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# Coronavirus Capital Projects Fund Compliance and Reporting Guidance

**For Tribal Entities**



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*June 2023*

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Compliance and Reporting Guidance  
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# Coronavirus Capital Projects Fund Compliance and Reporting Guidance for Tribal Entities

## Part 1: Introduction

On March 11, 2021, the American Rescue Plan Act was signed into law, establishing the Coronavirus Capital Projects Fund (Capital Projects Fund or CPF). CPF is administered by the U.S. Department of the Treasury and provides grants to eligible Tribal governments, states, territories, and freely associated states, to carry out critical Capital Projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19).

This guidance provides detail and clarification about reporting and compliance responsibilities for Tribal governments, including responsibilities regarding Tribal consortia as applicable, under the CPF. This guidance should be read in concert with the following documents:

- [Capital Projects Fund Statute](#);
- [Capital Projects Fund Guidance for Tribal Governments](#);
- Grant Agreement entered into by each Recipient;
- [Frequently Asked Questions \(FAQs\)](#);
- [Assistance Listing](#) 21.029 published on SAM.gov
- Other regulatory and statutory requirements, including under the [Uniform Guidance \(2 CFR Part 200\)](#).

Recipients are advised to monitor the [CPF for Tribal Governments](#) page of Treasury's website for additional compliance resources.

Tribal governments are responsible for ensuring that reporting requirements for Projects are met. Tribal governments may designate a Consortium to submit reports. Recipients must maintain an active SAM.gov registration for the duration of their CPF award pursuant to 2 CFR 25.200(b)(2).

**Please Note:** This guidance document applies to CPF only and does not change or impact reporting and compliance requirements applicable to the other funding sources when the Capital Projects Fund is used in conjunction with other funding sources, such as National Telecommunications and Information Administration (NTIA) grants, or the State and Local Fiscal Recovery Funds (SLFRF).

## Part 2: Reporting Requirements

There are two types of CPF reporting requirements for Tribal governments.

- **Annual Report:** An annual report to provide information on Projects funded, Obligations, Expenditures, Project status, outputs, performance indicators, and other information.
- **Closeout Report:** A report to provide information related to program accomplishments compared against the stated objectives in the approved application upon closeout of the grant. Additional guidance will be provided at a future date. Recipients interested in submitting a Closeout Report prior to the release of further guidance should contact Treasury.

Reporting will be due according to the schedule in **Table 1**, which may be modified by Treasury with prior notice to Recipients.

All reporting must be submitted through the Reporting Portal. Tribes with limited or no internet access may submit the Annual Report via mail or e-mail. Reasonable accommodations will be met upon request.

**Table 1** shows the reporting requirements for Tribal governments.

**Table 1: Report Timelines**

Report	Report Type	Reporting Period	Due Date
1	Annual Report	All Obligations and Expenditures Through June 30, 2023 (Including Pre-Award Costs)	July 31, 2023
2	Annual Report	July 1, 2023 – June 30, 2024	July 31, 2024
3	Annual Report	July 1, 2024 – June 30, 2025	July 31, 2025
4	Annual Report	July 1, 2025 – June 30, 2026	July 31, 2026
5	Annual Report	July 1, 2026 – December 31, 2026 <sup>1</sup>	January 31, 2027
Final	Closeout Report	Full Period of Performance	120 Days After End of Period of Performance

<sup>1</sup> This Annual Report will cover the six-month period corresponding with the end of the period of performance on December 31, 2026.

## Annual Report

Recipients are required to submit Annual Reports according to the due dates noted in **Table 1** for the period of performance. Recipients or their designees are required to submit one Annual Report per reporting period. The information provided by Recipients in these reports regarding their plans and practices will promote on-time and on-budget delivery of CPF Projects.

A consortium may submit a single Annual Report on behalf of all Tribal governments that have designated the Consortium to act on their behalf. However, such an Annual Report must provide reporting data for each member Tribe. Tribes may designate third parties, including other Tribes, to submit the Annual Reports on their behalf. Irrespective of which entity files reports on behalf of a Tribal government, the Tribal government is ultimately responsible for ensuring compliance with reporting requirements.

Following Report 1, all Annual Reports will cover one 12-month reporting period and must be submitted to Treasury within 30 calendar days after the end of each reporting period, except for the final report, which is due within 120 calendar days after the end of the period of performance or sooner if all award funds have been expended before the end of the period of performance.<sup>2</sup> Treasury may issue additional closeout instructions prior to the end of the period of performance.

Expenditures may be reported on a cash or accrual basis as long as the methodology is disclosed and consistently applied.

The following information must be submitted in each Annual Report:

### a. Program Administrative Costs

**Note: The total Program Administrative Costs must not exceed \$25,000 for the entire grant period of performance**

- Administrative Expenditures for the period of performance
- Cumulative administrative Expenditures
- Administrative Obligations for the period of performance
- Cumulative administrative Obligations

Note that Program Administrative Costs should be reported in the aggregate rather than separated out by Project. Recipients should refer to the [Guidance for the Coronavirus Capital Projects Fund for Tribal Governments](#) for more information about requirements related to Program Administrative Costs.

Pursuant to the Grant Agreement, Recipients are permitted to charge both direct and indirect costs to their CPF award as Program Administrative Costs. Direct costs are those that are identified specifically as costs of implementing CPF, such as materials and supplies. Recipients are reminded of the requirement for costs to be treated consistently. In particular, the Uniform Guidance at 2 CFR 200.403(d) provides that a cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the same Federal award as an indirect cost.

If a Recipient has a current Negotiated Indirect Cost Rate Agreement (“NICRA”), then the Recipient may use its current NICRA to charge indirect costs to its CPF award. However, if

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<sup>2</sup> For additional information on final reports, see 2 CFR 200.344(a).

the Recipient does not have a current NICRA, the Recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs to charge indirect costs to its CPF award pursuant to 2 CFR 200.414(f). Recipients that apply their negotiated indirect cost rate to their award may do so to the extent that the total administrative expenses does not exceed \$25,000.

**b. Project Information:** The Annual Report should contain the following for each Recipient, some of which may be automatically populated by Treasury:

- Federal Award Identification Number (FAIN).
- A brief description with sufficient detail to provide an understanding of the goal (s) and major activities that will be funded by the Project.
- Type of owner for the capital asset (such as private, public-private partnership, Tribal government, co-operative, etc.).
- For consortia, provide for each Tribal government represented, as applicable:
  - Name
  - Contact information
  - Date of award
  - Total award amount
- Start date for construction (planned/actual) (if applicable)
- Date for completion of construction (planned/actual) (if applicable)
- Date of the initiation of operations (planned/actual)

If applicable, the Recipient will also be required to answer the following questions regarding additional sources of funding being used in conjunction with the CPF award:

- Is CPF funding used in conjunction with other federal funding for the Project? (Y/N)
- If “Y”:
  - Provide the Program Name and Assistance Listing number of the other program(s) providing federal funding
- Provide the amount of the other federal funding obligated (by Assistance Listing number)
- Total amount budgeted from all sources, **including all non-CPF sources.**

*Throughout the Project, the Recipient will be accountable for the accuracy of this information and for reflecting any changes in each Annual Report submission.*

**c. Project Obligations and Expenditures:** For each Project, the Recipient will report the following as they relate to Expenditures. Consortia will report the following for each member Tribe. (NOTE: Program Administrative Costs must be reported separately from Project Obligations and Expenditures to avoid double counting):

- Current period Obligation
- Cumulative Obligation
- Current period Expenditure
- Cumulative Expenditure

**d. Project Status:** The Recipient will be asked to report on Project status each reporting period in five categories:

- Not Started
- Completed less than 50 percent
- Completed 50 percent or more
- Completed
- Cancelled

**e. Narrative Response:** Please describe any significant successes or challenges experienced related to the CPF grant.

**f. Required Performance Indicators and Project Data:**

The following programmatic data is required for each corresponding specified use. Note that not all data elements will be required in each Annual Report and that the frequency of submission will vary depending on the data element, the Project status, and other components.

## Broadband Infrastructure Projects – (Installation or enhancement of broadband infrastructure meeting minimum service standards)

The Recipient must provide Project-level data for the categories below.

Note: A consortium reporting on behalf of multiple Tribes must provide the following data for each Broadband Infrastructure Project funded by each Tribe.

- Project technology type(s) (Planned/Actual)
  - Fiber
  - Coaxial Cable
  - Terrestrial Fixed Wireless
  - Other (specify)
- Total number of locations served (Planned/Actual)
  - Total number of locations served, broken out by speeds:
    - Pre-CPF Investment:
      - Number receiving 25/3 Mbps or below
      - Number receiving between 25/3 Mbps and 100/20 Mbps
    - Post-CPF Investment (Planned/Actual):
      - Number receiving minimum 100/100 Mbps
      - Number receiving minimum 100/20 Mbps and scalable to 100/100 Mbps
  - Total number of funded locations served, broken out by type (Planned/Actual):
    - Residential
      - Total Housing Units
    - Business
    - Community anchor institution (Example: fire station, police station, school, library, social services, or other Tribal government building)
- Speed tiers offered and corresponding non-promotional prices, including associated fees, for each speed tier of broadband service.



For each location served by a Project, the Recipient must submit the following information to Treasury using a predetermined file format that will be provided by Treasury on the CPF website; in most cases, the internet service provider (ISP), should collect this information and provide it to the Recipient for submission to Treasury:

- Latitude/longitude at the structure where service will be installed
- Technology used to offer service at the location
- Location Type
  - Residential
    - If Residential, Number of Housing Units
  - Business
  - Community anchor institution
- Speed tier at the location pre-CPF investment
  - Below 25/3 Mbps
  - 25/3 Mbps or greater but less than 100/20 Mbps
- Speed and latency at the location post-CPF investment
  - 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 #
  
- Confirmation that the provider is participating in the FCC's Affordable Connectivity Program (ACP) (Actual).

### **Digital Connectivity Technology Projects – (Deployment of digital connectivity technologies (e.g., public Wi-Fi) to be owned by the Recipient)**

Note: A consortium reporting on behalf of multiple Tribes must provide the following data for each Broadband Infrastructure Project funded by each Tribe.

- Describe where the digital connectivity technology will be distributed or installed (in the case of public Wi-Fi equipment) or other location information as appropriate.
- Device type (Select all that apply)
  - Public Wi-Fi Equipment
  - Other
- For each selected device type, provide: (planned/actual) o Total number of devices purchased (planned/actual) o Total Expenditure per device type(planned/actual)
- Total number of individuals utilizing new digital connectivity technology
- (planned/actual)

### **Purchasing Devices – (Purchasing devices to be owned by the Recipient and utilized by or distributed to households, businesses, or other organizations to facilitate internet access)**

Note: A consortium reporting on behalf of multiple Tribes must provide the following data for each Broadband Infrastructure Project funded by each Tribe.

- Describe where the devices will be distributed or installed (in the case of public WiFi equipment) or other location information as appropriate.
- Whether the Recipient maintains ownership of the equipment purchased.
- Device type (Select all that apply)
  - Laptops
  - Tablets
  - Desktop Computers
  - Other
- For each selected device type, provide:
  - Total number of devices purchased (planned/actual)
  - Total Expenditure per device type(planned/actual)
- Total number of individuals using devices (planned/actual)
- If applicable, a brief narrative explaining the number and types of digital literacy trainings and other support services provided to enable use of the devices, including the number of individuals who attend or make use of the trainings and support services (Proposed/Actual)

### **Multi-Purpose Community Facility Projects – (Projects to construct or improve buildings that are designed to jointly and directly enable work, education, and health monitoring)**

Note: A consortium reporting on behalf of multiple Tribes must provide the following data for each Broadband Infrastructure Project funded by each Tribe

- Physical location (example street address, latitude/longitude) of each Multi-Purpose Community Facility funded in whole or in part by CPF (Planned and Actual)
- Investment type
  - New construction, to include acquisition of property for development
  - Renovation/expansion of existing structure, to include acquisition of an existing structures for renovation/expansion
- What does the Multi-Purpose Community Facility provide (Check all that apply)
  - Classroom/Educational Facility
  - Computer Lab
  - Multi-purpose Space
  - Telemedicine Room
  - Other (with explanation)
- Estimated total number of individuals using the capital asset (Actual)

### **Case-by-Case Reviews**

For Projects submitted for Case-by-Case Review, Treasury will work with the Recipient to develop metrics and performance measures for the associated Projects. As one component of their submission, Recipients will be asked to provide performance measures for review by Treasury. Performance indicators proposed should include both output and outcome measures.

## Part 3: General Guidance

This section is an overview of Recipients' compliance responsibilities under the Capital Projects Fund.

It is the Recipient's responsibility to ensure that its CPF award funds are used in compliance with all applicable statutes, regulations, and guidance published by Treasury, and the requirements of any other funding sources used in conjunction with CPF award funds. Recipients must maintain proper documentation supporting determinations of allowable costs and proper internal controls.

### **A. Compliance Requirements**

All Recipients of federal funds must complete financial, performance, and compliance reporting as required by the Grant Agreement, 2 CFR 200.328, 2 CFR 200.329, and as 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. Recipients must maintain accounting records for compiling and reporting accurate financial data in accordance with appropriate accounting standards and principles.

### **B. Uniform Administrative Requirements**

CPF awards are subject to the requirements set forth in the Uniform Guidance at 2 CFR Part 200, except as otherwise provided by Treasury guidance. Recipients should review the Uniform Guidance requirements applicable to their use of Capital Projects Fund grant funds and Capital Projects.

The following sections provide a general summary of Recipients' compliance responsibilities under applicable statutes and regulations, including the Uniform Guidance. Note that the descriptions below are only general summaries. All Recipients and Subrecipients should carefully review the Uniform Guidance requirements, the Grant Agreement, and all other regulatory and statutory requirements applicable to CPF.

#### 1. Internal Controls

Per 2 CFR 200.303, and the definition of internal controls in the Uniform Guidance at 2 CFR 200.1, Recipients must establish and maintain effective internal controls to manage their CPF award in compliance with Federal statutes, regulations, and the Grant Agreement. Recipients should review program requirements, the Grant Agreement, and the approved Projects to determine and record eligible uses of CPF grant funds.

#### 2. Allowable Costs/Cost Principles

Recipient may only use award funds for Program Administrative Costs and costs to carry out the Projects described in the Recipient's approved Application, subject to the [Capital Projects Fund Guidance for Tribal Governments](#), and the requirements of the cost principles provided in 2 CFR Part 200, Subpart E. As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs must meet the following criteria: (1) be allowable, necessary, reasonable, and allocable for the performance of the Federal award, (2) be accorded consistent treatment as either a direct cost or indirect cost (and as either a Project cost or administrative cost), and (3) be adequately documented. Recipients are 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.

### 3. Cash Management

Tribal awards are generally paid as single lump-sum payments to Tribal recipients or their designated consortia. Tribal recipients must expend CPF funds by the end of the period of performance, December 31, 2026. (Unlike in the case of some other grant programs, CPF recipients will not have the ability to liquidate financial obligations after the end date of the period of performance.) Any grant funds that are not used by the end of the period of performance must be returned to Treasury as part of the closeout process pursuant to 2 CFR 200.344(d). Treasury will issue additional closeout instructions at a later date.

Treasury has made the determination that if a Tribal recipient fully disburses award funds before the end of the Period of Performance, the timing and amount of advance payments from Treasury are as close as is administratively feasible to the actual disbursements by a Tribal recipient, and are therefore in compliance with 2 CFR 200.305(b)(1).

### 4. Earned Interest

Tribal government recipients should track the amount of interest earned on total Federal awards per year received from all Federal awarding agencies. If the amount of interest earned per year is \$500 or less, a Tribal government recipient may keep the interest earned for administrative expenses. If the amount of interest earned in one year is more than \$500, a Tribal government recipient must return the additional interest according to the instructions found at 2 C.F.R. 200.305(b)(9).

If a recipient receives \$250,000 or more in total Federal awards per year, it must maintain those funds in interest-bearing accounts, unless certain conditions apply. Please consult 2 C.F.R. 200.305(b)(8) for further detail.

### 5. Period of performance and Pre-Award Costs

The period of performance for the CPF grant begins on the date that Treasury countersigns the Grant Agreement (the period of performance start date) and ends on December 31, 2026, unless otherwise indicated.<sup>3</sup> Recipients may use CPF funds to pay for certain eligible costs incurred after March 15, 2021, but before the period of performance start date (PreAward Costs) subject to certain conditions. Any Pre-Award Costs must be disclosed, explained, and submitted along with corresponding application materials to be reviewed and approved by Treasury.<sup>4</sup> For pre-award costs incurred after March 15, 2021, but prior to execution of the Grant Agreement, Recipients are required to provide reasonable assurance that the costs were incurred pursuant to the negotiation of and in anticipation of the Capital Projects Fund award and are necessary for the efficient and timely performance of the Project. Such costs are allowable only to the extent they would have been allowable if incurred after the date of the Capital Projects Fund award and only with the written approval of Treasury. All funds must be used for costs incurred during the period of performance or for Pre-Award Costs.

### 6. Program Income

Other than for program income generated by broadband infrastructure projects, Treasury requires that Recipients add program income to their CPF award pursuant to 2 CFR 200.307.

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<sup>3</sup> Treasury may, in its sole discretion, grant extensions to the period of performance upon request from CPF recipients

<sup>4</sup> Recipients should refer to the Grant Agreement for additional information about Pre-Award Costs.

Any program income generated from CPF funds must be used for the purposes and under the conditions of CPF. Program income includes but is not limited to income from fees for services performed or fees from the use or rental of real or personal property acquired under federal awards. Interest earned on advances of federal funds is not program income. For more information on what constitutes “Program Income” please see 2 CFR 200.1.

Recipients not using CPF funds for a broadband infrastructure project should calculate, document, and record their program income. Treasury additionally encourages Recipients to implement written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

Guidance on program income generated by broadband infrastructure projects is forthcoming.

#### 7. Use of Authorized Representatives, Subrecipients, and Contractors

Tribal governments may delegate to an authorized representative such as a Tribal consortium the authority to apply for and receive funds on behalf of the Tribe. In some cases, the consortium or another entity may also serve as a subrecipient by carrying out the project on behalf of the Tribe.

Regardless of whether or not a Tribal government delegates authority to an authorized representative or subawards funds to a consortium or another entity, the Tribal government is the Recipient and is ultimately responsible for ensuring compliance with reporting and other program requirements. If a Tribal government issues a subaward or uses a contractor, the Tribal government is responsible for complying with the provision of the Uniform Guidance governing subrecipient monitoring and oversight of contractors, including reporting requirements. Subrecipients have 90 days to submit their final reports to the Recipient, having the remaining 30 days to submit their final report to Treasury. See 2 CFR 200.331 regarding the differences between a subrecipient and a contractor and 2 CFR 200.332 regarding Recipient responsibilities for subrecipient monitoring.

#### 8. Other Compliance Obligations

Recipients should ensure that they remain in compliance with the Grant Agreement. These obligations include the following items in addition to those described above:

- a. **Recordkeeping Requirements.** Recipients must maintain records and financial documents for five years after all CPF funds have been expended or returned to Treasury. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Recipients must agree to provide or make available such records to Treasury upon request, and to any authorized oversight body, including but not limited to the Government Accountability Office (GAO), Treasury’s Office of Inspector General (OIG), and the Pandemic Relief Accountability Committee (PRAC).

- b. **Single Audit Requirements.** Recipients and Subrecipients that expend \$750,000 or more 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.<sup>5</sup> If a Tribal government

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<sup>5</sup> This threshold takes into consideration all federal award funds, not limited to the CPF award.

does not spend more than \$750,000 in Federal funds in their fiscal year, it can disregard the single audit requirement for that year. For example, if a Tribe has a State and Local Fiscal Recovery Funds grant for \$2,000,000 an FCC grant for \$300,000, and a CPF grant for \$167,504 and expends a total of \$800,504 from both within a fiscal year, that Tribe would have to submit a Single Audit.

Recipients are responsible for procuring or otherwise arranging for audits required as part of their CPF award and ensuring the auditor has the necessary experience to perform a Single Audit. Information with instructions for how auditors must perform these audits can be found in the Uniform Guidance at 2 CFR 200.514 through 200.520 and the section on CPF in the annual Compliance Supplement issued by the Office of Management and Budget.

Recipients may use the administrative costs category of the CPF to pay for the proportion of the Single Audit costs attributable to CPF. CPF requires these costs to be expended before the end of the period of performance.

## Appendix 1: Definitions

Treasury will apply the following definitions for purposes of this reporting guidance. Terms not defined herein shall have the definitions contained in Uniform Guidance.

- a. “Annual Report” has the meaning set forth in Part 2.
- b. “Broadband Infrastructure Project” has the meaning set forth in Section I.C.a of the Guidance for the Coronavirus Capital Projects Fund for Tribal Governments
- c. “Capital Project” or “Project” has the meaning set forth in Section I.C of the Guidance for the Coronavirus Capital Projects Fund for Tribal Governments
- d. “Capital Projects Fund Statute” means Section 604 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (Mar. 11, 2021), codified as 42 U.S.C. § 804.
- e. “Consortium” means an association of two or more Tribal governments.
- f. “Contractor” is an entity that receives a contract by which a CPF Recipient or Subrecipient purchases property or services needed to carry out a CPF Project or Program. See 2 CFR 200.1; 200.331
- g. “Digital Connectivity Technology Project” has the meaning set forth in Section I.C.a of the Guidance for the Coronavirus Capital Projects Fund for Tribal Governments.
- h. “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).
- i. “Grant Agreement” means the agreement executed between the Recipient’s authorized representative and Treasury that state the terms and conditions of the funds, reporting and recordkeeping, and other requirements.
- j. “Grant Closeout” means the process whereby a grant’s final report and accounts are reconciled upon completion of the Project or the end of the period of performance.
- k. “Multi-Purpose Community Facility Project” has the meaning set forth in Section I.C.a of the Guidance for the Coronavirus Capital Projects Fund for Tribal Governments.
- l. “Obligations” are orders placed for property and services, contracts and subawards made, and similar transactions that require payment.
- m. “Output” is a quantity of a product or service delivered by a program.
- n. “Performance Indicator” or “Indicator” is a measurable value that indicates the state or level of something. “Program Administrative Costs” are defined for purposes of this Grant Agreement as (i) costs associated with completing the Application and (ii) costs related to complying with grant administration and audit requirements including both direct and indirect administrative costs.
- o. “Period Covered” is the set amount of time for which an Annual Report requests information.
- p. “Pre-Award Costs” has the meaning set forth in Part 3. Section B.5.



- q. "Project" is the construction, purchase, and installation of, and/or improvements to capital assets that are designed to directly enable work, education, and health monitoring
- r. "Recipient" is a Tribal government that receives a CPF award from Treasury. The term Recipient does not include Subrecipients or individuals that are beneficiaries of the award.
- s. "Subrecipient" is an entity that receives a subaward from a CPF Recipient to carry out a capital project on behalf of a CPF Recipient. Subrecipients may include, but are not limited to, other levels or units of government, non-profits, or private entities. See 2 CFR 200.1; 200.331.
- t. "Treasury" means the U.S. Department of the Treasury.
- u. "Reporting Portal" refers to the online portal that will be used to submit reports to Treasury.
- v. "Uniform Guidance" means the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, located in Title 2 of the Code of Federal Regulations (2 CFR Part 200).

### Revision log

Version	Date Published	Summary of Changes
1.0	May 4, 2023	Initial Publication
1.3	June 7, 2023	<ul style="list-style-type: none"> <li>• Pg 9, added FCC standardized identifier requirements.</li> </ul>



