimation approaches should not use dynamic methodologies that incorporate the projected effects of the policies on macroeconomic growth. In general and where possible, reported values should be produced by the agency of the recipient government responsible for estimating the costs and effects of fiscal policy changes. Recipients must maintain records regarding the identification and predicted effects of revenue-reducing covered changes.

Reporting Part 2: Baseline Revenue and De Minimis Threshold

- Enter Baseline Revenue:
- Enter in the aggregate value of the revenue-reducing covered change(s) for the requested fiscal year as a percentage of baseline revenue:
- Is the aggregate value of the revenue-reducing covered change(s) for the requested fiscal year less than one percent of baseline revenue? Y/N
 - If yes, a recipient's aggregate value of the revenue-reducing covered changes in the reporting year is less than the *de minimis threshold*, and no additional reporting is required.

Baseline Revenue: Guidance

Baseline has the meaning defined in the 2022 Final Rule, 31 CFR 35.3.

Recipients must determine whether the aggregate value of the revenue-reducing covered changes in the reporting year is less than one percent of baseline revenue (the *de minimis threshold*).

Reporting Part 3: Actual Tax Revenue and Reduction in Net Tax Revenue

- Enter Actual Tax Revenue for the requested fiscal year:
- Enter Reduction in Net Tax Revenue: baseline revenue minus actual tax revenue
 - If the value of the reduction in net tax revenue is zero or negative (meaning that actual tax revenue is equal to or greater than baseline revenue), no additional reporting is required.

Actual Tax Revenue: Guidance

Actual tax revenue means the tax revenue received by the recipient government in the reporting year. Tax revenue has the meaning defined in the 2022 Final Rule, 31 CFR 35.3.

Reduction in Net Tax Revenue: Guidance

The reduction in net tax revenue is equal to baseline revenue minus actual tax revenue in each reporting year. If this value is zero or negative, there is no reduction in net tax revenue.

Reporting Part 4: Revenue-increasing Covered Changes and Covered Spending Cuts

- Do you have revenue-increasing covered change(s) and/or covered spending cuts to report for the requested fiscal year? Yes/No.
- If yes, complete grid or upload spreadsheet with the name of each revenue-increasing covered change and the value.
- Enter in the aggregate value of revenue-increasing covered change(s):
- Enter net reduction in total spending for the requested fiscal year:
- Complete grid or upload spreadsheet of specific spending cuts and the corresponding "reporting unit", including the name of the reporting unit, description of the spending cut, the amount of the reduction in spending in the reporting unit for the reporting year relative to its inflation-adjusted FY 2019 level, the amount of any Fiscal Recovery Funds spent in the reporting unit in the reporting year, and the amount by which the reduction in spending in the reporting unit in the reporting year exceeds the Fiscal Recovery Funds spent in the reporting unit in the reporting year, if at all.



- Enter the aggregate value of covered spending cuts.
- Enter the aggregate value of revenue-increasing covered changes + the aggregate value of covered spending cuts.
- Enter the total value of revenue-reducing covered changes minus the total of (aggregate value of revenue-increasing covered changes + aggregate value of covered spending cuts).
- Is the aggregate value of revenue-reducing covered changes minus the total of (aggregate value of revenue-increasing changes + aggregate value of covered spending cuts) negative or equal to zero? (Yes/No)
 - If yes, recipients have no further reporting requirements related to the Tax Offset Provision.
 - If no, recipients must move on to the calculation of the revenue reduction cap.

Revenue-increasing covered changes: Guidance

If a recipient has revenue-reducing covered changes, the aggregate value of which exceed the de minimis threshold, and its actual tax revenue does not exceed baseline tax revenue, a recipient must report the value of covered changes that have had or that the recipient predicts will have the effect of increasing tax revenue in a given reporting year (revenue-increasing covered changes), similar to the way it would in the ordinary course of its budgeting process. The value of these revenue-increasing covered changes may be reported based on estimated values produced by a budget model, incorporating reasonable assumptions, that aligns with the recipient's existing approach for measuring the effects of fiscal policies, and that measures relative to a current law baseline. The revenue-increasing covered changes may also be reported based on actual values using a statistical methodology to isolate the change in year-over-year revenue attributable to the revenue-increasing covered change(s), relative to the current law baseline prior to the change(s). Estimation approaches should not use dynamic methodologies that incorporate the projected effects of the policies on macroeconomic growth. In general and where possible, reporting should be produced by the agency of the recipient responsible for estimating the costs and effects of fiscal policy changes. Recipients should maintain records regarding revenue-increasing covered changes and estimates of such changes.

Net reduction in total spending, and tables of specific spending cuts: Guidance

Recipients may cut spending in certain areas to pay for revenue-reducing covered changes, up to the amount of the recipient's net reduction in total spending. To calculate the amount of spending cuts that are available to offset a reduction in tax revenue, the recipient must first consider whether there has been a reduction in total net spending, excluding Fiscal Recovery Funds (net reduction in total spending). As defined in the 2022 Final Rule, 35 CFR 35.3, net reduction in total spending is measured as the recipient government's total spending for a given reporting year excluding Fiscal Recovery Funds, subtracted from its total spending for its fiscal year ending in 2019, adjusted for inflation using the Bureau of Economic Analysis's Implicit Price Deflator for the gross domestic product of the United States for that reporting year. If that calculation yields a positive value, there has been a net reduction in total spending; if it yields zero or a negative value, there has not been a net reduction in total spending. If there has been no net reduction in total spending, a recipient will have no spending cuts to offset a reduction in net tax revenue.

Next, a recipient must determine and aggregate the value of spending cuts in each "reporting unit." "Reporting units" are departments, agencies, or authorities of the recipient's government. For each reporting unit, the recipient must report (1) the amount of the reduction in spending in the reporting unit for the reporting year relative to its inflation-adjusted FY 2019 level, (2) the amount of any Fiscal Recovery Funds spent in the reporting unit in the reporting year, and (3) the amount by which the reduction in spending in the reporting year exceeds the Fiscal Recovery funds spent in the reporting unit in the reporting year. If a recipient has not spent amounts received from the Fiscal Recovery Funds in a reporting unit, the full amount of the



reduction in spending counts as a covered spending cut and may be included in the aggregate value of spending cuts. If the recipient has spent amounts received from the Fiscal Recovery Funds, such amounts generally would be deemed to have replaced the amount of spending cut, and only reductions in spending above the amount of Fiscal Recovery Funds spent on the reporting unit would be eligible to offset a reduction in net tax revenue. Only such amounts above the amount of Fiscal Recovery Funds spent on the reporting unit should be included in the aggregate value of spending cuts.

To align with existing reporting and accounting, the 2022 Final Rule considers the department, agency, or authority from which spending has been cut and whether the recipient government has spent amounts received from the Fiscal Recovery Funds on that same department, agency, or authority. Some commenters on the 2021 interim final rule argued that the methodology for identifying offsetting spending cuts at the department, agency, or authority level was too restrictive, but as discussed in the 2022 final rule, Treasury maintained the approach of requiring this reporting at the department, agency, or authority level. Recipients are encouraged to define reporting units in a manner consistent with their existing budget process and should, to the extent possible, report using the same reporting unit in each reporting year. Spending cuts must be reported relative to FY 2019 spending levels, adjusted for inflation, and excluding Fiscal Recovery Funds from reporting year spending levels.

Recipients should maintain records regarding spending cuts.

Reporting Part 5: Revenue Reduction Cap

The “revenue reduction cap,” together with Part 3, ensures that recipient governments can use organic revenue growth to offset the cost of revenue-reducing covered changes. If, based on the calculations completed so far, a recipient has not yet demonstrated how its revenue-reducing covered changes were offset by non-SLFRF sources, the reporting portal will auto-calculate the revenue reduction cap, which will be the lesser of the following two amounts:

- Reduction in Net Tax Revenue (baseline tax revenue minus actual tax revenue) [pre-populated from Part 3] and
- Aggregate Value of revenue-reducing covered changes minus (total of (aggregate value of revenue-increasing changes + aggregate value of covered spending cuts) [pre-populated from Part 4]).

k. **Required Programmatic Data (other than water, sewer, and broadband infrastructure projects):**

For all projects listed under the following Expenditure Categories (see Appendix 1), the information listed must be provided in each report.

1. **Public Health and Negative Economic Impact (EC 1.1-3.5) - Collection began in April 2022**

- Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced
- Brief description of how a recipient's response is related and reasonably proportional to a public health or negative economic impact of COVID-19.¹⁸

Note: The 2022 final rule presumes that all enumerated eligible uses for programs and services, including COVID-19 mitigation and prevention programs and services, are reasonably proportional responses to the harm identified unless a response is grossly disproportionate to the type or extent of harm experienced. Many of the Eligibility Categories encompass multiple specific enumerated eligible uses and may be provided to a variety of populations. For example, EC 2.13 *Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* includes a wide array of financial, educational, child development, or health supports, or other supports necessary,

¹⁸ Please note that capital expenditures are not considered “programs and services” and are not presumed to be reasonably proportional responses to an identified harm except as provided in the 2022 final rule.



including supports for kinship care, and may be provided to foster youth and/or families involved in the child welfare system. Between these two fields above, recipients should provide enough information to identify the type of enumerated eligible use being provided within the EC (e.g., kinship care support services), the public health or economic impact experienced, who the program and/or service is being provided to, and what services are being provided (e.g., respite resources). For enumerated eligible uses, recipients are not required to provide substantive documentation that the response is related and reasonably proportional in the Project and Expenditure Report.

2. Capital Expenditures (EC 1.1-3.5) - *Collection began in January 2022, with additional fields required starting in July 2022*

- Does this project include a capital expenditure? (*Collection began in January 2022*)
- Total expected capital expenditure, including pre-development costs, if applicable (*Collection began in January 2022*)
- Type of capital expenditure, based on the following enumerated uses (*Collection began in July 2022*):
 - COVID-19 testing sites and laboratories, and acquisition of related equipment
 - COVID-19 vaccination sites
 - Medical facilities generally dedicated to COVID-19 treatment and mitigation (e.g., emergency rooms, intensive care units, telemedicine capabilities for COVID-19 related treatment)
 - Temporary medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs
 - Acquisition of equipment for COVID-19 prevention and treatment, including ventilators, ambulances, and other medical or emergency services equipment
 - Emergency operations centers and acquisition of emergency response equipment (e.g., emergency response radio systems)
 - Installation and improvement of ventilation systems in congregate settings, health facilities, or other public facilities
 - Public health data systems, including technology infrastructure
 - Adaptations to congregate living facilities, including skilled nursing facilities, other long-term care facilities, incarceration settings, homeless shelters, residential foster care facilities, residential behavioral health treatment, and other group living facilities, as well as public facilities and schools (excluding construction of new facilities for the purpose of mitigating spread of COVID-19 in the facility)
 - Mitigation measures in small businesses, nonprofits, and impacted industries (e.g., developing outdoor spaces)
 - Behavioral health facilities and equipment (e.g., inpatient or outpatient mental health or substance use treatment facilities, crisis centers, diversion centers)
 - Technology and equipment to allow law enforcement to efficiently and effectively respond to the rise in gun violence resulting from the pandemic
 - Affordable housing, supportive housing, or recovery housing development
 - Food banks and other facilities primarily dedicated to addressing food insecurity
 - Transitional shelters (e.g., temporary residences for people experiencing homelessness)
 - Devices and equipment that assist households in accessing the internet (e.g., tablets, computers, or routers)
 - Childcare, daycare, and early learning facilities
 - Job and workforce training centers
 - Improvements to existing facilities to remediate lead contaminants (e.g., removal of lead paint)
 - Medical equipment and facilities designed to address disparities in public health outcomes (includes primary care clinics, hospitals, or integrations of health services into other settings)



- Parks, green spaces, recreational facilities, sidewalks, pedestrian safety features like crosswalks, streetlights, neighborhood cleanup, and other projects to revitalize public spaces
 - Rehabilitations, renovation, remediation, cleanup, or conversions of vacant or abandoned properties
 - Schools and other educational facilities or equipment to address educational disparities
 - Technology and tools to effectively develop, execute, and evaluate government programs
 - Technology infrastructure to adapt government operations to the pandemic (e.g., video-conferencing software, improvements to case management systems or data sharing resources), reduce government backlogs, or meet increased maintenance needs
 - Other (please specify)
 - For recipients (other than Tribal governments) investing in projects with total expected capital expenditures for an enumerated eligible use of \$10 million or more, as well as projects with total expected capital expenditures for an “other” use of \$1 million or more, provide a written justification (*Collection began in July 2022*)
 - For projects with total expected capital expenditures of over \$10 million, provide labor reporting as outlined for infrastructure projects on pages 37 and 38 (*Collection began July 2022*)
3. Household Assistance (EC 2.1-2.8) – Collection began January 2022:
- Number of households served (by program if recipient establishes multiple separate household assistance programs)
4. Small Business Economic Assistance (EC 1.8, 2.29-2.33) – Collection began April 2022
- Number of small businesses served (by program if recipient establishes multiple separate small business assistance programs)
5. Assistance to Non-Profits (EC 1.9, 2.34)- Collection began April 2022
- Number of Non-Profits served (by program if recipient establishes multiple separate non-profit assistance programs)
6. Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 1.10, 2.35-2.36) – Collection began April 2022:
- If aid is provided to industries other than travel, tourism, and hospitality (EC 2.36), describe if the industry experienced at least 8 percent employment loss from pre-pandemic levels, or the industry is experiencing comparable or worse economic impacts as the national tourism, travel, and hospitality industries as of the date of the 2022 final rule, and rationale for providing aid to the industry
 - For each subaward:
 - Sector of employer (Note: additional detail, including list of sectors, to be provided in the user guide posted to www.treasury.gov/SLFRP)
 - Purpose of funds (e.g., payroll support, safety measure implementation)
7. Education Assistance (EC 2.14, 2.24-2.27) – Collection began in January 2022:
- The National Center for Education Statistics (“NCES”) School ID or NCES District ID. List the School District if all schools within the school district received some funds. If not all schools within the school district received funds, list the School ID of the schools that



received funds. These can allow evaluators to link data from the NCES to look at school-level demographics and, eventually, student performance.¹⁹

8. Payroll for Public Health and Safety Employees (EC 3.1) – Collection began in January 2022:
 - Number of government FTEs responding to COVID-19 supported under this authority
9. Rehiring Public Sector Staff (EC 3.2) – Collection began in January 2022:
 - Number of FTEs rehired by governments under this authority
10. Premium Pay (both Public Sector EC 4.1 and Private Sector EC 4.2) – Collection began in January 2022; additional field began in April 2022
 - List of sectors designated as critical to protecting the health and well-being of residents by the chief executive of the jurisdiction, if beyond those included in the 2022 final rule (*Collection began January 2022*)
 - Number of workers to be served (*Collection began January 2022*)
 - Employer sector for all subawards to third-party employers (i.e., employers other than the State, local, or Tribal government) (*Collection began January 2022*)
 - For groups of workers (e.g., an operating unit, a classification of worker, etc.) or, to the extent applicable, individual workers, other than those where the eligible worker receiving premium pay is earning (with the premium pay included) below 150 percent of their residing state or county's average annual wage for all occupations, as defined by the Bureau of Labor Statistics Occupational Employment and Wage Statistics, whichever is higher, on an annual basis; OR the eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions:
 - A brief written narrative justification of how the premium pay or grant is responsive to workers performing essential work during the public health emergency. This could include a description of the essential workers' duties, health or financial risks faced due to COVID-19, and why the recipient government determined that the premium pay was responsive to workers performing essential work during the pandemic. This description should not include personally identifiable information; when addressing individual workers, recipients should be careful not to include this information. Recipients may consider describing the workers' occupations and duties in a general manner as necessary to protect privacy (*Collection began January 2022*)
 - Number of workers to be served with premium pay in K-12 schools (*Collection began April 2022*)
11. Revenue replacement (EC 6.1) – Collection began in August 2021:

As outlined in the 2022 final rule, recipients have the option to make a one-time decision to calculate revenue loss according to the formula outlined in the 2022 final rule or elect a "Standard Allowance" of up to \$10 million, not to exceed the award allocation, to spend on government services throughout the period of performance. The option to make this one-time decision was provided during the April 30, 2022 reporting deadline. Recipients may update their revenue loss determination, as appropriate, through the April 2025 reporting period. Upon update, any prior revenue loss election will be superseded. Recipients must use a consistent methodology across the period of performance (i.e., choose either the standard allowance or the full formula) and may not elect one approach for certain reporting years and the other approach for different reporting years.

For recipients electing the "Standard Allowance," Treasury will presume that up to \$10 million, not to exceed the award allocation, in revenue has been lost due to the public health

¹⁹ For more information on NCES identification numbers see <https://nces.ed.gov/ccd/districtsearch/> (districts) and <https://nces.ed.gov/ccd/schoolsearch/> (schools).



emergency. Recipients are permitted to use that amount to fund “government services.” Please note that electing the standard allowance does not change a recipient’s total allocation. Recipients that elect to use this standard allowance will make this election instead of calculating lost revenue using the formula.

For recipients calculating revenue loss according to the formula, the 2022 final rule permits recipients to choose whether to use calendar or fiscal year calculation dates. Recipients must use the same calculation time frame (calendar or fiscal year) throughout the award period.

Recipients calculating lost revenue using the formula should report the following:

- Choice of fiscal or calendar year revenue loss (choice must remain consistent throughout award period)
- General revenue collected over the past 12 months as of the most recent calculation date, as outlined in the 2022 final rule.
- Calculated revenue loss due to the COVID-19 public health emergency; and
- An explanation of how the revenue replacement funds were allocated to government services (note: additional instructions and/or template provided in the user guide posted at www.treasury.gov/SLFRPReporting).

For information on treatment of future tax changes, please see the [Statement Regarding Compliance with the Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule and Final Rule](#).

12. Emergency Relief from Natural Disasters (EC 8) – Collection began October 2023:

For EC 8.1-8.11

- Identify the natural disaster declaration or designation
 - Emergency Declaration or Major Declaration pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act
 - If responding to a natural disaster that is the subject of an emergency declaration pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act:
 - Provide the declaration identification number;
 - Have SLFRF funds provided financial assistance to a person, business concern, or other entity with respect to disaster losses? If providing financial assistance to a person, business concern, or other entity with respect to disaster losses, recipients are responsible for ensuring compliance with the duplication of benefits requirements described in the interim final rule at 31 CFR 35.6(g)(3). Disaster losses are losses suffered as a result of a major disaster or emergency declared under the Stafford Act.
 - Emergency declaration by the Governor of a state pursuant to respective state law without a Stafford Act Declaration
 - Emergency declaration by a Tribal government without a Stafford Act Declaration
 - Designation of an event of a natural disaster by the chief executive or equivalent of recipient government with the event meeting the definition of natural disaster that does not also have a Stafford Act Declaration

For EC 8.6, 8.7, 8.12, 8.13

- Does this project include a capital expenditure?
- Total expected cost of capital expenditures funded with SLFRF in a project, including pre-development costs, if applicable
- For projects with total expected capital expenditures of over \$10 million, provide labor reporting as outlined for infrastructure projects on pages 37 and 38



- For EC 8.12 (not EC 8.6, 8.7, 8.13): For recipients (except for Tribal governments) using SLFRF for mitigation activities with SLFRF-funded capital expenditures over \$1 million, provide a written justification. Recipients that incorporate mitigation activities into repairing public infrastructure or home repairs should report their projects in EC 8.12.

13. Surface Transportation (EC 9) – Collection began October 2023 (Additional fields may be phased in through future reporting periods):

- EC 9.1-9.3: Supplement, Not Supplant Attestation: The SLFRF funds used for this project are supplementing not supplanting other federal, state, territorial, Tribal, and local government funds (as applicable) that are otherwise available for these projects.
- EC 9.1: Surface Transportation Projects Receiving Funding from Department of Transportation (DOT)
 - Select the relevant program under which your DOT-funded project falls (check one box):
 - INFRA Grants
 - National Highway Performance Program (NHPP)
 - Bridge Investment Program (BIP)
 - Surface Transportation Block Grant Program (STBG)
 - Highway Safety Improvement Program (HSIP)
 - Congestion Mitigation and Air Quality Improvement Program (CMAQ)
 - Charging and Fueling Infrastructure Discretionary Grant Program (CFI Program)
 - Territorial and Puerto Rico Highway Program
 - National Highway Freight Program (NHFP)
 - Rural Surface Transportation Grant Program
 - Carbon Reduction Program (CRP)
 - Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT)
 - Tribal Transportation Program (TTP)
 - Federal Lands Transportation Program (FLTP)
 - Federal Lands Access Program (FLAP)
 - Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant Program
 - Transportation Infrastructure Finance and Innovation Act (TIFIA)
 - Urbanized Formula Grants
 - Fixed Guideway Capital Investment Grants
 - Formula Grants for Rural Areas
 - State of Good Repair Grants
 - Grants for Buses and Bus Facilities
 - National culvert removal, replacement, and restoration grant program (Culvert AOP Program)
 - Bridge Replacement, Rehabilitation, Preservation, Protection, and Construction Program (Bridge Formula Program or BFP)
 - Metropolitan transportation planning
 - Projects that further the completion of a designated route of the Appalachian Development Highway System (ADHS)
 - FAIN number(s) for associated DOT project
 - Was DOT consulted prior to using SLFRF funds for this project? Yes/No.



- For States using funds for projects eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code, select whether the project will:
 - Demonstrate progress in achieving a state of good repair as required by the State's asset management plan under 23 U.S.C. 119(e); and (Yes/No)
 - Support the achievement of 1 or more performance targets of the State established under 23 U.S.C. 150. (Yes/No)
 - This project is not a project eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code.
 - Limitation on Operating Expenses Attestation (only for Urbanized Formula Grants, Fixed Guideway Capital Investment Grants, Formula Grants for Rural Areas, State of Good Repair Grants, or Grants for Buses and Bus Facilities): The SLFRF funds associated with this project are not being used for operating expenses.
- EC 9.2: Surface Transportation Projects Not Receiving Funding from DOT (Streamlined Framework)
 - Select the eligible project type from the 2023 RAISE Grant NOFO for which the recipient is using SLFRF funds.
 - Highway, bridge, or other road projects eligible under title 23 of the U.S. Code
 - Public transportation projects eligible under chapter 53 of title 49, U.S.C.
 - Passenger and freight rail transportation projects
 - Port infrastructure investments (including inland port infrastructure and land ports of entry)
 - The surface transportation components of an airport project eligible for assistance under part B of subtitle VII of title 49, U.S.C.
 - Intermodal projects
 - Projects to replace or rehabilitate a culvert or prevent stormwater runoff for the purpose of improving habitat for aquatic species while advancing the goals of the RAISE program
 - Projects investing in surface transportation facilities that are located on Tribal land and for which title or maintenance responsibility is vested in the Federal Government
 - Public road and non-motorized projects that are not otherwise eligible under title 23, United States Code
 - Transit-oriented development projects
 - Mobility on-demand projects that expand access and reduce transportation cost burden
 - Planning projects
 - For States using funds for projects eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code, select whether the project will:
 - Demonstrate progress in achieving a state of good repair as required by the State's asset management plan under 23 U.S.C. 119(e); and (Yes/No)
 - Support the achievement of 1 or more performance targets of the State established under 23 U.S.C. 150. (Yes/No)
 - This project is not a project eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code.



- Environmental Impact Attestation: The entire project scope is limited to the set of actions or activities identified by DOT as meeting the criteria for categorical exclusion as listed under 23 CFR 771.116(c)(1)-(22), 771.117(c)(1)-(30), and 771.118(c)(1)-(16). These actions do not involve unusual circumstances, as described in 23 CFR 771.116(b), 771.117(b), and 771.118(b).
- Requirements Attestation: The project satisfies the requirements of titles 23, 40, and 49 of the U.S. Code that apply to this project and the associated DOT implementing regulations.
- Limitation on Operating Expenses Attestation (only for Urbanized Formula Grants, Fixed Guideway Capital Investment Grants, Formula Grants for Rural Areas, State of Good Repair Grants, or Grants for Buses and Bus Facilities): The SLFRF funds associated with this project are not being used for operating expenses.
- For EC 9.3: Non-federal share requirements for a Surface Transportation project or repaying a TIFIA loan
 - Select the DOT program for which you are using SLFRF funds to satisfy non-federal share requirements or to repay a TIFIA loan
 - INFRA Grants
 - Fixed Guideway Capital Investment Grants
 - Mega Grants
 - Projects eligible for credit assistance under the TIFIA program
 - Repayment of TIFIA loan
 - FAIN number(s) for associated DOT projects

14. Title I (EC 10) – Collection began October 2023 (see supplemental guidance related to environmental review requirements):

- Environmental Review Type: Indicate the type of environmental review required by the project:
 - Exempt Activity (per 24 CFR 58.34(a))
 - Categorically Excluded and not subject to 24 CFR 58.5 (per 24 CFR 58.35(b)) with no extraordinary circumstances (per 24 CFR 58.35(c))
 - Other - Upload the Treasury Approved Environmental Certification, Treasury Approved Public Notice, Treasury Approved Proof of Posting Public Notice and Treasury Approved Authority to Use Grant Funds Notice. *(See supplemental guidance related to environmental review requirements).*
- Supplement, Not Supplant Attestation: The SLFRF funds used for this project are supplementing not supplanting other federal, state, territorial, Tribal, and local government funds (as applicable) otherwise available for such uses.
- Requirements Attestation: The project satisfies the requirements of title I of the Housing and Community Development Act of 1974 that apply to this project and the associated HUD implementing regulations.
- Does this Title I project relate to broadband infrastructure? (Yes/No).
- For non-Tribal government recipients:
 - Designate which of the three National Objectives the project aligns to:
 - Benefit low- and moderate-income persons
 - Prevent or eliminate slums or blight
 - Meet other particularly urgent community development needs
 - Labor Standards Attestation: All labor standards requirements applicable under this eligible use category have been satisfied by the recipient.
 - For Tribal government recipients: Are you satisfying the definition of “low and moderate income” for the primary objective requirement based on project



beneficiaries receiving or being eligible to receive needs-based services provided by the Tribe, instead of relying on Census data? Needs-based services are defined as services administered by the Tribal government on the basis of an individual's income.

- If yes: Attestation: The project beneficiaries are receiving or are eligible to receive needs-based services provided by the Tribal government.

15. Costs Associated with Satisfying Certain Legal and Administrative Requirements of the SLFRF Program After December 31, 2024 (EC 7.3) – Collection began in July 2024:

Recipients may use this EC to report estimated expenses of certain legal and administrative costs to be expended after the obligation deadline. These eligible expenses are discussed in [FAQ 17.10](#), and include:

- Reporting and compliance requirements, including subrecipient monitoring
- Single Audit costs
- Record retention and internal control requirements
- Property standards
- Environmental requirements, including applicable requirements of the National Environmental Policy Act, section 106 of the National Historic Preservation Act, the Archaeological Resources Protection Act of 1979, and the Native American Graves Protection and Repatriation Act
- Civil rights and nondiscrimination requirements

Please note this is not an exhaustive list of the legal and administrative requirements that are considered obligated. In addition, please note that eligible expenses under this EC do not include all legal and administrative expenses, but only those relating to a requirement under federal law or regulation or a provision of the SLFRF award terms and conditions to which the recipient becomes subject as a result of receiving or expending SLFRF funds.

Recipients should only report such expenses if they are not obligated and reported through another mechanism, such as a contract, subaward, interagency agreement, or personnel cost estimate, as discussed above in section c.

Recipients may report eligible expenses under this EC in the aggregate through a single project. Recipient should report:

- Estimated expenses to cover relevant legal and administrative requirements of SLFRF in 2025, 2026, and award closeout
- Current period expenditures pursuant to the estimate
- Description of eligible administrative and legal expenses
- Explanation of how the figure for the estimated funds to cover eligible administrative and legal expenses was determined

Alongside these reporting requirements, a recipient must document and keep on file a reasonable justification for how the estimate was determined. This reasonable justification is distinct from the explanation of how the estimate was determined, which will be submitted in the Project & Expenditure Report. The explanation submitted in the Project & Expenditure Report should provide a summary of how the recipient calculated the estimate. The reasonable justification kept on file may include a discussion of the recipient's expectations that eligible personnel costs will continue to be paid in future periods and may include payroll documents, project plans, or other applicable documents.

In determining an appropriate estimate for eligible expenses, a recipient may wish to consult the following sections of the Uniform Guidance:

- [2 CFR 200.403](#) – Factors affecting allowability of costs
- [2 CFR 200.404](#) – Reasonable costs



- 2 CFR 200.430(i) – Standards for Documentation of Personnel Expenses

I. Required Programmatic Data for Water, Sewer, and Broadband Infrastructure Projects (EC 5): For all projects listed under the Water, Sewer, and Broadband Expenditure Categories (see Appendix 1), more detailed project-level information is required. Each project will be required to report expenditure data as described above, but will also report the following information:

1. All water, sewer, and broadband infrastructure projects (EC 5) – Collection began in January 2022:

- Projected/actual construction start date (month/year)
- Projected/actual initiation of operations date (month/year)
- Location
- For projects over \$10 million (based on expected total cost):
 - a. A recipient may provide a certification that, for the relevant project, all laborers and mechanics employed by contractors and subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the “Davis-Bacon Act”), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed, or by the appropriate State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as “baby Davis-Bacon Acts”). If such certification is not provided, a recipient must provide a project employment and local impact report detailing:
 - The number of employees of contractors and sub-contractors working on the project;
 - The number of employees on the project hired directly and hired through a third party;
 - The wages and benefits of workers on the project by classification; and
 - Whether those wages are at rates less than those prevailing.²⁰
 Recipients must maintain sufficient records to substantiate this information upon request.
 - b. A recipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)). If the recipient does not provide such certification, the recipient must provide a project workforce continuity plan, detailing:
 - How the recipient will ensure the project has ready access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project, including a description of any required professional certifications and/or in-house training;
 - How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project;
 - How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities, including descriptions of safety training, certification, and/or licensure requirements for all relevant workers (e.g., OSHA 10, OSHA 30);
 - Whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and
 - Whether the project has completed a project labor agreement.

²⁰ As determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the “Davis-Bacon Act”), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed.



- c. Whether the project prioritizes local hires.
- d. Whether the project has a Community Benefit Agreement, with a description of any such agreement.

2. Water and sewer projects (EC 5.1-5.18) *Required once the project starts:*

- National Pollutant Discharge Elimination System (NPDES) Permit Number (if applicable; for projects aligned with the Clean Water State Revolving Fund) (*Collection began in January 2022*)
- Public Water System (PWS) ID number (if applicable; for projects aligned with the Drinking Water State Revolving Fund) (*Collection began January 2022*)
- Median Household Income of service area (*Collection began in April 2022*)
- Lowest Quintile Income of the service area (*Collection began in April 2022*)

3. Broadband projects (EC 5.19-5.21) *Collection includes new fields that began in July 2022. Additional fields will be phased in through future reporting periods, as noted below.*

Overall Project Information

- Confirm that the project is designed to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds.
 - If the project is not designed to reliably meet or exceed symmetrical 100 Mbps download and upload speeds, explain why not, and
 - Confirm that the project is designed to, upon completion, meet or exceed 100 Mbps download speed and between at least 20 Mbps and 100 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.
- Confirm that the service provider for the project has, or will upon completion of the project, either participated in the Federal Communications Commission (FCC)'s Affordable Connectivity Program (ACP) or otherwise provided access to a broad-based affordability program that provides benefits to households commensurate with those provided under the ACP to low-income consumers in the proposed service area of the broadband infrastructure (*applicable only to projects that provide service to households*).

Detailed Project Information

- Project technology type(s) (Planned/Actual)
 - Fiber
 - Coaxial Cable
 - Terrestrial Fixed Wireless
 - Other (specify)
- Total miles of fiber deployed (Planned/Actual)
- Total number of funded locations served (Planned/Actual)
 - Total number of funded locations served, broken out by speeds:
 - Pre-SLFRF Investment:
 - Number receiving 25/3 Mbps or below
 - Number receiving between 25/3 Mbps and 100/20 Mbps
 - Post-SLFRF Investment (Planned/Actual):
 - Number receiving minimum 100/100 Mbps
 - Number receiving minimum 100/20 Mbps and scalable to minimum 100/100 Mbps
 - Total number of funded locations served, broken out by type (Planned/Actual):
 - Residential
 - Total Housing Units
 - Business
 - Community anchor institution



- Speed tiers offered, corresponding non-promotional prices, including associated fees, and data allowance for each speed tier of broadband service (*collection to be phased in a future reporting period*)

Location-by-Location Project Information

For each location served by a Project, the recipient must collect from the subrecipient or contractor and submit the following information to Treasury using a predetermined file format that will be provided by Treasury (*collection of certain fields will begin in October 2022, as specified below*):

- Latitude/longitude at the structure where service will be installed (*required starting October 2022*)
- Technology used to offer service at the location (*required starting October 2022*)
- Location type (*required starting October 2022*)
 - Residential
 - If Residential, Number of Housing Units
 - Business
 - Community anchor institution
- Speed tier at the location pre-SLFRF investment (*collection to be phased in*)
 - 25/3 Mbps or below
 - Between 25/3 Mbps and 100/20 Mbps
- Speed and latency at the location post-SLFRF investment (*collection to be phased in*)
 - Maximum download speed offered
 - Maximum download speed delivered
 - Maximum upload speed offered
 - Maximum upload speed delivered
 - Latency
- Standardized FCC Identifiers
 - Fabric ID # (Broadband Serviceable Fabric Locations)
 - FCC Issued Provider ID #

m. Additional Required Programmatic Data for States, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents only: As noted in the Recovery Plan Performance Report section of this guidance, states, U.S. territories, and metropolitan cities and counties with a population over 250,000 are required to provide additional data in the Project and Expenditure report for projects in the following expenditure categories. Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not designed to meet the associated performance indicators. In these instances, recipients may report a "0" in these data fields. As described in the Performance Report section of the Recovery Plan Performance Report section, recipients have discretion on the full suite of performance indicators for inclusion in their Recovery Plans, including the list of required data for each expenditure category, where relevant.

1. Use of Evidence (for relevant ECs noted in Appendix 1)—*Collection began April 2022*
 - The dollar amount of the total project spending that is allocated towards evidence-based interventions
 - Whether a program evaluation of the project is being conducted
2. Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18):
 - Number of households receiving eviction prevention services (including legal representation)



- Number of affordable housing units preserved or developed
3. Assistance to Unemployed or Underemployed Workers (EC 2.10) and Community Violence Interventions (EC 1.11):
 - Number of workers enrolled in sectoral job training programs
 - Number of workers completing sectoral job training programs
 - Number of people participating in summer youth employment programs
 4. Addressing Educational Disparities (EC 2.24-2.26) and Addressing Impacts of Lost Instructional Time (EC 2.27):
 - Number of students participating in evidence-based tutoring programs²¹
 5. Healthy Childhood Environments (EC 2.11-2.14):
 - Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)
 - Number of families served by home visiting
- n. NEU Documentation (NEUs only): Each NEU is also required to provide the following information once its accounts are established in Treasury's Reporting Portal and prior to the due date for their first Project and Expenditure Report (due April 30, 2022):
- Copy of the signed award terms and conditions agreement (which was signed and submitted to the State as part of the request for funding)
 - Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (which was signed and submitted to the State as part of the request for funding)
 - Copy of actual budget documents validating the top-line budget total provided to the State as part of the request for funding

NEU accounts are established in Treasury's Portal based on information provided by the States or territories, as further described in Section Part 2 D below.

C. Recovery Plan Performance Report

States, territories, and metropolitan cities and counties with a population that exceeds 250,000 residents (i.e., Tier 1 recipients) will also be required to publish and submit to Treasury a Recovery Plan performance report ("Recovery Plan"). Each Recovery Plan must be posted on an easily discoverable webpage on the public-facing website of the recipient by the same date the recipient submits the report to Treasury. Treasury recommends that Recovery Plans be accessible within three clicks or fewer from the homepage of the recipient's website. Within Treasury's reporting portal, recipients must upload a link to the publicly available Recovery Plan and provide required data.

The Recovery Plan provides the public and Treasury both retrospective and prospective information on the projects recipients are undertaking or planning to undertake with program funding and how they are planning to ensure program outcomes are achieved in an effective, efficient, and equitable manner. While this guidance outlines some minimum requirements for the Recovery Plan, each recipient is encouraged to add information to the plan that they feel is appropriate to provide information to their constituents on efforts they are taking to respond to the pandemic and promote economic recovery. Each jurisdiction may determine the general form and content of the Recovery Plan, as long as it includes the minimum information required by Treasury. Treasury provided a template (located at www.treasury.gov/SLFRP) but recipients may modify this template as appropriate for their jurisdiction, provided the modified template meets Treasury's requirements,

²¹ For more information on evidence-based tutoring programs, refer to the U.S. Department of Education's [2021 ED COVID-19 Handbook \(Volume 2\)](#), which summarizes research on evidence-based tutoring programs (see the bottom of page 20).



outlined below. Through the Recovery Plan, recipients may link to public documents, including, but not limited to, legislation, dashboards, survey results, community engagement reports, and equity frameworks to support the Recovery Plan narrative. The Recovery Plan should include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury, as noted below.

The initial Recovery Plan covered the period from the date of award to July 31, 2021 and was required to be submitted to Treasury by August 31, 2021, or 60 days after receiving funding. Thereafter, the Recovery Plan will cover a 12-month period and recipients are required to submit the report to Treasury after the end of the 12-month period by July 31. The Recovery Plan should include both retrospective information covering the time period of the Recovery Plan along with prospective information on future work to be undertaken with SLFRF funds or on the planning that has been undertaken during the covered period. **Table 5** summarizes the report timelines:

Table 5 Recovery Plan Timeline

Annual Report	Period Covered	Due Date
1	Award Date – July 31, 2021	August 31, 2021 or 60 days after receiving funding
2	July 1, 2021 – June 30, 2022	July 31, 2022
3	July 1, 2022 – June 30, 2023	July 31, 2023
4	July 1, 2023 – June 30, 2024	July 31, 2024
5	July 1, 2024 – June 30, 2025	July 31, 2025
6	July 1, 2025 – June 30, 2026	July 31, 2026
7	July 1, 2026 – December 31, 2026	April 30, 2027

Recovery Plans submitted as part of reporting are used by Treasury, third party organizations, the public, and other stakeholders to obtain a comprehensive understanding of SLFRF's largest recipients' planned and actual usage of SLFRF funding, including the jurisdiction's policy goals, its strategy for achieving them, and specific projects or initiatives underway. Alignment of data reported in Project and Expenditure reports and Recovery Plans is expected by both Treasury and SLFRF's many stakeholders. Finally, Recovery Plans will be posted publicly by Treasury to provide transparency about how program funds are being used by recipient governments.

The Recovery Plan must include, at a minimum, the following information:

1. Executive Summary

In this section, recipients should provide a high-level overview of the jurisdiction's intended and actual uses of funding including, but not limited to: the jurisdiction's strategy, goals, and plan for using Fiscal Recovery Funds to respond to the pandemic and promote economic recovery, key outcome goals, progress to date on those outcomes, and any noteworthy challenges or opportunities identified during the reporting period.

2. Uses of Funds

In this section, recipients should describe in further detail the strategy and goals of their jurisdiction's SLFRF program, such as how their jurisdiction's approach would help support a strong and equitable recovery from the COVID-19 pandemic and economic downturn. Recipients should describe how their intended and actual uses of funds will achieve their goals. Given the broad eligible uses of funds established by the 2022 final rule and the 2023 IFR and the specific needs of different jurisdictions, recipients should also explain how the funds would support the communities, populations, or individuals in their jurisdiction. Recipients should describe how their use of funds supports their overall strategy and goals in the following areas:



- a. Public Health (EC 1): As relevant, describe how funds are being used to respond to COVID-19, the broader health impacts of COVID-19, and the COVID-19 public health emergency, including community violence interventions and behavioral health.
- b. Negative Economic Impacts (EC 2): As relevant, describe how funds are being used to respond to negative economic impacts of the COVID-19 public health emergency, including services to households (such as affordable housing, job training, and childcare), small businesses, non-profits, and impacted industries.
- c. Public Health-Negative Economic Impact: Public Sector Capacity (EC 3): As relevant, describe how funds are being used to support public sector workforce and capacity, including public sector payroll, rehiring of public sector workers, and building of public sector capacity.
- d. Premium Pay (EC 4): As relevant, describe the approach, goals, and sectors or occupations served in any premium pay program. Describe how the approach prioritizes low-income workers and/or any particular group of eligible workers.
- e. Water, sewer, and broadband infrastructure (EC 5): As relevant, describe the approach, goals, and types of projects being pursued. Where relevant, recipients should note how projects contribute to addressing climate change and/or how projects benefit disadvantaged communities in line with the Justice40 Initiative.²²
- f. Revenue Replacement (EC 6): Describe the loss in revenue, including if electing the standard allowance, due to the COVID-19 public health emergency, and how funds have been used to provide government services, including any funds used under revenue loss for non-federal cost-share or matching requirements of other federal programs.
- g. Emergency Relief from Natural Disasters (EC 8): As relevant, describe how funds are being used to provide emergency relief from natural disasters that have occurred or are expected to occur imminently, or are threatened to occur in the future.
- h. Surface Transportation (EC 9): As relevant, describe how funds are being used to support projects eligible under the 26 transportation programs specified in the Consolidated Appropriations Act, 2023.
- i. Title I (EC 10): As relevant, describe how funds are being used for activities that are eligible under section 105(a) of the Housing and Community Development Act of 1974 (Title I projects), which are the activities eligible under the Community Development Block Grant (CDBG) and Indian Community Development Block Grant (ICDBG) programs.

If appropriate, recipients may also include information on their jurisdiction's use (or planned use) of other federal recovery funds, including other programs under the American Rescue Plan such as Emergency Rental Assistance, the Homeowner Assistance Fund, the Capital Projects Fund, the State Small Business Credit Initiative, and so forth, to provide broader context on the overall approach for pandemic recovery. Jurisdictions may also address use of SLFRF funds in coordination with, or in preparation for, funding available through the Infrastructure Investment and Jobs Act.

3. Promoting equitable outcomes

Treasury encourages uses of funds that advance strong, equitable growth, including economic and racial equity. For the purposes of the SLFRF, equity is described in the [Executive Order 13985 On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#), as issued on January 20, 2021. Recipients also are encouraged to review the definition and discussion of equity in [Executive Order 14091, Further Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#), as issued on February 16, 2023.

²² See [Executive Order 14008](#), on Tackling the Climate Crisis at Home and Abroad; OMB, CEQ, & CPO, M-21-28, Interim Implementation Guidance for the Justice40 Initiative (July 20, 2021) <https://www.whitehouse.gov/wp-content/uploads/2021/07/M-21-28.pdf>; OMB, CEQ, & CPO, M-23-09, Addendum to the Interim Implementation Guidance for the Justice40 Initiative, M-21-28, on using the Climate and Economic Justice Screening Tool (CEJST) (Jan. 27, 2023), https://www.whitehouse.gov/wp-content/uploads/2023/01/M-23-09_Signed_CEQ_CPO.pdf



In this section, recipients should describe, as applicable, their efforts to promote equitable outcomes, including economic and racial equity, and their efforts to design, implement, and measure their SLFRF program and projects with equity in mind.

In describing their efforts to **design** their SLFRF program and projects with equity in mind, recipients may consider the following:

- a. **Goals:** Are there particular historically underserved, marginalized, or adversely affected groups that recipients intend to serve within their jurisdiction?
- b. **Awareness:** How equitable and practical is the ability for residents or businesses to become aware of the services funded by SLFRF?
- c. **Access and Distribution:** Are there differences in levels of access to benefits and services across groups? Are there administrative requirements that result in disparities in ability to complete applications or meet eligibility criteria?
- d. **Outcomes:** How are intended outcomes focused on closing gaps and/or reaching universal levels of service? How is the considering disaggregating outcomes by race, ethnicity, and other equity dimensions where relevant for the policy objective?

In describing their efforts to **implement** their SLFRF program and projects with equity in mind, recipients may consider the following:

- a. **Goals and Targets:** Please describe how planned or current uses of funds prioritize economic and racial equity as a goal, name specific targets intended to produce meaningful equity results at scale, and include initiatives to achieve those targets.
- b. **Project Implementation:** In addition, please explain how the jurisdiction's overall equity strategy translates into focus areas for SLFRF projects and the specific services or programs offered by the jurisdiction in the following Expenditure Category, as indicated in the 2022 final rule.

Negative Economic Impacts (EC 2): assistance to households, small businesses, and non-profits to address impacts of the pandemic, which have been most severe among low-income populations. This includes assistance with food, housing, and other needs; employment programs for people with barriers to employment who faced negative economic impacts from the pandemic (such as residents of low-income neighborhoods, minorities, disconnected youth, the unemployed, formerly incarcerated people, veterans, and people with disabilities); services to provide long-term housing security and housing supports, address educational disparities, or provide child care and early learning services; and other strategies that provide impacted and disproportionately impacted communities with services to address the negative economic impacts of the pandemic

The first annual Recovery Plan, due in 2021, was required to describe initial efforts and intended outcomes to promote equity, as applicable. Beginning in 2022, each annual Recovery Plan must provide an update, using qualitative and quantitative data, on how the recipients' approach achieved or promoted equitable outcomes or progressed against equity goals during the performance period, as applicable. Each jurisdiction should describe any constraints or challenges that impacted project success in terms of increasing equity. In particular, this section should describe the geographic and demographic distribution of funding, including whether it is targeted toward traditionally marginalized communities (recipients may reference the demographic data information in their Project and Expenditure Reports as relevant).

4. Community Engagement

In this section, recipients should describe how their jurisdiction's planned or current use of funds incorporates community engagement strategies including written feedback through surveys, project proposals, and related documents; oral feedback through community meetings, issue-specific listening sessions, stakeholder interviews, focus groups, and additional public engagement; as well as other forms of input, such as steering committees, taskforces, and digital campaigns that capture diverse feedback from the community. Recipients may describe completed or planned community



engagement strategies specifically focused on their SLFRF program and projects or community engagement strategies that included SLFRF among other government programs. Recipients should also describe how community engagement strategies support their equity goals, including engagement with communities that have historically faced significant barriers to services, such as people of color, people with low incomes, limited English proficient populations, and other traditionally underserved groups.

5. Labor Practices

In this section, recipients should describe workforce practices on any infrastructure projects or capital expenditures being pursued. How are projects using strong labor standards to promote effective and efficient delivery of high-quality infrastructure projects while also supporting the economic recovery through strong employment opportunities for workers? For example, report whether any of the following practices are being utilized: project labor agreements, community benefits agreements, prevailing wage requirements, and local hiring.

6. Use of Evidence

In this section of the Recovery Plan, recipients should describe whether and how evidence-based interventions and/or program evaluation are incorporated into their SLFRF program. Recipients may include links to evidence standards, evidence dashboards, evaluation policies, and other public facing tools that are used to track and communicate the use of evidence and evaluation for Fiscal Recovery Funds. Recipients are encouraged to consider how a learning agenda, either narrowly focused on SLFRF or broadly focused on the recipient's broader policy agenda, could support their overarching evaluation efforts in order to create an evidence-building strategy for their jurisdiction.²³

In the Project Inventory section of the Recovery Plan (see Section 8 below), recipients should identify whether SLFRF funds are being used for evidence-based interventions²⁴ and/or if projects are being evaluated through rigorous program evaluations that are designed to build evidence. In the Project Inventory, recipients must briefly describe the goals of the project and the evidence base for the interventions funded by the project. As part of the Project Inventory section, recipients must also specifically identify the dollar amount of the total project spending that is allocated towards evidence-based interventions for each project in the Expenditure Categories noted with an asterisk in Appendix 1. Please note that to increase consistency, the Project and Expenditure report now also includes fields for recipients to identify the dollar amount of the total project spending that is allocated to evidence-based interventions and to indicate if a program evaluation of the project is being conducted.

Recipients are encouraged to reference relevant evidence clearinghouses, among other sources, to assess the level of evidence for their interventions and identify evidence-based models that could be applied in their jurisdiction; such evidence clearinghouses include the U.S. Department of Education's [What Works Clearinghouse](#), the U.S. Department of Labor's [CLEAR](#), and the [Childcare & Early Education Research Connections and the Home Visiting Evidence of Effectiveness](#) clearinghouses from Administration for Children and Families, as well as other clearinghouses relevant to particular projects conducted by the recipient.

Recipients are exempt from reporting on evidence-based interventions in cases where a program evaluation is being conducted. In such cases where a recipient is conducting a program evaluation, recipients must describe the evaluation design, including whether it is a randomized or quasi-experimental design; the key research questions being evaluated; whether the study has sufficient statistical power to disaggregate outcomes by demographics; and the timeframe for the completion of the evaluation (including a link to the completed evaluation if relevant).²⁵ Once the evaluation has been completed, recipients must post the evaluation publicly and link to the completed evaluation in the Recovery Plan. Once an evaluation has been completed (or has sufficient interim findings to

²³ For more information on learning agendas, please see [OMB M-19-23](#).

²⁴ As noted in Appendix 2, evidence-based refers to interventions with strong or moderate levels of evidence.

²⁵ For more information on the required standards for program evaluation, see [OMB M-20-12](#).



determine the efficacy of the intervention), recipients should determine whether the spending for the evaluated interventions should be counted towards the dollar amount categorized as evidence-based for the relevant project.

For all projects, recipients may be selected to participate in a national evaluation, which might, for example, study their project along with similar projects in other jurisdictions that are focused on the same set of outcomes. In such cases, recipients may be asked to share information and data that is needed for the national evaluation.

Appendix 2 contains additional information on evidence-based interventions for the purposes of the Recovery Plan.

7. Performance Report

In this section, recipients should describe how performance management is incorporated into their SLFRF program, including how they are tracking their overarching jurisdictional goals for these funds as well as measuring results for individual projects. The recipient has flexibility in terms of how this information is presented in the Recovery Plan, and may report key performance indicators for each project, or may group projects with substantially similar goals and the same outcome measures. In some cases, the recipient may choose to include some indicators for each individual project as well as crosscutting indicators. Recipients may include links to performance management dashboards, performance management policies, and other public facing tools that are used to track and communicate the performance of Fiscal Recovery Funds. In addition to outlining in this section their high-level approach to performance management, recipients must also include key performance indicators for each SLFRF project in the Project Inventory section (described below in #8).

Performance indicators should include both output and outcome measures. Output measures, such as the number of students enrolled in an early learning program, provide valuable information about the early implementation stages of a project. Outcome measures, such as the percent of students reading on grade level, provide information about whether a project is achieving its overall goals. Recipients are encouraged to use logic models²⁶ to identify their output and outcome measures.

While the initial Recovery Plan focused heavily on early output goals, recipients should include the related outcome goal for each project and provide updated information on achieving these outcome goals in subsequent annual reports. In cases where recipients are conducting a program evaluation for a project (as described above), the outcome measures in the performance report should be aligned with those being evaluated in the program. As described in the 2022 final rule, to support their performance measurement and program improvement efforts, recipients are permitted to use funds to make improvements to data or technology infrastructure and data analytics, as well as perform program evaluations.

While recipients have discretion on the full suite of performance indicators to include, a number of mandatory performance indicators and programmatic data must be included. These are necessary to allow Treasury to conduct oversight as well as understand and aggregate program outcomes across recipients. This section provides an overview of the mandatory performance indicators and programmatic data. This information should be included in the Project Inventory, but this data will also need to be entered directly into the Treasury reporting portal as part of the Project and Expenditure report, as Treasury has added these fields (for Tier 1 recipients only) to the Project and Expenditure report. Below is a list of required data for each Expenditure Category, where relevant.

- a. Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18):
 - Number of households receiving eviction prevention services (including legal representation)

²⁶ A logic model is a tool that depicts the intended links between program investments and outcomes, specifically the relationships among the resources, activities, outputs, outcomes, and impact of a program.



- Number of affordable housing units preserved or developed
- b. Assistance to Unemployed or Underemployed Workers (EC 2.10) and Community Violence Interventions (EC 1.11):
- Number of workers enrolled in sectoral job training programs
 - Number of workers completing sectoral job training programs
 - Number of people participating in summer youth employment programs
- c. Addressing Educational Disparities (EC 2.24-2.26) and Addressing Impacts of Lost Instructional Time (EC 2.27):
- Number of students participating in evidence-based tutoring programs²⁷
- d. Healthy Childhood Environments (EC 2.11-2.14):
- Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)
 - Number of families served by home visiting

The initial report should have included the key indicators above. Each annual report thereafter should include updated data for the performance period as well as prior period data, and a brief narrative adding any additional context to help the reader interpret the results and understand any changes in performance indicators over time. To the extent possible, Treasury also encourages recipients to provide data disaggregated by race, ethnicity, gender, income, and other relevant factors.

8. Project Inventory

In this section, recipients should list the name and provide a brief description of each SLFRF funded project. Projects are defined as a grouping of closely related activities that together are intended to achieve a specific goal or are directed toward a common purpose. These activities can include new or existing eligible government services or investments funded in whole or in part by SLFRF funding.

For each project, recipients should include the project name, funding amount, identification number (the same identification number created by the recipient that matches the identification number used in the quarterly Project and Expenditure Report), project Expenditure Category (see Appendix 1), and a description of the project that includes an overview of the main activities of the project, approximate timeline, primary delivery mechanisms and partners, and intended outcomes. Each jurisdiction should also include a link to the website of the project if available. This information will provide context and additional detail for the information reported quarterly in the Project and Expenditure Report.

For infrastructure projects, where relevant, recipients should describe how the project contributes to addressing climate change and/or advances the Justice40 Initiative²⁸, which sets a target of providing 40 percent of the overall benefits of certain federal investments, including climate and clean energy investments to disadvantaged communities.

As noted above in section 6, the Project Inventory must also include information about the dollar amount of the total project spending that is allocated towards evidence-based interventions (or describe how projects are being evaluated as noted above). As described above in section 7, the Project Inventory must also contain information about the performance indicators for each project, including both those measures that recipients have defined for each project as well as the mandatory performance indicators defined by Treasury.

²⁷ For more information on evidence-based tutoring programs, refer to the U.S. Department of Education's [2021 ED COVID-19 Handbook \(Volume 2\)](#), which summarizes research on evidence-based tutoring programs (see the bottom of page 20.).

²⁸ See [Executive Order 14008](#), On Tackling the Climate Crisis at Home and Abroad and the Interim Implementation Guidance for the Justice40 Initiative, [OMB M-21-28](#).



Recipients have flexibility in the presentation and format of their Project Inventory, provided it includes the minimum required information. Recipients have the option of downloading a spreadsheet of the information entered into their Project and Expenditure Report to assist them in creating the Project Inventory in their Recovery Plan. However, recipients must ensure that their Project Inventory contains the additional information required by this guidance, including but not limited to information about performance measures and evidence/evaluation for each project. In all cases, recipients must post publicly (and submit to Treasury) a single PDF file of their Recovery Plan, which includes the Project Inventory.

D. Distributions to NEUs

Each state and territory is required to provide regular updates on their NEU distributions as well as their distributions to units of general local government within counties that are not units of general local government. The distribution template generally requests information on whether the local government has (1) received funding; (2) declined funding and requested a transfer to the state under Section 603(c)(4) of the Act; or (3) not taken action on its funding or declined funding.

For NEUs, states and territories should be prepared to report on their information, including the following:

- NEU name
- NEU UEI number
- NEU Taxpayer Identification Number (TIN)
- NEU Recipient Number (a unique identification code for each NEU assigned by the State or territory to the NEU as part of the request for funding)
- NEU contact information (e.g., address, point of contact name, point of contact email address, and point of contact phone number)
- NEU authorized representative name and email address
- Initial allocation and, if applicable, subsequent allocation to the NEU (before application of the 75 percent cap)
- Total NEU reference budget (as submitted by the NEU to the State or territory as part of the request for funding)
- Amount of the initial and, if applicable, subsequent allocation above 75 percent of the NEU's reference budget which will be returned to Treasury
- Payment amount(s)
- Payment date(s)

States with “weak” minor civil divisions (i.e., Illinois, Indiana, Kansas, Missouri, Nebraska, North Dakota, Ohio, and South Dakota) should also list any minor civil divisions that the state deemed ineligible.

For each eligible NEU that declined funding and requested a transfer to the state under Section 603(c)(4) of the Social Security Act, the state or territory must also attach a form signed by the NEU, as detailed in the [Guidance on Distributions of Funds to Non-Entitlement Units of Local Government](#).



Appendix 1: Expenditure Categories

Treasury's 2022 final rule provides greater flexibility and simplicity for recipients to fight the pandemic and support families and businesses struggling with its impacts, maintain vital services amid revenue shortfalls, and build a strong, resilient, and equitable recovery. As such, recipients began reporting on a broader set of eligible uses and associated Expenditure Categories ("EC"), starting with the April 2022 Project and Expenditure Report than they did in their interim reports, initial Recovery Plans, and January 2022 Project and Expenditure Report. The table below includes the ECs from the 2022 final rule, as well as a reference to previous ECs aligned with the 2021 IFR and used for reporting before this date.

Treasury's 2023 IFR describes how recipients may use SLFRF funds to provide emergency relief from natural disasters, build surface transportation infrastructure, and support community development. This table was updated in September 2023 to reflect the new eligible uses described in the 2023 IFR.

The ECs listed below must be used to categorize each project as noted in Part 2 above. The term "Expenditure Category" refers to the detailed level (e.g., 1.1 COVID-19 Vaccination). When referred to as a category (e.g., EC 1) it includes all ECs within that level.

*Denotes areas where recipients must identify the amount of the total funds that are allocated to evidence-based interventions (see Use of Evidence section above for details)

^Denotes areas where recipients must report on whether projects are primarily serving disproportionately impacted communities (see Project Demographic Distribution section above for details)

Expenditure Category	EC ²⁹	Previous EC ³⁰
1: Public Health		
COVID-19 Mitigation & Prevention		
COVID-19 Vaccination [^]	1.1	1.1
COVID-19 Testing [^]	1.2	1.2
COVID-19 Contact Tracing [^]	1.3	1.3
Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.) ^{^^}	1.4	1.4
Personal Protective Equipment [^]	1.5	1.5
Medical Expenses (including Alternative Care Facilities) [^]	1.6	1.6
Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine) [^]	1.7	1.8
COVID-19 Assistance to Small Businesses [^]	1.8	-
COVID 19 Assistance to Non-Profits [^]	1.9	-
COVID-19 Aid to Impacted Industries [^]	1.10	-
Community Violence Interventions		
Community Violence Interventions ^{^^}	1.11	3.16
Behavioral Health		
Mental Health Services ^{^^}	1.12	1.10
Substance Use Services ^{^^}	1.13	1.11
Other		
Other Public Health Services [^]	1.14	1.12

²⁹ Under the 2022 final rule to be used starting with April 2022 reports or the 2023 IFR to be used starting with the October 2023 reports

³⁰ Under the 2021 IFR to be used in Interim Report and January 2022 Project and Expenditure Report



Expenditure Category	EC ²⁹	Previous EC ³⁰
Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency	-	1.7
2: Negative Economic Impacts		
Assistance to Households		
Household Assistance: Food Programs ^{*^}	2.1	2.1
Household Assistance: Rent, Mortgage, and Utility Aid ^{*^}	2.2	2.2
Household Assistance: Cash Transfers ^{*^}	2.3	2.3
Household Assistance: Internet Access Programs ^{*^}	2.4	2.4
Household Assistance: Paid Sick and Medical Leave [^]	2.5	-
Household Assistance: Health Insurance ^{*^}	2.6	-
Household Assistance: Services for Un/Unbanked ^{*^}	2.7	-
Household Assistance: Survivor's Benefits [^]	2.8	-
Unemployment Benefits or Cash Assistance to Unemployed Workers ^{*^}	2.9	2.6
Assistance to Unemployed or Underemployed Workers (e.g. job training, subsidized employment, employment supports or incentives) ^{*^}	2.10	2.7
Healthy Childhood Environments: Child Care ^{*^}	2.11	3.6
Healthy Childhood Environments: Home Visiting ^{*^}	2.12	3.7
Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System ^{*^}	2.13	3.8
Healthy Childhood Environments: Early Learning ^{*^}	2.14	3.1
Long-term Housing Security: Affordable Housing ^{*^}	2.15	3.10
Long-term Housing Security: Services for Unhoused Persons ^{*^}	2.16	3.11
Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities ^{*^}	2.17	-
Housing Support: Other Housing Assistance ^{*^}	2.18	3.12
Social Determinants of Health: Community Health Workers or Benefits Navigators ^{*^}	2.19	3.14
Social Determinants of Health: Lead Remediation ^{*^}	2.20	3.15
Medical Facilities for Disproportionately Impacted Communities [^]	2.21	-
Strong Healthy Communities: Neighborhood Features that Promote Health and Safety [^]	2.22	-
Strong Healthy Communities: Demolition and Rehabilitation of Properties [^]	2.23	-
Addressing Educational Disparities: Aid to High-Poverty Districts [^]	2.24	3.2
Addressing Educational Disparities: Academic, Social, and Emotional Services ^{*^}	2.25	3.3
Addressing Educational Disparities: Mental Health Services ^{*^}	2.26	3.4
Addressing Impacts of Lost Instructional Time [^]	2.27	-
Contributions to UI Trust Funds [^]	2.28	2.8
Assistance to Small Businesses		
Loans or Grants to Mitigate Financial Hardship [^]	2.29	2.9
Technical Assistance, Counseling, or Business Planning ^{*^}	2.30	
Rehabilitation of Commercial Properties or Other Improvements [^]	2.31	-
Business Incubators and Start-Up or Expansion Assistance ^{*^}	2.32	
Enhanced Support to Microbusinesses ^{*^}	2.33	
Assistance to Non-Profits		
Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted) [^]	2.34	2.10
Aid to Impacted Industries		
Aid to Tourism, Travel, or Hospitality [^]	2.35	2.11



Expenditure Category	EC ²⁹	Previous EC ³⁰
Aid to Other Impacted Industries [^]	2.36	2.12
Other		
Economic Impact Assistance: Other ^{^A}	2.37	2.13
Household Assistance: Eviction Prevention ^{^A}	-	2.5
Education Assistance: Other ^{^A}	-	3.5
Healthy Childhood Environments: Other ^{^A}	-	3.9
Social Determinants of Health: Other ^{^A}	-	3.13
3: Public Health-Negative Economic Impact: Public Sector Capacity		
General Provisions		
Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers	3.1	1.9
Public Sector Workforce: Rehiring Public Sector Staff	3.2	2.14
Public Sector Workforce: Other	3.3	-
Public Sector Capacity: Effective Service Delivery	3.4	7.2
Public Sector Capacity: Administrative Needs	3.5	-
4: Premium Pay		
Public Sector Employees	4.1	4.1
Private Sector: Grants to Other Employers	4.2	4.2
5: Water, Sewer, and Broadband Infrastructure		
Water and Sewer		
Clean Water: Centralized Wastewater Treatment	5.1	5.1
Clean Water: Centralized Wastewater Collection and Conveyance	5.2	5.2
Clean Water: Decentralized Wastewater	5.3	5.3
Clean Water: Combined Sewer Overflows	5.4	5.4
Clean Water: Other Sewer Infrastructure	5.5	5.5
Clean Water: Stormwater	5.6	5.6
Clean Water: Energy Conservation	5.7	5.7
Clean Water: Water Conservation	5.8	5.8
Clean Water: Nonpoint Source	5.9	5.9
Drinking water: Treatment	5.10	5.10
Drinking water: Transmission & Distribution	5.11	5.11
Drinking water: Lead Remediation, including in Schools and Daycares	5.12	5.12
Drinking water: Source	5.13	5.13
Drinking water: Storage	5.14	5.14
Drinking water: Other water infrastructure	5.15	5.15
Water and Sewer: Private Wells	5.16	-
Water and Sewer: IIJA Bureau of Reclamation Match	5.17	-
Water and Sewer: Other	5.18	-
Broadband		
Broadband: "Last Mile" projects	5.19	5.16
Broadband: IIJA Match	5.20	-
Broadband: Other projects	5.21	5.17
6: Revenue Replacement		
Provision of Government Services	6.1	6.1
Non-federal Match for Other Federal Programs	6.2	-
7: Administrative		
Administrative Expenses	7.1	7.1
Transfers to Other Units of Government	7.2	7.3
Transfers to Non-entitlement Units (States and territories only)	-	7.4



Expenditure Category	EC ²⁹	Previous EC ³⁰
Costs Associated with Satisfying Certain Legal and Administrative Requirements of the SLFRF Program After December 31, 2024	7.3	
8: Emergency Relief from Natural Disasters		
Temporary Emergency Housing	8.1	-
Food Assistance	8.2	-
Financial Assistance for Lost Wages	8.3	-
Other Immediate Needs: Emergency Protective Measures	8.4	-
Other Immediate Needs: Debris Removal	8.5	-
Other Immediate Needs: Public Infrastructure Repair	8.6	-
Other Immediate Needs: Home Repairs for Uninhabitable Primary Residences	8.7	-
Other Immediate Needs: Cash Assistance for Uninsured or Underinsured Expenses	8.8	-
Other Immediate Needs: Cash Assistance for Low Income Households	8.9	-
Other Immediate Needs: Increased Operational and Payroll Costs	8.10	-
Other Emergency Relief: Natural Disaster that Has Occurred/Expected to Occur Imminently	8.11	-
Mitigation Activities	8.12	
Other Emergency Relief: Natural Disaster that is Threatened to Occur in the Future	8.13	-
9: Surface Transportation projects		
Surface Transportation Projects receiving funding from DOT	9.1	-
Surface Transportation Projects not receiving funding from DOT: Streamlined Framework	9.2	-
Non-federal share requirements for a Surface Transportation project or repaying a TIFIA loan	9.3	-
10: Title I projects		
Acquisition of real property	10.1	-
Acquisition, construction, reconstruction, or installation of public works, sites, or other public purposes	10.2	-
Code enforcement in deteriorated or deteriorating areas	10.3	-
Clearance, demolition, removal, reconstruction, and rehabilitation	10.4	-
Removal of barriers restricting mobility and accessibility of elderly and handicapped persons	10.5	-
Payments to housing owners for losses of rental income for holding units for relocation of displaced persons	10.6	-
Disposition or retention of real property	10.7	-
Provision of public services	10.8	-
Payment of non-federal match or cost-share requirements of a federal financial assistance program in support of activities that would be eligible under Title I	10.9	-
Payment of the cost of completing a project funded under title I of the Housing Act of 1949	10.10	
Relocation payments and assistance for displaced individuals, families, businesses, organizations, and farm operations	10.11	-
Community development plan or policy-planning-management capacity development	10.12	-
Payment of reasonable administrative costs related to establishing and administering federally approved enterprise zones, administering the HOME program, or planning and executing community development and housing activities.	10.13	-



Expenditure Category	EC ²⁹	Previous EC ³⁰
Provision of assistance for activities carried out by public or private nonprofit entities	10.14	-
Assistance to carry out a neighborhood revitalization or community economic development or energy conservation project, or for development of shared housing opportunities	10.15	-
Development of energy use strategies	10.16	-
Assistance to private, for-profit entities to carry out economic development projects	10.17	-
Rehabilitation or development of housing assisted under 42 U.S.C. 1437o	10.18	-
Technical assistance to public or nonprofit entities to increase their capacity to carry out neighborhood revitalization or economic development activities	10.19	-
Housing services	10.20	-
Assistance to institutions of higher education	10.21	-
Assistance to public and private organizations, agencies, and other entities to facilitate economic development	10.22	-
Activities necessary to make essential repairs and to pay operating expenses to maintain habitability of housing units acquired through tax foreclosure proceedings	10.23	-
Direct assistance to facilitate and expand homeownership	10.24	-
Construction or improvement of tornado-safe-shelters and assistance to nonprofit and for-profit entities for such construction or improvement	10.25	-
Lead-based paint hazard evaluation and reduction	10.26	-



Treasury has prepared the additional guidance below to support recipients in implementing the new expenditure categories. This table includes only those previous expenditure categories that are changing under the new structure, aligned with the 2022 final rule.

January 2022 Expenditure Categories		April 2022 Guidance
1: Public Health		
1.7	Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency	EC removed, capital expenditures can be designated in any relevant PH-NEI EC (e.g., new hospital wing would be tracked under EC 1.4)
1.8	Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)	EC is 1.7
1.9	Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19	EC is 3.1
1.10	Mental Health Services*	EC is 1.12
1.11	Substance Use Services*	EC is 1.13
1.12	Other Public Health Services	EC is 1.14
2: Negative Economic Impacts		
2.5	Household Assistance: Eviction Prevention	EC is now included as part of 2.2
2.6	Unemployment Benefits or Cash Assistance to Unemployed Workers*	EC is 2.9
2.7	Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)*^	EC is 2.10
2.8	Contributions to UI Trust Funds	EC is 2.28
2.9	Small Business Economic Assistance (General)*^	If public-health related (e.g., providing rapid tests for small businesses), EC is 1.8; if related to negative economic impact eligible use (e.g., grants, technical assistance, rehabilitation, incubators, or microbusinesses), EC is 2.29-2.33
2.10	Aid to Nonprofit Organizations*	If public-health related (e.g., providing rapid tests for non-profits), EC is 1.9; if related to negative economic impact (e.g., grants to stabilize non-profit budget), EC is 2.34
2.11	Aid to Tourism, Travel, or Hospitality	EC is 2.35
2.12	Aid to Other Impacted Industries	EC is 2.36
2.13	Other Economic Support*^	EC is 2.37, re-named Other Economic Impact
2.14	Rehiring Public Sector Staff	EC is 3.2
3: Services to Disproportionately Impacted Communities		
3.1	Education Assistance: Early Learning*^	EC is 2.14
3.2	Education Assistance: Aid to High-Poverty Districts ^	EC is 2.24
3.3	Education Assistance: Academic Services*^	EC is 2.25, social and emotional services will now be tracked under this EC
3.4	Education Assistance: Social, Emotional, and Mental Health Services*^	EC is 2.26, if social and emotional services, EC is 2.25;
3.5	Education Assistance: Other*^	EC is 2.37, collected under Other Economic Impact



January 2022 Expenditure Categories		April 2022 Guidance
3.6	Healthy Childhood Environments: Child Care ^{*^}	EC is 2.11
3.7	Healthy Childhood Environments: Home Visiting ^{*^}	EC is 2.12
3.8	Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System ^{*^}	EC is 2.13
3.9	Healthy Childhood Environments: Other ^{*^}	EC is 2.37, collected under Other Economic Impact
3.10	Housing Support: Affordable Housing ^{*^}	EC is 2.15
3.11	Housing Support: Services for Unhoused Persons ^{*^}	EC is 2.16
3.12	Housing Support: Other Housing Assistance ^{*^}	EC is 2.18
3.13	Social Determinants of Health: Other ^{*^}	EC is 2.37, collected under Other Economic Impact
3.14	Social Determinants of Health: Community Health Workers or Benefits Navigators ^{*^}	EC is 2.19
3.15	Social Determinants of Health: Lead Remediation [^]	EC is 2.20
3.16	Social Determinants of Health: Community Violence Interventions ^{*^}	EC is 1.11
5: Infrastructure		
5.16	Broadband: "Last Mile" projects	EC is 5.19
5.17	Broadband: Other projects	EC is 5.20
7: Administrative		
7.2	Evaluation and Data Analysis	EC is 3.4 and has been renamed Effective Service Delivery
7.3	Transfers to Other Units of Government	EC is 7.2
7.4	Transfers to Non-entitlement Units (States and territories only)	To be separately reported as part of NEU/Non-UGLG module. Refer to Part 2 Section D.



Appendix 2: Evidenced-Based Intervention Additional Information

What is evidence-based?

For the purposes of the SLFRF, with the exception of investments in educational services (see additional information below), evidence-based refers to interventions with strong or moderate evidence as defined below:

Strong evidence means that the evidence base can support causal conclusions for the specific program proposed by the applicant with the highest level of confidence. This consists of one or more well-designed and well-implemented experimental studies conducted on the proposed program with positive findings on one or more intended outcomes.

Moderate evidence means that there is a reasonably developed evidence base that can support causal conclusions. The evidence base consists of one or more quasi-experimental studies with positive findings on one or more intended outcomes OR two or more non-experimental studies with positive findings on one or more intended outcomes. Examples of research that meet the standards include: well-designed and well-implemented quasi-experimental studies that compare outcomes between the group receiving the intervention and a matched comparison group (i.e., a similar population that does not receive the intervention).

Preliminary evidence means that the evidence base can support conclusions about the program's contribution to observed outcomes. The evidence base consists of at least one non-experimental study. A study that demonstrates improvement in program beneficiaries over time on one or more intended outcomes OR an implementation (process evaluation) study used to learn about and improve program operations would constitute preliminary evidence. Examples of research that meet the standards include: (1) outcome studies that track program beneficiaries through a service pipeline and measure beneficiaries' responses at the end of the program; and (2) pre- and post-test research that determines whether beneficiaries have improved on an intended outcome.

For investments in educational services, "evidence-based", consistent with the American Rescue Plan Act, has the meaning in section 8101(21) of the Elementary and Secondary Education Act of 1965, as amended (20 U.S.C. 6301 *et seq.*). Please see page 16 of this [Frequently Asked Questions resource](#) on the Department of Education's Elementary and Secondary School Emergency Relief Programs and Governor's Emergency Education Relief Programs for more information.

**Appendix 3: Expenditure Categories aligned with the 2021 Interim Final Rule**

1: Public Health	
1.1	COVID-19 Vaccination ^
1.2	COVID-19 Testing ^
1.3	COVID-19 Contact Tracing
1.4	Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)*
1.5	Personal Protective Equipment
1.6	Medical Expenses (including Alternative Care Facilities)
1.7	Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency
1.8	Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
1.9	Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19
1.10	Mental Health Services*
1.11	Substance Use Services*
1.12	Other Public Health Services
2: Negative Economic Impacts	
2.1	Household Assistance: Food Programs* ^
2.2	Household Assistance: Rent, Mortgage, and Utility Aid* ^
2.3	Household Assistance: Cash Transfers* ^
2.4	Household Assistance: Internet Access Programs* ^
2.5	Household Assistance: Eviction Prevention* ^
2.6	Unemployment Benefits or Cash Assistance to Unemployed Workers*
2.7	Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)* ^
2.8	Contributions to UI Trust Funds
2.9	Small Business Economic Assistance (General)* ^
2.10	Aid to Nonprofit Organizations*
2.11	Aid to Tourism, Travel, or Hospitality
2.12	Aid to Other Impacted Industries
2.13	Other Economic Support* ^
2.14	Rehiring Public Sector Staff
3: Services to Disproportionately Impacted Communities	
3.1	Education Assistance: Early Learning* ^
3.2	Education Assistance: Aid to High-Poverty Districts ^
3.3	Education Assistance: Academic Services* ^
3.4	Education Assistance: Social, Emotional, and Mental Health Services* ^
3.5	Education Assistance: Other* ^
3.6	Healthy Childhood Environments: Child Care* ^
3.7	Healthy Childhood Environments: Home Visiting* ^
3.8	Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* ^
3.9	Healthy Childhood Environments: Other* ^
3.10	Housing Support: Affordable Housing* ^
3.11	Housing Support: Services for Unhoused Persons* ^



3.12	Housing Support: Other Housing Assistance* ^
3.13	Social Determinants of Health: Other* ^
3.14	Social Determinants of Health: Community Health Workers or Benefits Navigators* ^
3.15	Social Determinants of Health: Lead Remediation ^
3.16	Social Determinants of Health: Community Violence Interventions* ^
4: Premium Pay	
4.1	Public Sector Employees
4.2	Private Sector: Grants to Other Employers
5: Infrastructure	
5.1	Clean Water: Centralized Wastewater Treatment
5.2	Clean Water: Centralized Wastewater Collection and Conveyance
5.3	Clean Water: Decentralized Wastewater
5.4	Clean Water: Combined Sewer Overflows
5.5	Clean Water: Other Sewer Infrastructure
5.6	Clean Water: Stormwater
5.7	Clean Water: Energy Conservation
5.8	Clean Water: Water Conservation
5.9	Clean Water: Nonpoint Source
5.10	Drinking water: Treatment
5.11	Drinking water: Transmission & Distribution
5.12	Drinking water: Transmission & Distribution: Lead Remediation
5.13	Drinking water: Source
5.14	Drinking water: Storage
5.15	Drinking water: Other water infrastructure
5.16	Broadband: "Last Mile" projects
5.17	Broadband: Other projects
6: Revenue Replacement	
6.1	Provision of Government Services
7: Administrative	
7.1	Administrative Expenses
7.2	Evaluation and Data Analysis
7.3	Transfers to Other Units of Government
7.4	Transfers to Non-entitlement Units (States and territories only)
7.5	Costs Associated with Satisfying Certain Legal and Administrative Requirements of the SLFRF Program After December 31, 2024

**Revision Log**

Version	Date Published	Summary of changes
1.0	June 17, 2021	Initial publication
1.1	June 24, 2021	<ul style="list-style-type: none"> • Pg. 12, removed references to “summary” level with respect to reporting by Expenditure Categories in the Interim Report to avoid confusion. • Pg. 13, revised the coverage period end date for the Interim Report from June 30, 2021 to July 31, 2021 to align with the IFR. • Pg. 13, removed references to “summary” level with respect to reporting by Expenditure Categories in the Interim Report to avoid confusion. • Pg. 31, removed references to “summary level” with respect to Expenditure Categories in Appendix 1 to avoid confusion.
1.1	September 30, 2021	<ul style="list-style-type: none"> • Announced the extension in the Project and Expenditure Report submission date, originally due on October 31, 2021.
2.0	November 5, 2021	<ul style="list-style-type: none"> • Updated Subrecipient Monitoring section to clarify beneficiaries and recipients. • Updated references to 2021 Interim Final Rule comment period as comment period is closed. • Updated reporting tiers, thresholds and timelines in Part 2 Table 2, Reporting Requirements by recipient type, as well as Part 2 A and Part 2 B. • Updated reporting periods for Interim Report and Project and Expenditure reports. • Added concept of Adopted Budget to Project and Expenditure Report data fields. • Noted phase in of Required Programmatic Data in the Project and Expenditure Report. • Removed certain data fields from the Ineligible Activities: Tax Offset Provision under the Recovery Plan. • Separated reporting of NEU Distributions (for States and territories) from the Interim Report and Project and Expenditure Reports as information will be provided on an ongoing basis.
2.1	November 15, 2021	<ul style="list-style-type: none"> • Updated pages 9 and 11 to note that civil rights certification is not applicable to Tribal Governments.
3.0	February 28, 2022	<ul style="list-style-type: none"> • Updated to incorporate reporting updates under the 2022 final rule
4.0	June 10, 2022	<ul style="list-style-type: none"> • Updated Recovery Plan guidance to incorporate minor revisions • Updated language around certain data fields that were required for April 2022 reporting • Updated data fields for Ineligible Activities: Tax Offset Provision for the Project and Expenditure report • Updated Broadband data fields
4.1	June 17, 2022	<ul style="list-style-type: none"> • Updated clerical errors in Ineligible Activities: Tax Offset Provision
4.2	August 15, 2022	<ul style="list-style-type: none"> • Updated to clarify resources for Uniform Guidance applicability and add a reference to an alternative to the Single Audit available for eligible recipients
5.0	September 20, 2022	<ul style="list-style-type: none"> • Updated to note phase in of broadband location by location data fields
5.1	June 1, 2023	<ul style="list-style-type: none"> • Updated to include Fabric ID and Provider ID fields for broadband location by location data collection.



Version	Date Published	Summary of changes
5.2	September 27, 2023	<ul style="list-style-type: none">• Updated to reflect changes from the 2023 Interim Final Rule• Updated reporting related to subrecipients' Unique Entity Identifier (UEI)
5.3	November 30, 2023	<ul style="list-style-type: none">• Additional guidance associated with additional programmatic data (performance indicators) required from Tier 1 recipients
5.4	December 14, 2023	<ul style="list-style-type: none">• Update related to Unique Entity Identifier (UEI) requirements
6.0	March 28, 2024	<ul style="list-style-type: none">• Updated to reflect new expenditure category from the Obligation IFR: Costs associated with satisfying certain legal and administrative requirements under the SLFRF award• Updated upload requirement for certain Title I projects
7.0	June 28, 2024	<ul style="list-style-type: none">• Updated to reflect requirements for reporting estimates for personnel costs, contract change order and contingency costs, and certain administrative and legal costs to be expended after the obligation deadline• Updated to reflect requirements for reporting the obligation of funds via interagency agreements

STATE AND LOCAL FISCAL RECOVERY FUNDS

Equity and Outcomes Resource Guide

How governments are incorporating equity, community engagement, evidence, and performance management into their use of State and Local Fiscal Recovery Funds



June 14th, 2022

U.S. Department of the Treasury

STATE AND LOCAL FISCAL RECOVERY FUNDS

Equity and Outcomes Resource Guide:

How governments are incorporating equity, community engagement,
evidence, and performance management into their use of

State and Local Fiscal Recovery Funds



Introduction

The State and Local Fiscal Recovery Funds (SLFRF), authorized by the American Rescue Plan Act, delivers \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

Given the disproportionate impacts of the pandemic experienced by historically underserved communities, including low-income neighborhoods and communities of color, the U.S. Department of the Treasury (Treasury) implemented the SLFRF program to encourage recipients to address health and economic disparities and ensure that the recovery from the pandemic is truly an equitable economic recovery. The Biden-Harris Administration's American Rescue Plan Equity Report, [Advancing Equity through the American Rescue Plan](#), describes Treasury's approach to advancing an equitable recovery through the implementation of the SLFRF program, including the following:

- **Structuring the program's eligible uses to encourage recipients to address underlying disparities** by including a broad menu of automatically eligible uses of funds that are designed to improve health and economic equity. The final rule also listed an expanded set of automatically eligible uses of funds when provided in disproportionately impacted communities, including funds for community health workers, housing vouchers, and high-poverty school districts. This approach made it easier for recipients to address the underlying disparities that contributed to more severe impacts of the pandemic in underserved communities.
- **Expanding eligible populations to empower recipients to serve families and communities hardest hit by the pandemic** by presuming that all low-income households and communities were disproportionately impacted by the pandemic and therefore automatically eligible for the broadest range of services.
- **Designing reporting guidance to support equity** including by encouraging recipients to engage their communities in the design of their SLFRF programs. Through the Recovery Plan Performance Reports, recipients are also encouraged to transparently articulate how their SLFRF programs promote equitable outcomes.
- **Providing ongoing government-to-government support to Tribal governments** by prioritizing Tribal consultations to ensure that the final rule and reporting approach were tailored to the unique needs of Tribal governments.

As a result of this approach, the program has [delivered much needed resources](#) to communities across the country in its first year, helping revitalize the economy and ensuring that funds reach the most historically underserved communities.

As Treasury's efforts to implement the SLFRF program to advance equity demonstrate, effective program implementation is critical to addressing underlying disparities. In order to assist recipient governments to effectively use their funds to advance an equitable recovery, Treasury has produced this resource guide. This guide highlights examples of how recipients are applying equity principles, engaging their communities, incorporating evidence-based interventions, and monitoring outcomes using performance management strategies. Along with transparency and accountability, these practices are at the core of an equitable economic recovery as highlighted in Treasury's [Compliance and Reporting Guidance](#).

For the purposes of SLFRF, the definitions of equity and underserved communities are outlined in [Executive Order 13985, on Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#).¹

1. As described in [Executive Order 13985 On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#), issued on January 20, 2021, the term "equity" means the consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality. The term "underserved communities" refers to populations

Executive Summary

In this guide, Treasury is highlighting examples of approaches and tools in the areas of equity, community engagement, evidence-based investments, and performance management to provide recipients a set of resources to support the development and implementation of their Fiscal Recovery Funds program. The examples below highlight strategies that recipients could implement throughout the lifecycle of their SLFRF-funded programs, from policy and project selection through implementation. These strategies include:

- **Goal Setting:** Setting goals for their jurisdiction’s equity work, both in their SLFRF-funded programs and throughout government operations through executive and/or legislative action and strategic planning
- **Equity Frameworks:** Using frameworks or rubrics to consider equity throughout the project development or selection process and assessing proposed projects on equity in project design and proposed outcomes
- **Identifying High Need Populations:** Mapping social vulnerability indexes and other data against proposed project locations to ensure services are targeted to the communities with the greatest need
- **Engaging Underserved Communities:** Offering different types of community engagement opportunities to ensure that voices from underserved communities can participate in the process
- **Convening Leaders:** Convening taskforces made up of a diverse group of community members to analyze data gathered through engagement processes and recommend focus areas and projects
- **Using Evidence:** Incorporating consideration of evidence-based practices into the budget process
- **Tracking Outcomes:** Collecting performance data for each project to track progress toward advancing equitable outcomes

These examples are largely derived from the Recovery Plan Performance Reports (Recovery Plans) that states, territories, and the largest local governments (with populations of more than 250,000) are required to submit to Treasury.² However, the practices shared in this guide can be employed by any government across the country in the implementation of their State and Local Fiscal Recovery Funds projects. For additional information about these examples, Treasury has included a link to the jurisdiction’s publicly-available Recovery Plan on Treasury’s website or to the Tribal government’s website.³

Equity

Treasury encourages state and local governments to intentionally use Fiscal Recovery Funds to support an equitable recovery and address health and economic disparities, exacerbated by the pandemic, in underserved communities.⁴ As noted above, this section includes examples, tools, and resources that recipients may be interested in referencing and utilizing to incorporate equity into their program design and implementation processes.

sharing a particular characteristic, as well as geographic communities, that have been systematically denied a full opportunity to participate in aspects of economic, social, and civic life, as exemplified by the list in the preceding definition of “equity.”

2. Treasury’s Compliance and Reporting Guidance outlines requirements for recipients that submit Recovery Plans in sections titled promoting equitable outcomes, community engagement, use of evidence, and performance report.

3. Note: Examples are based on information submitted and certified to the Department of the Treasury by recipient governments in the Recovery Plan Performance reports collected in August 2021 covering activity through July 31, 2021. Recovery Plan Performance reports include information from the largest recipients of SLFRF funds: states, territories, and cities and counties with populations over 250,000. Releasing this information does not indicate that Treasury has made a determination about project eligibility. Furthermore, Treasury has not confirmed the accuracy of submitted information, including financial data.

4. Definitions of equity and underserved communities are included in [Executive Order 13985 On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#), issued on January 20, 2021.

In their Recovery Plans, many recipients discussed in detail the equity issues in their jurisdictions and their work to invest Fiscal Recovery Funds with equity in mind. For example, [Washington, DC](#) noted in their approach to equity the appointment of a Chief Equity Officer to lead efforts and monitor progress. [Louisville Metro Government](#) outlined by project the populations served, how those populations would become aware of and access services, and the intended outcomes. [Los Angeles County](#) provided a comprehensive overview of their equity approach including equity principles, targeted populations based on a COVID-19 Vulnerability and Recovery Index, and an equity toolkit to support project design.

Equity Goals

Some recipients highlighted the overall equity goals of their jurisdiction, including references to existing equity-related executive orders, legislative/council resolutions adopting equity goals, commissions and task forces dedicated to equity, and equity-related strategic plans or action plans. For example:

[Lexington-Fayette Urban County, KY](#) discussed how the equity work already undertaken by the Mayor's Commission for Racial Justice & Equality, a body of diverse community members, would be further advanced by its SLFRF program (pg. 7). *"LFUCG [Lexington-Fayette Urban County Government] is committed to promoting equitable outcomes in all government services, not only those provided through the use of ARPA dollars. In June 2020, LFUCG Mayor Linda Gorton created the Mayor's Commission for Racial Justice & Equality. This group was tasked with a determined and defined purpose: To assemble diverse community members to listen, discuss, and create empowering solutions that dismantle systemic racism in Fayette County. This commission, through the work of five subcommittees, issued a report in October 2020 that outlined recommendations in five broad categories: Education and Economic Opportunity; Housing and Gentrification; Health Disparities; Law Enforcement, Justice, and Accountability; and Racial Equity. A six-month progress report was issued in April 2021 outlining action taken by LFUCG towards meeting the recommendations of the report. The report notes that the Mayor and Council approved over \$2 million in the FY2022 Operating Budget dedicated towards the goals and recommended outcomes of the report. While current funding and that allocated in the previous budget provided a head start towards meeting the goals and recommendations of the report, the award of ARPA State and Local Fiscal Recovery Funds provides an opportunity to address these recommendations in a manner that is potentially transformative for the community."*

[New York City, NY](#) highlighted their city-wide initiative Recovery for All (pgs. 6-8). *"More specifically, New York City's Recovery for All aims to confront the inequity and systemic racism that have pervaded the City, with a goal of making New York City one of the fairest cities in the country. Primary goals include: Continue the City's momentum in fighting COVID-19; Drive economic development; Promote equity. Recovery for All leverages COVID-19 relief opportunities and aligns City agency programs, community-based organization projects and non-profit efforts to maximize the impact of funding and reach residents who most need support... To track progress, New York City will consider and measure equity throughout the stages of program funding by tracking demographic and social vulnerability indexed information according to services funded in particular ZIP codes. Key outcomes for New York City's Recovery Plan include increasing vaccination rates for underserved populations, increasing jobs in underemployed neighborhoods, and increasingly food and housing security."*

[City of Austin, TX](#) described how the equity approach within the SLFRF program is driven by their strategic plan, called Strategic Direction 2023 or SD23. The City of Austin also included a discussion of equity for each project in its project inventory (pgs. 8-11). *"The City plans to use... ARPA - SLFRF funding in a manner which helps promote the Quality of Life values outlined in SD23. Funding will be used to provide relief services and*

assistance to Austin residents, creatives, non-profits, and businesses that were most affected by this public health emergency and to provide long term resiliency to help support the health of Austin residents and the Austin economy. Equity is central to the City's development of the projects outlined in this report and most projects will focus on achieving more equitable outcomes for historically marginalized and adversely impacted populations, including low-income residents, communities of color, LGBTQIA+ persons, and those living with disabilities."

[Minneapolis, MN](#) described using an existing equity action plan to consider proposals for projects funded by SLFRF funds (pg. 5). "The City of Minneapolis already integrates an analysis of equity impact into its annual budget process and legislative actions. In addition, the City's elected leadership has adopted a Strategic Racial Equity Action Plan (SREAP), that calls out specific operational and policy goals to advance racial equity. These existing policies provided the foundation for generating, reviewing, and amending proposals and ultimately appropriating the first round of American Rescue Plan Funds by City Council in July. Each proposal submitted for consideration in phase one of SLFRF decision-making included an equity impact statement. Implementing departments at the City were asked: "What does data tell us about how solving this problem will impact constituents or staff from BIPOC [Black, Indigenous, and people of color] communities?" Responses to this question were utilized in the Mayor's recommendation process, as well as by Council when they amended and then adopted final proposals. Answers to this question along with other proposal details were also made available to the public before and after the two public hearings that were held on phase one SLFRF appropriations."

[King County, WA](#) highlighted its strategic plan among the tools it is using to consider equity in program design (pgs. 6-9). "King County's Equity and Social Justice Strategic Plan is a blueprint for change, mutually created by King County employees and community partners. From the outset, the planning process was designed to hear from people across sectors, geography, and populations before developing a draft. More than 600 County employees and 100 local organizations—including community organizations, education, philanthropy, labor, business, and local governments—shared their insights and expertise on where we have made progress, persistent challenges that exist, and solutions toward achieving equity."

[Erie County, NY](#) described using Fiscal Recovery Funds to create a health equity office.⁵ "Erie County will establish staffing and budget lines for a new Office of Health Equity within the Erie County Department of Health. This office is directly in line with the stated goals of the ARP State and Local Recovery Fund's mission to address disparities in public health outcomes with a staff of 9 individuals including Epidemiologists. The Office of Health Equity will produce an annual report that improves and expands on the current 3-year Community Health Assessment process required by NYS. The Office will direct future county and grant spending, as well as provide detailed analysis and support to not-for-profit entities to better invest philanthropic dollars into health equity issues. A core focus will be addressing the social determinants of health."

Equity Frameworks

Other recipients also discussed the equity-related frameworks and tools that they are using to evaluate project proposals and implement approved projects. See Appendix 1 for copies of the frameworks and tools, where available, that recipients are using to assess equity. For example:

[Harris County, TX](#) described using an [equity framework](#) for its SLFRF program that includes tools like an equity reflections question set and an equity assessment tool (pgs. 6-12). "All Harris County program proposals are

5. The details in this example are based on information submitted and certified to the Department of the Treasury by recipient government in the Project and Expenditure Report collected in January 2022 covering activity through December 31, 2021.

first assessed and scored against an equity framework, included below [see Appendix 1]. This ensures that racial and economic equity are a part of the conversation when deciding upon how funds will be spent in the first place, and includes a statement of broad equity goals, as well as strategies to reach these goals in each step of an ARPA project's lifecycle (from capacity building in departments, to project development, selection, monitoring and evaluation, and finally evaluation and accountability). Each project includes equity reflections... and equity scoring."

[Boulder County, CO](#) describes a number of approaches to promoting equitable outcomes including utilizing a Racial Equity Impact Assessment Tool (pgs. 18-32). *"The Racial Equity Team's goal of develop, implement, iterate, and evaluate racial equity practices in the areas of teaching and learning, key partnership, and advocacy has created a community of practice within the County that normalizes, organizes and operationalizes racial equity work in Boulder County, in particular using the Government Alliance for Racial Equity Framework. In what was initially a piloted program within the County's pandemic response, racial equity efforts expanded into other departments and offices within the County. The use of the Racial Equity Impact Assessment Tool has moved from a onetime use to incorporating the principles and planning tools within many FTS teams, and in the County's longer-term pandemic response and recovery efforts"*

[City of Durham, NC](#) described how it uses a set of equity goals and an equity assessment tool to guide funding decisions (pgs. 3-4) *"The City of Durham has worked closely with its Office of Equity and Inclusion to ensure that the city's outreach and allocation process promotes equitable outcomes. Together, we have identified shared goals, built public awareness, investigated existing disparities, and started to outline desired outcomes... We have also committed to using an equity impact assessment to support systemic examination of how different racial and ethnic groups will likely be affected by a proposed action or decision, minimize unanticipated adverse consequences in a variety of contexts, including the analysis of proposed funding decisions, and serve as a vital tool for preventing institutional racism while identifying new options to remedy longstanding inequities."*

[Cleveland, OH](#) described how it used existing equity-related methodologies to evaluate projects (pgs. 6-9). *"To help facilitate this strategy development, the City is following existing program evaluation methodologies it has used in other contexts that address critical considerations, including: Upfront community engagement that includes communities of color and low income populations; Identifying existing community and neighborhood priorities and aligning programs to them as appropriate; Developing qualitative and quantitative data collection and evaluation tools that can be, when possible, disaggregated to illuminate disparity; Identifying who will benefit from the City's actions and, when appropriate, who will be burdened and, as appropriate, address any disparities; Ensuring that economic benefits, including workforce development opportunities, are available to communities of color and low income population; and Using program communications that are easily understood and accessible to anyone who could benefit from participation in the program."*

[San Antonio, TX](#) described using [Budget Equity Tool](#) to integrate considerations of racial and economic equity into the budget process (pgs. 3-10). *"Since Fiscal Year 2018, the City of San Antonio's budget development process intentionally embedded equity as a strategy using a Budget Equity Tool which represented a shift from an equality-based approach to a more strategic equity approach. Over the past five years, the City of San Antonio has integrated explicit considerations of racial and economic equity into the City's budget development process as a key strategy in its comprehensive and citywide approach towards advancing equity. From the inception, racial and economic equity have been key components in the City's approach to COVID-19 response and recovery efforts, and the proposed use of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) aligns well with the approach that the City has taken in recent years to drive meaningful equity results through budget allocations."*

[San Jose, CA](#) described how it incorporated equity into its Framework for considering Weighted Shortest Job First (WSJF) process (pgs. 19-21). *“To help ensure a racial equity-based and data-driven resource allocation of the City’s constrained funds for its Community and Economic Recovery from COVID-19, the City added a racial equity lens to a Weighted Shortest Job First (WSJF) process, shown in Figure 4, which was used to prioritize the City Roadmap Initiatives and projects noted in the Uses of Funds section above.”*

Equity Data

In addition, some recipients provided maps and demographic information to share how the pandemic had impacted the public health and economic circumstances of their residents and how projects funded with SLFRF were targeted toward these communities that were most impacted. For example:

[Collier County, FL](#) mapped QCTs, median household income, and social vulnerability index and then indicated where projects funded with SLFRF would be geographically located based on these indicators (pgs. 17-26). *“A key aspect of project development has been a focus on Qualified Census Tracts (QCTs) and disproportionately disadvantaged residents. American Community Survey Data finds that of Collier County’s population of 384,902, roughly 89.3% are white, 7.3% are black, 1.6% are Asian, and 28.6% are Hispanic. 73.3% of housing is owner-occupied, 85.2% of the population has access to broadband, the Median household income is \$76,415, and 9.4% of persons are in poverty. While the poverty rate is comparatively low countywide, areas of more concentrated poverty exist in East Naples, Immokalee, and in the Southwest part of the County. Lower income communities in Collier also display higher social vulnerability scores, as defined by the Center for Disease Control’s Social Vulnerability Index (SVI). Variables such as poverty, lack of transportation access, and more crowded housing can figure into a higher SVI score, indicating that these communities may face more challenges during recovery. QCTs, distributions of household income, as well as CDC’s social vulnerability, along with geography-specific projects, are shown in the following maps.”*

[Buffalo, NY](#) also used maps highlighting the neighborhoods that have been disproportionately impacted by the pandemic (pgs. 11-12). *“Appendix A, Map 1 identifies those neighborhoods which have been the most disproportionally impacted in areas of health equity and economic fallout during the pandemic. It is not a coincidence that the most severely impacted neighborhoods are also communities of color with higher-than-average poverty rates and overlap with other maps indicating other interventions which will be funded by Buffalo’s ARP allocation to reduce poverty, gun-violence, improve public health outcomes, and help residents secure better employment opportunities.”*

[Turtle Mountain Band of Chippewa](#)⁶ is located in a Qualified Census Tract in rural North Dakota where the unemployment rate is 55%. The Tribe published its plan for recovery that emphasizes priority-based budgeting built upon research and data. The plan's goal has four major principles: 1) the Tribe be prepared and responsive to the needs of the community; 2) the emergency response systems are robust, secure, resilient, and flexible; 3) the recovery plan includes diversity in government services; 4) finally, that the plan is affordable, resource-efficient, and long-term operational costs are considered. According to the plan, *"These principles will increase our community's resilience to many risks, including pandemics and other disasters and help individual households' resilience to shocks such as lost income and health issues caused from COVID-19."*

Community Engagement

Treasury encourages recipients to engage their communities as part of ensuring that funds are directed towards the communities most impacted by the pandemic. As such, Treasury requested that recipients describe their approach to engaging their communities in determining how Fiscal Recovery Funds will be invested.

Community Engagement Approaches

Recipients described multi-faceted community engagement approaches that included a combination of online surveys, focus groups, community meetings, issue-specific stakeholder meetings, and public project proposal processes. For example:

[Clark County, NV](#) described a multi-faceted community engagement strategy (pgs. 12-14). *"Clark County began a robust community engagement process to determine the use of Fiscal Recovery Funds. This included several interviews with community leaders and stakeholders, community surveys, and a grant pre-application process. The community engagement process was initiated in alignment with federal guidance... The community engagement strategy included in-person and virtual interviews and public meetings along with opportunities for community members to provide written comments. Specifically, the community engagement strategy included interviews with community leaders, four (4) community workshops, eight (8) in-person and virtual neighborhood meetings, a grant pre-application process, written public input and two (2) surveys."*

[North Las Vegas, NV](#) described a mix of community engagement approaches, summarizing each approach and the overall issues prioritized (pgs. 16-18). *"Meaningful community input has been a cornerstone of the development of the City's initial SLFRF recovery framework and will continue to inform and influence our decision-making throughout the life of the Fund. Central to North Las Vegas' SLFRF investment strategy is the recognition that SLFRF funding is fueled by taxpayer dollars for taxpayer benefit. All decisions, from designing the strategic framework to allocation of funds for specific projects, are made through this lens and with our resident's interests front and center. To ensure a diverse range of community input was received, a comprehensive outreach plan was developed by the North Las Vegas Communications department. Elements of the plan included: ARPA Community Survey..., ARPA Town Hall Events..., City Council Meetings..., Exploratory Meetings... Feedback from each of these engagement methods revealed the following community priorities for SLFRF investment, in descending order: Education, Economic Development and Job Opportunities, Housing, Public Health, Infrastructure, Social Justice and Equity."*

6. The details in this example are based on public document released by the Turtle Mountain Band of Chippewa. Tribal governments are not required to submit Recovery Plan Performance Reports.

[Cook County, IL](#) described engaging with a community organization to support community engagement (pg. 10). *“To build its capacity to ensure robust engagement over the course of the planning and implementation of SLFRF, Cook County will engage a local well-established organization that will help provide professionalized engagement activities, partnering with a diverse group of community based organizations and coordinated councils rooted in marginalized communities or communities that have disproportionately suffered the health and economic impacts of COVID19. Community-based organizations and coordinating councils have deep networks in the communities where they operate, and a high degree of trust among members of those communities. Therefore, these community-based organizations and coordinating councils will play a critical role in maximizing community-based engagement and increasing equitable opportunities for marginalized and under-represented communities to participate in Cook County’s planning and decision-making processes. The community engagement approach includes three tiers:*

- 1. Broad Outreach: Broad engagement and outreach across all of Cook County including engagement of Commissioner districts through townhalls in impacted communities as well as the launch of the interactive survey for community-wide input on July 4, 2021*
- 2. Impacted Communities: Hyper local engagement and outreach in the impacted communities that have been historically disinvested in and those hardest hit by COVID-19*
- 3. Place-Based Outreach: Longer term place-based engagement for the transformative initiatives being developed by the County’s Equity Fund Taskforce which is an advisory body established prior to the County’s receipt of SLFRF funds.”*

[Guilford County, NC](#) described how it is using SLFRF funds to engage a partner to lead a wide-ranging community engagement process.⁷ *“[This project will] Conduct a comprehensive public engagement process to solicit and receive resident, non-profit, for-profit, and other stakeholder feedback on the pandemic’s impact on our community and our residents and ideas for the strategic use and investment of American Rescue Plan Act’s (ARPA) State and Local Fiscal Recovery Funds. Deliverables include the creation and implementation of an engagement strategy, production and distribution of marketing and outreach materials and activities, facilitation of community conversations (in-person, virtual), obtaining and analyzing quantitative and qualitative data from surveys and conversations, summarizing feedback and identifying pandemic impacts and prevalent recovery needs, a prioritization of community recovery needs, and cohesive and intentional strategy and investment recommendations. Special attention will include soliciting and receiving feedback from areas most impacted by the pandemic.”*

Community Task Forces

Recipients also described community engagement processes led by task forces made up of community stakeholders. For example:

[Boston, MA](#) described a robust community engagement strategy including an Equitable Recovery Taskforce made up of community leaders that will review public input and recommend a plan to the Mayor for a portion of SLFRF funds (pgs. 13-16). *“The feedback that is gathered from community events, survey responses, conversations, and 311 calls will be shared with Boston’s Equitable Recovery Taskforce, a group of over 30 community leaders representing organizations from sectors including, community health, education, non-profit services and private industry... The task force will use public feedback to inform recommendations for a plan that*

7. The details in this example are based on information submitted and certified to the Department of the Treasury by recipient government in the Project and Expenditure Report collected in January 2022 covering activity through December 31, 2021.

will be presented to the Mayor. The Mayor will use the Task Force's input to put forth a comprehensive plan for the remaining funds. That plan will be followed by a comment period with further community meetings. The final plan will be updated to incorporate feedback from the community that is gathered during the comment period. The goal is to have a final plan by the end of this calendar year."

[St. Louis, MO](#) highlighted how the Stimulus Advisory Board, made up of community members, engaged the community (pgs. 10-12). *"The SAB was composed of 25 community stakeholders who represented social service agencies, disability advocates, refugee and immigrant advocates, racial equity organizations, and partnering institutions to help guide the initial spending of SLFRF spending. The SAB led a community engagement process between May 5, 2021 and June 2, 2021 with digital questionnaire forms for a total of 2590 respondents with 2051 self-identified residents of the City of St. Louis. The SAB also held a virtual community meeting with the Mayor's Office. The Mayor's Office partnered with social service agencies to lead canvassing efforts to knock on doors of households who were underrepresented in the survey data."*

Engaging Underserved Communities

Recipients also noted that their community engagement approach supported their approach to equity, ensuring they were reaching many different communities.

[City and County of Denver, CO](#) articulated a community engagement campaign called RISE Together Denver aimed at engaging historically underserved communities (pgs. 5-16). *"Deconstructing systemic racism and rebuilding equitable social and economic infrastructure means first employing a different tool: listening. For too long, communities of color were distanced from civic processes or left out of conversations altogether. When developing the recovery plan, Denver committed to keeping historically marginalized communities at the forefront. This commitment led to the sequenced approach to ARPA funding and triggered the community outreach campaign, RISE Together Denver. The campaign took a comprehensive approach to Denver's recovery and solicited input on the \$308 million ARPA allocation as well as the \$450 million GO bond infrastructure program that will be proposed to Denver voters in fall 2021. The Department of Finance (DOF) aimed to educate residents on and engage them in the economic recovery process, with particular focus placed on reaching historically underserved communities."*

[Portland, OR](#) discussed city-wide community engagement strategies, connected to its approach to equity (pgs. 10-11). *"The City's COVID-19 Equity Toolkit identifies community engagements needs as part of the Results-Based Accountability approach. This approach includes identifying ways project teams can authentically engage and inform impacted communities before making programmatic design and decisions. The process also highlights the need to understand historical relationships with impacted communities and identify how to rebuild broken trust. Dating back to March of 2020, the City of Portland has intentionally engaged community organizations, leaders, and members to ensure that our investment decisions reflected community needs as defined by community, not just by policymakers. These 16 months of engagement have included both existing and new committees and focused audiences to ensure that we are leveraging expertise that's already plugged into City processes as well as bringing new insight and perspective to our work."*

[The Omaha Tribe of Nebraska](#)⁸ conducted a community needs assessment utilizing a PhD student from the Tribe. The survey was administered both online and in-person with community members driving to rural

8. The details in this example are based on a public document released by the Omaha Tribe of Nebraska. Tribal governments are not required to submit Recovery Plan Performance Reports.

areas within the Tribe's homelands to better understand how COVID-19 impacted citizens - especially the elderly. The data analysis was presented to the Tribal leadership, staff, and community members. The SLFRF recommended projects and services were then scored, prioritized, and implemented to center the perspective on those Tribal members that are most vulnerable and responding to the assessment results. The Tribal leadership is committed to continuously obtaining feedback from the community as the pandemic evolves.

Evidence-based Interventions and Program Evaluation

Treasury asked recipients to identify, for certain types of projects, whether recipients were investing Fiscal Recovery Funds in evidence-based interventions or whether projects were being evaluated. The use of evidence-based interventions and evaluation are valuable tools that can help a recipient design and reach their equity goals. Treasury encouraged recipients to use relevant evidence clearinghouses, among other sources, to assess the level of evidence for their interventions and identify evidence-based models that could be applied in their jurisdiction; such evidence clearinghouses include the U.S. Department of Education's [What Works Clearinghouse](#), the U.S. Department of Labor's [CLEAR](#), and the [Childcare & Early Education Research Connections and the Home Visiting Evidence of Effectiveness](#) clearinghouses from Administration for Children and Families, as well as other clearinghouses relevant to particular projects conducted by the recipient. For example, [Boston, MA](#) included a section discussing evidence-based interventions for every project in their Recovery Plan.

Some recipients also described how evidence-based interventions and program evaluation are incorporated into their program decisions. For example:

The [State of Minnesota](#) highlighted that it provides guidance and resources to agencies to support the use of evidence-based interventions (pg. 9). *"The Results Management team at Minnesota Management and Budget is a national leader in assessing the effectiveness of social programs, and is available to assist agencies in drafting or reviewing RFP language related to evidence-based interventions, evaluation, and developing plans for an evaluation to generate new evidence. Minnesota's Results First website provides resources to guide agencies' evidence-building and decision-making practices."*

[Buffalo, NY](#) is creating a new project office focused on evidence-based interventions and project evaluation (pgs. 14-15). *"As part of its commitment to evaluating the use of the SLFRF funds the City has also created a new office in its Department of Administration and Finance that will take an evidence-based approach to evaluating project partners and impact of resources. To assist City staff with this effort, the MIS Department recently entered into a contract with SAS Institute to create a data analytics center. The data analytics center will help determine how effective the City's use of ARPA funds (not just SLFRF but other funds the ARPA will make available to Buffalo) is and what outcomes can be reported."*

[The State of Colorado](#) highlighted how evidence-based practices are currently incorporated into its budget process and will be incorporated into SLFRF investments (pgs. 22-24). *"Colorado's Office of State Planning and Budget (OSPB) is committed to operationalizing and ensuring the State's commitment to the use of evidence and to expanding the influence of EBP [evidence-based policy]. This includes incorporating EBP into the Governor's FY 2021-22 budget. As the office did in FY 2020-21 at the Governor's direction, OSPB again in FY 2021-22 evaluated each budget request it received to determine alignment with and the position on the Evidence Continuum... To build capacity within the State government, the Governor's Office conducted training for leaders from across State agencies on how to incorporate data and evidence into agency budget processes. The Governor's Office has also partnered with Pew and the Abdul Latif Jameel Poverty Action Lab (J-PAL) at the Massachusetts Institute*

of Technology to provide training for State agency staff on using evaluations to assess program performance. The Governor's Office will continue to look for opportunities to build capacity within the executive branch to use data and evidence to improve decision-making. As part of each state agency or department's Spending Plan, Directors and their teams are required to identify the evidence level of their proposed project as well as any evaluation strategies that will be implemented to assess the program's effectiveness."

[Baltimore, MD](#), detailed the process for how it will incorporate evidence into the project selection process, including identifying academic partners (pgs. 14-15). "There are five tools we will use to reinforce evidence-based practices through ARPA SLFRF funding. First, the Recovery Office issued a request for information to identify a university partner to provide research and evidence to help design policy and program interventions that are tailored to the City of Baltimore, as well as analyses of available administrative data. We are in the process of selecting academic institution(s) who can provide this assistance as well as measurement and program evaluation support throughout the ARPA funding lifecycle. In addition to supporting the Recovery Office in vetting the evidence base for proposed projects, academic evaluators will allow better measurement of the success of programs and position the City to consider long-term funding commitments to "what works" once ARPA funding expires. Secondly, during the proposal phase, applicants must answer the following question: "Does the project remedy a direct or indirect effect of the public health emergency? Indirect effects are linked to the COVID-19 pandemic via direct effects or have multiple causes." If the effect is indirect, the applicant must provide evidence, such as peer-reviewed journals or a print article, that links the remedy to the public health emergency... While developing full-length implementation plans, including budgets, for organizations that complete applications, Application Advisors and the Recovery Office will proactively ask for the evidence base for specific programs or interventions when necessary and appropriate."

[Washington, DC](#) described how it applied its evidence-based budgeting practice to SLFRF funds and how their investment in a Launch, Evaluation, and Monitoring (LEM) hub will support evaluation (pgs. 28-29). "Each year's budget cycle begins with a review of all proposals for new or expanded programs and services, representing more than \$500M of new programming on average. Through our standardized process, agencies are required to provide the evidence base supporting their budget requests. These are then scored by The Lab in five categories aligned with federal standards: Strong, Moderate, Promising, Demonstrates a Rationale, and No Evidence. These ratings are revised through the budget process as proposals are refined, and the final ratings are presented to the mayor with each proposal. Throughout the process, The Lab identifies potential opportunities to embed rigorous evaluations in investments that are approved (for example, in education technology, 911 responses, and discounted transit) and uses the results of its evaluations to inform future budget decisions. The SLFRF funds were allocated on an expedited timeline, but still followed the basic steps of evidence-based budgeting described above... The LEM supports a team dedicated to the launch, performance management, and rigorous evaluation of select programs and services created with federal stimulus funds... The LEM will enable us to categorize SLFRF projects into three tiers based on the level of evidence generated. Tier III projects will have sufficient performance reporting already in place and will only require light monitoring. Tier II projects will receive enhanced performance management support to both comply with SLFRF Performance Management requirements and to answer descriptive questions from our learning agenda. Tier I projects will be identified for impact evaluations, meaning LEM staff will assist with the launch of the program (enrollment, selection, data collection, etc.) and will also embed an evaluation designed to meet Strong or Moderate criteria."

The [State of Connecticut](#) discussed its approach for determining opportunities for evidence building (pgs. 9-11). "The identification of projects for evidence-building and impact evaluation can be based on a combination of factors: 1) The alignment between the project and the five areas identified by Governor Lamont, to ensure that investments in evidence-building align with the priorities in the SLFRF investments as a whole; 2) The scale or

magnitude of the project, with the anticipation that projects with greater reach are a more likely focus for rigorous program evaluation, including consideration of the capability of the host agency; 3) The existing evidence base for the program, to ensure that the methods required for rigorous program evaluation are appropriate and that any evaluation can generate new knowledge and insights; 4) The potential for robust community engagement, to use those insights to inform the evidence-building strategy with both qualitative and quantitative data (“mixed methods”), identified as a capacity gap in Connecticut’s State Data Plan.”

Performance Management

Treasury requested the recipients describe the key performance indicators, including output and outcome measures, for each project they are undertaking with Fiscal Recovery Funds. Using performance data to effectively implement and monitor projects, particularly demographic data, can support recipients in understanding their progress toward their equity goals.

Recipients specified key performance indicators for each project. For example, [Boston, MA](#), [Maricopa County, AZ](#), [Madison, WI](#), [Albuquerque, NM](#), [San Diego County, CA](#), [Leon County, FL](#), and [Santa Barbara County, CA](#) included both output and outcome measures for relevant projects. The [State of Washington](#) also included household demographic metrics to track progress toward advancing equitable outcomes.

Some recipients also described their performance management strategy, broadly. For example:

[State of Colorado](#) highlighted how projects funded with Fiscal Recovery Funds will be incorporated in its current state-wide performance management approach (pgs. 20-22). *“As part of each state agency or department’s Spending Plan, Directors and their teams are required to identify and track the performance indicators they will collect for each project, including specific output and outcome measures. Directors are encouraged to align these measures with existing Wildly Important Goals (WIGs) and Lead Measures (discussed further below). As noted above, agencies will be asked to collect both geographic and demographic information on their program activities, so that performance metrics can also be used to identify equity-impacts. Agencies are also encouraged to provide operational metrics, including throughput or process metrics, which show the volume of goods or services delivered within a period of time, and customer experience metrics. These will enable data-driven program management decisions.”*

[Seattle, WA](#) described in detail its performance management and program evaluation approach (pgs. 15, 25-28). *“Although many of the CLFR investment goals strive to achieve population-level outcomes (i.e., advancing economic mobility for all residents), the City of Seattle is committed to disaggregating the data we collect. This will help us better understand who is being served, how well, and with what results... Seattle is implementing a comprehensive and multi-tiered performance management framework to understand if and how we are making progress to advance economic mobility for residents and close race-based gaps. This framework centers continuous improvement and examines individual program-level and system-wide performance over the course of the funding cycle. This will give our program managers across the city the tools and data to recommend program improvements in real-time as well as the key information for policy and decision makers to improve policy and strategize for funding opportunities in the future. The performance management framework is data-driven and responsive to community needs and feedback. It builds accountability and oversight into our investments at all levels. Program staff will quickly know if programs are on track to meet outcomes, and if not, they can intervene and support programs and community-based organizations drive to better outcomes. Policy and decision makers can use this data to guide future investments and advocate for the continuation of evidence-based programs. The public will be able to access performance and spending data to help them better understand how the funds were expended, who benefitted, and increase city-wide accountability.”*

The [City of Baltimore, MD](#) described how performance management is integrated into its project selection and project management processes (pgs. 18-19). *“Performance measurement is a core part of the City’s funding process. Our approach to performance management is informed in part by the Results-Based Accountability™ framework. Because the Recovery Office expects to fund a large and diverse set of organizations, we will provide guidance and a set of resources to align applicants and ultimately subrecipients around a common understanding of performance management. At the proposal stage, applicants must provide at least three performance measures and describe what success looks like. At evaluation, Review Committee members will score based on whether the proposal, “Describes success and includes valid performance measures” (15 percent of the total score). At the application stage, The Recovery Office will support applicants as they identify and refine performance measures that will accurately reflect program activities and results. Finally, quarterly performance reports from subrecipients and support from our measurement and evaluation partners, described in the “Use of Evidence” section, will reinforce evidence-based, data-driven implementation.”*

Appendix 1: Examples of Equity Frameworks and Tools in submitted Recovery Plans

Harris County, TX: Equity Reflections

For each project, the following questions addressing the Equity Strategies may be adapted for use in the initial project proposal, at interim checkpoints, and in a final look-back. Team members responsible for proposing and implementing a project should reflect on the project's impact on equity via overall project results and associated community engagement.

1. How does your project leverage clear outcome measures and disaggregated data from beginning to end to identify inequity and ensure programs are prioritizing disproportionately impacted groups? Who has been disproportionately impacted?
2. How have you analyzed specific factors underlying inequities? What did the analysis reveal?
3. How does your project include voices from disproportionately impacted groups? How have community members been engaged in project development and / or evaluation?
4. How does your project minimize additional burdens and maximize benefits for disproportionately impacted groups?
5. How does your project evaluate performance through defined metrics and provide opportunities for reflection? What do the evaluation and reflection reveal and what changes may be needed?
6. How are you sharing information about the project? Is it reaching people from disproportionately impacted groups?

Harris County, TX: Equity Assessment Tool

	Does the project proposal...	Score
Leverage clear outcome measures & disaggregated data	Include a statement of inequities to be addressed: specific outcomes, disaggregated by race, gender, geography, or other relevant variables (using appropriate proxies for these if not available)?	
	Identify specific groups disproportionately impacted by the pandemic?	
	Prioritize disproportionately affected groups as primary audiences?	
Analyze specific factors underlying inequity	Describe how discrimination, policy impacts, institutional barriers, or other social or environmental conditions have contributed to the identified inequities?	
	Consider if other groups, not identifiable in data, may also be affected by the identified inequities based on the factors above?	
	Articulate how the program design takes into account discrimination, policy impacts, institutional barriers, or other social and environmental conditions?	
Include voices of community representatives	Identify potential partners from community institutions, non-profits, and other organizations representing disproportionately affected groups?	
	Incorporate meaningful moments to engage with representatives or individuals from the disproportionately affected groups?	
	Incorporate input from representatives of disproportionately affected groups who have participated in project development, taking into account their lived experiences?	
Target resources and strategies to minimize burden & maximize access	Target resources and strategies to minimize burden on disproportionately impacted groups?	
	Target resources and strategies to maximize access for disproportionately impacted groups?	
Evaluate performance through defined metrics and reflection	Include a plan to measure and evaluate outcomes, specifying metrics to be tracked and how data will be disaggregated by race, gender, geography or other demographic variables?	
	Include a plan to expand access to relevant data if original data sources were insufficient?	
	Include plans to engage in Equity Reflections and adapt the project as needed based on interim results and community impact?	
Publish transparent program results	Discuss channels for disseminating reports and information?	
	Include means of reaching disproportionately impacted groups within the results dissemination plan?	
	Total Proposal Score	

Scoring:

-1 = Not done, or including adverse impacts contrary to the Equity Strategy

0 = Minimally completed

+1 = Thoroughly completed

Proposals are scored by the relevant Working Group.

Proposals with a negative score are rejected or sent back for significant redesign.

Proposals with a neutral score are further reviewed and refined by the Working Group.

Proposals with a positive score may be considered for submission to the Steering Committee.

Boulder County, CO: Racial Equity Impact Assessment Tool

Racial Equity Impact Assessment Tool questions include:

1. WHO PARTICIPATED IN COMPLETING THIS ANALYSIS (NAMES, DEPARTMENTS) IF YOU ARE IN AN FTS TEAM, NAME THE TEAM? PLEASE SHARE HOW THE PARTICIPANTS RACIALLY IDENTIFY.
2. WHAT IS YOUR PROBLEM STATEMENT OR PROBLEM OF PRACTICE?
3. WHAT IS THE DECISION (SOLUTION) UNDER CONSIDERATION? PLEASE DESCRIBE BRIEFLY.
4. WHAT ARE THE INTENDED OUTCOMES OF YOUR PROPOSAL? HOW COULD YOU DEFINE OR ENVISION RACIALLY EQUITABLE OUTCOMES RELATED TO THIS PROPOSAL? HOW COULD THIS PROPOSAL ADVANCE RACIAL EQUITY?
5. WHAT DOES THE DATA TELL YOU? DID YOU RACIALIZE DATA IN YOUR ANALYSIS? Y/N? WHY?
6. HAVE COMMUNITY VOICES BEEN HEARD? IF SO, WHO IN THE COMMUNITY WAS ENGAGED? WHAT WAS THEIR INPUT?
7. WHO WILL BENEFIT FROM THIS DECISION?
8. WHO WILL BE BURDENED BY THIS DECISION?
9. ARE THERE STRATEGIES TO MITIGATE ANY UNINTENDED CONSEQUENCES OF THIS DECISION?
10. WHAT IS THE IMPLEMENTATION PLAN?
11. HOW WILL WE ENSURE ACCOUNTABILITY, COMMUNICATE AND EVALUATE RESULTS?

Funding Goals:

1. Target historically disenfranchised communities of color.
 - Does the proposal explicitly state how it will prioritize the needs of historically disenfranchised communities of color?
 - What percentage of funding proposed will reach communities of color?
2. Respond to the needs of frontline workers and COVID-impacted people.
 - What neighborhoods & communities are poised to benefit from this proposal?
 - Is the proposal directly responsive to the needs of workers on the frontline of the pandemic?
 - Does the proposal prioritize COVID-impacted people?
3. Provide a “down payment” toward advancing racial equity.
 - Will this funding work to advance Durham’s long-term racial equity goals?

Equity Impact Assessment Tool

Equity Impact Assessment Tool



1) Proposal - What is being recommended/proposed/considered? What specific results are expected if implemented?

2) Stakeholders: Which stakeholders are currently affected (ex: departments, employee groups, neighborhoods, geographic areas etc).

3) Data: Which qualitative and quantitative data evidences historical inequities and is the rationale for this recommendation/proposal? Neighborhoods & communities that would benefit most are explicitly identified.

4) Causes: What is producing and perpetuating inequities? Are inequities expanding or narrowing? What is the root cause?

5) Positive Impact: What positive impact on equality and inclusion could result? Will this solution reduce disparities/discrimination; if so how?

6) Adverse Impact: What unintended impacts could result? Who would be affected and how? Could adverse impact be prevented or minimized?

7) Alternatives: What could be done instead? Are there any other options?

8) Metrics/Evaluation: How will impact be documented and evaluated? Metrics Clearly defined - including how they will be monitored and reported. Aligned with strategic plan.

Figure 5

Recovery Workstream Prioritization with a Racial Equity Lens	
Community Value	<ul style="list-style-type: none"> • How equitable is the initiative? Who is benefitting? Who is burdened? What neighborhoods? • What is the relative value to the community and how does it contribute? How many people are served? • Is this serving marginalized communities? Is it intersectional? Are there higher order positive impacts? • What is the magnitude of impact/change and change to the efficiency or effectiveness of service?
Opportunity Enablement / Risk Mitigation	<ul style="list-style-type: none"> • Would failure open the community up to risk for human, material, economic, or environmental losses? • Does this serve an at-risk population? What is the risk within certain neighborhoods in the City? • How reimbursable is this? Does this bring in tax revenue? • Does this initiative pave the way for others which need this to come first? • How likely is not completing the initiative to cause litigation against the organization?
Time Criticality	<ul style="list-style-type: none"> • How susceptible is the neighborhood to pandemic impact in the short-term? • How important is it that this initiative gets done quickly? • Is there no other solution? Are other partners better at providing the solution? • Is there another external funding source to move on to? Are they eligible for another solution? • What is the current community impact, especially marginalized communities, if we do not complete?
Job Duration	<ul style="list-style-type: none"> • How long will the initiative take to execute? • How complex and how many unknowns does the initiative have? • How many dependencies are outside of our control? How controversial is the initiative? • How is the relationship with the partner? • How much staff time and effort will this take?

