

Project and Expenditure Report User Guide

State and Local Fiscal Recovery Funds



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Change Summary for Q4 2022 P&E Reporting

There are two notable changes to the system for the Q4 2022 reporting cycle. These changes are:

1. Subrecipient Reporting – International Addresses

To allow recipients to enter data for foreign-based entities receiving SLFRF funds, the subrecipient/contractor/beneficiary module now includes the ability to enter a “Country” field as part of the entity’s address information. Details on these changes can be found in the **Subrecipients, Beneficiaries, or Contractors** portion of Section IV.

2. Revenue Replacement Projects

To expedite reporting and better reflect that projects created under Expenditure Category: 6.1 or 6.2 do not report subrecipients, subawards, or expenditures (for a subaward or in aggregate), new functionality has been added to allow recipients to efficiently delete previously entered subaward-related records associated with revenue replacement projects. Details on these changes can be found in the **EC 6.1 and 6.2** section of Appendix C.



Reporting Basics

a) Overview

This document provides information on using Treasury's Portal to submit the required Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Project and Expenditure (P&E) reports for the January 2023 submission deadline, covering the quarter ended December 31, 2022. It is a supplement to the Compliance and Reporting Guidance ([Reporting Guidance](#)), which contains relevant information and guidance on the reporting requirements.

Additionally, you should visit Treasury's [SLFRF home page](#) for the latest guidance and updates on programmatic and reporting topics, as well as information on Treasury's [final rule](#), which took effect on April 1, 2022. Recipients and stakeholders are also encouraged to consult the [Overview of the Final Rule](#), which provides a summary of final rule provisions for informational purposes, along with the [Final Rule FAQs](#), and to visit the Final Rule section below for more details.

Each SLFRF recipient is required to submit periodic reports with current performance and/or financial information including background information about the SLFRF projects that are the subjects of the reports; and financial information with details about obligations, expenditures, direct payments, and subawards.

If you have any questions about the SLFRF program's reporting requirements, please contact us by email to SLFRF@treasury.gov.

b) What is Covered in this User Guide?

This User Guide contains detailed guidance and instructions for SLFRF recipients in using Treasury's Portal for submitting the Project and Expenditure reports. All recipients must submit the required reports via Treasury's Portal. This guide is not comprehensive and is meant to be used in conjunction with the documents mentioned above.

This User Guide provides detailed instructions to help recipients enter and submit the following:

- Project data
- Subrecipient/Beneficiary/Contractor data
- Subaward/Direct Payment data
- Expenditure data
- Project and Expenditure Bulk Upload Templates

c) Designating Staff for Key Roles in Managing SLFRF Reports User Designations

SLFRF recipients are required to designate at least one individual to each of the following three roles in managing reports for their SLFRF award. Recipients must make the required designations prior to accessing Treasury's Portal. The required roles are as follows:

- **Account Administrator** for the SLFRF award has the administrative role of maintaining the names and contact information of the designated individuals for SLFRF reporting. The Account Administrator is also responsible for working within your organization to determine its designees for the roles of Point of Contact for Reporting and Authorized Representative for Reporting and providing their names and contact information via Treasury's Portal. Finally, the Account Administrator is responsible for making any changes or updates to the



user roles as needed over the award period. Treasury recommends that the Account Administrator identify an additional individual to serve as the Account Administrator to provide continuity in the event of staff changes, vacations, or other absences.

- **Point of Contact for Reporting** is the primary contact for receiving official Treasury notifications about reporting on the SLFRF award, including alerts about upcoming reporting, requirements, and deadlines. The Point of Contact for Reporting is responsible for completing the SLFRF reports. The recipient is able to designate more than one individual as a Point of Contact for Reporting.
- **Authorized Representative for Reporting** is responsible for certifying and submitting official reports on behalf of the SLFRF recipient. Treasury will accept reports or other official communications only when submitted by the Authorized Representative for Reporting. The Authorized Representative for Reporting is also responsible for communications with Treasury on such matters as extension requests and amendments of previously submitted reports. The official reports may include special reports, quarterly or annual reports, interim reports, and final reports.

For Accounts registered through Login.gov

Treasury Portal at

<https://portal.treasury.gov/compliance/s/>

For Accounts registered through ID.me

Treasury Portal at

<https://portal.treasury.gov/cares/s/slt/s/slt>

Some key items to note:

- Each designated individual must register with either Login.gov or ID.me for gaining access to Treasury's Portal.
- If you have not previously registered an account, you should register through [Login.gov](#). This [link](#) includes further instructions. The following links provide additional information:
 - <https://login.gov/create-an-account/>
 - <https://login.gov/help/get-started/create-your-account/>
- **Note:** if you are a Non-Entitlement Unit of Local Government (NEU), you should register using the Login.gov process linked above.
- Users who have previously registered through ID.me may continue to access Treasury's Portal through that method. This [link](#) includes further instructions.
- An individual may be designated for multiple roles. For example, the individual designated as the Point of Contact for Reporting may also be designated as the Authorized Representative for Reporting.
- The recipient may designate at least one individual for all three roles.
- Multiple individuals can be designated for each role.
- An organization may make changes and updates to the list of designation individuals whenever needed. These changes must be processed by the Account Administrator.



- The designated individuals' names and contact information will be pre-populated in the "Recipient Profile" portion of the recipient's SLFRF reports, and recipients will be able to update the information, if necessary.

Recipients should refer to [Appendix A](#) for guidance on designating individuals for the three roles. Treasury also posted a series of webinars with instructions, as noted below:

- [Account Creation and Login](#) - creation of account in Treasury's Portal through ID.me or Login.gov
- [User Roles](#) - assignment and updates of user roles in Treasury's Portal

Please contact SLFRF@treasury.gov for additional information on procedures for registering an account.



Section I. Navigation and Logistics

a) Login to Landing Page and Portal Navigation

After logging into Treasury's Portal, the landing page (see Figure II – 1) will appear listing Treasury's Office of Recovery Programs-administered program(s) for which your organization may be eligible.



Figure II - 1 Landing Page

From the landing page, select *Go to Your Reports* or *Compliance Reports* on the left side panel to be taken to a list of options for the programs you have access to under the Report Selection section.

At this time, you may select the SLFRF Project and Expenditure report.

Each listed report constitutes a link to that specific report's online forms. Selecting a report from the landing page will open the first in a series of screens.

To begin completing a specific report, click on *Provide Information* for the given report. Refer to the [Reporting Guidance](#) for details about each type of required report for submittal.

The Navigation Bar (see Figure II - 2) on the left of Treasury's Portal will allow you to freely move between screens.

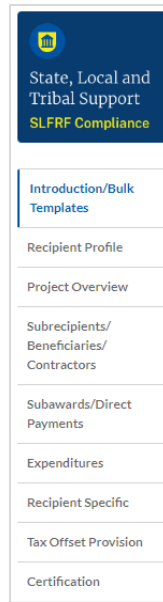


Figure II - 2 Navigation Bar

b) Helpful Tips/Shortcuts for Submitting Data to Treasury's Portal

Treasury's Portal leads you through a series of online forms that, when completed, will fulfill your reporting obligations. While navigating through Treasury's Portal and submitting required information, users will have the option of manually entering data directly into Treasury's Portal or providing information via a bulk upload file that includes all relevant information in a Treasury approved process and format.

1) Bulk File Upload Files

Recipients can use the bulk upload function to provide required information in the modules listed here:

- Project Overview
- Subrecipients/Beneficiaries/Contractors
- Subawards/Direct Payments
- Expenditures
- Tax Offset Provision

When using the bulk upload, recipients must provide the required information in specified formats and use the Treasury approved templates for each respective bulk upload. Recipients can download the templates separately or as a single zip file from selections available at the bottom of the "Introduction/Bulk Templates" screen (see Figure II - 3). Modules accepting bulk upload files are clearly marked in Treasury's Portal and identified in later sections of this user guide. The individual templates are available from relevant screens throughout the portal (see Figure II-4).



Introduction and Bulk Upload Templates

SLFRF recipients will complete the required sections of the Project and Expenditure Report using the left navigation bar to complete the relevant sections.

Use the following link to access the 'User Guide' for a reference.

[User Guide](#)

Bulk Uploads

SLFRF recipients may choose to provide the data required by the Project and Expenditure Report using the bulk upload process. The following five (5) components allow the bulk upload process:

- Project
- Subrecipient/Beneficiary/Contractor
- Subaward/Direct Payment
- Expenditure
- Tax Offset Provision

Expenditure Category Requirements and Bulk File Upload

Expenditure Categories must be used to categorize each project as noted in the Reporting Guidance. Certain Expenditure Categories will require programmatic data, in addition to project standard information. Recipients have the option of entering data manually or utilizing the bulk file upload capability. Please note each Expenditure Category is aligned to a unique bulk file upload template. You may also refer to Appendix C of the User Guide for Expenditure Category programmatic data requirements and template alignment.

Recipients may choose to provide data in bulk. To do so, the recipient must:

1. Download the 'Bulk Data Import' template for the component (project, subrecipient, subaward, expenditure, tax offset provision)
2. Complete the file, configuring the data in template format provided by Treasury, and the date in the template format provided by Treasury
3. Submit the completed 'Bulk Data Import' file using the data upload feature in the Treasury's portal.

Recipients should refer to the Project and Expenditure Report User Guide for additional details to upload information.

Below are the 'Bulk Data Import' templates. Recipients can download a zip file containing all of the 'Bulk Data' component templates.

Bulk Upload Templates

Select a tab to access the appropriate 'Bulk Data' templates.

| | | | | | |
|-----|---------|-------------------------------------|-------------------------|-------------|----------------------|
| All | Project | Subrecipient/Beneficiary/Contractor | Subaward/Direct Payment | Expenditure | Tax Offset Provision |
|-----|---------|-------------------------------------|-------------------------|-------------|----------------------|

[Download All Templates-Projects, Subrecipients, Subawards, Expenditures](#)

Figure II - 3 Introduction and Bulk Upload

General Project Information

*Project Expenditure Category Group

1-Public Health

*Project Expenditure Category

1.1-COVID-19 Vaccination

[Download the Project Baseline Template](#)

[Upload Project Baseline Template](#)

Figure II - 4 Sample Bulk Upload Icon

Please see [Appendix B](#) – Bulk File Upload Overview for complete guidance on using this important function.

All bulk file templates download in the .xls format, but these files must be converted to .csv format to properly upload. When you click the upload button you will be directed to an upload screen. You can either choose to add files or drag and drop files to initiate the bulk



upload (see Figure II - 5). Refer to [Appendix B](#) for additional instructions to submit bulk upload files.

Add Projects - Bulk Upload

Success
Validation Checked...

Instructions
Step 1 - Upload File
Step 2 - Select "Validate" to ensure your data meets the field requirements
Step 3 - If errors exist, correct and select "Update"
Step 4 - Select "Validate" repeat step 3 and 4 if additional errors exist
Step 5 - Select "Create" to generate records and complete process

Upload File
[Upload Files](#) Or drop files

Import

| Project Expenditure ... | Sub Category | Funded Project Name |
|-------------------------|--------------------------|---------------------|
| 1-Public Health | 1.1-COVID-19 Vaccination | Test |

Figure II - 5 Successful Bulk Upload Template

Treasury's Portal will reject the file if an incorrect template, data format, or file format other than .csv is used for upload. Treasury's Portal will display an error message on screen if the bulk data upload file contains errors. If you receive an error message, you will need to correct the errors either in the bulk upload file or on screen and re-submit the corrected version.

There are four common Bulk File Upload errors as described below:

- **Blank Required Data:** When a required field is left blank within your bulk upload file, the specific bulk upload file row and cell number will be provided on the screen. In the example below, the user left "Name" blank and the error is located in Column X, Row 8 (see Figure II - 6).

Download - Export Errors [Update](#)

| Row | Column | Field | Value | Error Message |
|-----|--------|-------|-------|------------------------------------|
| 8 | X | Name | | (Name) : Project Name is required. |

| Project Expenditure... | Sub Category | Funded Project Name | Customer Project ID |
|------------------------|--------------------------|---------------------|---------------------|
| 1-Public Health | 1.1-COVID-19 Vaccination | | 123456789ggg |

Figure II - 6 Blank Required Data Error

- **Invalid Data:** Invalid data includes any type of data (numeric or text) that does not meet the requirements set forth in the Help Text within each bulk upload template. In the example below, the user made an error pertaining to the "Completion Status" and the error is located in Column F, Row 8 (see Figure II - 7).



Download - Export Errors Update

| Row | Column | Field | Value | Error Message |
|-----|--------|----------------------|-------|--|
| 8 | F | Completion_Status__c | ***** | (Completion_Status__c) : Completion Status: bad value for restricted picklist field: ***** |

Project Expenditure Category: 1-Public Health Sub Category: 1.1-COVID-19 Vaccination

Figure II - 7 Invalid Data Error

- **Duplicate Data:** Duplicate data includes any type of data (numeric or text) that is repeated in the same column when the Help Text within a bulk upload template requires a unique entry. For example, unique numbers should be provided for the project identification number. In the example below, the user made an error pertaining to the “Project Identification Number” and the error is in Column E, Row 8 (see Figure II - 8).

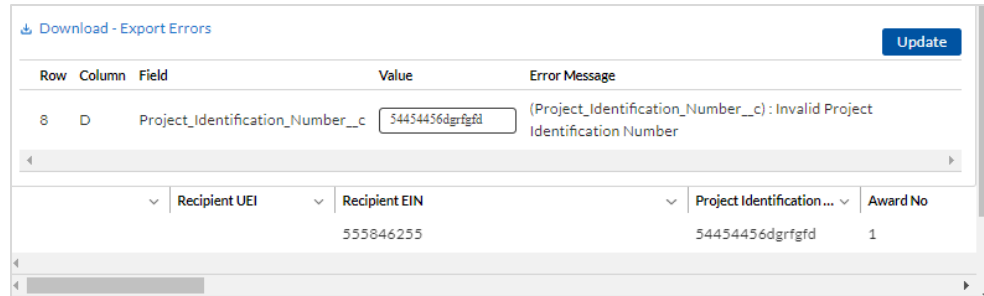
Download - Export Errors Update

| Row | Column | Field | Value | Error Message |
|-----|--------|----------------------------------|-----------|--|
| 8 | E | Project_Identification_Number__c | 123456789 | (Project_Identification_Number__c) : 123456789 is already in use |

Project Expenditure Category: 1-Public Health Sub Category: 1.1-COVID-19 Vaccination Funded Project Name: 123456789 Customer Project: 123456789

Figure II - 8 Duplicate Data Error

- **Non-existent Reference:** This instance would include uploading data that references other records that do not yet exist or have not been previously uploaded into Treasury’s Portal. For example, uploading a subaward template that is filled out correctly, but references subrecipient identification (ID) records that have not been uploaded to the “Subrecipient/Beneficiaries/Contractors” module. This will result in an error and any pre-requisite data must be uploaded first in order for the reference to work. In this example the non-existent data is the Project ID Number field located in Column D, Row 8 (see Figure II - 9).



| Row | Column | Field | Value | Error Message |
|-----|--------|----------------------------------|-----------------|--|
| 8 | D | Project_Identification_Number__c | 54454456dgrfgfd | (Project_Identification_Number__c) : Invalid Project Identification Number |

| Recipient UEI | Recipient EIN | Project Identification... | Award No |
|---------------|---------------|---------------------------|----------|
| | 555846255 | 54454456dgrfgfd | 1 |

Figure II - 9 Non-Existent Reference Error

2) Manual Data Entry

Manual data entry requires you to provide inputs as instructed on the screen. Manual inputs are described in detail below for each section of this user guide.

Note: An asterisk (*) indicates a required field. Entry into the field is required before you can save or proceed to the next screen.

Your inputs will be subject to validation by Treasury's Portal to ensure that the data provided is consistent with expected format or description (e.g., entering "one hundred" instead of 100). If a given data entry fails a validation rule, Treasury's Portal will display an error for you to address.

You will not be able to submit manually entered data that does not satisfy the data validation rules.

3) Narrative Boxes

When filling out detailed narratives, you are encouraged to type out responses in a word processing application (such as Microsoft Word) to minimize grammatical errors, track word count, and concisely answer all required narrative details. You can then copy and paste the final written narratives directly into the text boxes.

The text boxes (see Figure II - 10) can be expanded by clicking and dragging the icon in the bottom-right corner.

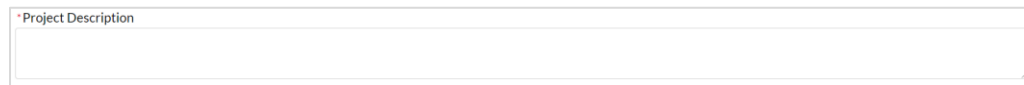


Figure II - 10 Manual Validation Text Box



4) Corrections and Resubmissions

In the event a file is uploaded, or information is entered into Treasury's Portal, the information will be accepted by Treasury's Portal as a record.

After a recipient's submission has been certified and submitted in the system by the Authorized Representative for Reporting, it can be corrected in Treasury's Portal by selecting the *Unsubmit* button. Recipients may unsubmit, then resubmit, their Project and Expenditure Report any time before the reporting deadline (see Figure II - 11).

Submitted

Report Information

Report Name
SLT-0035 - Interim Report - 2021

Report Type
Project and Expenditure Report

Report Period
Quarter 1 2022 (January-March)

Reporting Period Start Date
1/1/2022

Reporting Period End Date
3/31/2022

Submission Deadline
12/5/2023 12:00 PM

Allocated Amount
\$1,250,000.00

Unsubmit

Figure II - 11 Unsubmit



Section II. Reporting Requirements

a) Reporting Requirements by Recipient

For the SLFRF program, reporting requirements vary by recipient type, as shown in the table below. Detailed instructions for completion and submission of each report are covered in Part 2 of the [Reporting Guidance](#).

| Tier | Recipient | Interim Report | Project and Expenditure Report | Recovery Plan Performance Report |
|------|--|---|---|--|
| 1 | States, U.S. territories, and 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. <i>Note: NEUs were not required to submit an Interim Report</i> | 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 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 | | | |
| 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.

The total SLFRF allocations across all sources for a given jurisdiction are used to identify that jurisdiction's Reporting Tier, beginning in April 2022. Treasury may reach out to jurisdictions to update Reporting Tiers.



b) Project and Expenditure Report Requirements

1) Quarterly Reporting

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

- States and U.S. territories
- 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
- NEUs that are allocated more than \$10 million in SLFRF funding
- Tribal Governments that are allocated more than \$30 million in SLFRF funding

For recipients who completed their first quarterly reporting in the April 2022 cycle, their first Project and Expenditure Report covered the period from March 3, 2021 to March 31, 2022 and was required to be submitted to Treasury by April 30, 2022.

The subsequent quarterly reports will 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.

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
- NEUs that are allocated less than \$10 million in SLFRF funding.

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

c) Key Concepts for Reporting

The following concept structure applies to all report types:

1) Expenditure Categories

- For each project, recipients will be asked to select the appropriate Expenditure Category based on the scope of the project (as described in Appendix 1 of the [Reporting Guidance](#)). Projects should be scoped to align to a single Expenditure Category.



- The Expenditure Categories are important not only for tracking projects and expenditures, but also because for certain Expenditure Categories you will need to provide additional programmatic data. You will see them referred to regularly throughout the Reporting Guidance and in this User Guide with “EC” followed by a number.
- The 83 Expenditure Categories provide a flexible method to categorize projects. Each Expenditure Category could include many different programs and activities.
- [Appendix C](#) includes the full list of the 83 Expenditure Categories,¹ which refers to the detailed level. For instance, EC 1 is the Project EC Group “Public Health,” and EC 1.1 is the Project EC “COVID-19 Vaccination.”
- Each recipient is required to report **obligations** and **expenditures** by project according to the corresponding Expenditure Category (EC). As noted in the [Reporting Guidance](#), there are a wide range of eligible uses of the SLFRF funds, and Treasury must be able to track how funds are used by recipients for oversight and transparency purposes. In addition, States, U.S. territories, and metropolitan cities and counties with a population over 250,000 also need to provide the **adopted budget** for each project. These terms are defined as:
 - An **obligation** is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.
 - 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).
 - The **adopted budget** is the budget adopted for each project by a recipient associated with SLFRF funds. 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 the funds have been obligated.
 - Please note that Treasury is not approving or pre-approving projects or budgets. Treasury will use this information to better understand the intended impact, identify opportunities for further engagement, and understand the recipient’s progress in program implementation. Treasury is also collecting additional descriptive information about the budget process to better understand the context of recipients’ budget processes.

2) Projects

- A project is 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 services, funded in whole or in part by the SLFRF award.
- Within this broad definition, recipients have flexibility to define their projects in a way that provides the greatest clarity on the work which will be performed.

¹ Included in Appendix 1 of the [Reporting Guidance](#)



- Each project must align to only **one** Expenditure Category. Projects break down an Expenditure Category into more detail.
- Recipients are required to define projects at a sufficient level of granularity to be able to do any programmatic reporting that is required.
- For each Expenditure Category recipients use funding for, one or more projects may be reported.
- For each project, recipients will need to track obligations and expenditures, as well as subrecipients and any subawards made.

Figure III - 1 depicts the relationship between EC and multiple projects.

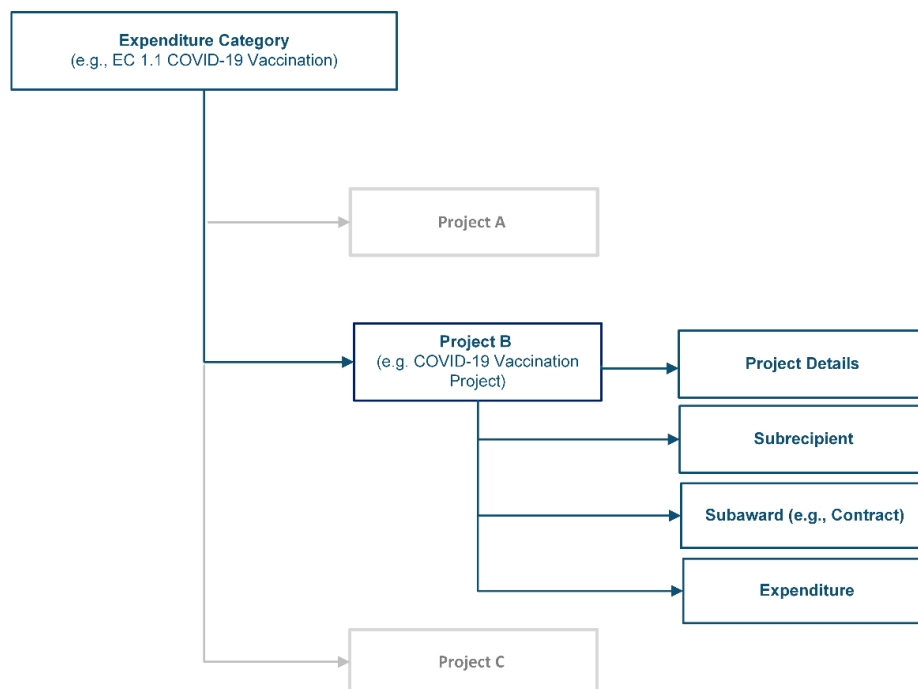


Figure III - 1 Relationship between Expenditure Categories and Multiple Projects

3) Relationships Between Project Components

When entering project information, it is important to understand how the separate components of information relate to each other. Treasury's Portal for compliance reporting is organized by modules, each of which is a project component: project entry, subrecipient entry, subaward entry, and expenditure entry. Each of these modules are linked to prior modules. Initial entry of information should follow these steps to reduce errors or data issues. After initial entry of information, users can go directly to any module to update and edit information throughout the life of the project.

- Step 1: The first step in entering a new project is specifying the EC. While all ECs require entry of a baseline set of details, additional fields will appear in this module and in others



depending on program requirements as described in the Reporting Guidance and this User Guide. Examples of fields collected include, but are not limited to, project name, project identification (ID), total obligations, total expenditures, earned and expended program income, status of completion, and project description.

- Step 2: Enter subrecipient/beneficiary/contractor information. This information includes subrecipient/beneficiary/contractor name, unique entity identifier (UEI), tax identification number (TIN), entity type, address, and email.
- Step 3: Enter subaward or direct payment information. Entering a subaward or direct payment will require on-screen selection of a previously entered project and subrecipient/beneficiary/contractor. This aligns subaward funding to the project and the EC. Other information collected in this module includes subaward number, place of performance address, subaward amount, period of performance start and end dates, and a description of the subaward and its underlying eligible use.
- Step 4: Enter expenditures. Expenditures are entered in one of three categories: (1) Expenditures² Greater Than or Equal to \$50,000, (2) Aggregate Expenditures Less Than \$50,000, and (3) Payments to Individuals.
 - Expenditures for Awards Greater Than or Equal to \$50,000: Entering expenditures for awards greater than or equal to \$50,000 will require on-screen selection of a previously entered subaward number, which will auto-populate the project and subaward information details. Other information collected for this type of award includes expenditure start and end dates, and expenditure amount.
 - Aggregate Expenditures Less Than \$50,000: Entering expenditures for awards less than \$50,000 will require on-screen selection of a previously entered project. Other information collected for this type of expenditure include subaward type, total period obligation amount and total period expenditure amount.
 - Payments to Individuals: Entering expenditures for awards categorized as payments to individuals will require on-screen selection of a previously entered project. Other information collected for this type of expenditure include subaward type, total period obligation amount and total period expenditure amount.

² Expenditures includes contracts, grants, loans, transfers, or direct payments.



Section III. Project and Expenditure Report

The Project and Expenditure Report provides information on projects funded, expenditures, and contracts and subawards greater than or equal to \$50,000, and other information required from recipients. Multiple modules or “screens” will help recipients navigate through the Project and Expenditure Report in Treasury’s Portal as follows:

- a) Introduction/Bulk Templates
- b) Recipient Profile
- c) Project Overview
- d) Subrecipients/Beneficiaries/Contractors
- e) Subawards/Direct Payments
- f) Expenditures
- g) Recipient Specific
- h) Tax Offset Provision
- i) Certification

The following sections describe the reporting steps and information to be collected in each module.

a) Recipient Profile

Upon login, you will be directed to the Recipient Profile page, which is intended to verify relevant information in Treasury’s Portal. On this screen, you will review and confirm key information on your organization, and input information required for the Project and Expenditure Report. The Recipient Profile information for States, U.S. territories, counties, metro cities, and Tribal governments will be pre-populated from the SLFRF Application file. The NEU information will be populated based on the information States collected from the NEUs and provided to Treasury.

- 1) Review and confirm your Recipient Profile prepopulated from your SLFRF Application file or for NEUs, information provided by your State (see Figure IV – 1).
- 2) Verify the names and contact information for individuals the recipient has designated for key reporting roles for the SLFRF program displayed on the screen (see Figure IV - 2).
- 3) Refer to the instructions in [Appendix A](#) if there are updates associated with reporting roles or contact SLFRF@treasury.gov.



Recipient Information

| | | | |
|-----------------------|----------------------|-----------------|---|
| UEI | ABC123SDF234 | Address | Street Address 1 |
| TIN | 234234231 | Address 2 | n/a |
| Legal Entity Name | Test State | Address 3 | n/a |
| Type | State or Territory | City | Springfield |
| FAIN | 54321 | State/Territory | AR |
| CFDA No. | 12345 | Zip5 | 23423 |
| *Fiscal Year End Date | <input type="text"/> | Zip+4 | 2342 |
| | | Reporting Tier | Tier 1. States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents |

Please report discrepancies (if any) on the Recipient Information

*Who approves the budget in your jurisdiction?

--None--

*Is your budget considered executed at the point of obligation?

--None--

*Is the Recipient Registered in SAM.Gov?

--None--

Figure IV - 1 Recipient Information

| Point of Contact List | | | | | |
|-----------------------|------|--------|-------|-------|--|
| | Name | Title | Phone | Email | Roles |
| 1 | | PM | | | SLFRF - Account Administrator; SLFRF - Authorized Representative |
| 2 | | Tester | | | SLFRF - Account Administrator; SLFRF - Point of Reporting; SLFRF - Authorized Representative |
| 3 | | Tester | | | SLFRF - Account Administrator; SLFRF - Point of Reporting; SLFRF - Authorized Representative |
| 4 | | | | | |

Figure IV - 2 Point of Contact List

- 4) If changes are needed to the information displayed on the screen, use the textbox (see Figure IV - 1).
- 5) For States and U.S territories, fiscal year end information previously reported will be displayed in the Recipient Profile, if applicable (see Figure IV-1).
 - If you selected “No” to electing the standard allowance in the [Revenue Replacement](#) section of Treasury’s Portal, the “Base Year Fiscal Year End Date”



information provided in the Revenue Replacement screen will display in the Recipient Profile. No additional data entry is required.

- If you selected “Yes” in the [Revenue Replacement](#) section, enter the fiscal year end date for your jurisdiction in the Recipient Profile screen.

6) *For States, U.S. territories, and metropolitan cities and counties with a population over 250,000, provide the answers to the following two questions (see Figure IV - 3):*

- Who approves the budget in your jurisdiction? Select from the picklist as follows: “Legislature”; “Executive”; “Legislature & Executive”; “Other”.
 - If “Other”, specify who approves the budget. Please include information about the role or function, not an individual’s name.
- Is your budget considered executed at the point of obligation? Select “Yes” or “No”. Please note that if you select “Yes” and your budget is considered executed at the point of obligation, then your adopted budget and total dollar value of obligations for each project would be the same.

*Who approves the budget in your jurisdiction?
--None--
Complete this field.

*Is your budget considered executed at the point of obligation?
--None--
Complete this field.

Figure IV - 3 Budget Approval and Obligation

Treasury requires descriptive information about budget processes to support analysis of adopted budget information. Treasury is collecting adopted budget information to better understand the intended impact of recipient projects, identify opportunities for further engagement, and understand the recipient’s progress in program implementation. Treasury is requesting this descriptive information to inform these efforts.

Treasury is not approving or pre-approving projects or budgets. Treasury also recognizes that recipients may adjust project budgets over time, and recipients will have the ability to reflect these changes in future reporting.

7) Complete the SAM.gov Registration and Executive Compensation information.

- a. Use the picklist (see Figure IV - 4) to confirm your entity’s SAM.gov status and Executive Compensation reporting eligibility questions.

*Is the Recipient Registered in SAM.Gov?
--None--

Save

Figure IV - 4 SAM.gov question



- b. If you are registered in SAM.gov, select “Yes” from the picklist and move on to Step 7 below.
- c. If you are not registered in SAM.gov, select “No” from the picklist. Two additional questions will populate the space below (see Figure IV - 5).

* Is the Recipient Registered in SAM.Gov?

* In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?

* In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?

Figure IV - 5 Additional SAM.gov questions (1)

- d. If the recipient received 80% or more of its annual gross revenue from federal funds (including federal financial assistance and federal procurement contracts and subcontracts) AND the recipient received \$25 million or more of its annual gross revenue from federal funds (including federal financial assistance and federal procurement contracts and subcontracts), an additional question will appear (see Figure IV - 6). If the answer is “No” to any of these two questions, move on to step 7 below.

* Is the Recipient Registered in SAM.Gov?

* In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?

* In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?

* Is the "total compensation" for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?

Figure IV - 6 Additional SAM.gov questions (2)



- e. Select “Yes” if the total compensation for the recipient’s five highest paid officers is publicly listed or otherwise listed in SAM.gov and move on to Step 7 below.
- f. Select “No” if the total compensation for the recipient’s five highest paid officers is not publicly listed or otherwise listed in SAM.gov. Enter the name(s) of the officer(s) in the chart that will appear (see Figure IV - 7) and the total compensation received by each. If fewer than five (5) officers exist, enter “N/A” and \$0 in the empty field(s).

* If no, please enter the information below. If number of officers is less than 5, please enter N/A for Name and 0 for Total Compensation. ●

| No. | Name | Total Compensation |
|-----|----------------------|----------------------|
| 1 | <input type="text"/> | <input type="text"/> |
| 2 | <input type="text"/> | <input type="text"/> |
| 3 | <input type="text"/> | <input type="text"/> |
| 4 | <input type="text"/> | <input type="text"/> |
| 5 | <input type="text"/> | <input type="text"/> |

Figure IV - 7 Record of Highest Paid Officer

- 8) Once all fields have been reviewed and verified, click the **Save** button to save your progress, then click the **Next** button to proceed to the following screen.

b) Project Overview

Recipients are required to enter all projects funded through SLFRF funds as part of their Project and Expenditure Report. Once projects are entered, they are viewable on the Project Overview screen and can be updated in future reporting periods.

1) Key Considerations

There are a couple of things to keep in mind when planning and executing your project inventory entry:

- **No Projects Available Option:** If your jurisdiction has not yet identified any projects to report, please know that Treasury encourages you to identify projects as soon as possible for your jurisdiction’s uses of SLFRF funds.

In the event recipients have no projects available for entry, an option has been included on the Project Overview screen to allow recipients to indicate this status to Treasury in lieu of adding projects. Selecting this option will require providing a written explanation and may result in additional compliance follow-up from Treasury. Note: this option will not appear if projects are already entered in the system.

To utilize this option, on the Project Overview screen (See Figure IV - 8):

1. For the question “Does your jurisdiction have projects to report as of this reporting period?”, select “My jurisdiction has projects to report” or “My jurisdiction does NOT have projects to report”.
2. If no projects will be reported, provide a narrative describing the reason(s) your jurisdiction does not have approved projects at this time in the text field provided.



Figure IV - 8 No Projects Available Option

- **Manual versus Bulk Upload Entry:** There are two ways to enter project information – manual data entry and bulk upload. Bulk upload templates are specific to the project’s expenditure category group. Recipients may upload information for multiple projects within the same expenditure category group template simultaneously. [Appendix B](#) provides step by step instructions for using the bulk upload option.

Due to the different data collected across expenditure categories, you cannot use the same bulk upload template from one expenditure category group to another.

- **Non-Infrastructure and Infrastructure Projects Programmatic Data:** Treasury requests various programmatic data or impact measures for projects in several non-infrastructure (i.e., projects in EC 1 – 3) and infrastructure projects (i.e., projects in EC 5). The programmatic data can be provided via manual project entry or via bulk upload templates. [Appendix B](#) provides step by step instructions for using the bulk upload option for projects with programmatic data. [Appendix D](#) provides additional detail on the programmatic data requested by EC. Treasury recognizes that some programmatic data may not be available until a project starts.
- **Infrastructure Projects with expected total cost over \$10M:** Information for infrastructure projects with expected total cost over \$10 million must be entered manually at this time in Treasury’s Portal. [Appendix D](#) provides additional detail on the programmatic data requested by EC.

When creating infrastructure projects via bulk upload, you will be required to re-open those project records to manually complete fields related to costs over \$10M.

Recipients should refer to [Appendix C](#) when planning your project inventory entry, as it includes a table identifying which ECs require the programmatic data. The table also maps each EC to its appropriate bulk upload template.

All projects, regardless of Expenditure Category, require a set of “standard” data fields. Some of these fields, such as project name and project ID, are static and do not change across reporting periods. Other fields, such as status of completion and total obligations, will change across reporting periods.



2) Project Overview Screen Layout

On the Project Overview Screen, recipients can view previously established projects and enter new projects (see Figure IV - 9). The screen displays the total number of projects. The screen also displays the following for each project entered: project name, recipient project ID, total obligations, total expenditures, expenditure category, project status, obligation status, and expenditure status. To go directly to a project to edit or add information, click the colored status button for that project.



For Project Status, the green check icon indicates all required fields have been answered, including programmatic data. For Obligations Status and Expenditure Status, this status indicates that at least one subaward or expenditure entry has been made. The Project Status icon is also used to reopen the project record and/or edit the project's data fields.



For Project Status, the yellow pencil icon indicates certain required fields have not been answered and require confirmation. For Obligations Status and Expenditure Status, the status indicates that the sum of all obligation or expenditure amounts associated with the project included at the subaward and expenditure level do not equal that project's total obligations or expenditures.



For Project Status, the red pencil icon indicates that not all required fields have been answered. For Obligations Status and Expenditure Status, this indicates that no subaward or expenditure entries have been made.

To add a new project from this screen, click the *Add New Project* button. You may need to refresh your browser screen to see your previous new entries.



Project Overview

Recipients are required to enter projects funded through SLFRF funds as part of their Project and Expenditure Report. Projects can be entered, viewed, and updated from this screen.

All projects, regardless of Expenditure Category, require a set of "standard" data fields. Some of these fields, such as project name and project ID, are static and do not change across reporting periods. Other fields, such as status of completion and total obligations, will change across reporting periods.

Note: Bulk Upload templates will appear once you have selected the Project Expenditure Category

You may need to refresh your browser screen to see your new entries.

My Projects

✓ = Complete ⚠ = Warning ✖ = Not Complete

Total Number of Projects : 3272

Total Obligations:
\$3,272,000.00

Total Expenditures:
\$3,272,000.00

Total Adopted Budget:
\$2,000.00

[Add New Project](#)

> Filters

Records per page: 10 Page: 1 of 328

| | Project Name | Recipient Project Id | Total Obligations | Total Expenditures | Expenditure Category | Project Status | Obligation Status | Expenditure Status |
|---|--------------|----------------------|-------------------|--------------------|----------------------|----------------|-------------------|--------------------|
| 1 | Test 1.1 | sdf65465sd | \$1,000.00 | \$1,000.00 | 1-Public Health | ⚠ | ⚠ | ⚠ |
| 2 | Test 1.1 | sdfsdf546546sdf | \$1,000.00 | \$1,000.00 | 1-Public Health | ✓ | ✖ | ✖ |
| 3 | dfgdfgdaasd2 | 798785645200255 | \$1,000.00 | \$1,000.00 | 1-Public Health | ⚠ | ✖ | ✖ |

Figure IV - 9 My Projects Screen Example

c) Add new project manually

- 1) Select the Project Expenditure Category Group and Project Expenditure Category from the picklists. Selection of Expenditure Category drives the template through which you will manually enter the project data (see Figures IV - 10 through 14). To view all of the ECs, scrolling may be necessary.

Project Expenditure Category Group

1-Public Health

--None--

✓ 1-Public Health

2-Negative Economic Impacts

3-Public Health-Negative Economic Impact: Public Sector Capacity

4-Premium Pay

5-Infrastructure

6-Revenue Replacement

7-Administrative

Figure IV - 10 Project and Expenditure Category Group Screen



Figure IV - 11 Project Expenditure Category

- 2) Note that, once you select values from the Project Expenditure Category Group and the Project Expenditure Category picklists, the bulk download and upload links will appear (see Figure IV - 12). If you are entering the information manually, go to step 3.

Figure IV - 12 Bulk Upload for EC 1.1

- 3) Enter the project name.
- 4) Enter the unique recipient identification number you assigned to the project. Do not use duplicate project numbers for multiple projects.
- 5) Select the completion status of the project from the drop-down list. Options are:
 - Not started
 - Completed less than 50%
 - Completed 50% or more
 - Completed
 - Cancelled

Note: selecting Cancelled will display a text field to enter the reason for cancelling the project. If you are selecting to cancel a previously reported project, please be aware that you will need to revise the project's total cumulative obligations, and total cumulative expenditures to \$0.00, and make corresponding adjustments to any subawards or expenditures associated to that project.

- 6) *For States, U.S territories and metropolitan cities and counties with population over 250,000*, enter the adopted budget for the project.
 - Note that if you selected that your budget is considered at the point of obligation, adopted budget and total dollar value of obligations for each project would be the same
- 7) Enter the total dollar value of current period obligations for this project. If funds have not been obligated during the current reporting period, enter "0".



- Note – Recipients should ensure that Current Period Obligations are less than or equal to Cumulative Obligations for each project. Treasury's Portal will otherwise return an error.
- 8) Enter the total dollar value of cumulative obligations for this project. If funds have not been obligated for this project, enter "0".
- 9) Enter the total dollar value of current reporting period expenditures for this project. If expenditures have not been made during the current reporting period, enter "0".
 - Note – Recipients should ensure that Current Period Expenditures are less than or equal to Cumulative Expenditures for each project. Treasury's Portal will otherwise return an error.
- 10) Enter the total dollar value of cumulative expenditures for this project. If expenditures have yet to be made for this project, enter "0".
 - Note – Recipients should ensure that Cumulative Expenditures are less than or equal to Cumulative Obligations for each project. Treasury's Portal will otherwise return an error.
- 11) Provide a description for the project between 50 to 1,000 words. Each project description should be 3-5 sentences with an overview of the project, which includes a description of the project's purpose, the population being served, the desired outcome from the project, and how this outcome is being measured (along with any current data on progress towards the desired outcome). For broadband projects, the project description should also include a complete list of counties where households, businesses, and community anchor institutions that are to be served by the broadband project are located.
- 12) If the project earns income or has expended that income, enter the total dollar value of program income earned and program income expended in the fields of the same name, respectively. This field is optional.
- 13) If the project is in an EC which requires additional programmatic data, additional fields will display on the screen. Please see [Section IV.e](#) below for more information on providing programmatic data and [Appendix D](#) for more information on the programmatic indicators themselves.



Add Project

General Project Information

* Project Expenditure Category Group
--None--

[Download the Project EC 3.1 Template](#) [Upload Project EC 3.1 Template](#)

* Project Name * Recipient Project ID * Adopted Budget

* Total Cumulative Obligations * Total Cumulative Expenditures * Current Period Obligations * Current Period Expenditures

Program Income Earned Program Income Expended

* Status to Completion
--None--

* Project Description

Add Project

Figure IV - 13 Project Entry Screen

- 14) Once all of the above information is entered, click the *Add Project* button, then click the *Next* button to proceed to the following screen or you can stay on this screen and continue adding projects to your project inventory.

d) Update previously reported projects

Certain data fields may be updated in Treasury's Portal. In addition, if additional programmatic data is needed, the Project Overview screen will show a yellow pencil icon. Recipients must validate all the previously reported entries to ascertain that they properly reflect the Expenditure Categories aligned with the final rule and the project aligned to them (refer to [Appendix E](#)). Please note Treasury's portal will not accept submissions unless all project entries reflect Expenditure Categories aligned with the final rule. Recipients should:

- 1) Click on the project icon on the Project Profile screen.
- 2) Once the project information displays, confirm the information on the screen, including the Project Expenditure Category Status and the Project Expenditure Category.
- 3) Provide answers to the programmatic data relevant to the EC, if applicable.
- 4) Click *Confirm Project* (see Figure IV - 14).



Edit Project X

General Project Information

* Project Expenditure Category Group

* Project Expenditure Category

* Project Name

* Recipient Project ID

* Adopted Budget

* Total Cumulative Obligations

* Total Cumulative Expenditures

* Current Period Obligations

* Current Period Expenditures

Program Income Earned

Program Income Expended

* Status to Completion

* Project Description

* Does this project include a capital expenditure?

Questions on Demographic Distribution

* What Impacted and/or Disproportionally Impacted population does this project primarily serve? Please select the population primarily served.

Delete Project
Confirm Project

Figure IV - 14 Update Previously Reported Projects

e) Provide Programmatic Data for Projects

Overview

As noted above, projects in several ECs require programmatic data in addition to the standard project information covered above and as described in Part B.3.i and B.3.j of the Reporting Guidance. [Appendix D](#) provides additional detail on the measures and information required, by Expenditure Category. This information should be provided at the project-level (e.g., disaggregated by project if the recipient has multiple projects in a single EC).

Programmatic data can be provided via the manual project entry process described above, or in some cases via bulk upload using the Expenditure Category-specific templates, described in [Section IV.g](#) and [Appendix B](#).

For example, to manually enter a new project in Expenditure Category 3.1 (see Figure IV - 15) Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services, the recipient should:

- 1) Follow steps 1 – 12 in [Section IV.c.1](#) above.
- 2) Answer the question “Does this project include a capital expenditure?” (Y/N) (see Figure IV - 16)
- 3) Provide answers to the Public Health and Negative Economic Impact questions (see Figure IV - 16)



- 4) Populate the programmatic data field for “Number of government FTEs responding to COVID-19 supported under this authority” (see Figure IV - 16).
- 5) Once all of the above information is entered, click *Add Project*.
- 6) Click the *Next* button to proceed to the following screen.

General Project Information

* Project Expenditure Category Group
3-Public Health-Negative Economic Impact: Public Sector Capacity

* Project Expenditure Category
3.1-Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers

[Download the Project EC 3.1 Template](#) [Upload Project EC 3.1 Template](#)

* Project Name * Recipient Project ID * Adopted Budget

* Total Cumulative Obligations * Total Cumulative Expenditures * Current Period Obligations * Current Period Expenditures

Program Income Earned Program Income Expended

* Status to Completion
--None--

* Project Description

* Does this project include a capital expenditure?
--None--

Figure IV - 15 Manual Entry for EC 3.1

* Does this project include a capital expenditure?
Yes

* What is the Total expected capital expenditure, including pre-development costs, if applicable?

Complete this field.

* Type of capital expenditures, based on the following enumerated uses:
Other (please specify)

* Please Specify

Questions on PH-NEI

* Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced

* Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19

Additional Questions

* Number of government FTEs responding to COVID-19 supported under this authority

Figure IV - 16 Programmatic Data for EC 3.1



If entering projects via bulk upload, recipients should populate the programmatic data columns contained in the appropriate EC's bulk upload template. [Appendix C](#) provides a helpful table mapping each Expenditure Category to the bulk upload template recipients should use if inputting or updating projects via the bulk upload method.

Additional Information Regarding Certain Programmatic Data

In addition to programmatic data or impact measures for projects for specific Expenditure Categories as noted in [Appendix D](#), Treasury requests information for the following Expenditure Categories:

- 1) Project Demographic Distribution (applicable to Public Health and Negative Economic Impact ECs: EC 1.1-2.37) - 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 (see Figure IV - 17):
 - What Impacted and/or Disproportionately Impacted population does this project primarily serve? Please select the population primarily served, based on list included in [Appendix G](#).
 - If this project primarily serves more than one Impacted and/or Disproportionately Impacted population, please select up to two additional populations served, based on list included in [Appendix G](#). If the project does not serve more than one Impacted and/or Disproportionately Impacted population, click "None".
 - If a project primarily serves an Impacted and/or Disproportionately Impacted population under an "Other" category, add the relevant information in the narrative.

| Questions on Demographic Distribution |
|--|
| *What Impacted and/or Disproportionately Impacted population does this project primarily serve? Please select the population primarily served. |
| --None-- |
| If this project primarily serves more than one Impacted and/or Disproportionately Impacted populations, please select up to two additional populations served below. |
| --None-- |
| --None-- |

Figure IV - 17 Project Demographic Distribution Questions

- 2) Public Health and Negative Economic Impact: For projects reported under the Project Expenditure Categories EC1: Public Health, EC2: Negative Economic Impact and EC3: Public Health-Negative Economic Impact: Public Sector Capacity, provide:
 - 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 (see Figure IV - 18)
 - 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 (other than certain capital expenditures, as discussed below), recipients are not required to provide substantive documentation that the response is related



and reasonably proportional in the Project and Expenditure Report.

Questions on PH-NEI

*Brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced

test 2

*Brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19

test 2

Figure IV - 18 Public Health - Negative Economic Impact Questions

3) **Capital Expenditures:** For projects reported under the Project Expenditure Categories EC1: Public Health, EC2: Negative Economic Impact and EC3: Public Health-Negative Economic Impact: Public Sector Capacity, provide answers to the following questions (refer to Figure IV - 19):

- Does this project include a capital expenditure?
- If “Yes”:
 - i. What is the total expected cost of the capital expenditure, including pre-development costs, if applicable?
 - ii. Type of capital expenditure, based on the following enumerated uses (as noted in [Appendix H](#))
- If the answer is “No”, include a zero for the expected total cost of the capital expenditure
- 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. (This field was required starting with the July 2022 reporting.)
- For projects with total expected cost of the capital expenditures of over \$10 million, provide labor reporting as outlined for infrastructure projects on pages 25, 27, and 28 of the Reporting Guidance. (These fields were required starting with the July 2022 reporting.)

* Does this project include a capital expenditure?

Yes

* What is the Total expected capital expenditure, including pre-development costs, if applicable?

\$15,000,000.00

* Type of capital expenditures, based on the following enumerated uses:

Other (please specify)

* 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, please provide a written justification

Figure IV - 19 Capital Expenditure Questions



- 4) **Evidenced-based questions** (*only applicable to States, U.S. Territories, and metropolitan cities and counties with population over 250,000*): For relevant ECs identified in [Appendix C](#) with an asterisk (“*”), provide the following information in regards to use of evidence. Appendix 2 of the Reporting Guidance provides further details. See Figure IV-20.

- Identify the dollar amount of the total project spending that is allocated towards evidence-based interventions.
- Is a program evaluation of the project being conducted?

Figure IV - 20 Evidence-based questions

- 5) **Premium Pay** (EC 4.1 and EC 4.2): If EC 4.1 or 4.2 is selected as the project expenditure category, recipients will need to provide additional data, as reflected in Figure IV - 21:

- Sectors Designated as Essential Critical Infrastructure
- Number of workers to be served
- Premium Pay Narrative
- Number of workers to be served with premium pay in K-12 schools

Figure IV - 21 Premium Pay Additional Questions

Note - Recipients that are either creating or supporting a Premium Pay program should reference the final rule and the Overview of the Final Rule for information regarding this eligible use.

- **Sectors designated as essential critical infrastructure sectors:** Recipients should refer to the list of sectors below when providing information for this question. Recipients may also refer to this list of sectors on the Subaward screens (see [section IV.g](#)) to answer the question: *Employer sector for all subawards to third-party employers (i.e., employers other than the State, local, or Tribal government)*. If a recipient selects “other”, please describe the



additional non-public sector that the recipient's chief executive (or equivalent) designated consistent with the requirements of the final rule.

| Sectors Designated as Essential Critical Infrastructure Sectors |
|---|
| Any work performed by an employee of a State, local, or Tribal government |
| Behavioral health work |
| Biomedical Research |
| Dental care work |
| Educational work, school nutrition work, and other work required to operate a school facility |
| Elections work |
| Emergency response |
| Family or childcare |
| Grocery stores, restaurants, food production, and food delivery |
| Health care |
| Home- and community-based health care or assistance with activities of daily living |
| Laundry work |
| Maintenance work |
| Medical testing and diagnostics |
| Pharmacy |
| Public health work |
| Sanitation, disinfection, and cleaning work |
| Social services work |
| Solid waste or hazardous materials management, response, and cleanup work |
| Transportation and warehousing |
| Vital services to Tribes |
| Work at hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment |
| Work in a mortuary |
| Work in critical clinical research, development, and testing necessary for COVID-19 response |
| Work requiring physical interaction with patients |
| Other |

- Premium Pay Narrative:** Recipients must submit a written justification to Treasury describing how the premium pay or grant is responsive to eligible workers performing essential work during the public health emergency for groups of workers that do not meet one of the two criteria below:
 - Eligible worker receiving premium pay is earning (with the premium included) at or 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
 - Eligible worker receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions.



- 6) **Infrastructure Projects Programmatic Data (EC 5):** Programmatic data is requested for Infrastructure projects in addition to data uploaded by bulk template.
- a. **For Water and sewer projects (EC 5.1-5.18):** Recipients will provide information associated with water and sewer projects (see Figure IV - 22), under EC 5.1 through 5.18 when the project starts. Recipients are not required to provide the information if the project has not started. When the “Status of Completion” field is marked “Not Started”, the additional questions required for water and sewer projects will not display. Recipients should consider this guidance when entering the following data:
- Projected/actual construction start date
 - Projected/actual initiation of operations date
 - Location Type
 - Location Details
 - Public Water System (PWS) ID Number
 - National Pollutant Discharge Elimination System (NPDES) Permit Number
 - Median Household Income of service area
 - Lowest Quintile Income of the service area
- For median income and lowest quintile income of Census Tracts and other geographic areas, recipients should refer to the most recent American Community Survey 5-year estimates available through the Census website.

| Additional Questions | |
|--|--|
| *Projected/actual construction start date <input type="text"/> | *Projected/actual initiation of operations date <input type="text"/> |
| *Location Type(for broadband, geospatial location data) <input type="text" value="--None--"/> | *Location Details <input type="text"/> |
| *Public Water System (PWS) ID Number <input type="text"/> | *National Pollutant Discharge Elimination System (NPDES) Permit Number <input type="text"/> |
| *Median Household Income of service area <input type="text"/> | *Lowest Quintile Income of the service area <input type="text"/> |

Figure IV - 22 Programmatic Data for Infrastructure Projects EC 5.1 - 5.18

- b. **Broadband (EC 5.19-5.21):** Recipients will provide information associated with broadband projects according to the guidance outlined below. Beginning with the July 2022 reporting period, recipients are required to provide planned information, even if the project is marked as “Not Started.” Recipients are required to provide actual information once the project is fully completed; fields that capture actual information will otherwise be optional until the project is fully completed. Recipients should consider this guidance when entering the following data (see Figure IV - 23):

Overall Project Information

Recipients must provide information for these projects, regardless of whether the project has started. In the “Project Description” narrative section, as referenced above, recipients should provide additional information regarding the broadband project, including:



1. A complete list of counties where households, businesses, and community anchor institutions that are to be served by the broadband project are located.
The geographic information provided in the Project Description in the form of a list of counties, in conjunction with other data regarding the broadband project such as subrecipient information, may be used by Treasury to review broadband projects to ensure that funds are spent on eligible uses consistent with the final rule.
2. Projected/actual construction start date
3. Projected/actual initiation of operations date
4. Is the project 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, reliably 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.
5. Is the project designed to provide service to households?
 - If yes, confirm that the service provider for the project participates, or will upon completion of the project, either participate in the Federal Communications Commission (FCC) Affordable Connectivity Program (ACP) or otherwise provide 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.

Detailed Project Information: Planned versus Actual

Planned: Recipients will provide detailed planned information associated with broadband projects even if the project is “Not Started.”

Actual: Recipients will provide detailed actual information associated with broadband projects when the project is completed. When the “Status of Completion” field is marked with a status other than “Completed”, the actuals are optional.

Broadband Project Design Details: For each project, the recipient will provide the following information related to the design of the project: (6) the technology types planned and used, (7) the total miles of fiber deployed, (8) the total number of funded locations served by speed (pre-SLFRF investment), (9) the total number of funded location served by speed (post-SLFRF investment), and (10) the total number of funded locations served by type.

6. Broadband Project Technology Type: select all technology types that apply from the following list (“Fiber”, “Coaxial Cable”, “Terrestrial Fixed Wireless”, “Other”)
 - If Technology Type is “Other,” specify what other types of technologies are being used in the buildout to locations covered by this project
7. Total Miles of Fiber Deployed: provide the number representing the total miles of fiber the project is designed to deploy or has deployed
8. Total Number of Funded Locations Served by Speed (pre-SLFRF investment): provide the number of locations the project is designed to serve in the fields listed



below. A location is defined as a business or residential location at which fixed mass market broadband Internet access service is, or can be, installed.³

- Total number of funded locations served
- Total number of funded locations served receiving below 25/3 Mbps (pre-SLFRF Investment)
- Total number of funded locations served receiving 25/3 Mbps or greater but less than 100/20 Mbps (pre-SLFRF Investment)

If the sum of the two items in (8), total locations receiving below 25/3 Mbps and total locations receiving 25/3 Mbps or greater but less than 100/20 Mbps is not equal to the number provided for the total number of funded locations to be served by the project, explain in the text box provided.

9. Project Design Buildout Speeds: provide the following information related to the planned buildout standards for speeds that will be provided as a result of the project receiving SLFRF investment.

- Total Number of Funded Locations by Speed (post-SLFRF investment): provide the number of locations the project is designed to serve and actually served in the fields listed below.
 - a. Total number of funded locations receiving minimum 100/100 Mbps
 - b. Total number of funded locations receiving minimum 100/20 Mbps and scalable to minimum 100/100 Mbps
- Provide the sum of the three speed categories above that will be available following the SLFRF investment (9). The sum of the counts provided in (9) should equal the total number of locations provided above.

10. Total Number of Funded Locations by Type⁴: provide information about the locations the project is designed to serve, including by the following location types:

- a. Residential
 - a. Total Housing Units
- b. Business
- c. Community Anchor Institution

The sum of the counts provided in (10) should equal the total number of locations provided above. If the sum of Residential locations, Business locations, and Community Anchor Institution locations is not equal to the number provided for the total number of funded locations to be served by the project, please explain in the text box provided.

Treasury has determined location type categories according to guidance issued by the FCC in [Establishing the Digital Opportunity Data Collection; Modernizing the FCC Form 477 Data Program](#). Each location should be classified as one of three types: *Residential*, *Business*, or

³ Establishing the Digital Opportunity Data Collection; Modernizing the FCC Form 477 Data Program, WC Docket Nos. 19-195, 11-10, Third Report and Order, 36 FCC Rcd 1126, 1175 para. 126 (2021); 47 U.S.C. §641(1) and 47 CFR § 8.1(b).

⁴ See Establishing the Digital Opportunity Data Collection; Modernizing the FCC Form 477 Data Program, WC Docket Nos. 19-195, 11-10, Third Report and Order, 36 FCC Rcd 1126, 1175 para. 126 (2021).



Community Anchor Institution. Please note that beginning October 2022 recipients will also capture each location as a unique latitude/longitude point.

Definitions to be used for classifying each location by type, as well as the definition for Housing Unit, can be found below.

- **Residential Location:** A residential location is defined by the FCC as a location that is or contains “housing units” or “group quarters” based on the U.S. Census Bureau’s definition of these terms.⁵ For all locations identified as “residential,” the Recipient must also document the total number of “housing units” at that location.
- **Housing Unit:** A housing unit is defined by the Census Bureau as a house, an apartment, a mobile home, a group of rooms, or a single room that is occupied (or if vacant, is intended for occupancy) as separate living quarters. Separate living quarters are those in which the occupants live and eat separately from any other persons in the building and which have direct access from the outside of the building or through a common hall. Multiple housing units in a single structure at a single street address or latitude/longitude point, such as apartment buildings, must be reported in a single record. Recipients should include the number of units of the building in the Number of Housing Units field. Please note that beginning October 2022, recipients will be required to provide latitude/longitude information that conforms with location information in the FCC’s Broadband Serviceable Location Fabric (Fabric)⁶ and should report multiple housing units in a single structure in a single record with a single latitude/longitude consistent with the data in the Fabric.

While the Census Bureau does not classify group quarters, such as college dormitories, as housing units, the FCC has determined to include group quarters in the definition of residential structures, which is a departure from the previously-used definitions, because they believe this will be more consistent with the intention of the Broadband DATA Act.⁷

Further guidance can be found at [FCC.gov/BroadbandData/Resources](https://www.fcc.gov/BroadbandData/Resources).

- **Business Location:** A business location is defined as a non-residential structure on a property without residential locations that would expect to demand internet access services.⁸ Recipients should only report the locations of businesses that they would expect to demand mass market broadband Internet access service, which typically are small businesses. Recipients should not report the locations of larger businesses that purchase or would be expected to purchase dedicated high-capacity transmission services, such as business data services (also known as special access).

⁵ See Establishing the Digital Opportunity Data Collection; Modernizing the FCC Form 477 Data Program, WC Docket Nos. 19-195, 11-10, Third Report and Order, 36 FCC Rcd 1126, 1175 para. 127 (2021)(Third Report and Order).

⁶ Information on the Fabric, including how to access the locations data in it, is available at: [FCC.gov/BroadbandData](https://www.fcc.gov/BroadbandData)

⁷ Third Report and Order, 36 FCC Rcd 1126, 1175 para. 127.

⁸ See Establishing the Digital Opportunity Data Collection; Modernizing the FCC Form 477 Data Program, WC Docket Nos. 19-195, 11-10, Third Report and Order, 36 FCC Rcd 1126, 1175 para. 128 (2021).



For purposes of deciding what business locations “count,” recipients should consider the nature of the service offered to the location. A “small business” would typically subscribe to mass market “best efforts” broadband Internet access service.⁹ This does not mean the business actually is subscribing to this service, but rather this is a location where the carrier is commercially offering mass market broadband Internet access service to end users and would provide this type of service if the customer requested it, with no charges or delays attributable to the extension of the network of the provider. This includes the initiation of fixed broadband internet access service through routine installation that can be completed not later than 10 business days after the date on which the service request is submitted.¹⁰

- **Community Anchor Institution:** A community anchor institution means an entity, such as a school, library, health clinic, health center, hospital or other medical provider, public safety entity, institution of higher education, public housing organization,¹¹ or community support organization that facilitates greater use of broadband service by vulnerable populations, including, but not limited to, low-income individuals, unemployed individuals, children, the incarcerated, and aged individuals.

Additional Questions

* Projected/actual construction start date * Projected/actual initiation of operations date

* Do you have a broadband location file to upload?

* Is the project designed to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds?

* Is project designed to provide service to households?

* Technology Type Planned Technology Type Actual

* Total Miles of Fiber Deployed Planned Total Miles of Fiber Deployed Actual

Funded Locations Served

| | * Planned | Actual |
|--|----------------------|----------------------|
| Total Number of Funded Locations Served | <input type="text"/> | <input type="text"/> |
| Total Number of Funded Locations Served Receiving 25/3 Mbps or below (Pre - SLFRF Investment) | <input type="text"/> | <input type="text"/> |
| Total Number of Funded Locations Served Receiving between 25/3 Mbps and 100/20 Mbps (Pre - SLFRF Investment) | <input type="text"/> | <input type="text"/> |
| Total Number Receiving Minimum 100/100 Mbps (Post - SLFRF Investment) | <input type="text"/> | <input type="text"/> |
| Total Number Receiving Minimum 100/20 Mbps and scalable to 100/100 Mbps (Post - SLFRF Investment) | <input type="text"/> | <input type="text"/> |

Total Number of Funded Locations Served By Type

| | * Planned | Actual |
|------------------------------|----------------------|----------------------|
| Residential | <input type="text"/> | <input type="text"/> |
| Total Housing Units | <input type="text"/> | <input type="text"/> |
| Business | <input type="text"/> | <input type="text"/> |
| Community Anchor Institution | <input type="text"/> | <input type="text"/> |

Figure IV - 23 EC 5.19 - 5.21 Programmatic Data

⁹ See Wireline Competition Bureau Provides Guidance to Carriers Receiving Connect America Fund Support Regarding Their Broadband Location Reporting Obligations, Docket No 10-90, 31 FCC Rcd 12900, para. 55 (2016).

¹⁰ See 47 CFR 1.7001(a)(17).

¹¹ This term is used broadly and includes any public housing agency, HUD-assisted housing organizations or Tribal housing organization.

Location by Location Project Information (Figure IV - 24)
Figure IV - 24 Broadband Location Bulk Upload

For projects with the status “Complete”, the following location-specific data is required for each project in the format described below. For each location served by a project, the recipient must collect from the subrecipient and submit the following information to Treasury using the [predetermined file format](#) on the SLFRF website that includes the following information (see [Appendix I](#) for further details on these fields). The predetermined file format also requests project-level data be provided at the top of the file; project-level information provided in this file should match the information provided in the portal.

- Project Name
- Project identification number
- (Once available) the corresponding Fabric ID from the FCC Broadband Serviceable Location Fabric for the location
- Latitude/longitude at the structure where service will be installed
 - **Process for Capturing Latitude/Longitude Data:** The highly preferred and Treasury-encouraged method for generating latitude/longitude data for each location to which service is to be installed is through the use of a commercially available GPS-encoded device physically present at the location. More guidance regarding this preferred method, Geolocation with GPS in the Field, can be found in [Geolocation Methods](#).

The latitude/longitude data for each location to which service is designed to be installed should be situated at the structure that is the broadband serviceable location.

- Technology used to offer service at the location:
 - Fiber
 - Coaxial Cable
 - Fixed Wireless
 - Other
 - If “Other”, provide additional detail on the 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-SLFRF investment
 - Below 25/3 Mbps
 - 25/3 Mbps or greater but less than 100/20 Mbps
- Speed and latency at the location post-SLFRF investment
 - Maximum download speed offered/advertised
 - Maximum download speed delivered
 - Maximum upload speed offered/advertised
 - Maximum upload speed delivered
 - Latency

Speed and Latency

To ensure broadband infrastructure investments meet current and future cases and to promote consistency across federal agencies, Treasury adopts the compliance standards and testing protocols for speed and latency established and used by the Commission in multiple contexts, including the Connect America Fund and the Rural Digital Opportunity Fund.¹² In order to demonstrate continued compliance with these standards, subgrantees must perform speed and latency tests from the customer premises of an active subscriber to a remote test server at an end-point consistent with the requirements for a Commission-designated IXP.¹³

In addition, 95 percent of latency measurements during testing windows must fall at or below 100 milliseconds round-trip time.¹⁴ This approach ensures a connection that supports reasonably foreseeable real-time applications. In the limited circumstance where even a fiber deployment cannot achieve this latency threshold (for example in a remote territory), Treasury may expand the latency threshold for specific broadband infrastructure investments at the request of a recipient.

- 7) Infrastructure Projects with total expected costs over \$10M: Recipients entering infrastructure projects with total expected costs over \$10 million are required to respond to four questions manually. If you expect a project to exceed \$10 million over its lifetime, it is strongly recommended to complete the reporting in advance to avoid future retroactive reporting burden and project-associated expenses.

As noted, on page 34 for projects reported under the Project Expenditure Categories EC1: Public Health, EC2: Negative Economic Impact and EC3: Public Health-Negative Economic Impact: Public Sector Capacity, where the total expected capital expenditure is over \$10 million, recipients will also provide labor reporting as outlined below.

Recipients are required to provide the following additional information:

- a. Davis-Bacon Act Certification (see Figures IV - 25):
 1. Select “Yes” or “No” response to Certification question for Davis-Bacon Act:
Do you intend to certify that “all laborers and mechanics employed by

¹² See, e.g., Connect America Fund, WC Docket No. 10-90, Order, 33 FCC Rcd 6509 (WCB/WTB/OET 2018) (Performance Measures Order); Connect America Fund, Order on Reconsideration, WC Docket No. 10-90, 34 FCC Rcd 10109 (2019) (Performance Measures Reconsideration Order).

¹³ See Performance Measures Reconsideration Order, 34 FCC Rcd at 10114-16, paras. 17-19.

¹⁴ See id., 34 FCC Rcd at 6527-28, para. 50.



contractors and subcontractors in the performance of the 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”)?

2. If response is “No”, enter the following information in the revealed questions:
 - i. The number of employees of contractors and sub-contractors working on the project;
 - ii. The number of employees on the project hired directly;
 - iii. The number of employees on the project hired through a third party;
 - iv. The wages and benefits of workers on the project by classification; and
 - v. Whether those wages are at rates less than those prevailing.¹⁵

PLEASE NOTE: Selecting "Yes" to a.1. means that you intend to certify that all contractors and subcontractors are paying prevailing wages and fringe benefits to all laborers and mechanics on the project.

Davis Bacon Certification

*Do you intend to certify that “all laborers and mechanics employed by contractors and subcontractors in the performance of the 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”)?

No

Project Employment and Local Impact Report

*Number of employees of contractors and sub-contractors working on the project

*Number of employees on the project hired directly

*Number of employees on the project hired through a third party

*Are any of the wages at rates less than those prevailing?

--None--

*Wages and benefits of workers on the project by classification

*Description

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Figure IV - 25 Additional Questions if Response to David Bacon Certification is "No"

b. Certification of Labor Agreements (Figure IV - 26):

1. Select “Yes” or “No” response to Certification question for existence of project labor agreement: *Do you intend to certify that “the indicated 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))?”*

¹⁵ 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.



2. If response is "No", enter the following information about a project continuity plan in the pop-up window:
 - i. 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?;
 - ii. How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project?;
 - iii. 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)?;
 - iv. 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
 - v. Whether the project has completed a project labor agreement.

PLEASE NOTE: Selecting "Yes" to b.1. means that you intend to or are using an 8(f) pre-hire agreement on your project.

Project Workforce Continuity Plan

*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 will the recipient 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)?

*Will workers on the project receive wages and benefits that will secure an appropriately skilled workforce in the context of the local and regional labor market?

--None--

*Does the project have a completed project labor agreement?

--None--

Figure IV - 26 Additional Questions if Response to Certifications of Labor Agreements is "No"

- c. Note whether the project prioritizes local hires (see Figure IV - 27).
- d. Note whether the project has a Community Benefit Agreement, with a description of any such agreement (see Figure IV - 27).



Does the project prioritize local hires?

--None--

Does the project have a Community Benefit Agreement, with a description of any such agreement?

--None--

Figure IV - 27 Additional Certification Question

- 8) **Revenue Replacement:** Information previously provided as part of prior reporting will display in this screen. **Recipients must enter information in the required revenue replacement fields prior to submission of the Project and Expenditure Report, even if they have no projects to report.**

As outlined in the final rule, recipients had the option to make a one-time election to either calculate revenue loss according to the formula outlined in the 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. Recipients were asked to make this election during the April 2022 reporting deadline.

Based on recipient feedback and in anticipation of additional questions related to the revenue loss election, **Treasury has decided to keep this portion of the reporting portal open for recipients in upcoming reporting cycles, which will permit recipients to update their prior revenue loss election, as appropriate. Upon update, the prior revenue loss election will be superseded.** Treasury expects to keep this portion of the reporting portal open through the April 2023 reporting period in order to provide an opportunity for annual reporters to take advantage of this flexibility. Recipients continue to be required to employ a consistent methodology across the period of performance (i.e., choose either the standard allowance or the regular formula), and may not elect one approach for certain reporting years and the other approach for different reporting years.

Standard Allowance

For recipients electing the “Standard Allowance”, Treasury will presume that up to \$10 million in revenue, not to exceed the award allocation, has been lost due to the public health emergency and 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. **Note:** Recipients who answered “Yes” or “No” for the Standard Allowance election in prior reporting cycles will have their prior answers displayed in their January 2023 Project and Expenditure Reports, and it will be editable. Recipients who want to maintain their current election need not make any changes. However, if a recipient previously elected to calculate revenue loss or elected the standard allowance but would like to update that election, Treasury’s Portal will allow recipients to supersede their prior election and instead take the standard allowance or calculate lost revenue using the formula in the final rule, respectively. Refer to Figure IV - 28.

The following questions will display in the screen for all recipients, including those with total allocations of \$10 million or less; as noted, your prior responses will be displayed:

- Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss? Yes/No (Please note electing the standard allowance does not change your total allocation).



- If “Yes” is selected, recipients will enter further information to indicate to Treasury the amount of revenue loss the recipient is electing under the standard allowance, as noted in Figure IV-28.¹⁶

When entering the amount of revenue loss a recipient is electing under the standard allowance, recipients should note the following:

- If a recipient’s total allocation is \$10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to \$10 million.
- If a recipient’s total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

¹⁶ In many instances, a recipient with a total allocation below \$10 million may choose to use its full allocation as revenue loss funds. For example, a recipient with a \$9 million allocation may elect the standard allowance and use \$9 million for the revenue loss eligible use category.

In other instances, a recipient with an allocation below \$10 million may choose to attribute less than its full award to revenue loss. For example, a recipient with a \$9 million allocation may have obligated or expended funds for a project under another eligible use category (e.g., COVID-19 Vaccination) before the \$10 million standard allowance was announced by Treasury. In that case, the recipient could report the project under the COVID-19 Vaccination eligible use category, and then choose to attribute the rest of its allocation to the revenue loss standard allowance. Alternatively, this recipient could recategorize its previously obligated funds under the revenue loss eligible use category (EC 6.1) to account for them all under revenue loss.

Recipients with allocations greater than \$10 million may also determine to use the full \$10 million as revenue loss, or there may be similar considerations that cause the recipient to take less than the \$10 million standard allowance.



Revenue Replacement Key Inputs

* Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?

Yes

If a recipient's total is \$10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to \$10 million.

If a recipient's total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

* Revenue Loss Due to Covid-19 Public Health Emergency

* Were Fiscal Recovery Funds used to make a deposit into a pension fund?

--None--

* Please provide an explanation of how revenue replacement funds were allocated to government services

Explanation

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Calculating revenue loss according to the formula

For recipients calculating revenue loss according to the formula, note that the 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. For the January 2023 reporting period, recipients will complete the revenue loss fields for 2022 if information is available. Recipients will also confirm their Base Year Fiscal Year End Date and their decision to calculate Actual General Revenue by calendar year or fiscal year.

Please note that Base Year Fiscal Year End Date is the end date of the most recent full fiscal year prior to the public health emergency (i.e., last full fiscal year before January 27, 2020), which for many recipients likely will be the fiscal year ending in 2019. Figure IV - 29 provides the screen recipients will complete.



Revenue Replacement Key Inputs

* Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?

* Base Year General Revenue*
 * Growth Adjustment Used*

* Base Year Fiscal Year End Date*

Total Estimated Revenue Loss*
 \$0.00

* Are you reporting Actual General Revenue using calendar year or fiscal year? *

2020 2021 2022

* Actual General Revenue

* Estimated Revenue Loss Due to Covid-19 Public Health Emergency

* Were Fiscal Recovery Funds used to make a deposit into a pension fund?

* Please provide an explanation of how revenue replacement funds were allocated to government services

Explanation

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Figure IV - 29 Revenue Loss Using Formula

Summary Table

Based on the recipient's election, certain information will display in Treasury's Portal, which the recipient will need to complete, as noted in the table below:

| Data | If Using Standard Allowance | If not Using Standard Allowance |
|---|-----------------------------|---------------------------------|
| Base Year Revenue | N/A | Required |
| Base Fiscal Year End Date | N/A | Required |
| Growth Adjustment Used | N/A | Required |
| Selection of Calendar Year or Fiscal Year | N/A | Required |
| Actual General Revenue ¹⁷ | N/A | Required |

¹⁷ As discussed in the final rule, following the April 1 effective date of the final rule, recipients who calculate revenue loss will be required to account for the impact of tax decreasing or increasing changes in their actual general revenue calculation.



| Data | If Using Standard Allowance | If not Using Standard Allowance |
|--|-----------------------------|---------------------------------|
| Revenue Loss | Required | Required |
| Select whether Fiscal Recovery Funds were used to make a deposit into a pension fund. Please note that no recipients except for Tribal governments may use Fiscal Recovery Funds to make a deposit to a pension fund | Required | Required |
| Provide an explanation of how revenue replacement funds were allocated to government services | Required | Required |

9) Additional Programmatic Data for Tier 1 Recipients only

Note- These additional programmatic data are required for Tier 1 recipients only: States, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000, all of which are required to submit a Recovery Plan Performance Report.

a. EC 1.11, 2.10

Additional programmatic data is required for EC 1.11, 2.10 that can be provided via bulk upload file or manual entry. The EC descriptions are as follows:

- EC 1.11 Community Violence Interventions
- EC 2.10 Assistance to Unemployed or Underemployed Workers (e.g., job training, subsidized employment, employment supports or incentives)

Additional data to provide for EC 1.11, 2.10 is as follows:

- 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

b. EC 2.2

Additional programmatic data is required for EC 2.2 that can be provided via bulk upload file or manual entry. The EC description is as follows:

- EC 2.2 Household Assistance: Rent, Mortgage, and Utility Aid

Additional data to provide for EC 2.2 is as follows:

- Number of households receiving eviction prevention services (including legal representation)

c. EC 2.11 – 2.14

Additional programmatic data are required for EC 2.11 – 2.14 that can be provided via bulk upload file or manual entry. The EC descriptions are as follows:



- EC 2.11 Healthy Childhood Environments: Child Care
- EC 2.12 Healthy Childhood Environments: Home Visiting
- EC 2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System
- EC 2.14 Healthy Childhood Environments: Early Learning

Additional data to provide for EC 2.11 – 2.14 is as follows:

- Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)
- Number of families served by home visiting

d. EC 2.15 – 2.18

Additional programmatic data are required for EC 2.15 – 2.18 that can be provided via bulk upload file or manual entry. The EC descriptions are as follows:

- EC 2.15 Long-Term Housing Security: Affordable Housing
- EC 2.16 Long-Term Housing Security: Services for Unhoused persons
- EC 2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities
- EC 2.18 Housing Support: Other Housing Assistance

Additional data to provide for EC 2.15 – 2.18 is as follows:

- Number of households receiving eviction prevention services (including legal representation)
- Number of affordable housing units preserved or developed

e. EC 2.24 – 2.27

Additional programmatic data are required for EC 2.24 – 2.27 that can be provided via bulk upload file or manual entry. The EC descriptions are as follows:

- EC 2.24 Addressing Educational Disparities: Aid to High-Poverty Districts
- EC 2.25 Addressing Educational Disparities: Academic, Social, and Emotional Services
- EC 2.26 Addressing Educational Disparities: Mental Health Services
- EC 2.27 Addressing Impacts of Lost Instructional Time

Additional data to provide for EC 2.24 – 2.27 is as follows:

- Number of students participating in evidence-based tutoring programs

f) Edit or delete projects before submission

New projects entered into the system can be edited or deleted before final submission. To edit a project, open the project from the My Projects screen. To delete a project, use the *Delete Project* Button. See Figure IV - 30. If a report is already submitted, users will need to un-submit the report to edit or delete a project record, until the due date of the report.



Edit Project

General Project Information

* Project Expenditure Category Group
1-Public Health

* Project Expenditure Category
1.1-COVID-19 Vaccination

* Project Name
Test 1.1

* Recipient Project ID
sdf65465sd

* Adopted Budget
\$1,000.00

* Total Cumulative Obligations
\$1,000.00

* Total Cumulative Expenditures
\$1,000.00

* Current Period Obligations
\$1,000.00

* Current Period Expenditures
\$1,000.00

Program Income Earned

Program Income Expended

* Status to Completion
Completed

* Project Description
dfg

* Does this project include a capital expenditure?
No

Questions on Demographic Distribution

* What Impacted and/or Disproportionately Impacted population does this project primarily serve? Please select the population primarily served.

Delete Project Confirm Project

Figure IV - 30 Edit and Delete Project Screen

Note: Only new projects created during the current reporting cycle can be deleted. Projects that have been previously submitted as part of prior reports must be revised or cancelled as shown in Section V.

g) Enter projects using the bulk upload method:

Recipients have the option to provide project information via bulk upload, in lieu of manual entry for some or all of their projects. Please note, bulk upload templates are specific to the EC the project best aligns to. The table in [Appendix C](#) provides a mapping of project ECs to their appropriate bulk upload template.

- 1) Fill the downloaded template with information specific to each project's EC, as follows. Projects within the same EC or set of ECs covered by a given template can be uploaded together. For example, all projects in EC 1.8, 2.29- 2.33 can be entered together on the Project Bulk Upload for Project EC 1.8, 2.29-2.33 Template. Optional fields are denoted by (*). "Column" below refers to the applicable area in the bulk upload file.
 - Column B: Select the Project Expenditure Category Group
 - Column C: Select the Project Expenditure Category
 - Column D: Enter the Project Name
 - Column E: Enter the unique project identification number assigned by the State or U.S. Territory to the project. Do not use duplicate project numbers for multiple projects
 - Column F: Select the completion status of the project
 - Column G: Provide an explanation if the project status is "Cancelled"



- Column H: Enter the total dollar value of the adopted budget for this project * (*only applicable to States, U.S. Territories, and metropolitan cities and counties with population over 250,000*)
 - Column I: Enter the total dollar value of obligations for this project. If no amounts are obligated, enter "0"
 - Column J: Enter the total dollar value of expenditures for this project. If no expenditures have been incurred, enter "0"
 - Column K: Enter the current period value of obligations. If no new amounts were obligated, enter "0"
 - Column L: Enter the current period value of expenditures. If no expenditures were incurred during the period, enter "0"
 - Column M: For projects in EC 1, EC 2, or EC 3, enter a yes or no response to the question, does this project include a capital expenditure?
 - Column N: If yes, what is the total expected cost of the capital expenditure?
 - Column O: Enter the capital expenditure type based on list
 - Column P: If "Other" was selected in Column O for Capital Expenditure Type, provide more details
 - Column Q: Enter the narrative for the capital expenditure
 - Column R: Enter a description of the project
 - Column S: Enter the amount of program income earned
 - Column T: Enter the amount of program income expended
 - Column U: Enter the Project Demographic Distribution Primarily Populations Served
 - Column V: If selecting a population needing specification, enter that specific population
 - Column W: Enter the Project Demographic Distribution Secondary Populations Served, if applicable
 - Column X: If selecting a population needing specification, enter that specific population
 - Column Y: Enter the Project Demographic Distribution Additional Populations Served
 - Column Z: If selecting a population needing specification, enter that specific population
 - Column AA: Enter a brief description of structure and objectives of assistance program(s), including public health or negative economic impact experienced
 - Column AB: Enter a brief description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19, as described in the final rule
 - Column AC: Enter the number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs)
- 2) Upload the Project Entry and Status template, in this case the template for EC 1.8, 2.29-2.33, separately as a .csv file by using the respective *Upload* button on the screen or dropping the files in this view.
 - 3) Once all of the above information is entered, click *Add Project*. Click the *Next* button to proceed to the following screen.

Refer to [Appendix B](#) for additional information related to the bulk file upload process



h) Subrecipients, Beneficiaries, or Contractors

The Subrecipients, Beneficiaries, or Contractor Profile documents the information about each subrecipient, contractor, or beneficiary that has received at least one Subaward or Direct Payment obligation of federal funding greater than or equal to \$50,000 to execute projects supporting the SLFRF program. Please note that projects entered under EC 6.1 Provision of Government Services and EC 6.2 Non-federal match for other Federal Programs are not required to enter Subrecipient, Subaward, or Expenditures (for a subaward) information. Please see Final Rule FAQ 13.14 for more information.

In addition, individual persons receiving direct payment of federal funds are not required to be reported in this module. They should be reported in aggregate under the Payments to Individuals section of the Expenditures module.

The Subrecipients, Beneficiaries and Contractors module allows users to enter data manually or leverage the bulk file upload capability. For bulk-upload instructions specific to this submodule, see [Appendix B](#). You can download the bulk file template for use in submitting the required data via bulk upload. When ready to submit the data, use the upload button (see Figure IV - 31).

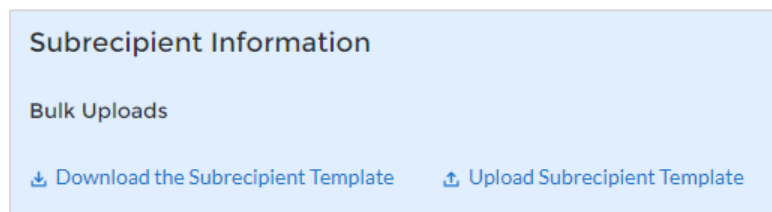


Figure IV - 31 Subrecipient/Beneficiaries Bulk Upload Icon

Note: When using the bulk file upload capability, the Subrecipient bulk upload must be completed prior to beginning the data entry for the Subawards module.

If you choose to individually enter records, follow the instructions below.

- 1) Enter the Entity Type you are creating a record for. This can be Subrecipient, Contractor, and/or Beneficiary. At least one type must be chosen. Up to three may be specified.
- 2) Enter the relevant Subrecipient, Beneficiary, or Contractor information in each of the required fields (see Figure IV - 32). Recipients must enter at least one of the following two identifiers for a subrecipient: UEI (Unique Entity Identifier), or TIN.

Note: Recipients should be aware that the federal government transitioned from the use of DUNS starting in April 2022. Active SAM.gov registrants will have their UEI assigned and viewable within SAM.gov.



Manual Entry

UEI:

TIN:

*Address Line 1:

*Legal Name:

Address Line 2:

POC Email Address:

Address Line 3:

*City:

*State:

*Country:

*Zip:

Zip+4:

*Entity Type:

Available

- Subrecipient
- Beneficiary
- Contractor

Chosen

*Is the subrecipient registered in SAM.gov?

Create Subrecipient, Beneficiary, or Contractor

Figure IV - 32 Manually Create a Subrecipient or Beneficiary



- 3) Enter the address information for the Subrecipient, Beneficiary, or Contractor. If a country other than the United States of America is selected, the State and Zip fields will become optional.
- 4) If the subrecipient is not registered in SAM.Gov, select “No” from the picklist. Two additional questions will populate the space below (see Figure IV - 33).

* Is the subrecipient registered in SAM.gov?●
No

* In its preceding fiscal year, did the recipient receive 80% or more of its annual gross revenue from federal funds?
--None--

* In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?
--None--

Figure IV - 33 Sam.gov Questions for Subrecipients, Contractors or Beneficiaries

- 5) If the subrecipient's five most highly compensated executives received 80% or more of its annual gross revenue from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 CFR 170.320](#) (and subawards), AND received \$25 million or more of its annual gross revenue from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at [2 CFR 170.320](#) (and subawards), an additional question will appear (see Figure IV - 34).

* Is the subrecipient registered in SAM.gov?●
No

* In its preceding fiscal year, did the recipient receive 80% or more of its annual gross revenue from federal funds?
Yes

* In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?
Yes

* Is the "total compensation" for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?
--None--

Figure IV - 34 Additional SAM.gov questions for Subrecipients, Contractors, and Beneficiaries

- 6) Select “Yes” if the total compensation for the recipient five highest paid officers is publicly listed or otherwise listed in SAM.Gov and move on to step 7 below.
- 7) Select “No” if the total compensation for the recipient five highest paid officers is not publicly listed or otherwise listed in SAM.Gov. Enter the name(s) of the officer(s) in the chart that will appear (see Figure IV - 35) and the total compensation received by each. If fewer than five (5) officers exist, enter “N/A” and \$0 in the empty field(s).



* Is the subrecipient registered in SAM.gov?

No

* In its preceding fiscal year, did the recipient receive 80% or more of its annual gross revenue from federal funds?

Yes

* In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds?

Yes

* Is the "total compensation" for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?

No

* If no, please enter the information below. If number of officers is less than 5, please enter N/A for Name and 0 for Total Compensation.

| No. | Name | Total Compensation |
|-----|----------------------|----------------------|
| 1 | <input type="text"/> | <input type="text"/> |
| 2 | <input type="text"/> | <input type="text"/> |
| 3 | <input type="text"/> | <input type="text"/> |
| 4 | <input type="text"/> | <input type="text"/> |
| 5 | <input type="text"/> | <input type="text"/> |

[Create Subrecipient](#)

Figure IV - 35 Five Highest Paid Officers for Subrecipients, Contractors or Beneficiaries

- 8) At the bottom of the page, click the *Create Subrecipient* icon to complete the Subrecipient record and return to Subrecipient screen.
- 9) Subrecipients, Contractors, or Beneficiaries entered into the system are shown at the bottom portion of the screen (see Figure IV - 36).

My Subrecipients

Records per page: 10 Page: 1 of 0

| Name | Duns | TIN | UEI |
|--------|-----------|-----|-----|
| 1 test | 765412368 | | |

[Show Information](#)

Figure IV - 36 Subrecipients or Beneficiaries Entered

i) Subawards or Direct Payments

The Subawards or Direct Payments section allows recipients to enter the required information regarding Subawards or Direct Payment of federal funding greater than or equal to \$50,000 for all direct payments, subawards, and contracts made by your organization under SLFRF. Please note that projects entered under EC 6.1 Provision of Government Services and EC 6.2 Non-federal match for other Federal Programs are not required to enter Subrecipient, Subaward, or Expenditures (for a subaward) information. Please see Final Rule FAQ 13.14 for more information.

The Subawards or Direct Payments module allows users to enter data manually or leverage the bulk file upload capability. For bulk-upload instructions specific to this submodule, see [Appendix B](#). You can download the bulk template using the provided link in Treasury's Portal before using the upload button (see Figures IV - 37 and IV - 38).



The screenshot shows a form titled "Subaward Information". Under the heading "* Project Name:", there is a search bar with the placeholder text "Search Projects...". Below the search bar is a list of projects, each with a document icon, a name, and a Project ID:

- 10 Mil Test
Project ID: 13370
- 5.16-5.17 Test
Project ID: 1231
- Manual Creation Test
Project ID: 5123
- Bulk Upload Project 1
Project ID: 42342
- Bulk Upload Project 2
Project ID: 42343

Figure IV - 37 Subaward Bulk Upload (1)

The screenshot shows the same "Subaward Information" form. The search bar now contains the text "Test x". Below the search bar, the text "Bulk Uploads" is displayed. At the bottom of the form, there are two links: "Download Subaward Template" and "Subaward Bulk Upload".

Figure IV - 38 Subaward Bulk Upload (2)

Note: Subaward bulk upload can only be completed after Project and Subrecipient bulk entries are completed.

If you choose to individually enter records, follow the instructions below.

- 1) Enter the following fields pertaining to the Subawards or Direct Payments (see Figure IV - 39):
 - Project Name from picklist
 - Subrecipient or Direct Payment Recipient Name from the picklist
 - Subaward Number
 - Subaward type
 - Subaward Amount (Obligation)
 - Subaward Date
 - Period of Performance Start
 - Period of Performance End
 - Brief description of Subaward and its underlying eligible use
 - Place of Performance Address, City, State, and Zip
 - Brief description of Subaward and its underlying eligible use
- 2) Select the Subaward Type from the drop-down picklist:
 - Contract: Purchase order
 - Contract: Delivery order
 - Contract: Blanket Purchase Agreement
 - Contract: Definitive contract
 - Grant: Lump sum Payment(s)



- Grant: Reimbursable
- Loan - Maturity prior to 12/31/26 with planned forgiveness
- Loan - Maturity prior to 12/31/26 without planned forgiveness
- Loan - Maturity past 12/31/26 with planned forgiveness
- Loan - Maturity past 12/31/26 without planned forgiveness
- Direct Payment
- Transfer: Lump Sum Payment(s)
- Transfer: Reimbursable
- Subaward

Note for loans: Loan maturity date will be required.

The form is titled "Manual Entry" and contains the following fields:

- *Subrecipient Name: Search Recipients...
- *Subaward No.:
- *Subaward Type: --None--
- *Subaward Amount (Obligation):
- *Subaward Date:
- *Period of Performance Start:
- *Period of Performance End:
- *Brief description of Subaward and its underlying eligible use (750 characters):
- *Place of Performance Address 1:
- Place of Performance Address 2:
- Place of Performance Address 3:
- *Place of Performance City:
- *Place of Performance State: --None--
- *Place of Performance Zip:
- Place of Performance Zip+4:

A "Create Subaward" button is located at the bottom left of the form.

Figure IV - 39 Subaward Reporting

- 3) Click *Create Subaward* to establish the Subaward record. Repeat Steps 1 through 3 to create additional Subaward records. If subaward amount is edited, a field will appear asking for an explanation for why it was edited.
- 4) Subawards entered into the system are shown at the bottom portion of the screen (see Figure IV - 40).

The table is titled "My Subawards" and includes a "Filters" section. The table has columns for Project Name, Award No, Award Amou..., Subrecipient..., Report Period, and View/Edit. The first row shows a subaward with the following details:

| | Project Name | Award No | Award Amou... | Subrecipient ... | Report Period | View/Edit |
|---|--------------|--------------|---------------|------------------|----------------------|-----------|
| 1 | Test 1.1 | 654877412201 | \$100,000.00 | test subr | Quarter 3 2022 (...) | |

A "Download as CSV" link is located at the bottom right of the table.

Figure IV - 40 Subaward Entered

j) Expenditures



In the Expenditures tab, recipients will provide information for each contract, grant awarded, loan issued, transfer made to other government entities, or direct payment greater than or equal to \$50,000. Additionally, aggregate reporting is required for contracts, grants, transfers made to other government entities, loans, and direct payments that are less than \$50,000.

As mentioned above, obligations and expenditures made directly to individuals, regardless of dollar amount, should be included in aggregate reporting.

If aggregated expenditures linked to a project equal the total Expenditures reported for that project, the Subaward status box on the My Projects screen is changed to 'Complete'. Please note that projects entered under EC 6.1 Provision of Government Services and EC 6.2 Non-federal match for other Federal Programs are not required to enter Subrecipient, Subaward, or Expenditures (for a subaward) information. Please see Final Rule FAQ 13.14 for more information.

The Expenditures reporting module allows users to enter data manually or leverage the bulk file upload capability. For bulk-upload instructions specific to this submodule, see [Appendix B](#).

If you do not use the bulk upload function, follow the steps listed below.

- 1) To report new expenditures under a specific subaward, enter the subaward number. The Project Name associated with the subaward will auto populate.
- 2) Enter the following:
 - Expenditure Start Date
 - Expenditure End Date
 - Expenditure Amount
- 3) Enter narrative for Administrative Costs, if applicable.
- 4) Click the *Create Expenditure* button to submit the record. Repeat Steps 1 through 3 to report additional sub-award expenditures. Proceed to the next segment once all sub-award expenditures are reported.

a. Expenditures for Awards Greater Than or Equal To \$50,000

For expenditures for awards greater than or equal to \$50,000, fill out the "Expenditures for Awards > \$50,000" box (see Figure IV - 41). Project name and subaward will be selected to link each expenditure to the appropriate entries. Note that the Project name is automatically identified based on the associated Subaward No. entered. Once the information has been entered, click the *Create Expenditure* button on the bottom left of the box.



Expenditures for Awards > \$50,000

In the below section, please provide further detail on each expenditure for awards of \$50,000 or more.

Project Name ⓘ

Bulk Uploads

[Download Bulk Upload Template](#) [Upload Bulk Upload Template](#)

Manual Entry

| | | | |
|-------------------------------|-------------------------------|-------------------------------|---------------------|
| Subaward No | Subaward Amount ⓘ | Subaward Type ⓘ | Subrecipient Name ⓘ |
| <input type="text"/> | | | |
| Expenditure Start ⓘ | Expenditure End ⓘ | Expenditure Amount ⓘ | |
| <input type="text" value=""/> | <input type="text" value=""/> | <input type="text" value=""/> | |

Cumulative Expenditures
\$128,640.00

Create Expenditure

Figure IV - 41 Expenditures > \$50,000

Alternatively, the Expenditures for Awards greater than \$50,000 bulk upload template may be used and uploaded with the relevant information.

b. Aggregate Expenditures for Awards Less than \$50,000

For expenditures for awards less than \$50,000, fill out the “Aggregate Expenditures < \$50,000” box (see Figure IV - 42). Select the project name from the picklist, enter the subaward type, total period obligation amount, and total period expenditure amount. Once the information has been entered, click the *Create Expenditure* button on the bottom left of the box. Note that no Subaward is necessary for Aggregate Expenditures for awards less than \$50,000.



Aggregate Expenditures for Awards < \$50,000

For disbursements less than \$50,000, please provide the aggregate expenditures and obligations for the current reporting period and total to date. Your organization must assign project and subaward identifiers to each aggregate expenditure.

Project Name ⓘ

Bulk Uploads

[Download Bulk Upload Template](#) [Upload Bulk Upload Template](#)

Manual Entry

Subaward Type (Aggregates) ⓘ

--None--

Total Period Obligation Amount ⓘ

Total Period Expenditure Amount ⓘ

Cumulative Obligations

Cumulative Expenditures

Create Expenditure

Figure IV - 42 Aggregated Expenditures for Awards Less than \$50,000

Aggregate subaward types available for selection are as follows.

- Aggregate of Contracts Awarded
- Aggregate of Grants Awarded
- Aggregate of Loans Issued
- Aggregate of Transfers
- Aggregate of Direct Payments

Alternatively, the Aggregate Expenditures for Awards less than \$50,000 bulk upload template may be used and uploaded with the relevant information.

c. Payments to Individuals

For disbursements to individuals, recipients should complete the “Payments to Individuals” box (see Figure IV - 43) with expenditure information. Once this information has been entered, click the *Create Expenditure* button on the bottom left of the box.



Payments to Individuals

For disbursements to individuals, please provide the aggregate expenditures and obligations for the current reporting period and total to date.

Project Name

Search Projects

Bulk Uploads

Download Bulk Upload Template Upload Bulk Upload Template

Manual Entry

Total Period Obligation Amount

Total Period Expenditure Amount

Cumulative Obligations

Cumulative Expenditures

Create Expenditure

Figure IV - 43 Payments to Individuals

Alternatively, the Payments to Individuals bulk upload template may be used and uploaded with the relevant information. Note the need to manually identify the Project Name as no Subaward is necessary for Payments to Individuals.

Once entries are complete, click the *Next* button on the bottom right of the page. This will bring recipients to the Report tab.

k) Tax Offset Provision (Only for States and U.S. Territories)

States and U.S. Territories must complete the tax offset reporting fields as outlined below and in Section C (11) of the [Reporting Guidance](#).

For each reporting year, in the quarterly reporting cycle occurring 90 days after the end of the recipient's fiscal year, States and U.S. territories will report certain items related to the Tax Offset Provision. For example, if a recipient's fiscal year ends September 30, 2022, reporting on the Tax Offset Provision for fiscal year 2022 will be due in January 2023. Tax offset reporting for FY21 is closed. If you need to make updates to your previously reported information, please contact SLFRF@treasury.gov. The requested fiscal year for the January 2023 reporting period is fiscal year 2022, for recipients with a fiscal year end date of September 30, 2022.

As indicated in the 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 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 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 final rule.

For purposes of reporting actual tax revenue for the requested fiscal year and baseline tax revenue for the fiscal year ending 2019, (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 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: Depending on your answers to these questions, the portal will reveal fields needed in five sections, referred to as parts, using the following logic. The requested fiscal year for the January 2023 reporting period is fiscal year 2022, for recipients with a fiscal year end date of September 30, 2022. See Figure IV – 44.

- Q1: Do you have revenue-reducing covered change(s) to report for the requested fiscal year and for future fiscal years?
 - If no, recipients have no further reporting requirements in the tax offset section.
 - If yes, recipients will complete **part 1** and additional fields.
- Q2: Is the aggregate value of your revenue-reducing covered change(s) for the requested fiscal year less than the de minimis?
 - If yes, recipients will complete **parts 1 and 2**, and no further reporting is required in the tax offset section.
 - If no, recipients will complete **parts 1, 2** and additional fields.
- Q3: 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?
 - 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.
- Q4: Do you have revenue-increasing covered change(s) and/or covered spending cuts to report for the requested fiscal year?
 - If yes, recipients will complete **parts 1, 2, 3, and 4**.
 - If no, recipients will complete the Revenue Reduction Cap **part 5 in addition to parts 1, 2, and 3**.



Ineligible Activities: 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. 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.

Tax offset reporting for FY21 is closed. If you need to make updates to your previously reported information, please contact SLFRF@treasury.gov

Summary Questions

*Do you have revenue-reducing covered change(s) to report for the requested fiscal year and for future fiscal years?

Yes

*Is the aggregate value of your revenue-reducing covered change(s) for the requested fiscal year less than the de minimis?

No

*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

*Do you have revenue-increasing covered change(s) and/or covered spending cuts to report for the requested fiscal year?

Yes

Figure IV - 44 Tax Offset Provision Screen

1) Reporting Part 1: Revenue-Reducing Covered Changes (Figure IV - 45)

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-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.

- a. If no, a recipient has no revenue-reducing covered changes to report, no additional reporting is required.
- b. If yes, complete the grid or upload the spreadsheet with the name of each revenue-reducing covered change and the value of the revenue-reducing covered change for



FY21 through FY27. Please note that Tax offset reporting for FY21 is closed. Recipients will not be able to enter covered changes for FY21. If you need to make updates to your previously reported information, please contact SLFRF@treasury.gov.

The statute defines ‘covered period’ to run through the last day of the fiscal year in which all funds received have been expended or returned to, or recovered by, the Secretary of the Treasury. The grid/template will allow users to enter covered changes through FY27; recipients who need to report for later fiscal years may do so in coordination with Treasury.

Revenue-Reducing Covered Changes

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. Please note that recipients providing revenue-reducing covered changes it predicts will have the effect of reducing tax revenue in a future fiscal year will be able to provide actual figures in the reporting period following the end of each fiscal year.

Bulk Uploads
[Download Revenue-Reducing Covered Changes Template](#) [Upload Revenue-Reducing Covered Changes Template](#)

Manual Entry

*Name of Revenue-Reducing Covered Change

*Value of Revenue-Reducing Covered Change

Add

*Fiscal Year

2022

| | <input type="checkbox"/> Fiscal Year | Name of Revenue-Reducing Covered Change | Value of Revenue-Reducing Covered Change |
|-------|--------------------------------------|---|--|
| 1 | <input type="checkbox"/> 2022 | test 1.1 | \$10.00 |
| Total | | | \$10.00 |

[Download as CSV](#)

Figure IV - 45 Revenue-Reducing Covered Changes

2) Reporting Part 2: Baseline Revenue and De Minimis Threshold (Figure IV- 46)

Baseline Revenue: 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). Baseline has the meaning defined in the final rule, 31 CFR 35.3.

- Enter Baseline Revenue in the system table. The system will auto calculate the de minimis threshold, aggregate value of revenue-reducing covered changes, and indicate if the aggregate value of the Revenue-Reducing Covered Change(s) for the requested fiscal year is less than one percent of Baseline Revenue.
 - If the aggregate value of the recipient’s revenue-reducing covered changes in the reporting year is less than the de minimis threshold, then no additional reporting is required.



- If the aggregate value of the recipient's revenue-reducing covered changes in the reporting year is greater than the de minimis threshold, then recipient must complete part 3.

Baseline Revenue and De Minimis Threshold

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

Fiscal Year
2022

| | |
|--|----------------------|
| Total Value of Revenue-Reducing Covered Change | \$10.00 |
| Enter Baseline Revenue ● | <input type="text"/> |
| De Minimis Threshold ● | \$0.00 |

Aggregate value of the Revenue-Reducing Covered Change(s) for the requested fiscal year as a percentage of Baseline Revenue

Is aggregate value of the Revenue-Reducing Covered Change(s) for the requested fiscal year less than one percent of Baseline Revenue? NO

Figure IV - 46 Baseline Revenue and De Minimis Threshold

3) **Reporting Part 3: Actual Tax Revenue and Reduction in Net Tax Revenue** (Figure IV - 47)

Actual tax revenue is the tax revenue received by the recipient government in the reporting year. Tax revenue has the meaning defined in the final rule, 31 CFR 35.3.

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.

- Enter Actual Tax Revenue for the requested fiscal year in the system table. The system will auto calculate whether there has been a reduction in net tax revenue and indicate if actual tax revenue is equal to or greater than baseline revenue.
 - If a recipient's actual tax revenue is equal to or greater than baseline revenue, then no additional reporting is necessary.
 - If a recipient's actual tax revenue is less than baseline revenue, then recipient must complete part 4.



Actual Tax Revenue and Reduction in Net Tax Revenue

Actual Tax Revenue

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


Reduction in Net Tax Revenue

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.

Fiscal Year

2022

Baseline Revenue

Actual Tax Revenue 

\$10.00

Reduction in Net Tax Revenue: Baseline Revenue minus

-\$10.00

Actual Tax Revenue

Is Actual Tax Revenue Greater than or equal to Baseline Revenue? YES


 Calculation must match the answer in the Summary Question, "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?"

Figure IV - 47 Actual Tax Revenue and Reduction in Net Tax Revenue

4) Reporting Part 4: Revenue-increasing Covered Changes and Covered Spending Cuts (Figure IV- 48)

Revenue-increasing Covered Changes: 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.



Covered Spending Cuts: 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 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 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 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 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.

- a. 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).
- b. 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.

c. Enter the net reduction in total spending for the fiscal years shown in the system table.

In the actual tax revenue and reduction in net tax revenue table, the system will auto calculate the values shown.

- If the aggregate value of revenue-reducing covered changes minus the total of (aggregate value of revenue-increasing changes + aggregate value of covered spending cuts) is negative or equal to zero, the system will indicate that no additional reporting is required.
- If the amount is positive, the system will indicate the need to review part 5.

Revenue-Increasing Covered Changes and Covered Spending Cuts

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.

Revenue-Increasing Covered Changes

Bulk Uploads
[Download Revenue-Increasing Covered Changes Template](#) [Upload Revenue-Increasing Covered Changes Template](#)

Manual Entry

*Name of Revenue-Increasing Covered Change

*Value of Revenue-Increasing Covered Change

Add

*Fiscal Year
2022

Search

Records per page: 10 Page: 1 of 0

| | Fiscal Year | Name of Revenue-Increasing Covered Change | Value of Revenue-Increasing Covered Change |
|-------|-------------|---|--|
| 1 | 2022 | test 44 | \$100.00 |
| Total | | | \$100.00 |

[Download as CSV](#)



Covered Spending Cuts

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). Then, a recipient must determine and aggregate the value of spending cuts in each reporting unit.

Bulk Uploads
[Download Covered Spending Cuts Template](#) [Upload Covered Spending Cuts Template](#)

Fiscal Year:

 Records per page: Page: of

| <input type="checkbox"/> Name of Specifi... | Reporting Unit ... | Description of S... | Amount of redu... | Amount of FRF ... | Amount by whi... |
|---|--------------------|---------------------|-------------------|-------------------|------------------|
|---|--------------------|---------------------|-------------------|-------------------|------------------|

[Download as CSV](#)

Actual Tax Revenue and Reduction in Net Tax Revenue

Fiscal Year:

| | |
|---|----------------------|
| Net Reduction in Total Spending | <input type="text"/> |
| Aggregate value of covered spending cuts | \$500.00 |
| Aggregate value of revenue-increasing covered changes + the aggregate value of covered spending cuts | \$500.00 |
| Total value of revenue-reducing covered changes minus the total of (aggregate value of revenue-increasing covered changes + aggregate value of covered spending cuts) | -\$490.00 |
| 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 |

Figure IV - 48 Revenue-increasing Covered Changes and Covered Spending Cuts

5) Reporting Part 5: Revenue Reduction Cap (Figure IV - 49)

The “revenue reduction cap,” along with the calculation in 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)
- Aggregate Value of revenue-reducing covered changes minus (total of (aggregate value of revenue-increasing changes + aggregate value of covered spending cuts). The system will auto populate the fields shown in the table based on previous entries and confirm the recipient’s revenue reduction cap for the fiscal years shown.



Revenue Reduction Cap

The "revenue reduction cap", along with the calculation in 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 ⓘ
- Aggregate Value of revenue-reducing covered changes minus (total of (aggregate value of revenue-increasing changes + aggregate value of covered spending cuts))

Fiscal Year
2022

| | |
|---|----------|
| Reduction in Net Tax Revenue ⓘ | -\$10.00 |
| Aggregate Value of revenue-reducing covered changes minus (total of (aggregate value of revenue-increasing changes + aggregate value of covered spending cuts)) | \$10.00 |
| Revenue Reduction Cap | -\$10.00 |

Figure IV - 49 Revenue Reduction Cap

I) Official Certification

On this screen, the Authorized Representative for Reporting (ARR) will be asked to certify information pertaining to the Project and Expenditure Report. By certifying this submission, the ARR is confirming that all reported information is accurate and approved for submission (see Figures IV - 50 and IV - 51).

Users who are not designated as an ARR will not be able to certify and submit.

1. On the Certification screen, validate that the review section project overview status is free of system identified errors. Figure IV - 50 indicates that an error has been identified with the expenditure status. Figure IV - 51 shows a clean status, and the system will allow submission of the report.

Review

| | |
|---------------------------------------|--|
| Total Obligations: \$10,000,100.00 | Total Expenditures: \$10,000,100.00 |
|---------------------------------------|--|

Total Number of Projects: 2
Total Number of Subawards: 0
Total Number of Expenditures: 0

Project Overview Status ⓘ

| | Project Status | Subaward Status | Expenditure Status |
|------------|----------------|-----------------|--------------------|
| Complete | 2 | 0 | 0 |
| Incomplete | 0 | 2 | 2 |

Please verify that at least one subaward is created for each project

Please verify that at least one expenditure is created for each project

Please make sure sum of all Expenditure amounts Associated with Projects are Equal to that Projects' Total Expenditures. You may check this by clicking on the Expenditure Status on Project Overview Tab. All Expenditure Status Icons should be green.

Please make sure sum of all Obligation amounts Associated with Projects are Equal to that Projects' Total Obligations. You may check this by clicking on the Expenditure Status on Project Overview Tab. All Expenditure Status Icons should be green.

Figure IV - 50 Project Overview Status with Errors



Review

Total Obligations: \$105,000.00 Total Expenditures: \$64,000.00

Total Number of Projects: 2
Total Number of Subawards: 1
Total Number of Expenditures: 2

Project Overview Status

| | Project Status | Subaward Status | Expenditure Status |
|------------|----------------|-----------------|--------------------|
| Complete | 2 | 2 | 2 |
| Incomplete | 0 | 0 | 0 |

Figure IV - 51 Project Overview Status with No Errors

- The ARR's Name, Title, Telephone Number, and E-Mail Address will be presented on screen for review.
- Allow the Certifying Official to review all prior screens and entries to verify accuracy of the inputted record.

Statement

I certify that the information provided is accurate and complete after reasonable inquiry of people, systems, and other information available to the SLFRF recipient. The undersigned acknowledges that any materially false, fictitious, fraudulent statement, or representation (or concealment or omission of a material fact) in this submission may be the subject of criminal prosecution under the False Statements Accountability Act of 1996, as amended, 18 USC 1001, and also may subject me and the SLFRF Recipient to civil penalties, damages, and administrative remedies for false claims or otherwise (including under 31 USC 3729 et seq.) The undersigned is an authorized representative of the SLFRF Recipient with authority to make the above certifications and representations on behalf of the SLFRF Recipient.

By signing this report, the Authorized Representative for Reporting acknowledges in accordance with 31 CFR 35.4(c) that recipients shall provide to the Secretary periodic reports providing detailed accounting of the uses of funds, as applicable, all modifications to a State's or Territory's tax revenue sources, and such other information as the Secretary may require for the administration of this program. In addition to regular reporting requirements, the Secretary may request other additional information as may be necessary or appropriate, including as may be necessary to prevent evasions of the requirements of this program. False statements or claims made to the Secretary may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in Federal awards or contracts, and/or any other remedy available by law.

Name of Current Login User

The information for the currently signed in user will populate as the Authorizer of this submittal. Only those in Role of Authorized Representative for Reporting or Authorized Representative on the Submission record will have access to Certify and Submit.

Name: _____ Telephone: _____

Title: Tester Email: _____

Figure IV - 52 Official Certification

- Verify information included in Figure IV - 52 and confirm that the values presented are as expected based on the information included or uploaded in previous screens.
- When certifying and submitting the report, a confirmation box will appear asking if the recipient is sure it wants to submit (see Figure IV - 53).

Are you sure you want to submit?

Cancel Submit

Figure IV - 53 Submission Verification

- A confirmation box may also appear with additional certification language depending on the programmatic data inputs in the user's report. Figure IV-54 shows an example of project-dependent certification language.



Are you sure you want to submit?

By signing here, the Authorized Representative for Reporting certifies that for applicable infrastructure projects over \$10 million, as identified in this report, 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").

By signing here, the Authorized Representative for Reporting certifies that for applicable infrastructure projects over \$10 million, as identified in this report, the project(s) include(s) project labor agreement(s), meaning (a) pre-hire collective bargaining agreement(s) consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)).

Your sub-award and expenditure entry indicates use of loans with maturity beyond the end of the SLFRF program. Please note that SLFRF funds can ONLY be used for the cost of the projected cost of the loan.

Treasury requires you to estimate the subsidy cost using one of the two allowable approaches, outlined in FAQ 4.11 on our website, for estimating the cost of the loan. Treasury will require additional documentation and information in future reporting periods on such loans. This guidance also applies to revolving loan funds. For loans maturing prior to 12/31/2026, or where there is planned forgiveness, unanticipated payment of principal or interest received on loans must be reported a program income. Program income may be applied to other eligible uses during the period of performance, provided that it is obligated by 12/31/2024. Any program income that is not obligated by 12/31/2024 must be returned to Treasury.

* I acknowledge the requirements for using SLFRF funds for loans with extended maturities and/or revolving loan funds ☐

CancelSubmit

Figure IV - 54 Submission Verification with Additional Language

7. Once all of the information is validated, click the *Submit* button to complete the entry.



Section IV. Editing and Revising Your Data

This section provides instructions for recipients who seek to provide updates or revisions to information submitted as part of previous Project and Expenditure Reports. Please note that, unless initiated by Treasury staff, recipients will not have the ability to make any edits to submitted reports after the report deadline. All edits or changes must be reflected in the next available report.

There are two ways to edit Project and Expenditure Report data:

- **Manual Entry** – using the Treasury Portal’s web-based forms to edit or change fields individually.
- **Bulk Upload** – using the bulk upload functionality in the different report modules to upload a file that updates many different existing records at one time.

a) Manual Entry

1) Projects

To edit data on the Project Overview page, recipients should click on the icon for the project under the “Project Status” column. See figure V - 1


| xpendi... ▾ | Expenditure ... ▾ | Project Status |
|--------------|--------------------------------|---|
| 1,000,000.00 | 2-Negative Economic Impacts |  |

Figure V- 1 Official Certification

Doing so will reopen the “Edit Project” window whereby edits or changes can be entered into the available fields (see Figure V-2). Recipients must **SAVE** the project for the edits or changes to be accepted.

| Edit Project | | |
|---|---|---------------------------------------|
| General Project Information | | |
| * Project Expenditure Category Group 2-Negative Economic Impacts ▾ | | |
| * Project Expenditure Category 2.2-Household Assistance: Rent, Mortgage, and Utility Aid | | |
| * Project Name Test-Housing Aid | * Recipient Project ID TEST-1002 | Adopted Budget |
| * Total Cumulative Obligations \$1,000,000.00 | * Total Cumulative Expenditures \$1,000,000.00 | * Current Period Ob \$1,000,000.00 |

Figure V- 2 Edit Project Window



Recipients also have the ability to delete any new projects that have been created during the current reporting cycle by clicking the “Delete Project” button in the “Edit Project” window. Deleting a project will automatically also delete any subawards and/or expenditure records associated with the project.

Note: Recipients will NOT be able to delete projects submitted as part of prior reports. In order to remove SLFRF funding from a previously reported project, recipients must follow the steps below:

- In the project’s Status to Completion field, select “Cancelled”.
- Edit the project’s Total Cumulative Obligations and Total Cumulative Expenditures to be \$0.00.
- Make corresponding edits to any associated Subawards by editing the “Subaward Amount (Obligation)” field to equal \$0.00.
- Create offsetting entries for any associated Expenditures or Aggregate Obligations/Expenditures so that the balance of expenditures equals \$0.00.

2) Subrecipient/Contractors/Beneficiaries

Recipients also have the ability to edit previously entered Subrecipient/Beneficiary/Contractor information by clicking on the “View/Edit” button as displayed in Figure V-3 below.

| My Subrecipients | | | | | | |
|-----------------------------------|--------------------------------------|------------|---------------|-----|-----------------|-----------|
| > Filters | | | | | | |
| Records per page: 10 Page: 1 of 2 | | | | | | |
| | <input type="checkbox"/> Name | ID | UEI | TIN | Report Pe... | View/Edit |
| 1 | <input type="checkbox"/> test subr | RCP-075646 | 7458963210... | | Quarter 3 20... | |
| 2 | <input type="checkbox"/> test subr 2 | RCP-075648 | 1204500000... | | Quarter 3 20... | |

Figure V- 3 Edit Subrecipient Information

Recipients will be able to edit identifiers such as the UEI or the TIN. Subrecipient identifying information, including UEI and TIN, should entered or updated if available, as DUNS numbers are no longer being used as a valid identifier.

3) Subaward/Direct Payment

Similarly, for editing previously entered Subaward/Direct Payments data, recipients will need to click on the “Show Information” button for a particular record.

Please note that editing the “Subaward Amount (Obligations)” field will trigger a requirement to provide a written explanation for the change. The explanation field should briefly explain the nature of the underlying change.

4) Expenditures

Starting with the July 2022 report, records created in the Expenditures module during prior reporting periods will not be editable. Recipients will need to make any changes to the total



amount of obligation or expenditure by creating new records for the current reporting period in either positive or negative amounts.

b) Bulk Upload

Similar to bulk uploading new data (as described in Appendix B), recipients have the ability to edit multiple records at one time by using the bulk upload templates for the Projects Overview, Subrecipient/Beneficiary/Contractor, and Subaward/Direct Payments modules.

The steps to make these edits using bulk upload templates are as follows:

- 1) Populate the identifier field in the relevant Bulk Upload Template for the records you want to edit. Make sure that in each template, the identifiers correspond with records that currently exist in the system. You can use the 'Download as CSV' function below every module to easily view your record's identifiers in Excel. The unique identifier for each module is as follows:

- Project Overview: "Project ID"
- Subrecipient/Beneficiary/Contractor: "ID"
- Subaward/Direct Payments: "Subaward ID"

Note: as described above, Expenditure records created in past reporting periods will not be editable in the current Project and Expenditure report. New records need to be created, entering either positive or negative values, to change the total amounts.

- 2) Once the identifier is populated for the records you want to edit, fill in the rest of template both with fields that are being edited, and fields that are not changing. **IMPORTANT:** Editing with bulk upload replaces data in the entire record, not just the fields you want to edit. So, if you leave any fields blank in your upload template, they will be blank in the system.
- 3) After completing the bulk upload template that includes edits, upload the file normally based on the modules you are uploading for. The instructions are as described in Appendix B. Validate your data to ensure it is accurate and can be uploaded.
- 4) After uploading your edits, check your records within Treasury's Portal to ensure data was uploaded correctly. Edits can subsequently be made manually as well if additional changes need to be made.



Appendix A – Designating SLFRF Points of Contact by SLFRF Account Administrators

This section provides a brief instruction for SLFRF Account Administrators on accessing Treasury’s Portal to provide the names and contact information of officials to be designated as your organization’s points of contact for the SLFRF award(s). The following pages provide step-by-step guidance. See FAQ Section B for commonly asked questions/answers on this topic.

Note- the screens noted below may be subject to change.

Section A: Instructions

Step 1

You must be registered in the ID.me or Login.gov system to access Treasury’s Portal. If you have questions about registering in ID.me or Login.gov, please email SLFRF@treasury.gov.

Step 2

Once you are registered in ID.me or Login.gov, click on the link in the email you received requesting the POC designations. If you do not have the email link, please email us via SLFRF@treasury.gov and we will provide the link.

Step 3

The link will take you to the Treasury Portal “State, Local, and Tribal Support” landing page as shown below. Once on that page, click on the *Go to Your Reports* button at the bottom left of the screen, as indicated in by the red box below.

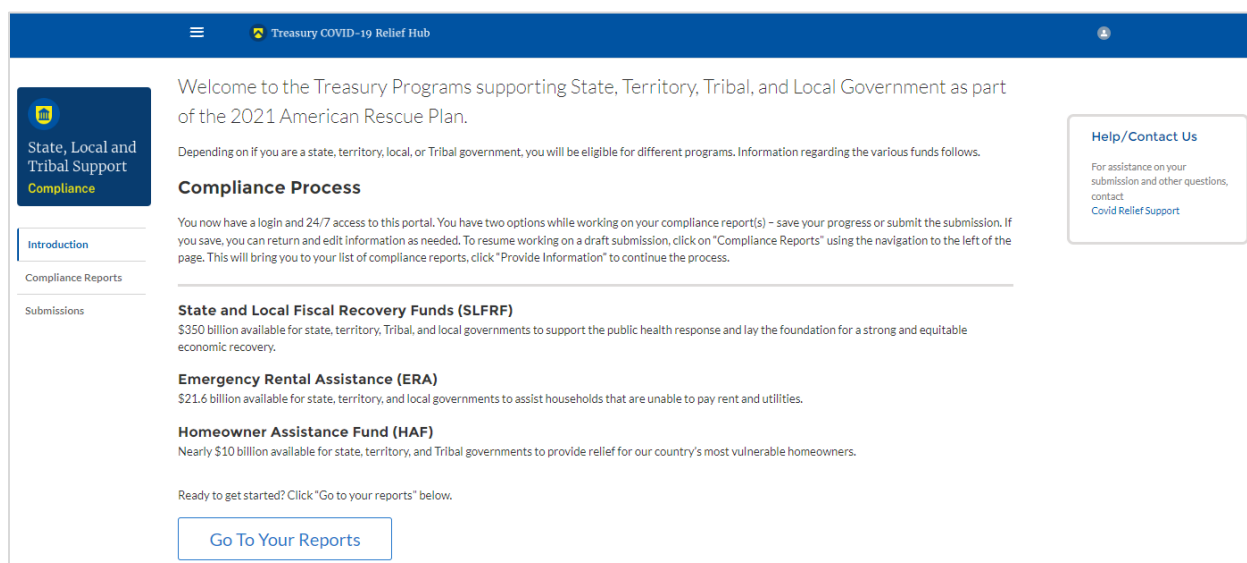


Figure A - 1 State, Local and Tribal Support Landing Page

Step 4

The green *Go to Your Report* button will take you to the Submissions and Compliance page as shown below. Once on that page, click on the three-line navigation icon at the top left of the screen. The red box indicates the icon.

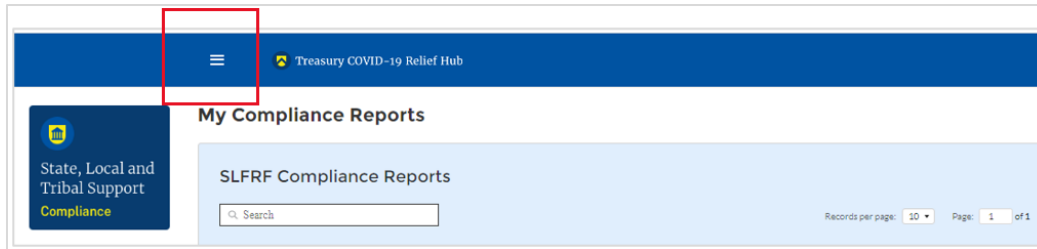


Figure A - 2 My Compliance Reports

Step 5

After clicking on the three-line navigation icon, a drop-down menu will appear on the top left of the screen as shown below. Please click on “Account” from the drop-down menu, as shown by the red box below.

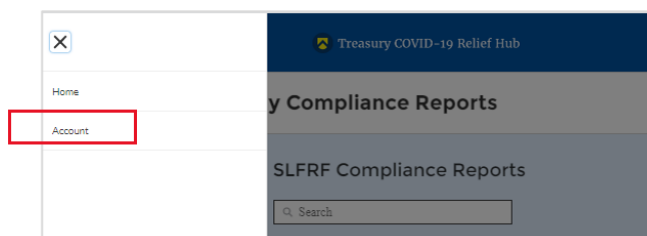


Figure A - 3 Account

Step 6

Next you will see the screen below. Under the “Account Name” heading, click on the name of your organization (as shown by the red box).

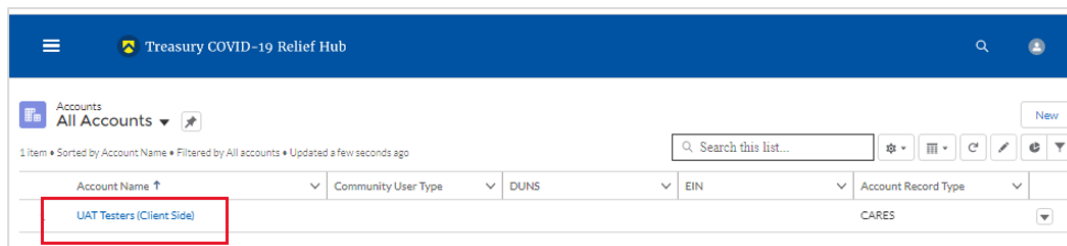


Figure A - 4 Account Name

Step 7

By clicking the name of your organization, Treasury’s portal will open to allow you to provide names and contact information on your organization’s designees for the SLFRF reports, as shown below. The landing page provides basic information about the designations. Please see section B for more details about the roles and responsibilities for each or the three roles.

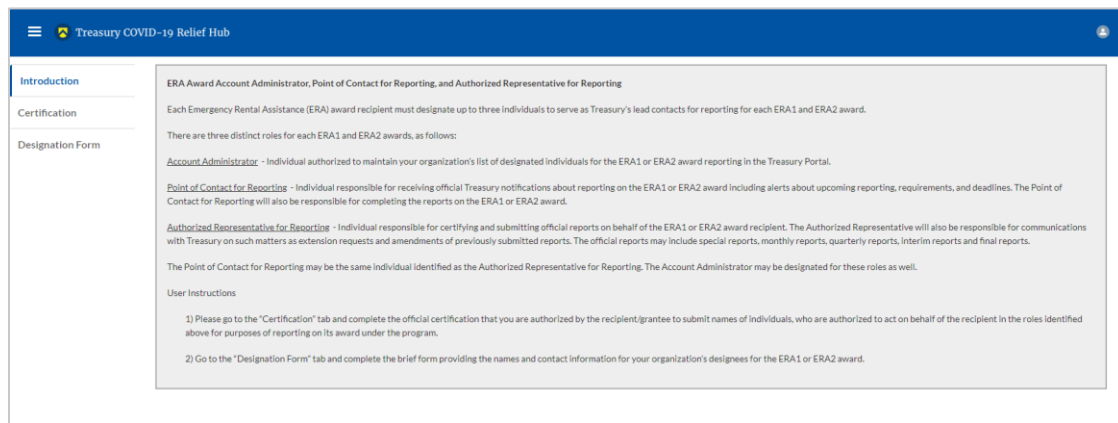


Figure A - 5 Landing Page

Step 8

When you are ready to key in the names of the designated individuals, click on the *Certification* button on the left navigation bar, as noted in the red box shown below.



Figure A - 6 Certification

Step 9

On the “Official Certification of Authorization” screen, you should type in your name to indicate you are authorized to submit the names of the designated individuals. Once you enter your name, click on the *Submit* button.



Introduction

Certification

Designation Form

Official Certification of Authorization

I certify that I am authorized by the recipient/grantee to submit the above names of individuals, who are authorized to act on behalf of the recipient in the roles identified above for purposes of reporting on its award under the program. I acknowledge that any materially false, fictitious, fraudulent statement, or representation (or concealment or omission of a material fact) may be punishable by fine or imprisonment or both under the False Statements Accountability Act of 1996, as amended 18 U.S.C. § 1001, and also may subject me to civil penalties and administrative remedies for false claims or otherwise (including under to 31 U.S.C. §§ 3729 and 3730).

Signature of Account Administrator [Type name/signature equivalent]:

Submit

Figure A - 7 Official Certification of Authorization

Step 10

Next, click on the *Designation Form* button on the left navigation bar, as noted by the red box shown below.

Introduction

Certification

Designation Form

Official Certification of Authorization

I certify that I am authorized by the recipient/grantee to submit the above names of individuals, who are authorized to act on behalf of the recipient in the roles identified above for purposes of reporting on its award under the program. I acknowledge that any materially false, fictitious, fraudulent statement, or representation (or concealment or omission of a material fact) may be punishable by fine or imprisonment or both under the False Statements Accountability Act of 1996, as amended 18 U.S.C. § 1001, and also may subject me to civil penalties and administrative remedies for false claims or otherwise (including under to 31 U.S.C. §§ 3729 and 3730).

Signature of Account Administrator [Type name/signature equivalent]:

Submit

Figure A - 8 Designation Form

Step 11

Clicking on the *Designation Form* button will open the “Designation of Account Administrator, Point of Contact for Reporting, and Authorized Representative for Reporting” screen shown below.

Introduction

Certification

Designation Form

Program Name: Emergency Rental Assistance

Designation of Account Administrator, Point of Contact for Reporting, and Authorized Representative for Reporting

Please provide contact information for up to three individual(s) who will serve in the following roles for this ERA1 or ERA2 award

1) Account Administrator
2) Point of Contact for Reporting
3) Authorized Representative for Reporting

An individual may serve in one or more roles.

Please provide the designees for the ERA1 or ERA2 award only, as listed in the introductory email note.

Please select "complete" after you have provided the contact information for all designees.

Please note: you can save the fillable form and return to it later using the link in the email note.

Please direct any questions to EmergencyRentalAssistance@treasury.gov. Please include "POCs for Reporting" in the subject of your email note.

Salutation: --None--

First Name:

Middle Name:

Last Name:

Suffix:

Title:

Phone:

Email:

Name of Entity/Organization:

Program Roles:

Complete Edit my current roles

Figure A - 9 Designation of Account Administrator, Point of Contact of Reporting and Authorized Representative for Reporting



You can use the Designation Form to enter the names and contact information for each of the three designations for each of your SLFRF allocations.

The roles for the SLFRF allocations are displayed as follows:

- SLFRF – Account Administrator
- SLFRF – Point of Contact for Reporting
- SLFRF – Authorized Representative for Reporting

The Designation Form screen shows nine data fields for entering key information about the individual being designated. These include:

- Salutation (optional)
- First Name
- Middle Name (optional)
- Last Name
- Suffix (optional)
- Title
- Phone
- Email
- Name of Entity/Organization (Recipient entity)

Note: The screen will display a list at the bottom of the screen with the names and contact information of individuals (if any) who have previously been designated for any of the three roles. This list will be important in maintaining and updating your organization's designees in the future.

a. Designation of the Account Administrator

Remember, we have temporarily authorized you as the SLFRF – Account Administrator. There is no need to re-enter your name and contact information if you plan to continue in that role. If you need to designate someone else as the SLFRF Account Administrator,

- Find your name at the bottom of the screen.
- Hit the blue *Edit* button located to right of your name.
- Enter the name and contact information of the new SLFRF Account Administrator.
- Hit the blue *Complete* button.

b. Designation of Point of Contact for Reporting and Authorized Representative for Reporting

- Enter the next designee's name and contact information.
- After entering their name and required contact information, select the Program Role(s) for which he/she is being designated.
- Once the role is selected, click on the small arrow to the right of the role, which will move the role to the box on the right.
- Click on the *Complete* button at the bottom of the screen.
- Follow the same process for each of the remaining designees.
- When you have entered all three designations, please press the *Complete* button.



- As a final step, go to the icon on the upper right of the screen as shown below to exit the system.

Introduction

Certification

Designation Form

Program Name: Emergency Rental Assistance

Designation of Account Administrator, Point of Contact for Reporting, and Authorized Representative for Reporting

Please provide contact information for up to three individual(s) who will serve in the following roles for this ERA1 or ERA2 award

1) Account Administrator
2) Point of Contact for Reporting
3) Authorized Representative for Reporting

An individual may serve in one or more roles.

Please provide the designees for the ERA1 or ERA2 award only, as listed in the introductory email note.

Please select "complete" after you have provided the contact information for all designees.

Please note: you can save the fillable form and return to it later using the link in the email note.

Please direct any questions to EmergencyRentalAssistance@Treasury.gov. Please include "POCs for Reporting" in the subject of your email note.

Salutation: --None--

Title: Manager

First Name: George

Phone: 222.222.2222

Middle Name:

Email: George@mumms.edu

Last Name: Johnson

Name of Entity/Organization: ERA-west

Suffix:

Complete Edit my current roles

Figure A - 10 Designation Form

Section B: Questions and Answers

Who is authorized to designate the Account Administrator, the Point of Contact for Reporting, and the Authorized Representative for Reporting for my organization's SLFRF's award?

Treasury requests that each SLFRF should follow its own decision-making procedures in making the three designations for each award.

What is the deadline for making the designation?

Treasury requests that users of Treasury's portal make the three designations as soon as possible to enable your organization to submit required reports.

What are the responsibilities for each of the three designated roles?

The required roles are as follows:

- Account Administrator** for the SLFRF award has the administrative role of maintaining the names and contact information of the designated individuals for SLFRF reporting. The Account Administrator is also responsible for working within your organization to determine its designees for the roles of Point of Contact for Reporting and Authorized Representative for Reporting and providing their names and contact information via Treasury's Portal. The Account Administrator can also view and submit reports. Finally, the Account Administrator is responsible for making any changes or updates as needed over the award period. We recommend that the Account Administrator identify an individual to serve in his/her place in the event of staff changes.



- **Point of Contact for Reporting** is the primary contact for receiving official Treasury notifications about reporting on the SLFRF award, including alerts about upcoming reporting, requirements, and deadlines. The Point of Contact for Reporting is responsible for completing the SLFRF reports but cannot certify and submit these reports.
- **Authorized Representative for Reporting** is responsible for certifying and submitting official reports on behalf of the SLFRF award recipient. Treasury will accept reports or other official communications only when submitted by the Authorized Representative for Reporting. The Authorized Representative for Reporting is also responsible for communications with Treasury on such matters as extension requests and amendments of previously submitted reports. The official reports may include special reports, monthly reports, quarterly reports, interim reports, and final reports.

May my organization designate one individual for multiple roles?

Yes, an individual may be designated for multiple roles. For example, the individual designated as the Account Administrator can also be designated as the Authorized Representative for Reporting or Point of Contact for Reporting. It is also acceptable for an organization to designate one individual for all three roles however it should also adhere to any applicable rules on personnel checks and balances.

May my organization designate more than one individual per role?

Yes, you may designate more than one person per each role but are encouraged to limit the number of users assigned to each role.

May my organization change the designations from time to time?

Yes, an organization may make changes and updates to the list of designation individuals whenever needed.

Must each of the designated individuals register for using Treasury's Portal?

Yes, everyone designated for any of the roles must register with ID.me or Login.gov before they will be given access to Treasury's portal. Please contact us at the email address below for more information and guidance on registering with ID.me or Login.gov. If you are already registered with ID.me, you do not have to register to Login.gov to access your reports.

Additional Questions or Additional Assistance?

If you have additional questions about accessing or using Treasury's portal to provide the designees' names and contact information, please send us an email via SLFRF@treasury.gov.



Appendix B – Bulk File Upload Overview

a) Purpose

This Appendix provides an overview of the SLFRF bulk file upload process. The nine (9) bulk file upload templates listed below are presented in the order in which they should be populated and submitted to the Treasury's Portal. The data requirements for each template can be found in subsequent sections of this Appendix.

- 1) Project Baseline Template (*Note: This template will be used for Expenditure Categories 1.1-1.7, 1.10, 1.12-1.14, 2.9, 2.19-2.23, 2.28, 2.35, 2.37, 3.3-3.5, 7.1-7.2*)
- 2) Subrecipient Template
- 3) Subaward Template
- 4) Expenditures GT \$50,000 Template
- 5) Aggregate Expenditures LT \$50,000 Template
- 6) Payments to Individuals Template
- 7) Tax Offset Revenue Reducing Covered Changes Template
- 8) Tax Offset Revenue Increasing Covered Changes Template
- 9) Tax Offset Covered Spending Cuts FY21 Template

b) Expenditure Category (EC) Templates

Expenditure Categories (EC) which require additional programmatic data and other information are listed below. The reporting requirements for each EC can be found in [Appendix D](#).

- 1) Project Baseline Template
- 2) Project EC 1.8, 2.29-2.33 Template
- 3) Project EC 1.9, 2.34 Template
- 4) Project EC 1.11, 2.10 Template
- 5) Project EC 2.1-2.8 Template
- 6) Project EC 2.11-2.14 Template
- 7) Project EC 2.15-2.18 Template
- 8) Project EC 2.24-2.27 Template
- 9) Project EC 2.36 Template
- 10) Project EC 3.1 Template
- 11) Project EC 3.2 Template
- 12) Project EC 4.1-4.2 Template
- 13) Project EC 5.1-5.18 Template
- 14) Project EC 5.19-5.21 Template

c) Template Description

Each of the bulk file upload templates contains instructions on how to populate the respective fields within each file. When adding content to each template, please follow the "Help" text, which will provide what is and isn't permitted for each cell. Each Module in the web application provides a link to download the template. All templates have the same structure as described below:

Row 1: Template Version



Row 2: Template Name

Row 3: Instructions: Brief description of the template constraints.

Row 4: Field IDs: Column identifiers

Row 5: Required or Optional: This field specifies if the field is optional or required. When the column is required, and a recipient does not provide the required data, the system will not accept any record or allow the file to be uploaded. NOTE: Due to system constraints, some required fields that are conditional based on the Expenditure Category are marked as optional in the bulk upload templates.

Row 6: Field Name: Brief description of each Field or Column

Row 7: Field Help Text: Provides a description of the column. There are 2 types of fields, 1). an open value either text or numbers and 2). A predefined list of pick list values:

- Open Value: Any text or number. Text for State name or a Number that represents amounts. Most text types are free formats, the only expectation is for Dates, each column that represents a date describes the accepted format. For any number field, it is not required to add “,” to represent thousands or it is not required to add “\$” to represent currency. Only add decimal “.” when needed.
- Pick List: A Predefined list of values that is accepted by the system. When the column is a pick list, row 7 provides the list of options that the system accepts. End users should “copy and paste” the valid value for each record. If the respondent provides a value that is not in the predefined pick list, the system will not accept the file. Responses should not contain double quotes

Row 8: Data that recipient submits. Row 8 is where recipients insert specific data to submit. The system accepts 1 or many rows.

The following is special guidance for each row or set of rows:

- Do not change the content of rows 1 to 7.
- Rows 4 to 7 provide metadata of each data element or column of the information that recipients will provide.
- Add your data beginning in row 8, column B.

d) Bulk Upload Process

The upload process includes the following steps:

- 1) Download the template from the link provided in the web application section of the module.
- 2) Open the template in Microsoft Excel.
- 3) Add data starting with row 8, column B of the applicable template.
- 4) When you finish adding your data for row 8, repeat on additional rows as required.
- 5) Save the template as a .CSV file and change the name of the file if needed.
- 6) Click the Bulk Upload link to open the Bulk Upload box (see Figure B - 1).

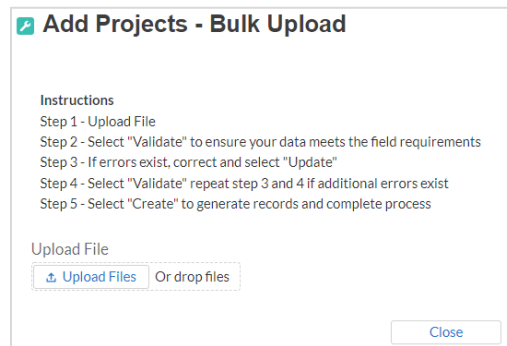


Figure B - 1 Bulk Upload Pop Up

- 7) Attach the saved .CSV file by clicking on “Upload Files”, alternatively drag the file to the designated area.
- 8) A message will appear confirming that your file is uploaded (see Figure B-2). Click “Done”.

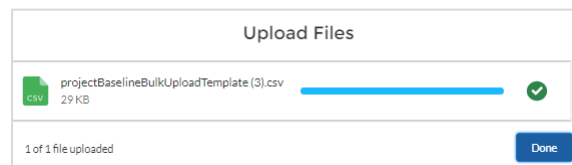


Figure B - 2 File Upload Message

- 9) File will be listed at the bottom of the bulk upload window (see Figure B-3).

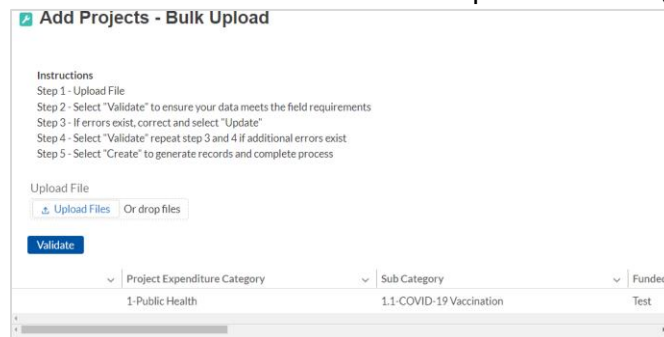


Figure B - 3 File Added to Bulk Upload Portal

- 10) Click “Validate” to have the system verify that your bulk upload does not have errors.
- 11) If the system validation finds errors in your bulk upload, it will return the screen with the list of the errors (see Figure B-4). From here, update on the screen by manually typing in your corrections in the Value column, or restart the process with a corrected bulk upload file.
- 12) In cases when it may be preferable to work from a master list of errors, click the *Download – Export Errors* link, highlighted in red box, to download a spreadsheet detailing all errors in the bulk upload file. Once your errors are corrected, click “update”. The system will once again check your upload for errors.



| Row | Column | Field | Value | Error Message |
|-----|--------|---------------------------------|-------|---|
| 8 | B | Project_Expenditure_Category__c | | (Project_Expenditure_Category__c) : Project Expenditure Category Group is required. |
| 8 | C | Sub_Category__c | | (Sub_Category__c) : Project Expenditure Category is required. |
| 8 | D | Name | | (Name) : Project Name is required. |

Figure B - 4 Listing of Bulk Upload Errors

- 13) If the system validates that the bulk upload has no errors, it will return the same screen as Figure B - 5 with instead the option to “Create” (see Figure 75). Click the “Create” button.

Add Projects - Bulk Upload

Instructions
 Step 1 - Upload File
 Step 2 - Select “Validate” to ensure your data meets the field requirements
 Step 3 - If errors exist, correct and select “Update”
 Step 4 - Select “Validate” repeat step 3 and 4 if additional errors exist
 Step 5 - Select “Create” to generate records and complete process

Upload File
 Or drop files

Project Expenditure Category: 1-Public Health
 Sub Category: 1.1-COVID-19 Vaccination
 Funded: Test

Figure B - 5 Bulk Upload Creation

- 14) Once created, your records will show at the bottom of the relevant screen.

e) Bulk Upload Creation Steps

The collective bulk file upload process is contingent upon end-users following the below steps to ensure successful submission.

Note: All data submitted via the bulk upload functionality must be submitted as a .CSV file.

f) CSV Guidance

Refer to the following link for descriptions of the CSV format.

https://en.wikipedia.org/wiki/Comma-separated_values

g) Specific CSV characteristics

- The date format is: MM/DD/YYYY. Example:
1. 06/22/2021
- All currency values are numeric. It is not required to add “,” for thousand or millions.



- All currency values should not contain a “\$” sign. The file will be rejected if a “\$” is included in the data entry.
- Once you’ve saved the excel spreadsheet as a .csv file, do not re-open the file. Re-opening the file will cause excel to possibly revert to an .xls type file and leading zeros or other issues may occur.

h) Upload Template Description

Each data element and/or column in the CSV files is described below:

- Index No: Reference number for the data element. For internal use only.
- Defined term: Column Short description.
- Definition: Column long description or definition.
- CSV Column Name: The column header name that must be used in the CSV file.
- Required: Indicates if the column is required or not required.
- List Value: The content of the column is from a list of predefined values. This is valid for some of the columns. The list is provided for all cases. Most of the cases is N/A which means that the type is ether String or Numeric.
- Data type: Specify the data type of the column. The options are: Numeric, Text, Date and Pick List.
- Max Length: Indicates the maximum length in characters that is allowed for each column.

i) Project Baseline Template

The downloadable templates provide all information required to create the upload files. The following table highlights the data elements required to complete the Project Baseline Template. Expenditure categories not covered by the Project Baseline Template have a devoted template as described in [Appendix C](#). NOTE: Each bulk file upload template, including the Project Baseline Template, will have unique requirements which determine if data fields are required, optional, or conditional. Additional guidance can be found within the Help Text for all bulk file upload templates.

| Defined Term | Definition | Required/ Optional/ Conditional | List Values | Data Type | Max Length |
|------------------------------------|--|---------------------------------------|--|--|------------|
| Project Expenditure Category Group | Per guidance, this field represents the predefined project expenditure category | Required | "1-Public Health" "2-Negative Economic Impacts" "3-Public Health-Negative Economic Impact: Public Sector Capacity" "7-Administrative and Other" | Picklist (see permissible values in previous column) | n/a |
| Project Expenditure Category | Per guidance, this field represents and is aligned to the project expenditure category | Required | Refer to "Expenditure Categories covered by the Project Baseline Template" table below | Picklist (see permissible values in previous column) | n/a |
| Project Name | Name of the project. | Required | n/a | String | 80 |



| Defined Term | Definition | Required/ Optional/ Conditional | List Values | Data Type | Max Length |
|--|--|--|--|--|---------------|
| Project Identification Number (Assigned by recipient) | Identification number assigned to project by recipient. | Required | n/a | Alphanumeric | 20 |
| Status of Completion | Completion status of the project. | Required | "Not started", "Completed less than 50%", "Completed 50% or more", "Completed" "Cancelled" | Picklist (see permissible values in previous column) | n/a |
| Cancelled Status of Completion Explanation | If you selected "Cancelled" for the Status of Completion, please provide an explanation. | Conditional | n/a | String | 255 |
| Adopted Budget | Amount of the adopted budget for this project | Required for Tier 1 recipients Optional for other Tier recipients | n/a | Currency | n/a |
| Total Cumulative Obligations | Total dollar value of obligations for this project. | Required | n/a | Currency | n/a |
| Total Cumulative Expenditures | Total dollar value of expenditures for this project. | Required | n/a | Currency | n/a |
| Current Period Obligations | Total dollar value of obligations for this current reporting period | Required | n/a | Currency | n/a |
| Current Period Expenditures | Total dollar value of expenditures for this current reporting period | Required | n/a | Currency | n/a |
| Does this project include a capital expenditure? | Does this project include a capital expenditure | Required | Yes No | Picklist (see permissible values in previous column) | n/a |
| If yes, what is the total expected capital expenditure? | If you answered "yes" to the previous question, enter the total dollar value of the expected capital expenditure Note: If the total expected capital expenditure is greater than \$10M, then labor certifications are required. | Conditional Required if you answered "Yes" to the previous question | n/a | Currency | n/a |
| Capital Expenditure Type | Type of Capital Expenditure | Conditional Required if you answered "Yes" for the | See Appendix H for the list of Capital Expenditure Types | Picklist (see permissible values in previous column) | n/a |



| Defined Term | Definition | Required/ Optional/ Conditional | List Values | Data Type | Max Length |
|---|---|---|---|--|---------------|
| | | "Does this project include a capital expenditure" question | | | |
| Other Capital Expenditure Explanation | If you selected "Other (please specify)" for the Capital Expenditure Type, please provide more details. | Conditional Required if your answer to the previous question was "Other (please specify)" | n/a | String | 255 |
| Capital Expenditure Narrative | 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, please provide a written justification. | Conditional Required if you answered "Yes" for the "Does this project include a capital expenditure" question | n/a | String | 1500 |
| Project Description | Brief description of the project. | Required | n/a | String | 1,500 |
| Program Income Earned | The amount of Federal program income earned. | Optional | n/a | Currency | n/a |
| Program Income Expended | The amount of program income that was used to cover eligible project costs. | Optional | n/a | Currency | n/a |
| Project Demographic Distribution - Primarily Populations Served | Impacted and/or Disproportionally Impacted populations served by this project. | Conditional Required for the following Expenditure Categories: 1.1-7, 1.10, 1.12-14, 2.9, 2.19-23, 2.28, 2.35, 2.37 | See Appendix G for Project Demographic Distribution populations | Picklist (see permissible values in previous column) | n/a |
| Project Demographic Distribution – Primary Populations Served Explanation | If the selected demographic includes 'specify' please provide a brief explanation | Conditional Required if the selected demographic in the previous question includes 'specify' | n/a | String | 250 |
| Project Demographic Distribution - Additional | Impacted and/or Disproportionally Impacted populations served by this project. | Optional | See Appendix G for Project Demographic Distribution populations | Picklist (see permissible values in previous column) | n/a |



| Defined Term | Definition | Required/ Optional/ Conditional | List Values | Data Type | Max Length |
|---|---|---------------------------------------|---|--|---------------|
| Populations Served | | | | | |
| Project Demographic Distribution – Secondary Populations Served Explanation | If the selected demographic includes 'specify' please provide a brief explanation | Conditional | n/a | String | 250 |
| Project Demographic Distribution - Additional Populations Served | Impacted and/or Disproportionally Impacted populations served by this project. | Optional | See Appendix G for Project Demographic Distribution populations | Picklist (see permissible values in previous column) | n/a |
| Project Demographic Distribution – Tertiary Populations Served Explanation | If the selected demographic includes 'specify' please provide a brief explanation | Conditional | n/a | String | 250 |
| Structure and objectives of assistance program | Description of structure and objectives of assistance program(s), including public health or negative economic impact experienced | Required | n/a | String | 250 |
| Recipient's approach | Description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19, as described in the final rule | Required | n/a | String | 250 |

| Expenditure Categories covered by the Project Baseline Template | |
|---|---|
| 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 | Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine) |
| 1.10 | COVID-19 Aid to Impacted Industries |
| 1.12 | Mental Health Services |
| 1.13 | Substance Use Services |
| 1.14 | Other Public Health Services |
| 2.9 | Unemployment Benefits or Cash Assistance to Unemployed Workers |
| 2.19 | Social Determinants of Health: Community Health Workers or Benefits Navigators |



| Expenditure Categories covered by the Project Baseline Template | |
|---|--|
| 2.20 | Social Determinants of Health: Lead Remediation |
| 2.21 | Medical Facilities for Disproportionately Impacted Communities |
| 2.22 | Strong Healthy Communities: Neighborhood Features that Promote Health and Safety |
| 2.23 | Strong Healthy Communities: Demolition and Rehabilitation of Properties |
| 2.28 | Contributions to UI Trust Funds |
| 2.35 | Aid to Tourism Travel and Hospitality |
| 2.37 | Economic Impact Assistance: Other |
| 3.3 | Public Sector Workforce: Other |
| 3.4 | Public Sector Capacity: Effective Service Delivery |
| 3.5 | Public Sector Capacity: Administrative Needs |
| 7.1 | Administrative Expenses |
| 7.2 | Transfers to Other Units of Government |

j) Subrecipient Template

The downloadable templates provide all information required to create the upload files. The following table highlights the data elements required to complete the Subrecipient Template.

| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|------------------|--|----------|-------------|---------------|------------|
| Subrecipient UEI | The Subrecipient's Unique Entity Identifier (UEI) created in SAM.gov. NOTE: Subrecipients must provide one of the following numbers: -UEI or -TIN | Optional | n/a | Alpha-numeric | 12 |
| Subrecipient TIN | The Subrecipient's Internal Revenue Service (IRS) Taxpayer Identification Number NOTE: Subrecipients must provide one of the following numbers: -UEI or -TIN | Optional | n/a | Numeric | 9 |
| Id | This is a Treasury Portal auto-generated unique ID only for used when updating existing subrecipients in bulk upload. The IDs can be found in the "My Subrecipients" table as well as through the "Download as CSV" feature. Note: Do not enter values in this field when attempting to create new entries. | Optional | n/a | Alpha-numeric | 10 |



| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|-------------------|--|----------|--|--|------------|
| Subrecipient Name | The name of the Subrecipient. | Required | n/a | String | 80 |
| Entity Type | Indicators for types of entities | Required | -Subrecipient -Contractor -Beneficiary | Picklist (see permissible values in previous column) | n/a |
| POC Email Address | The email address of the primary point-of-contact for the Subrecipient. | Optional | n/a | String | 40 |
| Address Line 1 | First line of the Subrecipient's address. | Required | n/a | String | 150 |
| Address Line 2 | Second line of the Subrecipient's address. | Optional | n/a | String | 150 |
| Address Line 3 | Third line of the Subrecipient's address. | Optional | n/a | String | 150 |
| City Name | Name of the city in which the Subrecipient is located. | Required | n/a | String | 40 |
| State Code | United States Postal Service (USPS) two-letter abbreviation for the state or territory in which the Subrecipient is located. | Required | (AL, AK, AS, AZ, AR, CA, CO, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, MP, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, UT, VT, VI, VA, WA, WV, WI, WY) | String | 2 |
| Zip5 | United States ZIP code (five digits) associated with the Subrecipient's address. | Required | n/a | Numeric | 5 |
| Zip4 | Zip Plus4 (four digits) identifying where the predominant performance of the subaward will be accomplished. | Optional | n/a | Numeric | 4 |



| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|---|---|---|--------------|---|--|
| Country | <p>Provide the two-letter country code as defined by the International Organization for Standardization.</p> <p>Enter US for United States of America.</p> <p>If outside the US, please refer to the list of ISO 3166-1 alpha2 country codes at https://www.worlddata.info/country_codes.php</p> | Optional | Country name | <p>Portal: Picklist (Country name)</p> <p>Bulk File: String</p> | <p>Portal: n/a</p> <p>Bulk File: 2</p> |
| Subrecipient SAM.gov Registration | Confirmation that the Subrecipient is registered in SAM.gov | Required | Yes/No | Picklist | n/a |
| In its preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds? | <p>This field is Required If you answered "No" to the previous question: "Is the subrecipient registered in SAM.gov".</p> <p>Confirmation that the proportion of the Subrecipient's federal funding-to-total annual gross revenue for the preceding fiscal year is at least 80%.</p> <p>Must select Yes or No.</p> | <p>Conditional</p> <p>Required if you answered "No" to the previous question</p> | Yes/No | Picklist | n/a |
| In the preceding fiscal year, did recipient receive \$25 million or more of its annual gross revenue from federal funds? | <p>This field is Required If you answered "No" to the question: "Is the subrecipient registered in SAM.gov".</p> <p>Confirmation that the Subrecipient's total annual gross revenue from federal funding across all programs for the preceding fiscal year is greater than \$25 million.</p> <p>Must select Yes or No.</p> | <p>Conditional</p> <p>Required if you answered "No" to the "Subrecipient SAM.gov registration" question</p> | Yes/No | Picklist | n/a |
| Is the "total compensation" for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov? | Confirmation that qualifying Subrecipient's publicly identify their top five highest compensated executives or have it listed in their SAM.gov profile, if "No" please provide names and compensation for top 5 executives. | <p>Conditional</p> <p>Required if you answered "Yes" to both previous questions</p> | Yes/No | Picklist | n/a |
| Executive Name (1) | The legal name belonging to one of the five highest paid executives, officers, or employees of the Subrecipient. | <p>Conditional</p> <p>Required If you answered "No" to the previous question</p> | n/a | String | 100 |
| Total Compensation Executive (1) | The Total Compensation, as defined in 2 CFR part 170.330, earned by the five highest paid executives, officers, or employees of the Subrecipient. | <p>Conditional</p> <p>Required If you answered "No" to the "Is the total</p> | n/a | Currency | n/a |



| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|----------------------------------|---|--|-------------|-----------|------------|
| | | compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | | | |
| Executive Name (2) | The legal name belonging to one of the five highest paid executives, officers, or employees of the Subrecipient. | Conditional Required If you answered "No" to the "Is the total compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | n/a | String | 100 |
| Total Compensation Executive (2) | The Total Compensation, as defined in 2 CFR part 170.330, earned by the five highest paid executives, officers, or employees of the Subrecipient. | Conditional Required If you answered "No" to the "Is the total compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | n/a | Currency | n/a |
| Executive Name (3) | The legal name belonging to one of the five highest paid executives, officers, or employees of the Subrecipient. | Conditional Required If you answered "No" to the "Is the total compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | n/a | String | 100 |
| Total Compensation (3) | The Total Compensation, as defined in 2 CFR part 170.330, earned by the five highest paid executives, officers, or employees of the Subrecipient. | Conditional Required If you answered | n/a | Currency | n/a |



| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|------------------------|---|--|-------------|-----------|------------|
| | | "No" to the "Is the total compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | | | |
| Executive Name (4) | The legal name belonging to one of the five highest paid executives, officers, or employees of the Subrecipient. | Conditional Required If you answered "No" to the "Is the total compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | n/a | String | 100 |
| Total Compensation (4) | The Total Compensation, as defined in 2 CFR part 170.330, earned by the five highest paid executives, officers, or employees of the Subrecipient. | Conditional Required If you answered "No" to the "Is the total compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | n/a | Currency | n/a |
| Executive Name (5) | The legal name belonging to one of the five highest paid executives, officers, or employees of the Subrecipient. | Conditional Required If you answered "No" to the "Is the total compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | n/a | String | 100 |



| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|----------------------------------|---|--|-------------|-----------|------------|
| Total Compensation Executive (5) | The Total Compensation, as defined in 2 CFR part 170.330, earned by the five highest paid executives, officers, or employees of the Subrecipient. | Conditional Required If you answered "No" to the "Is the total compensation for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?" question | n/a | Currency | n/a |

k) Subaward Template

The downloadable templates provide all information required to create the upload files. The following table highlights the data elements required to complete the Subaward Template.

| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|----------------------|---|----------|-------------|---------------|------------|
| Subrecipient UEI | The Subrecipient's Unique Entity Identifier (UEI) created in SAM.gov. NOTE: Subrecipients must provide one of the following numbers: -UEI or -TIN | Optional | n/a | Alpha-numeric | 12 |
| Subrecipient TIN | The Subrecipient's Internal Revenue Service (IRS) Taxpayer Identification Number NOTE: Subrecipients must provide one of the following numbers: -UEI or -TIN | Optional | n/a | Numeric | 9 |
| Recipient Project Id | Recipient Project ID associated with this Sub Award. This is your unique Project Identification Number. | Required | n/a | Numeric | 20 |
| Subaward No. | Recipient's internal account number for the grant, contract, transfer, or direct payment. This can be the account number, or any other unique identifying number assigned by the Recipient to the award. This number is strictly for the Recipient's recordkeeping. | Required | n/a | String | 20 |



| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|------------------------------|--|----------|---|--|------------|
| Subaward Type | The type of Subaward. | Required | "Contract: Purchase Order" "Contract: Delivery Order" "Contract: Blanket Purchase Agreement" "Contract: Definitive Contract" "Grant: Lump Sum Payment(s)" "Grant: Reimbursable" "Direct Payment" "Transfer: Lump Sum Payment(s)" "Transfer: Reimbursable" "Loan - maturity prior to 12/31/26 with planned forgiveness" "Loan - maturity prior to 12/31/26 without planned forgiveness" "Loan - maturity past 12/31/26 with planned forgiveness" "Loan - maturity past 12/31/26 without planned forgiveness" | Picklist (see permissible values in previous column) | 30 |
| Subaward Amount (Obligation) | Total amount of SLFRF funds obligated by the Recipient to a Subrecipient under a given Subaward. | Required | n/a | Currency | n/a |
| Subaward Award Date | The date the Recipient obligated funds to a Subrecipient. | Required | n/a | Date | 8 |



| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|---------------------------------|---|--|--|--|------------|
| Primary Sector | Select Primary Sector from picklist. | Conditional | Refer to Sectors Designated as Essential Critical Infrastructure Sectors table below | Picklist (see permissible values in previous column) | 30 |
| If Other | Explanation if the Primary Sector is "Other" | Conditional Required if previous question answer is "Other" | n/a | String | 100 |
| Period of Performance Start | The date on which efforts begin or the Subaward is otherwise effective. | Required | n/a | Date | 8 |
| Period of Performance End | The date on which all effort is completed or the Subaward is otherwise ended. | Required | n/a | Date | 8 |
| Place of Performance Address 1 | First line of the address where the predominant performance of the Subaward will be accomplished. | Required | n/a | String | 120 |
| Place of Performance Address 2 | Second line of the address where the predominant performance of the Subaward will be accomplished. | Optional | n/a | String | 120 |
| Place of Performance Address 3 | Third line of the address where the predominant performance of the Subaward will be accomplished. | Optional | n/a | String | 120 |
| Place of Performance City | The name of the city where the predominant performance of the Subaward will be accomplished. | Required | n/a | String | 40 |
| Place of Performance State Code | United States Postal Service (USPS) two-letter abbreviation for the state or territory indicating where the predominant performance of the Subaward will be accomplished. | Required | (AL, AK, AS, AZ, AR, CA, CO, CT, DE, DC, FM, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MH, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, MP, OH, OK, OR, PW, PA, PR, RI, SC, SD, TN, TX, UT, VT, VI, VA, WA, WV, WI, WY) | String | 2 |



| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|---------------------------|---|-------------|-------------|-----------|------------|
| Place of Performance Zip | United States ZIP code (five digits) identifying where the predominant performance of the subaward will be accomplished. | Required | n/a | Numeric | 5 |
| Place of Performance Zip4 | United States ZIP code (four digits) identifying where the predominant performance of the Subaward will be accomplished. | Optional | n/a | Numeric | 4 |
| Purpose of Funds | Recipients must submit a written justification to Treasury describing how the premium pay or grant is responsive to workers performing essential work during the public health emergency unless the worker or groups of workers receiving premium pay meet one of two criteria: (1) the eligible worker(s) receiving premium pay earn (with the premium 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; or (2) the eligible worker(s) receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions. | Conditional | n/a | String | 3000 |
| Subaward Description | A description of the overall purpose and expected outputs and outcomes or results of the funded subaward, including significant deliverables and, if appropriate, associated units of measure. The purpose and outcomes or results should be stated in terms that allow an understanding that the subaward constitutes an eligible use of funds. | Required | n/a | String | 750 |

Sectors Designated as Essential Critical Infrastructure Sectors

Any work performed by an employee of a State, local, or Tribal government

Behavioral health work

Biomedical Research

Dental care work

Educational work, school nutrition work, and other work required to operate a school facility

Election's work

Emergency response

Family or childcare

Grocery stores, restaurants, food production, and food delivery

Health care



| Sectors Designated as Essential Critical Infrastructure Sectors |
|---|
| Home- and community-based health care or assistance with activities of daily living |
| Laundry work |
| Maintenance work |
| Medical testing and diagnostics |
| Pharmacy |
| Public health work |
| Sanitation, disinfection, and cleaning work |
| Social services work |
| Solid waste or hazardous materials management, response, and cleanup work |
| Transportation and warehousing |
| Vital services to Tribes |
| Work at hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment |
| Work in a mortuary |
| Work in critical clinical research, development, and testing necessary for COVID-19 response |
| Work requiring physical interaction with patients |
| Other |

l) Expenditures for Awards Greater Than \$50,000 Template

The downloadable templates provide all information required to create the upload files. The following table highlights the data elements required to complete the Expenditures GT \$50,000 Template.

| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|------------------------|--|----------|-------------|-----------|------------|
| Subaward Number | Subaward number that allows the Recipient to associate Expenditure records to Subaward records. Enter Subaward Number. Subaward Number is not required if Expenditure Category is "Administrative Cost". | Required | n/a | Numeric | 20 |
| Expenditure Start Date | Start date for the range of time when the expenditure(s) occurred. | Required | n/a | Date | 8 |
| Expenditure End Date | End date for the range of time when the expenditure(s) occurred | Required | n/a | Date | 8 |
| Expenditure Amount | Total amount of SLFRF dollars on the Subaward. | Required | n/a | Currency | n/a |

m) Aggregate Expenditures for Awards Less Than \$50,000 Template



The downloadable templates provide all information required to create the upload files. The following table highlights the data elements required to complete the Aggregate Expenditures LT \$50,000 Template.

| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|--|--|----------|---|--|------------|
| Recipient Project Id | Recipient Project ID that allows the Recipient to associate Expenditure records to Project records. | Required | n/a | Numeric | 20 |
| Subaward Type Aggregates SLFRF | The Subaward Type that had obligation or expenditure/payment activity during the reporting period. | Required | "Aggregate of Contracts Awarded " "Aggregate of Grants Awarded " "Aggregate of Loans Issued " "Aggregate of Transfers " "Aggregate of Direct Payments " | Picklist (see permissible values in previous column) | 100 |
| Total Period Obligation Amount (Aggregates) | Sum of sub-award amounts/obligations during the most recent period for this Sub-Award Type (Aggregates). | Required | n/a | Currency | n/a |
| Total Period Expenditure Amount (Aggregates) | Sum of Expenditures or Payments during the most recent period for this Sub-Award Type (Aggregates). | Required | n/a | Currency | n/a |

n) Payments to Individuals Template

The downloadable templates provide all information required to create the upload files. The following table highlights the data elements required to complete the Payments to Individuals Template.

| Defined Term | Definition | Required | List Values | Data Type | Max Length |
|--|--|----------|-------------|-----------|------------|
| Recipient Project Id | Recipient Project ID that allows the Recipient to associate Expenditure records to Project records. | Required | n/a | Numeric | 20 |
| Total Period Obligation Amount (Aggregates) | Sum of sub-award amounts/obligations during the most recent period for this Sub-Award Type (Aggregates). | Required | n/a | Currency | n/a |
| Total Period Expenditure Amount (Aggregates) | Sum of Expenditures or Payments during the most recent period for this Sub-Award Type (Aggregates). | Required | n/a | Currency | n/a |





Appendix C – Expenditure Categories and Template Mapping

The Expenditure Categories (EC) listed below must be used to categorize each project as noted in the [Reporting Guidance](#). The term “Expenditure Category” refers to the detailed level (e.g., 1.1 COVID-10 Vaccination). When referred to at the summary level (e.g., EC 1) it includes all Expenditure Categories within that summary level.

For the table below, the following legend applies.

*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). Please note the evidence-based questions are only applicable to States, U.S. Territories, and metropolitan cities and counties with population over 250,000.

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

The Programmatic Data column indicates which Expenditure Categories have associated programmatic data, in addition to the project standard information. More information on each EC’s programmatic data is contained in Appendix C and in the [Reporting Guidance](#).

| Category | | Programmatic Data? | Bulk Upload Template |
|--|--|--------------------|-----------------------------|
| 1 Expenditure Category: Public Health | | | |
| 1.1 | COVID-19 Vaccination^ | No | Project Baseline Template |
| 1.2 | COVID-19 Testing^ | No | Project Baseline Template |
| 1.3 | COVID-19 Contact Tracing^ | No | Project Baseline Template |
| 1.4 | Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.)*^ | No | Project Baseline Template |
| 1.5 | Personal Protective Equipment^ | No | Project Baseline Template |
| 1.6 | Medical Expenses (including Alternative Care Facilities)^ | No | Project Baseline Template |
| 1.7 | Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)^ | No | Project Baseline Template |
| 1.8 | COVID-19 Assistance to Small Businesses^ | Yes | Template for 1.8, 2.29-2.33 |
| 1.9 | COVID 19 Assistance to Non-Profits^ | Yes | Template for 1.9, 2.34 |
| 1.10 | COVID-19 Aid to Impacted Industries^ | No | Project Baseline Template |
| 1.11 | Community Violence Interventions*^ | Yes | Template for 1.11, 2.10 |
| 1.12 | Mental Health Services*^ | No | Project Baseline Template |
| 1.13 | Substance Use Services*^ | No | Project Baseline Template |
| 1.14 | Other Public Health Services^ | No | Project Baseline Template |
| 2 Expenditure Category: Negative Economic Impacts | | | |
| 2.1 | Household Assistance: Food Programs*^ | Yes | Template for 2.1 – 2.8 |
| 2.2 | Household Assistance: Rent, Mortgage, and Utility Aid*^ | Yes | Template for 2.1 – 2.8 |
| 2.3 | Household Assistance: Cash Transfers*^ | Yes | Template for 2.1 – 2.8 |



| Category | | Programmatic Data? | Bulk Upload Template |
|----------|---|--------------------|-----------------------------|
| 2.4 | Household Assistance: Internet Access Programs*^ | Yes | Template for 2.1 – 2.8 |
| 2.5 | Household Assistance: Paid Sick and Medical Leave^ | Yes | Template for 2.1 – 2.8 |
| 2.6 | Household Assistance: Health Insurance*^ | Yes | Template for 2.1 – 2.8 |
| 2.7 | Household Assistance: Services for Un/Unbanked*^ | Yes | Template for 2.1 – 2.8 |
| 2.8 | Household Assistance: Survivor's Benefits^ | Yes | Template for 2.1 – 2.8 |
| 2.9 | Unemployment Benefits or Cash Assistance to Unemployed Workers*^ | No | Project Baseline Template |
| 2.10 | Assistance to Unemployed or Underemployed Workers (e.g., job training, subsidized employment, employment supports or incentives) *^ | Yes | Template for 1.11, 2.10 |
| 2.11 | Healthy Childhood Environments: Child Care*^ | Yes | Template for 2.11 – 2.14 |
| 2.12 | Healthy Childhood Environments: Home Visiting*^ | Yes | Template for 2.11 – 2.14 |
| 2.13 | Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System*^ | Yes | Template for 2.11 – 2.14 |
| 2.14 | Healthy Childhood Environments: Early Learning*^ | Yes | Template for 2.11 – 2.14 |
| 2.15 | Long-term Housing Security: Affordable Housing*^ | Yes | Template for 2.15 – 2.18 |
| 2.16 | Long-term Housing Security: Services for Unhoused Persons*^ | Yes | Template for 2.15 – 2.18 |
| 2.17 | Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities*^ | Yes | Template for 2.15 – 2.18 |
| 2.18 | Housing Support: Other Housing Assistance*^ | Yes | Template for 2.15 – 2.18 |
| 2.19 | Social Determinants of Health: Community Health Workers or Benefits Navigators*^ | No | Project Baseline Template |
| 2.20 | Social Determinants of Health: Lead Remediation*^ | No | Project Baseline Template |
| 2.21 | Medical Facilities for Disproportionately Impacted Communities^ | No | Project Baseline Template |
| 2.22 | Strong Healthy Communities: Neighborhood Features that Promote Health and Safety^ | No | Project Baseline Template |
| 2.23 | Strong Healthy Communities: Demolition and Rehabilitation of Properties^ | No | Project Baseline Template |
| 2.24 | Addressing Educational Disparities: Aid to High-Poverty Districts^ | Yes | Template for 2.24 – 2.27 |
| 2.25 | Addressing Educational Disparities: Academic, Social, and Emotional Services*^ | Yes | Template for 2.24 – 2.27 |
| 2.26 | Addressing Educational Disparities: Mental Health Services*^ | Yes | Template for 2.24 – 2.27 |
| 2.27 | Addressing Impacts of Lost Instructional Time^ | Yes | Template for 2.24 – 2.27 |
| 2.28 | Contributions to UI Trust Funds^ | No | Project Baseline Template |
| 2.29 | Loans or Grants to Mitigate Financial Hardship^ | Yes | Template for 1.8, 2.29-2.33 |



| Category | | Programmatic Data? | Bulk Upload Template |
|--|--|--------------------|-----------------------------|
| 2.30 | Technical Assistance, Counseling, or Business Planning*^ | Yes | Template for 1.8, 2.29-2.33 |
| 2.31 | Rehabilitation of Commercial Properties or Other Improvements^ | Yes | Template for 1.8, 2.29-2.33 |
| 2.32 | Business Incubators and Start-Up or Expansion Assistance*^ | Yes | Template for 1.8, 2.29-2.33 |
| 2.33 | Enhanced Support to Microbusinesses*^ | Yes | Template for 1.8, 2.29-2.33 |
| 2.34 | Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)^ | Yes | Template for 1.9, 2.34 |
| 2.35 | Aid to Tourism, Travel, or Hospitality^ | No | Project Baseline Template |
| 2.36 | Aid to Other Impacted Industries^ | Yes | Template for 2.36 |
| 2.37 | Economic Impact Assistance: Other*^ | No | Project Baseline Template |
| 3 Expenditure Category: Services to Disproportionately Impacted Communities | | | |
| 3.1 | Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers^ | Yes | Template for EC 3.1 |
| 3.2 | Public Sector Workforce: Rehiring Public Sector Staff^ | Yes | Template for EC 3.2 |
| 3.3 | Public Sector Workforce: Other^ | No | Project Baseline Template |
| 3.4 | Public Sector Capacity: Effective Service Delivery^ | No | Project Baseline Template |
| 3.5 | Public Sector Capacity: Administrative Needs^ | No | Project Baseline Template |
| 4 Expenditure Category: Premium Pay | | | |
| 4.1 | Public Sector Employees | Yes | Template for EC 4.1 – 4.2 |
| 4.2 | Private Sector: Grants to other employers | Yes | Template for EC 4.1 – 4.2 |
| 5 Expenditure Category: Infrastructure | | | |
| 5.1 | Clean Water: Centralized Wastewater Treatment | Yes | Template for EC 5.1 – 5.18 |
| 5.2 | Clean Water: Centralized Wastewater Collection and Conveyance | Yes | Template for EC 5.1 – 5.18 |
| 5.3 | Clean Water: Decentralized Wastewater | Yes | Template for EC 5.1 – 5.18 |
| 5.4 | Clean Water: Combined Sewer Overflows | Yes | Template for EC 5.1 – 5.18 |
| 5.5 | Clean Water: Other Sewer Infrastructure | Yes | Template for EC 5.1 – 5.18 |
| 5.6 | Clean Water: Stormwater | Yes | Template for EC 5.1 – 5.18 |
| 5.7 | Clean Water: Energy Conservation | Yes | Template for EC 5.1 – 5.18 |
| 5.8 | Clean Water: Water Conservation | Yes | Template for EC 5.1 – 5.18 |
| 5.9 | Clean Water: Nonpoint Source | Yes | Template for EC 5.1 – 5.18 |
| 5.10 | Drinking water: Treatment | Yes | Template for EC 5.1 – 5.18 |
| 5.11 | Drinking water: Transmission & Distribution | Yes | Template for EC 5.1 – 5.18 |
| 5.12 | Drinking water: Lead Remediation, including in Schools and Daycares | Yes | Template for EC 5.1 – 5.18 |
| 5.13 | Drinking water: Source | Yes | Template for EC 5.1 – 5.18 |
| 5.14 | Drinking water: Storage | Yes | Template for EC 5.1 – 5.18 |
| 5.15 | Drinking water: Other water infrastructure | Yes | Template for EC 5.1 – 5.18 |
| 5.16 | Water and Sewer: Private Wells | Yes | Template for EC 5.1 – 5.18 |



| Category | | Programmatic Data? | Bulk Upload Template |
|---|---|--------------------|----------------------------|
| 5.17 | Water and Sewer: IIJA Bureau of Reclamation Match | Yes | Template for EC 5.1 – 5.18 |
| 5.18 | Water and Sewer: Other | Yes | Template for EC 5.1 – 5.18 |
| 5.19 | Broadband: “Last Mile” projects | Yes | Template for EC 5.19-5.21 |
| 5.20 | Broadband: IIJA Match | Yes | Template for EC 5.19-5.21 |
| 5.21 | Broadband: Other projects | Yes | Template for EC 5.19-5.21 |
| 6 Expenditure Category: Revenue Replacement | | | |
| 6.1 | Provision of Government Services | N/A | N/A |
| 6.2 | Non-federal match for other Federal Programs | N/A | N/A |
| 7 Administrative and Other | | | |
| 7.1 | Administrative Expenses | No | Project Baseline Template |
| 7.2 | Transfers to Other Units of Government | No | Project Baseline Template |



Appendix D – SLFRF Expenditure Category Programmatic Data and Other Information

The downloadable templates contain information required to create the upload files to include required/optional fields, help text, and permissible data types.

The following table highlights the standard data elements required for the Project Bulk Upload for Baseline Projects. Refer to [Appendix C](#) for the Expenditure Categories that this template applies to.

Project Bulk Upload for Project Baseline Template Table

| Defined Term | Definition | Required/ Optional | List Values | Data Type | Max Length |
|---|--|--|--|--|---------------|
| Project Expenditure Category Group | Per guidance, this field represents the predefined project expenditure category | Required | "1-Public Health" "2-Negative Economic Impacts" "3-Public Health-Negative Economic Impact: Public Sector Capacity" "7-Administrative and Other" | Picklist (see permissible values in previous column) | n/a |
| Project Expenditure Category | Per guidance, this field represents and is aligned to the project expenditure category | Required | Refer to "Expenditure Categories covered by the Project Baseline Template" table in Appendix B | Picklist (see permissible values in previous column) | n/a |
| Project Name | Name of the project. | Required | n/a | String | 80 |
| Project Identification Number (Assigned by recipient) | Identification number assigned to project by recipient. | Required | n/a | Alphanumeric | 20 |
| Status of Completion | Completion status of the project. | Required | "Not started", "Completed less than 50%", "Completed 50% or more", "Completed" | Picklist (see permissible values in previous column) | n/a |
| Cancelled Status of Completion Explanation | If you selected "Cancelled" for the Status of Completion, please provide an explanation. | Conditional | n/a | String | 255 |
| Adopted Budget | Amount of the adopted budget for this project | Required for Tier 1 recipients Optional for other Tier recipients | n/a | Currency | n/a |
| Total Cumulative Obligations | Total dollar value of obligations for this project. | Required | n/a | Currency | n/a |



| Defined Term | Definition | Required/ Optional | List Values | Data Type | Max Length |
|---|---|--|--|--|---------------|
| Total Cumulative Expenditures | Total dollar value of expenditures for this project. | Required | n/a | Currency | n/a |
| Current Period Obligations | Total dollar value of obligations for this current reporting period | Required | n/a | Currency | n/a |
| Current Period Expenditures | Total dollar value of expenditures for this current reporting period | Required | n/a | Currency | n/a |
| Does this project include a capital expenditure? | Does this project include a capital expenditure | Required | Yes No | Picklist (see permissible values in previous column) | n/a |
| If yes, what is the total expected capital expenditure? | If you answered "yes" to the previous question, enter the total dollar value of the expected capital expenditure Note: If the total expected capital expenditure is greater than \$10M, then labor certifications are required. | Conditional Required if you answered "Yes" to the previous question | n/a | Currency | n/a |
| Capital Expenditure Type | Type of Capital Expenditure | Conditional Required if you answered "Yes" for the "Does this project include a capital expenditure" question | See Appendix H for the list of Capital Expenditure Types | Picklist (see permissible values in previous column) | n/a |
| Other Capital Expenditure Explanation | If you selected "Other (please specify)" for the Capital Expenditure Type, please provide more details. | Conditional Required if the answer to the question above was "Other (please specify)" | n/a | String | 255 |
| Capital Expenditure Narrative | 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, please provide a written justification. | Conditional Required if you answered "Yes" for the "Does this project include a capital expenditure" question | n/a | String | 1500 |



| Defined Term | Definition | Required/ Optional | List Values | Data Type | Max Length |
|---|---|---|---|--|---------------|
| Project Description | Brief description of the project. | Required | n/a | String | 1,500 |
| Program Income Earned | The amount of Federal program income earned. | Optional | n/a | Currency | n/a |
| Program Income Expended | The amount of program income that was used to cover eligible project costs. | Optional | n/a | Currency | n/a |
| Project Demographic Distribution - Primarily Populations Served | Impacted and/or Disproportionally Impacted populations served by this project. | Conditional Required for the following Expenditure Categories: 1.1-7, 1.10, 1.12-14, 2.9, 2.19-23, 2.28, 2.35, 2.37 | See Appendix G for Project Demographic Distribution populations | Picklist (see permissible values in previous column) | n/a |
| Project Demographic Distribution – Primary Populations Served Explanation | If the selected demographic includes 'specify' please provide a brief explanation | Conditional Required if the selected demographic in the previous question includes 'specify' | n/a | String | 250 |
| Project Demographic Distribution - Additional Populations Served | Impacted and/or Disproportionally Impacted populations served by this project. | Optional | See Appendix G for Project Demographic Distribution populations | Picklist (see permissible values in previous column) | n/a |
| Project Demographic Distribution – Secondary Populations Served Explanation | If the selected demographic includes 'specify' please provide a brief explanation | Conditional | n/a | String | 250 |
| Project Demographic Distribution - Additional Populations Served | Impacted and/or Disproportionally Impacted populations served by this project. | Optional | See Appendix G for Project Demographic Distribution populations | Picklist (see permissible values in previous column) | n/a |
| Project Demographic Distribution – Tertiary Populations Served Explanation | If the selected demographic includes 'specify' please provide a brief explanation | Conditional | n/a | String | 250 |
| Structure and objectives of assistance program | Description of structure and objectives of assistance program(s), including public health or negative economic impact experienced | Required | n/a | String | 250 |



| Defined Term | Definition | Required/ Optional | List Values | Data Type | Max Length |
|----------------------|---|-----------------------|-------------|-----------|---------------|
| Recipient's approach | Description of recipient's approach to ensuring that response is reasonable and proportional to a public health or negative economic impact of Covid-19, as described in the final rule | Required | n/a | String | 250 |

Please note, under EC 1, EC 2, and EC 3 for projects where the total expected capital expenditures are over \$10 million, there are additional manually entered collection requirements separate from those collected via bulk upload. Please view the **“Additional manual entry for all infrastructure projects”** section for more details.

EC 1.1 – 1.7, 1.10

There is no additional programmatic data required for the following ECs:

- EC 1.1 COVID-19 Vaccination
- EC 1.2 COVID-19 Testing
- EC 1.3 Contact Tracing
- EC 1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Childcare facilities, etc.)
- EC 1.5 Personal Protective Equipment
- EC 1.6 Medical Expenses (including Alternative Care Facilities)
- EC 1.7 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)
- EC 1.10 COVID-19 Aid to Impacted Industries

EC 1.8, 2.29 - 2.33

There is additional programmatic data required for EC 1.8, 2.29 - 2.33 that can be provided via bulk upload file or manual entry. The EC1.8, 2.29-2.33 Bulk File Upload Template contains guidance to create the upload files to include data instructions, required/optional fields, help text, and permissible data types.

- EC 1.8 COVID-19 Assistance to Small Businesses
- EC 2.29 Loans or Grants to Mitigate Financial Hardship
- EC 2.30 Technical Assistance, Counseling, or Business Planning
- EC 2.31 Rehabilitation of Commercial Properties or Other Improvements
- EC 2.32 Business Incubators and Start-Up or Expansion Assistance
- EC 2.33 Enhanced Support to Microbusinesses

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|-----------------------------------|--|----------------------|-------------|-----------|------------|
| Number of small businesses served | Number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs) | Required | n/a | Numeric | n/a |

EC 1.9, 2.34

There is additional programmatic data required for EC 1.9, 2.34 that can be provided via bulk upload file or manual entry. The EC 1.9, 2.34 Bulk File Upload Template contains guidance to create the upload files to include data instructions, required/optional fields, help text, and permissible data types.

- EC 1.9 COVID 19 Assistance to Non-Profits
- EC 2.34 Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--------------------|---|----------------------|-------------|-----------|------------|
| Non-Profits Served | Number of Non-Profits served (by program if recipient establishes multiple separate non-profit assistance programs) | Required | n/a | Numeric | n/a |

EC 1.11, 2.10

For Tier 1 recipients, there is additional programmatic data required for EC 1.11, 2.10 that can be provided via bulk upload file or manual entry.

- EC 1.11 Community Violence Interventions
- EC 2.10 Assistance to Unemployed or Underemployed Workers (e.g., job training, subsidized employment, employment supports or incentives)

Note- This additional programmatic data is required for Tier 1 recipients only: states, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents. Additional data to provide for EC 1.11, 2.10 is as follows:



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|--|----------------------|-------------|-----------|------------|
| Workers enrolled in sectoral job training programs | Number of workers enrolled in sectoral job training programs | Conditional | n/a | Numeric | n/a |
| Workers completing sectoral job training programs | Number of workers completing sectoral job training programs | Conditional | n/a | Numeric | n/a |
| People participating in summer youth employment programs | Number of people participating in summer youth employment programs | Conditional | n/a | Numeric | n/a |

EC 1.12 – 1.14

There is no additional programmatic data required for the following ECs:

- EC 1.12 Mental Health Services
- EC 1.13 Substance Use Services
- EC 1.14 Other Public Health Services

EC 2.1 – 2.8

There is additional programmatic data required for EC 2.1 – 2.8 that can be provided via bulk upload file or manual entry. The EC 2.1-2.8 Bulk File Upload Template contains guidance to create the upload files and to include data instructions, required/optional fields, help text, and permissible data types.

- EC 2.1 Household Assistance: Food Programs
- EC 2.2 Household Assistance: Rent, Mortgage, and Utility Aid
- EC 2.3 Household Assistance: Cash Transfers
- EC 2.4 Household Assistance: Internet Access Programs
- EC 2.5 Household Assistance: Paid Sick and Medical Leave
- EC 2.6 Household Assistance: Health Insurance
- EC 2.7 Household Assistance: Services for Un/Unbanked
- EC 2.8 Household Assistance: Survivor's Benefits

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--------------------------|--|----------------------|-------------|-----------|------------|
| Number Households Served | Number of households served (by program if recipient establishes | Required | n/a | Numeric | n/a |



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--------------|--|----------------------|-------------|-----------|------------|
| | multiple separate household assistance programs) | | | | |

For Tier 1 recipients only, there is additional programmatic data required for EC 2.2 that can be provided via bulk upload file or manual entry.

Note- This additional programmatic data is required for Tier 1 recipients only: states, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents. Additional data to provide for EC 2.2 is as follows:

- Number of households receiving eviction prevention services (including legal representation)

EC 2.9 – 2.13

There is no additional programmatic data required for the following ECs:

- EC 2.9 Unemployment Benefits or Cash Assistance to Unemployed Workers
- EC 2.10 Assistance to Unemployed or Underemployed Workers (e.g., job training, subsidized employment, employment supports or incentives)
- EC 2.11 Healthy Childhood Environments: Child Care
- EC 2.12 Healthy Childhood Environments: Home Visiting
- EC 2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System

EC 2.11 – 2.14

For Tier 1 recipients only, there is additional programmatic data required for EC 2.11 – 2.14 that can be provided via bulk upload file or manual entry.

- EC 2.11 Healthy Childhood Environments: Child Care
- EC 2.12 Healthy Childhood Environments: Home Visiting
- EC 2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System
- EC 2.14 Healthy Childhood Environments: Early Learning

Note- This additional programmatic data is required for Tier 1 recipients only: states, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents. Additional data to provide for EC 2.11 – 2.14 is as follows:

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|--|----------------------|-------------|-----------|------------|
| Children served by childcare and early learning services (pre- | Number of children served by childcare and early learning services (pre- | Conditional | n/a | Numeric | n/a |



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|----------------------------------|--|----------------------|-------------|-----------|------------|
| school/pre-K/ages 3-5) | school/pre-K/ages 3-5) | | | | |
| Families served by home visiting | Number of families served by home visiting | Conditional | n/a | Numeric | n/a |

EC 2.15 – 2.18

For Tier 1 recipients only, there is additional programmatic data required for EC 2.15 – 2.18 that can be provided via bulk upload file or manual entry.

- EC 2.15 Long-Term Housing Security: Affordable Housing
- EC 2.16 Long-Term Housing Security: Services for Unhoused persons
- EC 2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities
- EC 2.18 Housing Support: Other Housing Assistance

Note- This additional programmatic data is required for Tier 1 recipients only: states, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents. Additional data to provide for EC 2.15 – 2.18 is as follows:

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|---|--|----------------------|-------------|-----------|------------|
| Households receiving eviction prevention services | Number of households receiving eviction prevention services (including legal representation) | Conditional | n/a | Numeric | n/a |
| Affordable housing units preserved or developed | Number of affordable housing units preserved or developed | Conditional | n/a | Numeric | n/a |

EC 2.24 - 2.27

There is additional programmatic data required for EC 2.24 - 2.27 that can be provided via bulk upload file or manual entry. The EC 2.24-2.27 Bulk File Upload Template contains guidance to create the upload files and to include data instructions, required/optional fields, help text, and permissible data types.

- EC 2.24 Addressing Educational Disparities: Aid to High-Poverty Districts



- EC 2.25 Addressing Educational Disparities: Academic, Social, and Emotional Services
- EC 2.26 Addressing Educational Disparities: Mental Health Services
- EC 2.27 Addressing Impacts of Lost Instructional Time

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|---|----------------------|-------------|-----------|------------|
| The National Center for Education Statistics ("NCES") School ID or NCES District ID. | The National Center for Education Statistics ("NCES") School ID or NCES District ID. Separate IDs with commas for multiple entries. | Required | n/a | Numeric | n/a |

Policy Information

When providing the National Center for Education Statistics ("NCES") School ID or NCES District ID, please list the School District if all schools within the school district received some funds. If not all schools within the school district received funds, please 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. For more information on NCES identification numbers see <https://nces.ed.gov/ccd/districtsearch/> (districts) and <https://nces.ed.gov/ccd/schoolsearch/> (schools).

For Tier 1 recipients only, there is additional programmatic data required for EC 2.24 – 2.27 that can be provided via bulk upload file or manual entry.

Note- This additional programmatic data is required for Tier 1 recipients only: states, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents. Additional data to provide for EC 2.24 – 2.27 is as follows:

- Number of students participating in evidence-based tutoring programs

EC 2.19 – 2.23, 2.28, 2.35, 2.37

There is no additional programmatic data required for the following ECs:

- EC 2.19 Social Determinants of Health: Community Health Workers or Benefits Navigators
- EC 2.20 Social Determinants of Health: Lead Remediation
- EC 2.21 Medical Facilities for Disproportionately Impacted Communities
- EC 2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety
- EC 2.23 Strong Healthy Communities: Demolition and Rehabilitation of Properties
- EC 2.28 Contributions to UI Trust funds
- EC 2.35 Aid to Tourism Travel or Hospitality



- EC 2.37 Economic Impact Assistance: Other

EC 2.36

There is additional programmatic data required for EC 2.36 that can be provided via bulk upload file or manual entry. The EC 2.36 Bulk File Upload Template contains guidance to create the upload files to include data instructions, required/optional fields, help text, and permissible data types.

- EC 2.36 Aid to Other Impacted Industries

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|---------------------------------------|--|----------------------|-------------|-----------|------------|
| Industry other than tourism Narrative | If aid is provided to industries other than travel, tourism, and hospitality (EC 2.36), please 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 Final Rule, and rationale for providing aide to the industry | Required | n/a | Text | 250 |

EC 3.1

There is additional programmatic data required for EC 3.1 that can be provided via bulk upload file or manual entry. The EC 3.1 Template contains guidance to create the upload files to include data instructions, required/optional fields, help text, and permissible data types.

- 3.1 Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|--|----------------------|-------------|-----------|------------|
| Number of government FTE responding to COVID-19 supported under this authority | Number of government FTE responding to COVID-19 supported under this authority | Required | n/a | Numeric | n/a |

EC 3.2

There is additional programmatic data required for EC 3.2 that can be provided via bulk upload file or manual entry. The EC 3.2 Bulk File Upload Template contains guidance to create the upload files to include data instructions, required/optional fields, help text, and permissible data types.

- 3.2 Public Sector Workforce: Rehiring Public Sector Staff

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|--|----------------------|-------------|-----------|------------|
| Number of FTEs rehired by governments under this authority | Number of FTEs rehired by governments under this authority | Required | n/a | Numeric | n/a |

EC 3.3 – 3.5

There is no additional programmatic data required for the following ECs:

- EC 3.3 Public Sector Workforce: Other
- EC 3.4 Public Sector Capacity: Effective Service Delivery
- EC 3.5 Public Sector Capacity: Administrative Needs

EC 4.1–4.2 (Premium Pay)

There is additional programmatic data required for EC 4.1 – 4.2 that can be provided via bulk upload file or manual entry. The EC 4.1-4.2 Bulk File Upload Template contains guidance to create the upload files to include data instructions, required/optional fields, help text, and permissible data types.

- EC 4.1 Public Sector Employees
- EC 4.2 Private Sector: Grants to other employers

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|---|---|----------------------|---|-----------|------------|
| Sectors designated as essential critical infrastructure sectors | List of sectors designated as essential critical infrastructure sector | Required | Valid entries for Sectors designated as essential critical infrastructure sectors. (See Appendix E) | String | 1500 |
| Number of workers to be served | Number of workers to be served | Required | n/a | Numeric | n/a |
| Premium Pay Narrative | For groups of workers that do not meet one of the two criteria below, submit a written justification to Treasury describing how the premium pay or grant is responsive to workers performing essential work during the public health emergency unless the worker or groups of workers receiving premium pay meet one of two criteria: (1) the eligible worker(s) receiving premium pay earn (with the premium 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; or (2) the eligible worker(s) receiving premium pay is not exempt from the Fair Labor Standards Act overtime provisions. | Required | n/a | String | 3000 |
| K-12 Workers Served | Number of workers to be served with premium pay in K-12 schools | Required | n/a | Numeric | n/a |



In addition, please see [Section IV.d.1](#) Step 5 and [Appendix E](#) for additional information needed on sub-awards supporting projects in these Expenditure Categories.

Note- Recipients that are either creating or supporting a Premium Pay program should reference the final rule and the Overview of the Final Rule for information regarding this eligible use.

EC 5.1–5.18

There is additional programmatic data required for EC 5.1 – 5.18 that can be provided via bulk upload file or manual entry. There is also additional programmatic data required for all projects that can only be entered via manual entry. The EC 5.1-5.18 Bulk File Upload Template contains guidance to create the upload files to include data instructions, required/optional fields, help text, and permissible data.

- 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: Lead Remediation, including in Schools and Daycares
- 5.13 Drinking water: Source
- 5.14 Drinking water: Storage
- 5.15 Drinking water: Other water infrastructure
- 5.16 Water and Sewer: Private Wells
- 5.17 Water and Sewer: IJJA Bureau of Reclamation Match
- 5.18 Water and Sewer: Other

In addition to the project base information noted in the Project Bulk Upload for Base Projects table above, additional data to provide is as follows:

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|--|--|-------------|-----------|------------|
| Projected/actual construction start date | Projected/actual construction start date | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to | n/a | Date | 10 |



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|---|--|--|-----------|------------|
| | | Completion" question. | | | |
| Projected/actual initiation of operations date | Projected/actual initiation of operations date | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | n/a | Date | 10 |
| Location Type | Location Type (for broadband, geospatial location data) | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | -Latitude / longitude (WGS84 or NAD83 geographic coordinate system) -Address -Address Range -Road Segment | Picklist | n/a |
| Location Details | Location Details (for broadband, geospatial location data) | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | n/a | text | 100 |
| NPDES Number | National Pollutant Discharge Elimination System (NPDES) Permit Number (if applicable; for projects aligned with the Clean Water State Revolving Fund) | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | n/a | text | 50 |
| PWS ID Number | Public Water System (PWS) ID number (if applicable; for projects aligned with the Drinking Water State Revolving Fund) | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | n/a | text | 50 |



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|--|--|-------------|-----------|------------|
| Median Household Income of service area | Median Household Income of service area | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | n/a | currency | n/a |
| Lowest Quintile Income of the service area | Lowest Quintile Income of the service area | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | n/a | currency | n/a |

Note- Recipients should use the following definitions when evaluating information:

- Median Household Income of service area
- Lowest Quintile Income of the service area
 - For median income and lowest quintile income of Census Tracts and other geographic areas, recipients should refer to the most recent American Community Survey 5-year estimates available through the Census website.

After the bulk upload of EC 5.1 – 5.18 infrastructure project information, manual entry of additional programmatic data will be required in Treasury's Portal.

EC 5.19–5.21

There is additional programmatic data required for EC 5.19 – 5.21 that can be provided via bulk upload file or manual entry. There is also additional programmatic data required for all projects that can only be entered via manual entry. The EC 5.19-5.21 Bulk File Upload Template contains guidance to create the upload files to include data instructions, required/optional fields, help text, and permissible data.

- 5.19 Broadband: "Last Mile" projects
- 5.20 Broadband: IJJA Match
- 5.21 Broadband: Other projects

| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|--|----------------------|-------------|-----------|------------|
| Projected/actual construction start date | Projected/actual construction start date | Conditional | n/a | Date | 10 |



| Defined Term | Definition | Required or Optional | List Values | Data Type | Max Length |
|--|---|--|-------------|-----------|------------|
| | | REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | | | |
| Projected/actual initiation of operations date | Projected/actual initiation of operations date | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | n/a | Date | 10 |
| Download and Upload Speeds 1 | Confirm that the project is designed to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds. | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | Yes/No | Picklist | N/A |
| Download and Upload Speeds 2 | If the project is not designed to reliably meet or exceed symmetrical 100 Mbps download and upload speeds, explain why not. | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | N/A | Text | N/A |
| Download and Upload Speeds 3 | Confirm that the project is designed to, upon completion, meet or exceed symmetrical 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. | Conditional REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question. | Yes/No | Picklist | N/A |



After the bulk upload of EC 5.19 – 5.21 infrastructure project information, manual entry of additional programmatic data will be required in Treasury's Portal.

a) Additional manual entry for all infrastructure projects

1. Location
2. For projects over \$10 million in expected total cost
 - i. Complete Davis-Bacon certification or provide the following:
 - Number of employees of contractors and sub-contractors working on the project (number)
 - Number of employees on the project hired directly (number)
 - Number of employees on the project hired through a third party (number)
 - Wages and benefits of workers on the project by classification (rich text field)
 - Are any of the wages at rates less than those prevailing? (Y/N)
 - ii. Complete certification for labor agreements or provide the following:
 - How will the recipient 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? (text box)
 - How will the recipient minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project? (text box)
 - How will the recipient 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);"? (text box)
 - Will workers on the project receive wages and benefits that will secure an appropriately skilled workforce in the context of the local and regional labor market? (Y/N)
 - Does the project have a completed project labor agreement? (Y/N)
 - iii. Respond to the question, Does the project prioritize local hires? (Y/N)
 - iv. Respond to the question, Does the project have a Community Benefit Agreement, with a description of any such agreement? (Y/N)

b) Additional manual entry for Broadband Projects Expenditure Categories (5.19 – 5.21):

1. Projected/actual construction start date
2. Projected/actual initiation of operations date
3. Is the project designed to, upon completion, reliably meet or exceed symmetrical 100 Mbps download and upload speeds?
 - i. If the project is not designed to reliably meet or exceed symmetrical 100 Mbps download and upload speeds, explain why not, and



- ii. Confirm that the project is designed to, upon completion, reliably 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.
4. Planned Technology Type
 - i. If Technology Type is “Other”, please specify type
5. Actual Technology Type
 - ii. If Technology Type is “Other”, please specify type
6. Planned Total Miles of Fiber Deployed
7. Actual Total Miles of Fiber Deployed
8. Total number of funded locations
9. Total number of funded locations served below 25/3 Mbps (pre-SLFRF investment)
10. Total number of funded locations served receiving 25/3 Mbps or greater but less than 100/20 Mbps (pre-SLFRF investment)
11. Total number receiving minimum 100/100 Mbps (post-SLFRF investment)
12. Total number receiving minimum 100/20 Mbps and scalable to 100/100 Mbps (post-SLFRF investment)
13. Total number of funded locations served by type
 - iii. Residential
 - iv. Total Housing Units
 - v. Business
 - vi. Community Anchor Institution
14. Provide an explanation if the sum of residential, business and community anchor institutions does not equal Total Number of Funded Locations served
 - vii. Planned
 - viii. Actual
15. Confirm that the service provider for the project has, or will upon completion of the project, either participated in the Federal Communications Commission (FCC) 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).
16. Template upload for project locations

EC 6.1 and 6.2

There is no additional programmatic data required for EC 6.1 Revenue Replacement or EC 6.2 Non-federal match for other Federal Programs and there is no bulk upload template option. For EC 6.2, recipients should note the program name and assistance listing of the other federal program that is being matched in the project description.

In addition, note that projects reported under EC 6.1 and EC 6.2 do not have subawards, so recipients will not report subrecipients, subawards, expenditures (for subawards or in aggregate). Entry screens for EC 6.1 and 6.2 will have the following fields greyed out and unavailable for entry: Subrecipient module, Subaward Module, Expenditure Module.



In situations where recipients have changed a project's expenditure category to EC 6.1 or EC 6.2, a warning sign will appear on the Project Overview page for the Obligation and Expenditure statuses for that project if subaward, and/or subaward/aggregate expenditure records exist. Functionality is available by clicking on the warning sign to efficiently delete any associated records created in the Subaward or Expenditure module for that project.

EC 7.1 – 7.2

There is no additional programmatic data required for the following ECs:

- EC 7.1 Administrative Expenses
- EC 7.2 Transfers to Other Units of Government

Appendix E - Expenditure Categories

Treasury's 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 started to report on a broader set of eligible uses and associated Expenditure Categories (EC), starting with the April 2022 Project and Expenditure Report. The table below includes the new Expenditure Categories, as well as a reference to previous Expenditure Categories used for reporting under the interim final rule.

The Expenditure Categories (EC) listed below must be used to categorize each project. 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 Expenditure Categories 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). Please note the evidence-based questions are only applicable to States, U.S. Territories, and metropolitan cities and counties with population over 250,000.

^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 ¹⁸ | Previous EC ¹⁹ |
|---|------------------|---------------------------|
| 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 |

¹⁸ Under the final rule to be used starting with April 2022 reports

¹⁹ Under the interim final rule to be used in Interim Report and January 2022 Project and Expenditure Report



| Expenditure Category | EC ¹⁸ | Previous EC ¹⁹ |
|--|------------------|---------------------------|
| 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 |
| 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 |



| Expenditure Category | EC ¹⁸ | Previous EC ¹⁹ |
|---|------------------|---------------------------|
| 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 |
| Aid to Other Impacted Industries^ | 2.36 | 2.12 |
| Other | | |
| Economic Impact Assistance: Other*^ | 2.37 | 2.13 |
| Household Assistance: Eviction Prevention*^ | - | 2.5 |
| Education Assistance: Other*^ | - | 3.5 |
| Healthy Childhood Environments: Other*^ | - | 3.9 |
| Social Determinants of Health: Other*^ | - | 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: 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 |



| Expenditure Category | EC ¹⁸ | Previous EC ¹⁹ |
|---|------------------|---------------------------|
| 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 |

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 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 |



| January 2022 Expenditure Categories | | April 2022 Guidance |
|---|---|---|
| 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 |
| 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 |



| January 2022 Expenditure Categories | | April 2022 Guidance |
|-------------------------------------|--|--|
| 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 F – List of Sectors

When entering information for project subawards, selection of a Primary Sector is required for subawards tied to projects in Expenditure Categories:

- 1.10 Public Health: COVID-19 Aid to Impacted Industries
- 2.35 Negative Economic Impacts: Aid to Tourism Travel or Hospitality
- 2.36 Negative Economic Impacts: Aid to Other Impacted Industries
- 4.1 Premium Pay: Public Sector Employees
- 4.2 Premium Pay: Private Sector: Grants to other employers

A primary sector is defined as the sector targeted by the work performed under the sub-award. It is not required for other expenditure categories. The table below lists primary sectors available in the system for selection. If the primary sector is not listed, select “Other” and clarify in the manual entry box.

| Sectors Designated as Essential Critical Infrastructure Sectors |
|---|
| Any work performed by an employee of a State, local, or Tribal government |
| Behavioral health work |
| Biomedical Research |
| Dental care work |
| Educational work, school nutrition work, and other work required to operate a school facility |
| Elections work |
| Emergency response |
| Family or childcare |
| Grocery stores, restaurants, food production, and food delivery |
| Health care |
| Home- and community-based health care or assistance with activities of daily living |
| Laundry work |
| Maintenance work |
| Medical testing and diagnostics |
| Pharmacy |
| Public health work |
| Sanitation, disinfection, and cleaning work |
| Social services work |
| Solid waste or hazardous materials management, response, and cleanup work |
| Transportation and warehousing |
| Vital services to Tribes |
| Work at hotel and commercial lodging facilities that are used for COVID-19 mitigation and containment |
| Work in a mortuary |
| Work in critical clinical research, development, and testing necessary for COVID-19 response |
| Work requiring physical interaction with patients |
| Other |



Appendix G – Project Demographic Distribution Information

For ECs 1.1 – 2.37 applicable to Public Health and Negative Economic Impacts, recipients must report whether projects are targeted to impacted and disproportionately impacted communities. Recipients will be asked to respond to the following:

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

For this question the following options are available.

| | 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 communities²⁰ Households that experienced unemployment Households that experienced increased food or housing insecurity Households that qualify for certain federal programs²¹ For services to address lost instructional time in K-12 schools: any students that lost access to in-person instruction for a significant period of time Other households or populations that experienced a negative economic | <ul style="list-style-type: none"> Low-income households and communities²² Households and populations residing in Qualified Census Tracts Households that qualify for certain federal benefits²³ Households receiving services provided by Tribal governments Households residing in the U.S. territories or receiving services from these governments For services to address educational disparities, Title I eligible schools²⁴ |

²⁰ 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).

²¹ 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.

²² 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.

²³ 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.

²⁴ 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.



| | Impacted | Disproportionately Impacted |
|--------------------------------|---|--|
| | impact of the pandemic other than those listed above (please specify) | <ul style="list-style-type: none"> 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 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 |

The following table lists the options for indicating impacted and disproportionately impacted populations and shows how these selections will appear as a picklist in the portal and in the bulk templates.

| Impacted Population | As Shown in Portal and Bulk Template |
|--|---|
| Impacted General Public | 1 Imp General Public |
| Impacted Low or moderate income households or populations | 2 Imp Low or moderate income HHs or populations |
| Impacted Households that experienced unemployment | 3 Imp HHs that experienced unemployment |
| Impacted Households that experienced increased food or housing insecurity | 4 Imp HHs that experienced increased food or housing insecurity |
| Impacted Households that qualify for certain federal programs | 5 Imp HHs that qualify for certain federal programs |
| Impacted For services to address lost instructional time in K-12 schools any students that lost access to in-person instruction for a significant period of time | 6 Imp For services to address lost instructional time in K-12 schools |
| Impacted Other households or populations that experienced a negative economic impact of the pandemic other than those listed above (please specify) | 7 Imp Other HHs or populations that experienced a negative economic specify |
| Impacted Small businesses that experienced a negative economic impact of the pandemic | 8 Imp SBs that experienced a negative economic impact |



| Impacted Population | As Shown in Portal and Bulk Template |
|---|---|
| Impacted Classes of small businesses designated as negatively economically impacted by the pandemic (please specify) | 9 Imp Classes of SBs designated as negatively economically impacted |
| Impacted Non-Profits that experienced a negative economic impact of the pandemic | 10 Imp NPs that experienced a negative economic impact |
| Impacted Classes of non-profits designated as negatively economically impacted by the pandemic (please specify) | 11 Imp Classes of NPs designated as negatively economically impacted specify s |
| Impacted Travel tourism or hospitality sectors (including Tribal development districts) | 12 Imp Travel tourism or hospitality sectors |
| Impacted Industry outside the travel tourism or hospitality sectors that experienced a negative economic impact of the pandemic (please specify) | 13 Imp Industry outside the travel tourism or hospitality sectors specify |
| Disproportionately Impacted Population | As Shown in Portal and Bulk Template |
| Disproportionately Impacted Low income households and populations | 14 Dis Imp Low income HHs and populations |
| Disproportionately Impacted Households and populations residing in Qualified Census Tracts | 15 Dis Imp HHs and populations residing in Qualified Census Tracts |
| Disproportionately Impacted Households that qualify for certain federal programs | 16 Dis Imp HHs that qualify for certain federal programs |
| Disproportionately Impacted Households receiving services provided by Tribal governments | 17 Dis Imp HHs receiving services provided by Tribal governments |
| Disproportionately Impacted Households residing in the U.S. territories or receiving services from these governments | 18 Dis Imp HHs residing in the U.S. territories or receiving services |
| Disproportionately Impacted For services to address educational disparities, Title I eligible schools | 19 Dis Imp For services to address educational disparities Title I eligible |
| Disproportionately Impacted Other households or populations that experienced a disproportionate negative economic impact of the pandemic other than those listed above (please specify) | 20 Dis Imp Other HHs or populations that experienced a disproportionate specify |
| Disproportionately Impacted Small businesses operating in Qualified Census Tracts | 21 Dis Imp SBs operating in Qualified Census Tracts |
| Disproportionately Impacted Small businesses operated by Tribal governments or on Tribal lands | 22 Dis Imp SBs operated by Tribal governments or on Tribal lands |
| Disproportionately Impacted Small businesses operating in the U.S. territories | 23 Dis Imp SBs operating in the U.S. territories |
| Disproportionately Impacted Other small businesses disproportionately impacted by the pandemic (please specify) | 24 Dis Imp Other SBs Dis Imp by the pandemic specify |
| Disproportionately Impacted Non-profits operating in Qualified Census Tracts | 25 Dis Imp NPs operating in Qualified Census Tracts |
| Disproportionately Impacted Non-profits operated by Tribal governments or on Tribal lands | 26 Dis Imp NPs operated by Tribal governments or on Tribal lands |
| Disproportionately Impacted Non-profits operating in the U.S. territories | 27 Dis Imp NPs operating in the U.S. territories |
| Disproportionately Impacted Other non-profits disproportionately impacted by the pandemic (please specify) | 28 Dis Imp Other NPs Dis Imp by the pandemic specify |



Appendix H – Capital Expenditures for Non-Infrastructure Projects

For ECs 1, 2, and 3 applicable to Public Health and Negative Economic Impacts, recipients must report the capital expenditure type for those projects obligating \$10 million or more in funds to the capital expenditure portion of the project. Picklist items are listed below. The underlined portion of each item will be the portion selectable in the portal and the bulk upload template.

FIELD: Type of capital expenditure, based on the following enumerated uses:

- Acquisition of equipment for COVID-19 prevention and treatment, including ventilators, ambulances, and other medical or emergency services equipment
- 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)
- Affordable housing, supportive housing, or recovery housing development
- Behavioral health facilities and equipment (e.g., inpatient or outpatient mental health or substance use treatment facilities, crisis centers, diversion centers)
- Childcare, daycare, and early learning facilities
- COVID-19 testing sites and laboratories, and acquisition of related equipment
- COVID-19 vaccination sites
- Devices and equipment that assist households in accessing the internet (e.g., tablets, computers, or routers)
- Emergency operations centers and acquisition of emergency response equipment (e.g., emergency response radio systems)
- Food banks and other facilities primarily dedicated to addressing food insecurity
- Improvements to existing facilities to remediate lead contaminants (e.g., removal of lead paint)
- Installation and improvement of ventilation systems in congregate settings, health facilities, or other public facilities
- Job and workforce training centers
- 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)
- Medical facilities generally dedicated to COVID-19 treatment and mitigation (e.g., emergency rooms, intensive care units, telemedicine capabilities for COVID-19 related treatment)
- Mitigation measures in small businesses, nonprofits, and impacted industries (e.g., developing outdoor spaces)
- Parks, green spaces, recreational facilities, sidewalks, pedestrian safety features like crosswalks, streetlights, neighborhood cleanup, and other projects to revitalize public spaces
- Public health data systems, including technology infrastructure
- Rehabilitations, renovation, remediation, cleanup, or conversions of vacant or abandoned properties
- Schools and other educational facilities or equipment to address educational disparities
- Technology and equipment to allow law enforcement to efficiently and effectively respond to the rise in gun violence resulting from the pandemic
- 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
- Temporary medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs
- Transitional shelters (e.g., temporary residences for people experiencing homelessness)
- Other (please specify)

**Appendix I – Projects 5.19-5.21 – Broadband Infrastructure Data Template**

The downloadable template covers fields related to broadband infrastructure project location.

| Field Name | Definition | Required / Optional / Conditional | List Values | Data Type | Max Length |
|--|--|-----------------------------------|---|-----------|------------|
| Project Name | Name of the project | Required | n/a | Text | 100 |
| Recipient Project ID | ID assigned to project by recipient | Required | n/a | Text | 20 |
| Fabric ID Number | Unique location identifier from the FCC's Broadband Data fabric | Required (once available) | n/a | Text | 20 |
| Location Latitude | Latitude data for the location to which service is installed | Required | n/a | Number | 20 |
| Location Longitude | Longitude data for the location to which service is installed | Required | n/a | Number | 20 |
| Technology Type at Location | Type of technology at location | Required | Fiber, Coaxial Cable, Fixed Wireless, Other | Picklist | n/a |
| If Other, Specify | Explanation of Other type of technology (Planned) | Conditional | n/a | Number | 20 |
| Location Type | Type of location | Required | Residential; Business; Community Anchor Institution | Picklist | n/a |
| Housing Units at Location | Number of housing units at residential locations | Required | n/a | Number | 20 |
| Speed Pre-Investment | Internet speed prior to CPF investment | Required | Below 25/3 Mbps; 25/3 Mbps or greater but less than 100/20 Mbps | Picklist | n/a |
| Maximum Download Speed Offered at Location Post-Investment | Maximum download speed offered/advertised at this location post CPF investment | Required | n/a | Text | 20 |
| Maximum Download Speed Delivered at Location Post-Investment | Maximum Download Speed Delivered at Location Post-Investment | Required | n/a | Text | 20 |
| Maximum Upload Speed Offered at Location Post-Investment | Maximum upload speed offered at location Post Investment | Required | n/a | Text | 20 |
| Maximum Upload Speed Delivered at Location Post-Investment | Maximum upload speed delivered at location post-investment | Required | n/a | Text | 20 |
| Latency Delivered at Location Post-Investment | Latency delivered at location post-investment | Required | n/a | Text | 20 |



Appendix J – Frequently Asked Questions

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

Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. This includes those which demonstrate the award funds were used for eligible purposes in accordance with sections 602(c) and 603(c) of the Social Security Act, Treasury's regulations implementing those sections, and Treasury's related guidance.

1.2. What reporting will be required, and when will the first report be due?²⁵

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

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

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

Reports are required quarterly for the following recipients:

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

The initial project and expenditure report for quarterly recipients was due January 31, 2022 and covered the period of March 3, 2021 to December 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury by the last day of the month that follows the end of each calendar quarter.

Reports are required annually for the following recipients:

- Tribal governments that are allocated less than \$30 million in SLFRF funding

²⁵ This question was updated on November 15, 2021



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

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

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

Recovery Plan Performance Reports: States (defined to include the District of Columbia), territories, and metropolitan cities and counties with a population that exceeds 250,000 residents are also required to submit an annual Recovery Plan Performance Report to Treasury. This report will include descriptions of the projects funded and information on the performance indicators and objectives of each award, helping local residents understand how their governments are using the substantial resources provided by the SLFRF program. The initial Recovery Plan Performance Report covered activity from date of award to July 31, 2021 and was due to Treasury by August 31, 2021 or 60 days after receiving funding. Thereafter, the Recovery Plan Performance Reports will cover a 12-month period and recipients are required to submit the report to Treasury within 30 days after the end of the 12-month period. The second Recovery Plan Performance Report will cover the period from July 1, 2021 to June 30, 2022 and must be submitted to Treasury by July 31, 2022. Each annual Recovery Plan Performance Report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and non-entitlement units of local government are not required to develop a Recovery Plan Performance Report.

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

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

The ARPA establishes four categories of eligible uses and further restrictions on the use of funds to ensure that Fiscal Recovery Funds are used within the four eligible use categories. The final rule implements these restrictions, including the scope of the eligible use categories and further restrictions on states or territories using SLFRF funds to offset a reduction in a recipient's net tax revenue resulting from changes in state or territory law and deposits into pension funds for recipients other than Tribal governments.

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



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

In the Project and Expenditure report, recipients using revenue loss funds for the provision of governments services may report projects under Expenditure Category 6.1. Recipients using revenue loss funds for non-federal match may report projects under Expenditure Category 6.2. Recipients using revenue loss funds for non-federal match should include the Program Name and Assistance Listing of the other federal program that is being matched in the project description.

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

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

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

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

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

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

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



Please see the [final rule](#) and the [Compliance and Reporting Guidance](#) for more information.

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

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

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

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

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

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

The reporting threshold is based on the total allocation expected under the SLFRF program, not the funds received by the recipient as of the time of reporting. Recipient reporting tiers will be displayed in the reporting portal. If you believe there is an error with the reporting tier or application of the \$10 million (for metropolitan cities and counties with a population below 250,000 residents) or \$30 million (for tribes) thresholds, please email SLFRF@treasury.gov.

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

When receiving funds as multiple entity types, a recipient's total SLFRF allocations across all sources will be used to identify that recipient's reporting tier.

A recipient's reporting tier is available for review in the Treasury's Portal and on the Treasury website prior to the reporting deadline. If you believe there is an error in your reporting tier or allocation amount, please email SLFRF@treasury.gov.



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

Beginning in July 2022, Treasury started collecting certain data fields previously associated with the Recovery Plan in the Project & Expenditure report. Recipients are still required to upload a PDF version of their Recovery Plan and post this version on easily discoverable webpage on the public-facing website by July 31. Recipients are encouraged to use the suggested template posted in the www.treasury.gov/SLFRPReporting website when preparing the Recovery Plan template.

1.9. How should recipients report if the population threshold changes during the reporting period?

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

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

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

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

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

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

Project and Expenditure Report: Recipients will have an opportunity to reopen and provide edits to their submitted Project and Expenditure Reports anytime before the reporting deadline. Recipients will then be required to re-certify and submit the report again to properly reflect any edits made. After the reporting deadline, unless prompted by Treasury staff, recipients will not be able to edit their submitted report. Any changes or revisions will need to be reflected in the next Project and Expenditure report. See Section V of this User Guide for instructions on how to do that.

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

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



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

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

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

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

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

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

1.15. What is meant by Date of Award?

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

1.16. When are recipients subject to the quarterly reporting?

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

Please note, submission of the April 2022 Project and Expenditure report was required for all recipients, including those reporting quarterly and annually.

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

The Project and Expenditure Report includes fields for reporting on program income at the Project level. Interest received on loans made with SLFRF funds should be tracked as program income (See 2 CFR § 200.1 *Program income*). Any program income that comes in by December 31, 2024 can be recycled by the recipients on eligible projects.

Notwithstanding the above, if a recipient uses revenue loss funds to fund a loan, whether or not the maturity of the loan is after December 31, 2026, repayments on such loans are not subject to program income rules.

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



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

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

As of April 2022, the Dun & Bradstreet D-U-N-S number is no longer the official identifier for doing business with the U.S. Government. All recipients and each of their subrecipients are required to obtain through SAM.gov registration, a Unique Entity Identifier (UEI) number.

To accommodate recipients during this transition period, if there are subrecipients who do not yet have a UEI number, and/or have challenges in obtaining one, the April 2022 Project and Expenditure Report form started to accept for each subrecipient **one of the following two identifiers:**

- Taxpayer Identification Number (TIN)
- Unique Entity Identifier (UEI)

Note: Entities that are beneficiaries are NOT required to register in SAM.gov and are not required to provide a UEI. For beneficiaries that are required to be identified in the Project and Expenditure Report, recipients may use the TIN.

1.20. Who are beneficiaries and are recipients required to report for them?

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

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

The distinction between a subrecipient and a beneficiary, therefore, is contingent upon the rationale for why a recipient is providing funds to the individual or entity. If the recipient is providing funds to the individual or entity for the purpose of carrying out a SLFRF program or project on behalf of the recipient, the individual or entity is acting as a subrecipient. Acting as a subrecipient, the individual or entity is subject to subrecipient monitoring and reporting requirements. Conversely, if the recipient is providing funds to the individual or entity for the purpose of directly benefitting the individual or entity as a result of experiencing a public health impact or negative economic impact, the individual



or entity is acting as a beneficiary. Acting as a beneficiary, the individual or entity is not subject to subrecipient monitoring and reporting requirements.

Similar to reporting under the Coronavirus Relief Fund (CRF), information on both beneficiaries and subrecipients will be collected in a single form in the Project and Expenditure Report.

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

Recipients who have projects categorized under EC 6.1 "Provision of Government Services" are not required at this time to report on the subrecipients, subawards, and expenditures (for subawards or in aggregate) information. Please see Final Rule FAQ 13.14 for more information.

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

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

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

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

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

Yes, Treasury will make the data submitted by recipients publicly available. The content and timing of release is still under development. Treasury encourages recipients to make their data directly available through their own websites. Tier 1 recipients, States, territories, and metropolitan cities and counties with a population greater than 250,000, are reminded that they need to post the Recovery Plan on their public website by the date the report is transmitted to Treasury.

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

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

Revision Log



| Version | Date Published | Summary of changes |
|---------|--------------------|---|
| 1.0 | January 7, 2022 | Initial publication |
| 1.1 | January 24, 2022 | <ul style="list-style-type: none">Added language around use of “No Projects Available”Updated language around bulk uploads, including edits to Appendix B |
| 2.0 | April 1, 2022 | <ul style="list-style-type: none">Updated to reflect changes to the final rule |
| 3.0 | July 1, 2022 | <ul style="list-style-type: none">Updated to reflect changes to tax offset provisions, changes to capital expenditure reporting, and additions to broadband fields |
| 3.1 | July 8, 2022 | <ul style="list-style-type: none">Updated to reflect changes to broadband section |
| 3.2 | July 18, 2022 | <ul style="list-style-type: none">Updated Appendix B and D to switch Primary Project Demographic Distribution field to “Conditional” in the Baseline templateUpdated the EC table for the Baseline template in Appendix BUpdated the Subaward table in Appendix B to show “Purpose of Funds” as conditionalAdded additional Primary Sector ECs in Appendix F |
| 4.0 | September 30, 2022 | <ul style="list-style-type: none">Added language and Appendix I to describe broadband location programmatic dataIncluded language under tax offset section |
| 5.0 | December 29, 2022 | <ul style="list-style-type: none">Added “Country” field to Subrecipient/Contractor/Beneficiary collectionAdded functionality to delete previously created subaward and expenditure records associated to EC 6.1 and 6.2 projects. |

