

Project and Expenditure Report User Guide

State and Local Fiscal Recovery Funds



Publication: April 1, 2024

Version: 10

OMB Control Number: 1505-0271

OMB Expiration Date: 04/30/2025

PAPERWORK REDUCTION ACT NOTICE

The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is 6 hours per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed to the Office of Privacy, Transparency and Records, Department of the Treasury, 1500 Pennsylvania Ave., N.W., Washington, D.C. 20220. DO NOT send the form to this address. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid control number assigned by OMB.

Table of Contents

Section I. Reporting Basics	6
Section II. Navigation and Logistics	9
Section III. Reporting Requirements	16
Section IV. Project and Expenditure Report.....	22
Section V. Editing and Revising Your Data	81
Appendix A – Designating SLFRF Points of Contact by SLFRF Account Administrators	85
Appendix B – Bulk File Upload Overview	92
Appendix C – Expenditure Categories and Template Mapping.....	111
Appendix D – SLFRF Expenditure Category Programmatic Data and Other Information	117
Appendix E - Expenditure Categories.....	148
Appendix F – List of Sectors	155
Appendix G – Project Demographic Distribution Information.....	156
Appendix H – Capital Expenditures for Non-Infrastructure Projects.....	158
Appendix I – Projects 5.19-5.21 – Broadband Infrastructure Data Template	161
Appendix J – Frequently Asked Questions	162

List of Figures

Figure II - 1 Landing Page	9
Figure II - 2 Navigation Bar	10
Figure II - 3 Introduction and Bulk Upload	11
Figure II - 4 Sample Bulk Upload Icon	11
Figure II - 5 Successful Bulk Upload Template	12
Figure II - 6 Blank Required Data Error	12
Figure II - 7 Invalid Data Error.....	13
Figure II - 8 Duplicate Data Error	13
Figure II - 9 Non-Existent Reference Error	14
Figure II - 10 Manual Validation Text Box.....	14
Figure II - 11 Unsubmit	15
Figure III - 1 Relationship between Expenditure Categories and Multiple Projects	20
Figure IV - 1 Recipient Information	23
Figure IV - 2 Point of Contact List.....	23
Figure IV - 3 Budget Approval and Obligation	24
Figure IV - 4 SAM.gov question	24
Figure IV - 5 Additional SAM.gov questions (1)	25
Figure IV - 6 Additional SAM.gov questions (2).....	25
Figure IV - 7 Record of Highest Paid Officer.....	26

Figure IV - 8 No Projects Available Option	27
Figure IV - 9 My Projects Screen Example	29
Figure IV - 10 Project and Expenditure Category Group Screen	29
Figure IV - 11 Project Expenditure Category	30
Figure IV - 12 Bulk Upload for EC 1.1	30
Figure IV - 13 Project Entry Screen	32
Figure IV - 14 Project Overview Screen with Lock Option	32
Figure IV - 15 Lock Screen	33
Figure IV - 16 Update Previously Reported Projects	34
Figure IV - 17 Manual Entry for EC 3.1	35
Figure IV - 18 Programmatic Data for EC 3.1	35
Figure IV - 19 Project Demographic Distribution Questions	36
Figure IV - 20 Public Health - Negative Economic Impact Questions	37
Figure IV - 21 Capital Expenditure Questions.....	37
Figure IV - 22 Evidence-based questions	38
Figure IV - 23 Premium Pay Additional Questions.....	38
Figure IV - 24 Programmatic Data for Infrastructure Projects EC 5.1 - 5.18.....	40
Figure IV - 25 EC 5.19 - 5.21 Programmatic Data	45
Figure IV - 26 Broadband Location Bulk Upload.....	46
Figure IV - 27 Additional Questions if Response to David Bacon Certification is "No"	49
Figure IV - 28 Additional Questions if Response to Certifications of Labor Agreements is "No"	50
Figure IV - 29 Additional Certification Question	50
Figure IV - 30 Revenue Replacement Screen - Electing Standard Allowance	52
Figure IV - 31 Revenue Loss Using Formula	53
Figure IV - 32 Edit and Delete Project Screen	56
Figure IV - 33 Subrecipient/Beneficiaries Bulk Upload Icon	58
Figure IV - 34 Manually Create a Subrecipient or Beneficiary	60
Figure IV - 35 Sam.gov Questions for Subrecipients, Contractors or Beneficiaries.....	61
Figure IV - 36 Additional SAM.gov questions for Subrecipients, Contractors, and Beneficiaries.....	61
Figure IV - 37 Five Highest Paid Officers for Subrecipients, Contractors or Beneficiaries	62
Figure IV - 38 Subrecipients or Beneficiaries Entered	62
Figure IV - 39 Subaward Bulk Upload (1)	63
Figure IV - 40 Subaward Bulk Upload (2)	63
Figure IV - 41 Subaward Reporting	64
Figure IV - 42 Subaward Entered	65
Figure IV - 43 Expenditures > \$50,000	66
Figure IV - 44 Aggregated Expenditures for Awards Less than \$50,000	67
Figure IV - 45 Payments to Individuals	68
Figure IV - 46 Tax Offset Provision Screen	70
Figure IV - 47 Revenue-Reducing Covered Changes	71
Figure IV - 48 Baseline Revenue and De Minimis Threshold	72
Figure IV - 49 Actual Tax Revenue and Reduction in Net Tax Revenue	73
Figure IV - 50 Revenue-increasing Covered Changes and Covered Spending Cuts (1).....	75
Figure IV - 51 Revenue-increasing Covered Changes and Covered Spending Cuts (2).....	76
Figure IV - 52 Revenue Reduction Cap	77
Figure IV - 53 Close out question	78
Figure IV - 54 Project Overview Status with Errors.....	78

Figure IV - 55 Project Overview Status with No Errors	79
Figure IV - 56 Federal Audit Clearing (FAC).....	79
Figure IV - 57 Alternative Compliance Examination Engagement (ACEE).....	80
Figure IV - 58 Official Certification	80
Figure IV - 59 Submission Verification.....	81
Figure IV - 60 Submission Verification with Additional Language.....	81
Figure V- 1 Official Certification	82
Figure V- 2 Edit Project Window	82
Figure V- 3 Edit Subrecipient Information	83
Figure A - 1 State, Local and Tribal Support Landing Page	85
Figure A - 2 My Compliance Reports.....	86
Figure A - 3 Account	86
Figure A - 4 Account Name.....	86
Figure A - 5 Landing Page	87
Figure A - 6 Certification	87
Figure A - 7 Official Certification of Authorization	88
Figure A - 8 Designation Form.....	88
Figure A - 9 Designation of Account Administrator, Point of Contact of Reporting and Authorized Representative for Reporting.....	88
Figure A - 10 Designation Form.....	90
Figure B - 1 Bulk Upload Pop Up.....	94
Figure B - 2 File Upload Message	94
Figure B - 3 File Added to Bulk Upload Portal	94
Figure B - 4 Listing of Bulk Upload Errors.....	95
Figure B - 5 Bulk Upload Creation	95

Change Summary for Annual and Q1 2024 P&E Reporting

There are four notable changes to the system for the Annual Q1 2024 reporting cycle. These are:

1. Federal Audit Clearinghouse (FAC) and Alternative Compliance Examination Engagement (ACEE)

Beginning in Reporting Period Q1 2024 there will be new questions in the Certification Tab that will ask for information related to FAC and ACEE. The information gathered from these questions will assist in determining next steps forward and if additional information is required.

2. Ready for Close Out

Beginning in Reporting Period Q1 2024 there will be a new question to determine if the recipient is ready for Close Out. This question has conditional requirements and will only

be generated if the recipient's expenditures are equal to the allocated amount. A response to this question is for informational purposes only and based on the response the recipient will receive additional guidance. Answering "Yes" to the question regarding ready for Close Out will still require continued reporting. This question is for informational purposes only.

3. Project Start and End Dates

Beginning in Reporting Period Q1 2024 there will be required fields for Project Start and End Dates that are conditionally required based on the 'Status of Completion' in the Project Overview section. If the project status is 'Not Started' the dates are not required. If the project is 'Completed less than 50%' or 'Completed 50% or more' then only the Project Start Date is required. If the project is 'Completed' then both the Project Start Date and Project End Date are required.

4. Title I Uploads

Previously reported Title I Projects will have a new upload requirement based on the Environmental Review response. If the response to the question 'Indicate the type of environmental review required by the project' was 'Other' there will be a requirement to upload four (4) documents.

Four new document uploads are required:

1. Treasury Approved Environmental Certification
2. Treasury Approved Public Notice
3. Treasury Approved Proof of Posting Public Notice
4. Treasury Approved Authority to Use Grant Funds Notice

Section I. 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 2024 submission deadline, covering the quarter ending December 31, 2023. 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 subject 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 at 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](https://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 II. 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.

Welcome to the Treasury Programs supporting State, Territory, Tribal, and Local Government as part of the 2021 American Rescue Plan.

State and Local Fiscal Recovery Funds (SLFRF)
\$350 billion available for state, territory, Tribal, and local governments to support the public health response and lay the foundation for a strong and equitable economic recovery.

Emergency Rental Assistance (ERA)
\$21.6 billion available for state, territory, and local governments to assist households that are unable to pay rent and utilities.

Homeowner Assistance Fund (HAF)
Nearly \$10 billion available for state, territory, and Tribal governments to provide relief for our country's most vulnerable homeowners.

Capital Projects Fund (CPF)
\$10 billion available for state, territory, freely associated state, and Tribal governments for capital projects designed to jointly and directly enable work, education, and health monitoring, which includes the provision and improvement of broadband infrastructure where it is lacking.

Local Assistance and Tribal Consistency Fund (LATCF)
\$2 billion available for eligible tribal governments and eligible revenue sharing counties to support a strong and equitable economic recovery.

State, Local and Tribal Support
Welcome

Introduction
Submissions
Compliance Reports
Alternative Compliance Examination Report
Engagement Report

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.

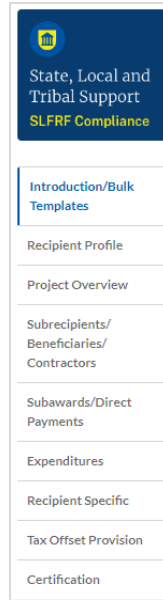


Figure II - 2 Navigation Bar

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
- Broadband Locations

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

*Project Expenditure Category

[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.

Newly added excel version of the Bulk Upload Templates will include separate tabs that were previously separate files in 1 document. This will allow for 10,000 max records to be uploaded in 1 file. Previous versions of the bulk file template files were downloaded 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. This version is still available for use.

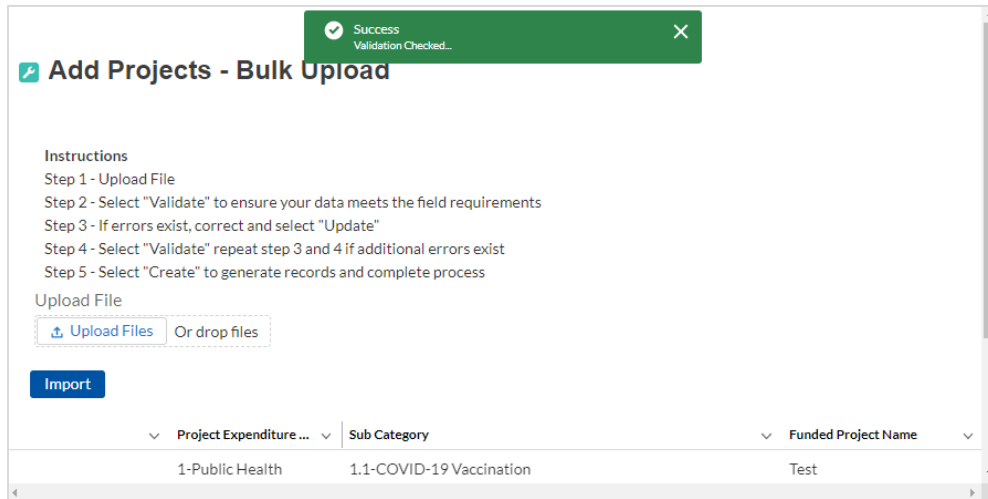


Figure II - 5 Successful Bulk Upload Template

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).

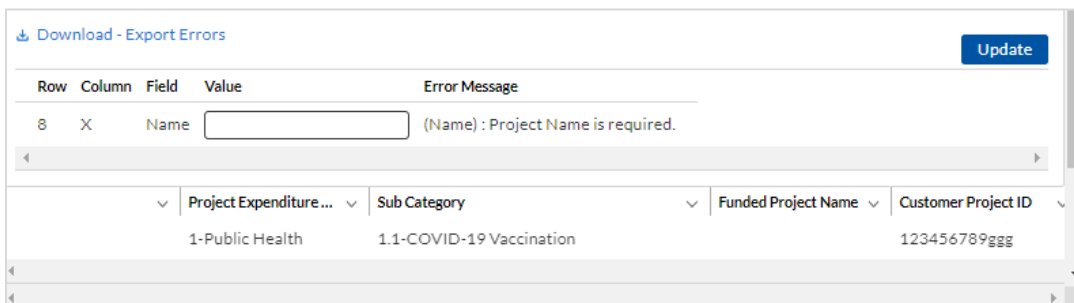


Figure II - 6 Blank Required Data Error

- **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).

The screenshot shows a table with the following data:

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

Below the table, there are dropdown menus for 'Project Expenditure Category' (1-Public Health) and 'Sub Category' (1.1-COVID-19 Vaccination). An 'Update' button is visible in the top right corner.

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).

The screenshot shows a table with the following data:

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

Below the table, there are dropdown menus for 'Project Expenditure Category' (1-Public Health), 'Sub Category' (1.1-COVID-19 Vaccination), 'Funded Project Name', and 'Customer Project' (123456789). An 'Update' button is visible in the top right corner.

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	54454456dgrfgrfd	(Project_Identification_Number__c) : Invalid Project Identification Number

Recipient UEI	Recipient EIN	Project Identification...	Award No
	555846255	54454456dgrfgrfd	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

Figure II - 11 Unsubmit

Section III. 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](#).¹

Tier 1 – States, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents.

Interim Report

- By August 31, 2021, or 60 days after receiving funding if funding was received by October 15, with expenditures by category.

Project and Expenditure Report

- By January 31, 2022, and then the last day of the month after the end of each quarter thereafter.

Recovery Plan Performance Report

- By August 31, 2021, or 60 days after receiving funding, and annually thereafter by July 31.

Tier 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.

Interim Report

- By August 31, 2021, or 60 days after receiving funding if funding was received by October 15, with expenditures by category.²

Project and Expenditure Report

- By January 31, 2022, and then the last day of the month after the end of each quarter thereafter.³

Tier 3 – Tribal Governments that are allocated more than \$30 million in SLFRF funding.

Interim Report

¹ These reports are 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.

² Note: NEUs were not required to submit an Interim Report.

³ 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.

- By August 31, 2021, or 60 days after receiving funding if funding was received by October 15, with expenditures by category.

Project and Expenditure Report

- By January 31, 2022, and then the last day of the month after the end of each quarter thereafter.

Tier 4 – Tribal Governments that are allocated less than \$30 million in SLFRF funding.

Interim Report

- By August 31, 2021, or 60 days after receiving funding if funding was received by October 15, with expenditures by category.

Project and Expenditure Report

- By April 30, 2022, and then annually thereafter.

Tier 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.

Interim Report

- By August 31, 2021, or 60 days after receiving funding if funding was received by October 15, with expenditures by category.²

Project and Expenditure Report

- By April 30, 2022, and then annually thereafter.

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,⁴ 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,

⁴ Included in Appendix 1 of the [Reporting Guidance](#)

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.
- 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.

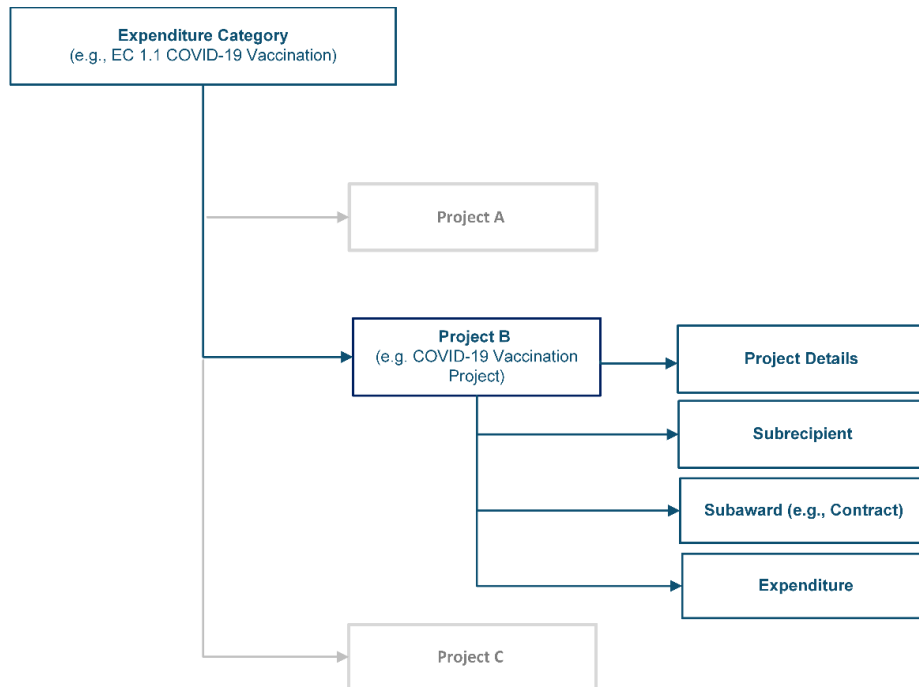


Figure III - 1 Relationship between Expenditure Categories and Multiple Projects

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) Expenditures⁵ 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.

⁵ Expenditures includes contracts, grants, loans, transfers, or direct payments.

Section IV. 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?

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

*Is the Recipient Registered in SAM.Gov?

Figure IV - 1 Recipient Information

Point of Contact List

Name	Title	Phone	Email	Roles
1 [Redacted]	PM	[Redacted]	[Redacted]	SLFRF - Account Administrator; SLFRF - Authorized Representative
2 [Redacted]	Tester		[Redacted]	SLFRF - Account Administrator; SLFRF - Point of Contact for Reporting; SLFRF - Authorized Representative
3 [Redacted]	Tester		[Redacted]	SLFRF - Account Administrator; SLFRF - Point of Contact for Reporting; SLFRF - Authorized Representative

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.

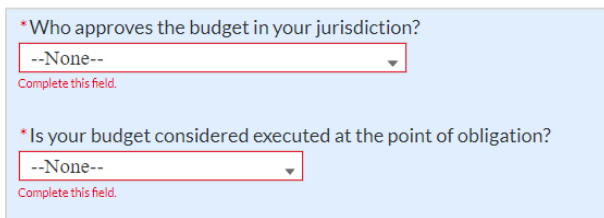


Figure IV - 3 Budget Approval and Obligation

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.

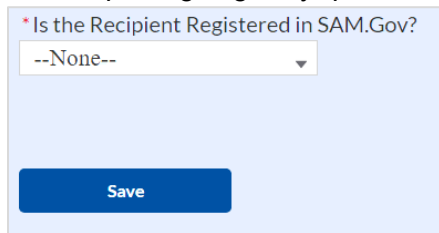


Figure IV - 4 SAM.gov question

- 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.

Also, within Project Status there will be a remaining to obligate calculation field that will show the remaining funds that need to be obligated prior to the December 31, 2024 deadline. This will only appear if there is an Adopted Budget provided.



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 X

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) Locking ability for projects that are in a “Completed” status

On the Project Overview page, there is a lock icon located on the right of the screen on the project line. If the project on that line shows a “Completed” status and the Total Obligations and

Total Expenditures are at 100% the lock icon  can be selected (see Figure IV – 14).


Project Name	Recipient Project Id	Total Obligations	Total Expenditures	Expenditure Category	Completion Status	Project Status	Obligation Status	Expenditure Status	More
1 Test-4	822	\$100,000.00	\$100,000.00	2-Negative Economic Impacts	Completed	✔	✔	✔	

Figure IV - 14 Project Overview Screen with Lock Option

When the lock option is selected a screen opens to verify that the project has met the criteria of being in a “complete” status and that the Total Obligations and Total Expenditures are 100%. If this criteria is met, the status and amounts will turn green and the Lock Project button will turn red allowing you to push it (see Figure IV – 15 Lock Screen). The project will remain in a locked status until either the recipient unlocks the project by selecting the lock icon or there is a change

in the obligations or expenditures. With a project in the locked status, the project will remain in a ready status to submit future P&E reports.

Lock Project ✕

Once project is locked, no further reporting is needed until close-out. The project must be marked Complete and be fully obligated and expended or you will receive an error message. You can unlock the project if changes are required, however you will need to continue to report on this project until locked

Project – Completion Status ●
Completed

Project – Total Cumulative Obligations ● Project – Total Cumulative Expenditures ●
\$100,000.00 \$100,000.00

Period	Current period obligations	Current period expenditures
Q1 2022		
Q2 2022		
Q3 2022		
Q4 2022		
Q1 2023		
Q2 2023	\$10,000.00	\$0.00
Q3 2023	\$90,000.00	\$100,000.00
Totals	\$100,000.00	\$100,000.00

This project is marked complete and fully obligated and expended and ready to be locked. Click the Lock project button below to lock this project.

CancelLock project

Figure IV - 15 Lock Screen

e) 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 - 16).

The screenshot shows a web form titled "Edit Project" with a close button in the top right corner. The form is organized into several sections:

- 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: (empty field)
 - Program Income Expended: (empty field)
 - * Status to Completion: Completed
 - * Project Description: dfg
 - * Does this project include a capital expenditure?: No
- Questions on Demographic Distribution:**
 - * What Impacted and/or Disproportionally Impacted population does this project primarily serve? Please select the population primarily served.

At the bottom right of the form, there are two buttons: "Delete Project" (red) and "Confirm Project" (blue).

Figure IV - 16 Update Previously Reported Projects

f) 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 - 17) 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 - 18).
- 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

* Project Expenditure Category

[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

* Project Description

* Does this project include a capital expenditure?

Figure IV - 17 Manual Entry for EC 3.1

* Does this project include a capital expenditure?

* 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:

* 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 - 18 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 - 19):

- 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 - 19 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 - 20)
 - 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 - 20 Public Health - Negative Economic Impact Questions

3) **Capital Expenditures:** For projects reported under the Project Expenditure Categories EC1: Public Health, EC2: Negative Economic Impact, EC3: Public Health-Negative Economic Impact: Public Sector Capacity and EC8: Natural Disasters, provide answers to the following questions (refer to Figure IV - 21):

- 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 - 20 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-22.

- 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 - 212 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 - 23:

- Sectors Designated as Essential Critical Infrastructure
- Number of workers to be served (cumulative for the project)
- Premium Pay Narrative
- Number of workers to be served with premium pay in K-12 schools (cumulative)

Figure IV - 23 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. Also, Premium Pay is not an eligible use after April 10, 2023 (funds provided can still be used for work performed before this date).

- **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:
 1. 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
 2. 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 - 24), 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) --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 - 24 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. Beginning in the July 2023 reporting period, recipients are required to provide Fabric ID# and Provider ID#'s for all broadband locations and need to include standardized FCC Identifiers. [Location templates](#) will also need to be included for all broadband projects. This information will be uploaded to portal using the bulk upload process. Recipients should consider this guidance when entering the following data (see Figure IV - 25):

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. Do you have a broadband location file to upload?
 - If yes, upon creation Broadband locations will require additional data via bulk upload. Click on the project status  icon after creation to add location data.
 - If no, please explain reasons for not having a location file.
5. 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.
6. 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: (7) the technology types planned and used, (8) the total miles of fiber deployed, (9) the total number of funded locations served by speed (pre-SLFRF investment), (10) the total number of funded location served by speed (post-SLFRF investment), and (11) the total number of funded locations served by type.

7. 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
8. Total Miles of Fiber Deployed: provide the number representing the total miles of fiber the project is designed to deploy or has deployed
9. 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.⁶
 - Total number of funded locations served (cumulative for the project)
 - Total cumulative number of funded locations served receiving below 25/3 Mbps (pre-SLFRF Investment)
 - Total cumulative 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.
10. 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 (cumulative for the project).
 - a. Total cumulative number of funded locations receiving minimum 100/100 Mbps
 - b. Total cumulative 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.
11. Total Number of Funded Locations by Type⁷: 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

⁶ 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).

⁷ 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).

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 *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.⁸ 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)⁹ 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.¹⁰

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

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. 127 (2021)(Third Report and Order).

⁹ Information on the Fabric, including how to access the locations data in it, is available at: [FCC.gov/BroadbandData](https://www.fcc.gov/BroadbandData)

¹⁰ Third Report and Order, 36 FCC Rcd 1126, 1175 para. 127.

- **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.¹¹ 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).

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.¹² 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.¹³

- **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,¹⁴ 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.

¹¹ 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).

¹² 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).

¹³ See 47 CFR 1.7001(a)(17).

¹⁴ This term is used broadly and includes any public housing agency, HUD-assisted housing organizations or Tribal housing organization.

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 - 25 EC 5.19 - 5.21 Programmatic Data

Location by Location Project Information (Figure IV - 26)

The image shows two screenshots of a web application interface. The top screenshot is a 'Selection' dialog box with a close button (X) in the top right corner. It contains two columns: 'Edit project' with an 'Edit project' button, and 'Broadband locations' with a 'Location data' button. A 'Cancel' button is located at the bottom right of the dialog.

The bottom screenshot is a 'Location data' modal window with a close button (X) in the top right corner. It features an 'Instructions' section with a list of six steps for bulk uploading location data. Below the instructions are two light blue panels: 'Add broadband locations' containing 'Bulk uploads' with 'Download Location Template' and 'Location Bulk Upload' buttons, and 'My broadband locations' which currently shows 'You have no location data. Create a new location data entry above'. A 'Cancel' button is at the bottom right of the modal.

Figure IV - 26 Broadband Location Bulk Upload

Starting in the July 2023 Project and Expenditure (P&E) Reporting, all projects will be required to complete FCC required information. 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 [Broadband Bulk Upload Template](#) 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.

- 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.

- Provider ID
 - FCC Issued Provider ID #
- 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.¹⁵ In order to demonstrate continued compliance with these standards, subgrantees must perform speed and latency tests from the customer

¹⁵ 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).

premises of an active subscriber to a remote test server at an end-point consistent with the requirements for a Commission-designated IXP.¹⁶

In addition, 95 percent of latency measurements during testing windows must fall at or below 100 milliseconds round-trip time.¹⁷ 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, EC3: Public Health-Negative Economic Impact: Public Sector Capacity and EC8: Natural Disasters, 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 - 27):
 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 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.¹⁸

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

¹⁷ See id., 34 FCC Rcd at 6527-28, para. 50.

¹⁸ 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

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?

*Wages and benefits of workers on the project by classification

*Description

Salesforce Sans 12

Figure IV - 27 Additional Questions if Response to David Bacon Certification is "No"

b. Certification of Labor Agreements (Figure IV - 28):

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))?*
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.

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.

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 - 28 Additional Questions if Response to Certifications of Labor Agreements is "No"

- c. Note whether the project prioritizes local hires (see Figure IV - 29).
- d. Note whether the project has a Community Benefit Agreement, with a description of any such agreement (see Figure IV - 29).

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 - 29 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 2022 final rule, recipients have the option to make a one-time decision to calculate revenue loss according to the formula outlined in the 2022 final rule or elect a "Standard Allowance" of up to \$10 million, not to exceed the award allocation, to spend on government services throughout the period of performance. The option to make this one-time decision was provided during the April 30, 2022 reporting deadline. Recipients may update their revenue loss determination, as appropriate, through the April 2025 reporting period. Upon update, any prior revenue loss election will be superseded. Recipients must use a consistent methodology across the period of performance (i.e., choose either the standard allowance or the full formula) and may not elect one approach for certain reporting years and the other approach for different reporting years.

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 - 30.

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-30.¹⁹

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.

Description of Services

¹⁹ 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.

Recipients will also be given a textbox to describe what the funds are being used for under revenue replacement. Treasury requests that descriptions provide explanations that details what type of specific eligible government services are being supported with the funds. The textbox for entering these details is designed to take *at least* 250 characters as part of the description of services. For example, a useful description might of how revenue replacement funds were used might read like the following:

“Revenue replacement funds are being used to maintain current levels of services of the local government, including the salaries of three firefighters and the related operations and maintenance fees associated with the department’s emergency vehicles. Additional funds were used to maintain and service streetlamps in the downtown area, as well as a project to rebuild the sidewalks of the commercial district.”

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

Salesforce Sans 12 B I U [link icon] [list icon] [table icon] [table icon] [table icon] [link icon] [table icon] [table icon] [table icon]

Figure IV - 30 Revenue Replacement Screen - Electing Standard Allowance

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 - 31 provides the screen recipients will complete.

Figure IV - 31 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

Data	If Using Standard Allowance	If not Using Standard Allowance
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 ²⁰	N/A	Required
Revenue Loss	Required	Required
Select whether Fiscal Recovery Funds were used to a 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 (cumulative for project)
- Number of workers completing sectoral job training programs (cumulative for project)
- Number of people participating in summer youth employment programs (cumulative for project).

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

²⁰ 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.

Additional data to provide for EC 2.2 is as follows:

- Number of households receiving eviction prevention services (including legal representation), cumulative for project

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), cumulative for project
- Number of families served by home visiting, cumulative for project

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, cumulative for project

g) 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 - 32. 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.

Figure IV - 32 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.

h) 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

i) 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, Contract, 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 – 33).

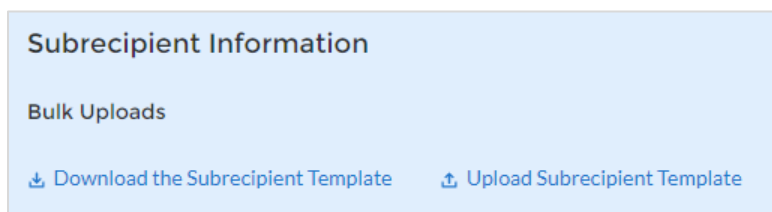


Figure IV - 33 Subrecipient/Beneficiaries Bulk Upload Icon

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 - 34). Recipients must enter a Unique Entity Identifier (UEI) for subrecipients. Recipients are not required to provide a UEI for Contractors. Recipients only need to provide the TIN for Beneficiaries. Recipients must maintain procedures for obtaining information evidencing a given beneficiary, subrecipient, or contractor's eligibility, including ensuring that subrecipients and contractors are in good standing in accordance with [paragraph \(H\) of Appendix II of Part 200](#) of the Uniform

Guidance. Those subrecipients reported without a UEI will require the recipients to select a justification for the missing UEI for the report subrecipient. The justifications are as follows:

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

For the first three justifications, recipients will also be required to report a timeline for obtaining and reporting the UEI.

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:

* Legal Name:

POC Email Address:

* City:

* Zip: Zip+4:

* Entity Type:

Available

- Subrecipient
- Beneficiary
- Contractor

Chosen

* Address Line 1:

Address Line 2:

Address Line 3:

* State:


* Country:

* Is the subrecipient registered in SAM.gov?

Create Subrecipient, Beneficiary, or Contractor

Figure IV - 34 Manually Create a Subrecipient, Contractor 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 - 35).

- Is the subrecipient registered in SAM.gov? 

No

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


--None--

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

--None--

Figure IV - 35 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 - 36).

- Is the subrecipient registered in SAM.gov? 

No

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

Yes

- In the preceding fiscal year, did subrecipient 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 - 36 Additional SAM.gov questions for Subrecipients, Contractors, and Beneficiaries

- 6) Select “Yes” if the total compensation for the subrecipient’s 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 subrecipient’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 - 37) 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 subrecipient receive 80% or more of its annual gross revenue from federal funds?

Yes

- In the preceding fiscal year, did subrecipient 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"/>

Figure IV - 37 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 - 38).

My Subrecipients

Records per page: 10 Page: 1 of 0

Name	Duns	TIN	UEI
1 test	765412368		

Figure IV - 38 Subrecipients or Beneficiaries Entered

j) 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 - 39 and IV - 40).

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 project entries, each with a small icon to its left:

- 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 - 39 Subaward Bulk Upload (1)

The screenshot shows the "Subaward Information" form with the "Project Name:" field populated with "Test x". Below this field is a section titled "Bulk Uploads" containing two buttons: "Download Subaward Template" and "Subaward Bulk Upload".

Figure IV – 40 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 – 41):
 - Project Name from picklist
 - Subrecipient or Direct Payment Recipient Name from the picklist
 - Entity Type for the Award
 - i. The recipient must define here what role the subrecipient or direct payee is receiving the award as: Subrecipient, Contractor, or Beneficiary.
 - 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

Note for loans: Loan maturity date will be required.

The screenshot shows a 'Manual Entry' form with 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:
- *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:
- *Brief description of Subaward and its underlying eligible use (750 characters):

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

Figure IV – 41 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 - 42).

<input type="checkbox"/>	Project Name	Award No	Award Amou...	Subrecipient ...	Report Period	View/Edit
1 <input type="checkbox"/>	Test 1.1	654877412201	\$100,000.00	test subr	Quarter 3 2022 (...)	

Figure IV - 42 Subaward Entered

k) 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 Expenditures 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 - 43). 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 ⓘ
Search Projects... 🔍

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 - 43 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 - 44). 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) ⓘ

Total Period Obligation Amount ⓘ Total Period Expenditure Amount ⓘ

Cumulative Obligations Cumulative Expenditures

[Create Expenditure](#)

Figure IV - 44 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 - 45) with expenditure information. Once this information has been entered, click the *Create Expenditure* button on the bottom left of the box.

Figure IV - 45 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.

I) 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 – 46.

- 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 - 46 Tax Offset Provision Screen

1) Reporting Part 1: Revenue-Reducing Covered Changes (Figure IV - 47)

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 – 47 Revenue-Reducing Covered Changes

2) **Reporting Part 2: Baseline Revenue and De Minimis Threshold (Figure IV- 48)**

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.

- a. 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

Total Value of Revenue-Reducing Covered Change \$10.00

Enter Baseline Revenue ●

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 - 48 Baseline Revenue and De Minimis Threshold

3) **Reporting Part 3: Actual Tax Revenue and Reduction in Net Tax Revenue (Figure IV - 49)**

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.

- a. 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 Actual Tax Revenue

-\$10.00

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 - 49 Actual Tax Revenue and Reduction in Net Tax Revenue

4) Reporting Part 4: Revenue-increasing Covered Changes and Covered Spending Cuts (Figure IV- 50)

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

Records per page: Page: of 0

<input type="checkbox"/>	Fiscal Year	Name of Revenue-Increasing Covered Change	Value of Revenue-Increasing Covered Change
1	<input type="checkbox"/> 2022	test 44	\$100.00
Total			\$100.00

[Download as CSV](#)

Figure IV - 50 Revenue-increasing Covered Changes and Covered Spending Cuts (1)

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
 2022

Search Records per page: 10 Page: 1 of 0

<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
 2022

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 - 51 Revenue-increasing Covered Changes and Covered Spending Cuts (2)

5) Reporting Part 5: Revenue Reduction Cap (Figure IV - 51)

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 – 52 Revenue Reduction Cap

m) 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 - 52 and IV - 53).

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

1. Initially when you enter the screen you will have the below question pop-up asking if the SLFRF funding has been fully spent and if the recipient is ready to close out, but only if the report is reflecting that 100% of the allocated funding has been expended. This is a 'Yes' or 'No' question for informational purposes only and continued reporting is still required. Based on the response additional information will be provided.

Have you spent your full SLFRF award and are ready to close out the award?

If you are ready to close out, please be aware that this is not your final report. Included in forthcoming guidance will be information on how to close out your SLFRF award, including completion of final report information.

Figure IV - 53 Close out question

2. On the Certification screen, validate that the review section project overview status is free of system identified errors. Figure IV - 54 indicates that an error has been identified with the expenditure status. Figure IV – 55 shows a clean status, and the system will allow submission of the report. Also, on the Certification screen there will be a calculation field that will show the remaining allocated funds that need to be obligated prior to the December 31, 2024 deadline based on the Allocation Amount.

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 - 54 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 - 55 Project Overview Status with No Errors

3. Federal Audit Clearinghouse (FAC) questions will now be available for the recipient to provide information based on their status in these categories. These do not apply to all recipients but are encouraged for all to review. The questions will be based on all federal awarded funds by fiscal year.

Federal Audit Clearinghouse (FAC)

Have you expended \$750,000 or more in federal award funds during your most recently completed fiscal year?

Yes

Have you submitted a single audit or program specific audit report to the Federal Audit Clearinghouse (FAC)?

No

Please explain why you did not submit an audit to the FAC.

Figure IV - 56 Federal Audit Clearing (FAC)

4. Alternative Compliance Examination Engagement (ACEE) questions will now be available for the recipient to provide information based on their status in these categories. These do not apply to all recipients but are encouraged for all to review. To meet the eligibility to utilize the ACEE process, the recipient's total SLFRF award must be below \$10 million and the other Federal award funds the recipient expended (not including their direct SLFRF award funds) are less than \$750,000 during the recipient's fiscal year. Once those criteria are met, they will be provided a hyperlink at the bottom of the screen to direct them to the ACEE website to file the ACEE report.

Alternative Compliance Examination Engagement (ACEE)

For certain entities that may be new to expending more than \$750,000 in federal awards and are now subject to Single Audit Act requirements, the U.S. Department of the Treasury (Treasury), together with the Office of Management and Budget and other stakeholders, developed the Alternative Compliance Examination Engagement (ACEE).

For qualified SLFRF recipients, the ACEE is a voluntary alternative to a required full Single Audit that is less burdensome, but still upholds good stewardship by focusing on Activities Allowed and Unallowed and Allowable Cost/Cost Principles.

Would you like to submit an ACEE instead of the Single Audit?

Yes

Is the recipient's total SLFRF award below \$10 million?

--None--

Are other Federal award funds the recipient expended (not including their direct SLFRF award funds) less than \$750,000 during the recipient's fiscal year? ⓘ

--None--

ACEE Criteria not met, Both responses above must be 'Yes'.

Figure IV - 57 Alternative Compliance Examination Engagement (ACEE)

5. The ARR's Name, Title, Telephone Number, and E-Mail Address will be presented on screen for review.
6. 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: _____ Email: _____

Tester

Figure IV - 58 Official Certification

7. Verify information included in Figure IV - 58 and confirm that the values presented are as expected based on the information included or uploaded in previous screens.
8. When certifying and submitting the report, a confirmation box will appear asking if the recipient is sure it wants to submit (see Figure IV - 59).

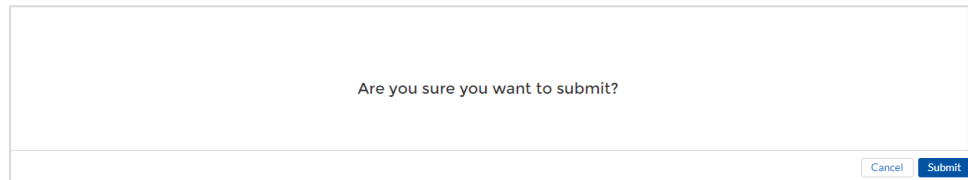


Figure IV - 59 Submission Verification

9. A confirmation box may also appear with additional certification language depending on the programmatic data inputs in the user's report. Figure IV-60 shows an example of project-dependent certification language.

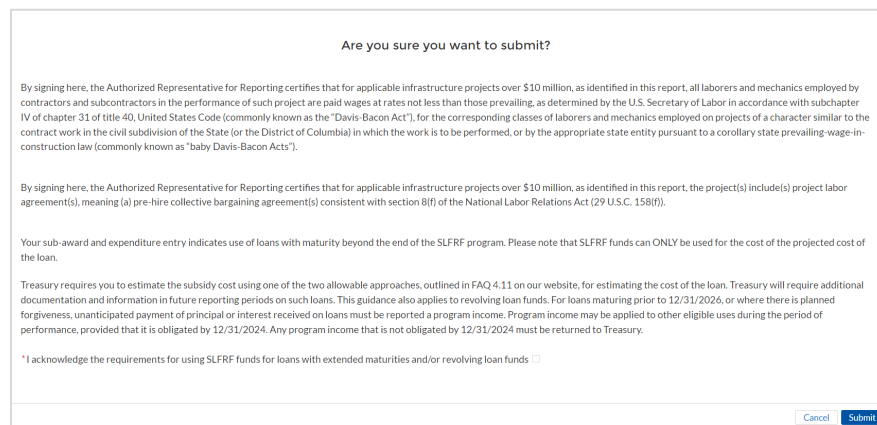


Figure IV - 60 Submission Verification with Additional Language

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

Section V. 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.

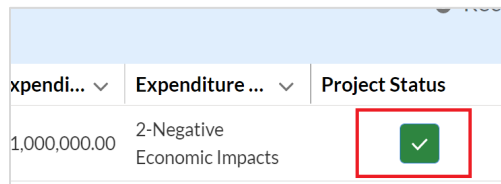
There are two ways to edit Project and Expenditure Report data:

- **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




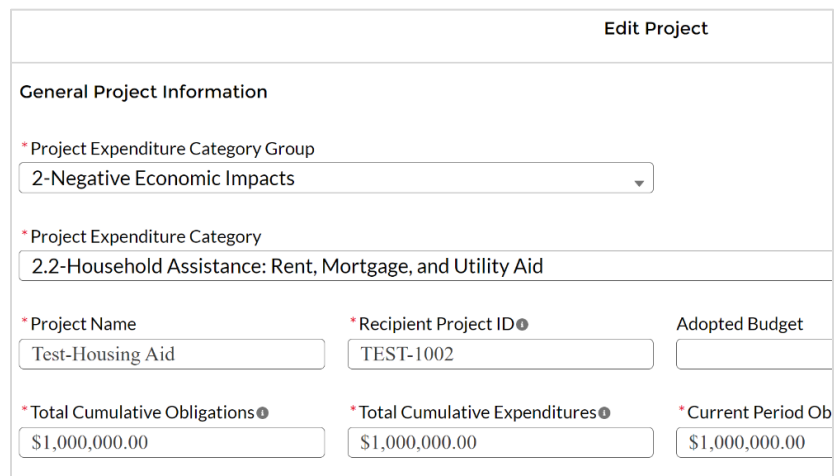
xpendi... ▾	Expenditure... ▾	Project Status
1,000,000.00	2-Negative Economic Impacts	

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

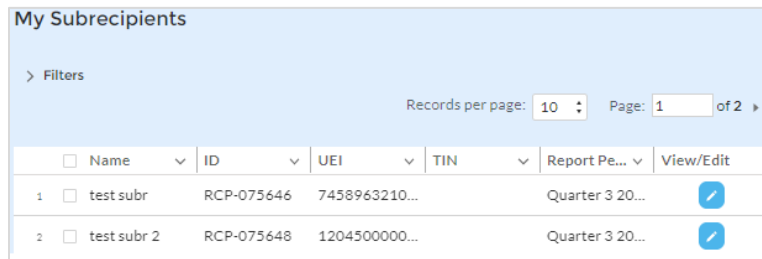
Recipients also have the ability to delete any new projects that have been created during the current reporting cycle by clicking the “Delete Project” button in the “Edit Project” window. Deleting a project will automatically also delete any subawards and/or expenditure records associated with the project.

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.



	<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. Subrecipient identifying information, including UEI, should be entered or updated, 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.

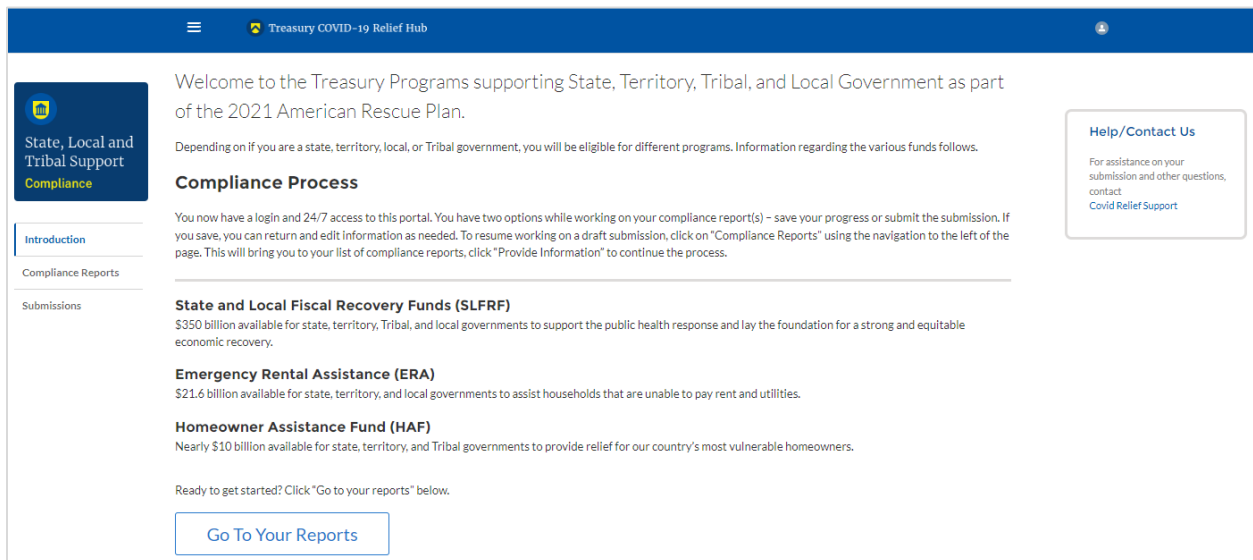


Figure A - 1 State, Local and Tribal Support Landing Page

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.

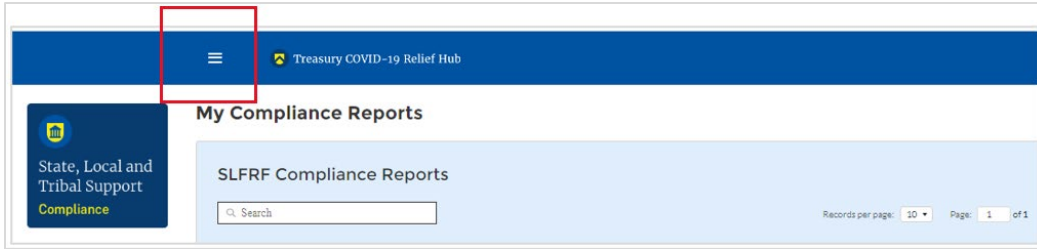


Figure A - 2 My Compliance Reports

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.

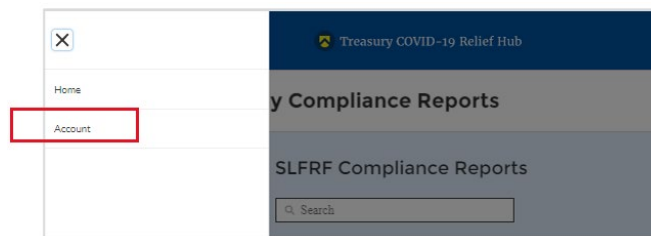


Figure A - 3 Account

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).

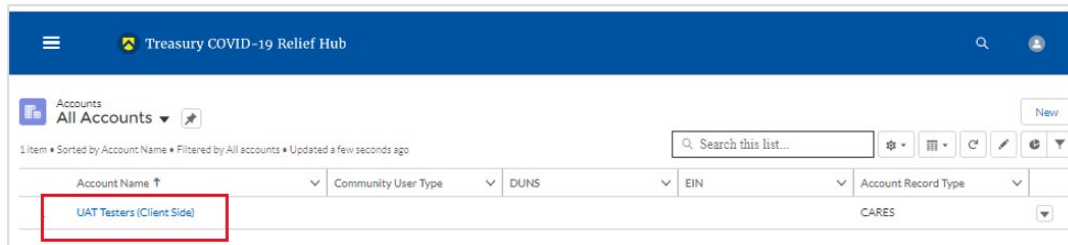


Figure A - 4 Account Name

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.

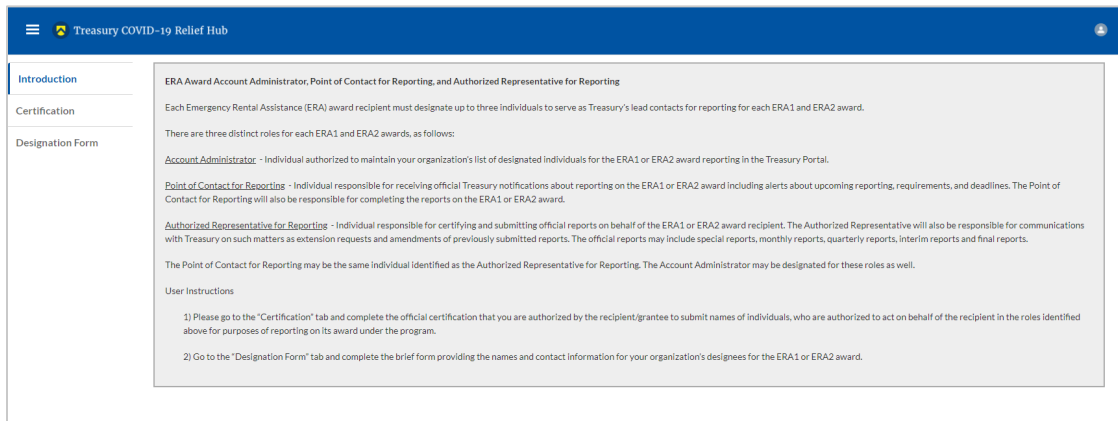


Figure A - 5 Landing Page

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.

The screenshot shows the 'Treasury COVID-19 Relief Hub' interface. On the left, there is a navigation menu with three items: 'Introduction', 'Certification', and 'Designation Form'. The 'Certification' item is currently selected. The main content area displays the 'Official Certification of Authorization' form. The form includes a certification statement, a text input field for the 'Signature of Account Administrator', and a blue 'Submit' button. A red rectangular box is drawn around the 'Submit' button.

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.

This screenshot is similar to Figure A-7, showing the same 'Official Certification of Authorization' form. However, in this view, the 'Designation Form' item in the left navigation menu is highlighted with a red rectangular box, indicating the next step in the process.

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.

The screenshot displays the 'Designation of Account Administrator, Point of Contact for Reporting, and Authorized Representative for Reporting' form. The left navigation menu now has 'Designation Form' selected. The form content includes:

- Program Name: Emergency Rental Assistance
- Designation of Account Administrator, Point of Contact for Reporting, and Authorized Representative for Reporting
- Instructions: 'Please provide contact information for up to three individual(s) who will serve in the following roles for this ERA1 or ERA2 award'.
- Roles: 1) Account Administrator, 2) Point of Contact for Reporting, 3) Authorized Representative for Reporting.
- Form fields: Salutation (dropdown), Title, First Name, Middle Name, Last Name, Suffix, Phone, Email, and Name of Entity/Organization.
- Program-Roles: A large empty text area for listing roles.
- Buttons: 'Complete' and 'Edit my current roles'.
- Footer: A table with columns for Name, Title, Phone, Email, and 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.

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).

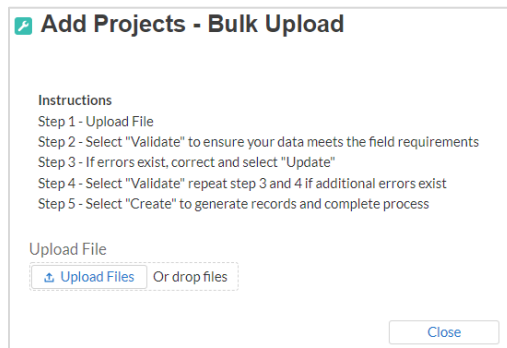


Figure B - 1 Bulk Upload Pop Up

- 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”.

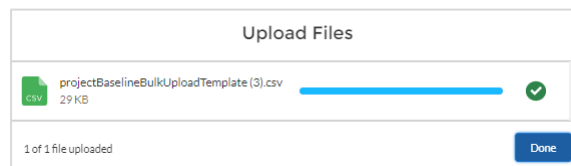


Figure B - 2 File Upload Message

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

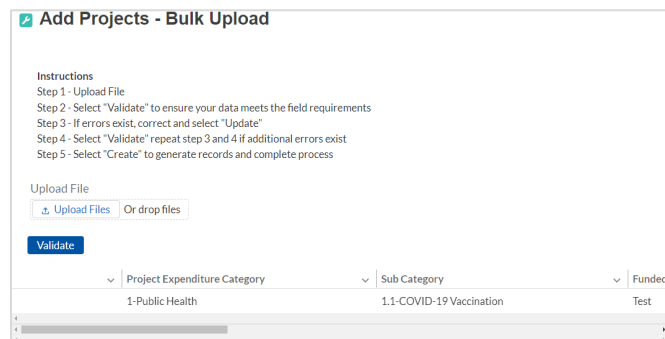


Figure B - 3 File Added to Bulk Upload Portal

- 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.

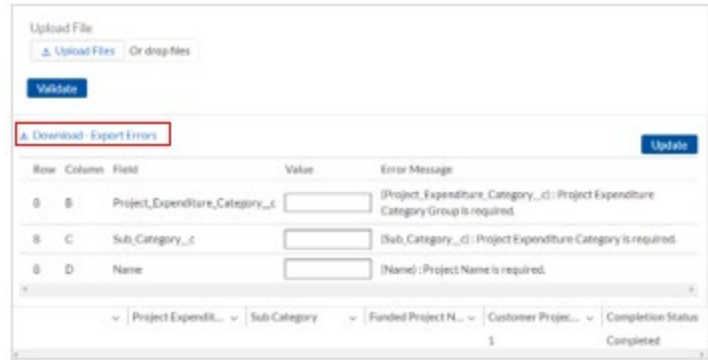


Figure B - 4 Listing of Bulk Upload Errors

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.

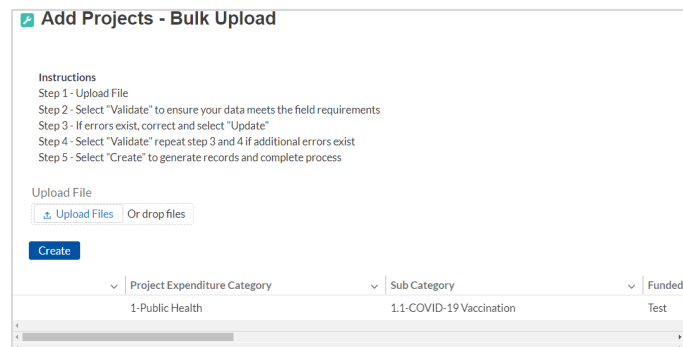


Figure B - 5 Bulk Upload Creation

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
Project Start Date	Required date for "Completed less than 50%", "Completed 50% or more", "Completed"	Conditional	n/a	Date	n/a
Project End Date	Required date for "Completed"	Conditional	n/a	Data	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	Conditional Required if you answered "Yes" to the previous question	n/a	Currency	n/a

Defined Term	Definition	Required/ Optional/ Conditional	List Values	Data Type	Max Length
	expenditure is greater than \$10M, then labor certifications are required.				
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 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

Defined Term	Definition	Required/ Optional/ Conditional	List Values	Data Type	Max Length
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
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)

Expenditure Categories covered by the Project Baseline Template	
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
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. This field is required for Contractor's and Subrecipient's.	Conditional	n/a	Alpha-numeric	12
Subrecipient TIN	The Subrecipient's Internal Revenue Service (IRS) Taxpayer Identification Number	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 county codes at https://www.worlddata.info/country_codes.php</p>	Optional	Country name	Portal: Picklist (Country name) Bulk File: String	Portal: n/a Bulk File: 2
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>	Conditional Required if you answered "No" to the previous question	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>	Conditional Required if you answered "No" to the "Subrecipient SAM.gov registration" question	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.	Conditional Required if you answered "Yes" to both previous questions	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.	Conditional Required If you answered "No" to the previous question	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.	Conditional Required If you answered "No" to the "Is the total	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
		<p>“No” to the “Is the total compensation for the organization’s five highest paid officers publicly listed or otherwise listed in SAM.gov?” question</p>			
Executive Name (4)	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 “Is the total compensation for the organization’s five highest paid officers publicly listed or otherwise listed in SAM.gov?” question</p>	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.	<p>Conditional</p> <p>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</p>	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.	<p>Conditional</p> <p>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</p>	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. This field is required for Contractor's and Subrecipient's.	Conditional	n/a	Alpha-numeric	12
Subrecipient TIN	The Subrecipient's Internal Revenue Service (IRS) Taxpayer Identification Number	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
Subaward Type	The type of Subaward.	Required	"Contract: Purchase Order"	Picklist (see permissible values in previous column)	30

Defined Term	Definition	Required	List Values	Data Type	Max Length
			"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"		
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
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

Defined Term	Definition	Required	List Values	Data Type	Max Length
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
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

Defined Term	Definition	Required	List Values	Data Type	Max Length
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	Sting	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
Home- and community-based health care or assistance with activities of daily living
Laundry work
Maintenance work
Medical testing and diagnostics
Pharmacy

Sectors Designated as Essential Critical Infrastructure Sectors
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

Category		Programmatic Data?	Bulk Upload Template
5.16	Water and Sewer: Private Wells	Yes	Template for EC 5.1 – 5.18
5.17	Water and Sewer: IJJA 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: IJJA 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
8 Natural Disasters			
8.1	Temporary Emergency Housing	Yes	None, Manual Entry
8.2	Food Assistance	Yes	None, Manual Entry
8.3	Financial Assistance for Lost Wages	Yes	None, Manual Entry
8.4	Other Immediate Needs: Emergency Protective Measures	Yes	None, Manual Entry
8.5	Other Immediate Needs: Debris Removal	Yes	None, Manual Entry
8.6	Other Immediate Needs: Public Infrastructure Repair	Yes	None, Manual Entry
8.7	Other Immediate Needs: Home Repairs for Uninhabitable Primary Residences	Yes	None, Manual Entry
8.8	Other Immediate Needs: Cash Assistance for Uninsured or Uninsured Expenses	Yes	None, Manual Entry
8.9	Other Immediate Needs: Cash Assistance for Low Income Households	Yes	None, Manual Entry
8.10	Other Immediate Needs: Increased Operational and Payroll Costs	Yes	None, Manual Entry
8.11	Other Emergency Relief: Natural Disaster that has Occurred/Expected to Occur Imminently	Yes	None, Manual Entry
8.12	Mitigation	Yes	None, Manual Entry
8.13	Other Emergency Relief: Natural Disaster that is Threatened to Occur in the Future	Yes	None, Manual Entry
9 Surface Transportation			
9.1	Surface Transportation Projects Receiving Funding from DOT	Yes	None, Manual Entry
9.2	Surface Transportation Projects Not Receiving Funding from DOT (streamlined framework)	Yes	None, Manual Entry
9.3	Non-federal share requirements for a Surface Transportation Project or repaying a TIFIA loan	Yes	None, Manual Entry
10 Title I Projects			
10.1	Acquisition of real property	Yes	None, Manual Entry

Category		Programmatic Data?	Bulk Upload Template
10.2	Acquisition, construction, reconstruction, or installation of public works, sites, or other public purposes	Yes	None, Manual Entry
10.3	Code enforcement in deteriorated or deteriorating areas	Yes	None, Manual Entry
10.4	Clearance, demolition, removal, reconstruction, and rehabilitation	Yes	None, Manual Entry
10.5	Removal of barriers restricting mobility and accessibility of elderly and handicapped persons	Yes	None, Manual Entry
10.6	Payments to housing owners for losses of rental income for holding units for relocation of displaced persons	Yes	None, Manual Entry
10.7	Disposition of real property	Yes	None, Manual Entry
10.8	Provision of public services	Yes	None, Manual Entry
10.9	Payment of non-federal match or cost-share requirements of a federal financial assistance program in support of activities that would be eligible under CDBG or ICDBG	Yes	None, Manual Entry
10.10	Relocation payments and assistance for displaced individuals, families, businesses, organizations, and farm operations	Yes	None, Manual Entry
10.11	Community development plan or policy-planning-management capacity development	Yes	None, Manual Entry
10.12	Payment of reasonable administrative costs for establishing and administering federally approved enterprise zones, administering the HOME program, or planning and executing community development and housing activities	Yes	None, Manual Entry
10.13	Provision of assistance for activities carried out by public or private nonprofit entities	Yes	None, Manual Entry
10.14	Assistance to neighborhood-based nonprofit organizations and local development corporations and nonprofits serving the development needs of the communities in nonentitlement areas	Yes	None, Manual Entry
10.15	Development of energy use strategies	Yes	None, Manual Entry
10.16	Assistance to private, for-profit entities to carry out economic development projects	Yes	None, Manual Entry
10.17	Rehabilitation of Development Housing	Yes	None, Manual Entry
10.18	Technical assistance to public or nonprofit entities to increase their capacity to carry out neighborhood revitalization or economic development activities	Yes	None, Manual Entry
10.19	Housing services	Yes	None, Manual Entry
10.20	Assistance to institutions of higher education	Yes	None, Manual Entry
10.21	Assistance to public and private organizations, agencies, and other entities to facilitate economic development	Yes	None, Manual Entry
10.22	Activities necessary to make essential repairs and to pay operating expenses to maintain	Yes	None, Manual Entry

Category		Programmatic Data?	Bulk Upload Template
	habitability of housing units acquired through tax foreclosure proceedings		
10.23	Direct assistance to facilitate and expand homeownership	Yes	None, Manual Entry
10.24	Construction or improvement of tornado-safe-shelters and assistance to nonprofit and for-profit entities for such construction or improvement	Yes	None, Manual Entry
10.25	Lead-based paint hazard evaluation and reduction	Yes	None, Manual Entry

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
Project Start Date	Required date for "Completed less than 50%", "Completed 50% or more", "Completed"	Conditional	n/a	Date	n/a
Project End Date	Required date for "Completed"	Conditional	n/a	Data	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	n/a	Currency	n/a

Defined Term	Definition	Required/ Optional	List Values	Data Type	Max Length
		Optional for other Tier recipients			
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 "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	Conditional Required if you answered "Yes" for the "Does this	n/a	String	1500

Defined Term	Definition	Required/ Optional	List Values	Data Type	Max Length
	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.	project include a capital expenditure" question			
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	If the selected demographic includes 'specify' please provide a brief explanation	Conditional	n/a	String	250

Defined Term	Definition	Required/Optional	List Values	Data Type	Max Length
Served Explanation					
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

Please note, under EC 1, EC 2, EC 3 and EC 8 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. Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not designed to meet the associated performance indicators. In these instances, recipients may report a “0” in these data fields.

- 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. Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not designed to meet the associated performance indicators. In these instances, recipients may report a “0” in these data fields.

- 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 multiple separate household assistance programs)	Required	n/a	Numeric	n/a

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. Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not

designed to meet the associated performance indicators. In these instances, recipients may report a “0” in these data fields.

- 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-school/pre-K/ages 3-5)	Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)	Conditional	n/a	Numeric	n/a
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. Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not designed to meet the associated performance indicators. In these instances, recipients may report a “0” in these data fields.

- 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. Treasury recognizes that recipients are reporting a broad set of projects under the following expenditure categories. It may be the case that a recipient is reporting a project under an expenditure category that is an eligible use of SLFRF funds for that expenditure category, in accordance with the 2022 final rule, but is not designed to meet the associated performance indicators. In these instances, recipients may report a “0” in these data fields.

- 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	Required	n/a	Text	250

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
	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				

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	Required	n/a	String	3000

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
	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.				
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 Completion" question.	n/a	Date	10
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

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
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
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. 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: IIJA 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 REQUIRED if the project has started. NOT REQUIRED if you selected "Not Started" for the "Status to Completion" question.	n/a	Date	10
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

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
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
 - i. Planned
 - ii. 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

EC 8.1 – 8.13

There is additional programmatic data required for EC 8.1 – 8.13 that can be provided via manual entry.

- EC 8.1 Temporary Emergency Housing
- EC 8.2 Food Assistance
- EC 8.3 Financial Assistance for Lost Wages
- EC 8.4 Other Immediate Needs: Emergency Protective Measures
- EC 8.5 Other Immediate Needs: Debris Removal
- EC 8.6 Other Immediate Needs: Public Infrastructure Repair
- EC 8.7 Other Immediate Needs: Home Repairs for Uninhabitable Primary Residences

- EC 8.8 Other Immediate Needs: Cash Assistance for Uninsured or Uninsured Expenses
- EC 8.9 Other Immediate Needs: Cash Assistance for Low Income Households
- EC 8.10 Other Immediate Needs: Increased Operational and Payroll Costs
- EC 8.11 Other Emergency Relief: natural Disaster that has Occurred/Expected to Occur Imminently
- EC 8.12 Mitigation
- EC 8.13 Other Emergency Relief: Natural Disaster that is Threatened to Occur in the Future

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
Identify the natural disaster declaration or designation	Identify the natural disaster declaration or designation	Required for 8.1-8.11 only	-Emergency Declaration or Major Declaration pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act -Emergency declaration by the Governor of a state pursuant to respective state law without a Stafford Act Declaration -Emergency declaration by a Tribal government without a Stafford Act Declaration - Designation of an event of a natural disaster by the chief executive or equivalent of recipient government with the event meeting the definition of natural disaster that does not also have a Stafford Act Declaration or a declaration by the Governor of a state pursuant to respective state law	Picklist	n/a

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
Provide the declaration identification number	Provide the declaration identification number	<p>Conditional</p> <p>REQUIRED if Emergency Declaration or Major Declaration pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act was selected</p> <p>NOT REQUIRED if Emergency declaration by the Governor of a state pursuant to respective state law without a Stafford Act Declaration</p> <p>or</p> <p>Emergency declaration by a Tribal government without a Stafford Act Declaration selected</p> <p>Or</p> <p>Designation of an event of a natural disaster by the chief executive or equivalent of recipient government with the event meeting the definition of natural disaster that does not also have a Stafford Act Declaration or a declaration by the Governor of a state pursuant to respective state law selected</p>	n/a	Text	10
SLFRF funds provided financial assistance to a person, business concern, or other entity with respect to disaster losses	Confirm if SLFRF funds provided financial assistance to a person, business concern, or other entity with	<p>Conditional</p> <p>REQUIRED if Emergency Declaration or Major Declaration pursuant to the Robert T.</p>	Yes/No	Picklist	N/A

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
	respect to disaster losses	<p>Stafford Disaster Relief and Emergency Assistance Act was selected</p> <p>NOT REQUIRED if Emergency declaration by the Governor of a state pursuant to respective state law without a Stafford Act Declaration</p> <p>or</p> <p>Emergency declaration by a Tribal government without a Stafford Act Declaration selected</p> <p>Or</p> <p>Designation of an event of a natural disaster by the chief executive or equivalent of recipient government with the event meeting the definition of natural disaster that does not also have a Stafford Act Declaration or a declaration by the Governor of a state pursuant to respective state law selected</p>			
Duplication of Benefits	Have SLFRF funds provided financial assistance to a person, business concern, or other entity with respect to disaster losses? Disaster losses are losses suffered as a result of a major disaster or emergency declared under	Required for 8.1-8.11 only	Yes/No	Picklist	N/A

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
	the Stafford Act.' to the 'Yes' value				
Project Start Date	Date the project started	Required	N/A	Date	N/A
Project End Date	Date the project ended	Required	N/A	Date	N/A

EC 9.1 – 9.3

There is additional programmatic data required for EC 9.1-9.3 that can be provided via manual entry.

- EC 9.1 Surface Transportation Projects Receiving Funding from DOT
- EC 9.2 Surface Transportation Projects Not Receiving Funding from DOT (streamlined framework)
- EC 9.3 Non-federal share requirements for a Surface Transportation Project or repaying a TIFIA loan

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
Supplement, Not Supplant Attestation	The SLFRF funds used for this project are supplementing not supplanting other federal, state, territorial, Tribal, and local government funds (as applicable) that are otherwise available for these projects	Required	Yes/No	Picklist	N/A
Surface Transportation Projects Receiving Funding from Department of Transportation (DOT)	Surface Transportation Projects Receiving Funding from Department of Transportation (DOT)	Required for 9.1 only	* INFRA Grants * National Highway Performance Program (NHPP) * Bridge Investment Program (BIP) * Surface Transportation Block Grant Program (STBG) * Highway Safety Improvement Program (HSIP) * Congestion Mitigation and Air Quality Improvement Program (CMAQ) * Charging and Fueling Infrastructure Discretionary	Picklist	N/A

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
			Grant Program (CFI Program) * Territorial and Puerto Rico Highway Program * National Highway Freight Program (NHFP) * Rural Surface Transportation Grant Program * Carbon Reduction Program (CRP) * Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) * Tribal Transportation Program (TTP) * Federal Lands Transportation Program (FLTP) * Federal Lands Access Program (FLAP) * Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant Program * Transportation Infrastructure Finance and Innovation Act (TIFIA) * Urbanized Formula Grants * Fixed Guideway Capital Investment Grants * Formula Grants for Rural Areas * State of Good Repair Grants * Grants for Buses and Bus Facilities * National culvert removal, replacement, and restoration grant program (Culvert AOP Program) * Bridge Replacement,		

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
			Rehabilitation, Preservation, Protection, and Construction Program (Bridge Formula Program or BFP) * Metropolitan transportation planning * Projects that further the completion of a designated route of the Appalachian Development Highway System (ADHS)		
DOT Consultations	Verified Was DOT consulted prior to using SLFRF funds for this project	Required for 9.1 only	Yes/No	Picklist	N/A
FAIN number(s) for associated DOT project	Provide the FAIN number(s) for associated DOT project	Required for 9.1 & 9.3 only	n/a	Text	255
State of good repair	Demonstrate progress in achieving a state of good repair as required by the State's asset management plan under 23 U.S.C. 119(e)	Required for 9.1, 9.2 only and For States using funds for projects eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code	Yes/No	Picklist	N/A
Achievement of 1 or more performance targets	Support the achievement of 1 or more performance targets of the State established under 23 U.S.C. 150	Required for 9.1, 9.2 only and For States using funds for projects eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code	Yes/No	Picklist	N/A
Limitation on Operating Expenses Attestation	The SLFRF funds associated with this project are not being used for operating expenses.	Required for 9.1. and only for Urbanized Formula Grants, Fixed Guideway Capital Investment Grants, Formula Grants for Rural Areas, State of	Yes/No	Picklist	N/A

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
		Good Repair Grants, or Grants for Buses and Bus Facilities			
Surface Transportation Projects Not Receiving Funding from DOT (Streamlined Framework)	Surface Transportation Projects Not Receiving Funding from DOT (Streamlined Framework)	Required for 9.2 only	<ul style="list-style-type: none"> *Highway, bridge, or other road projects eligible under title 23 of the U.S. Code * Public transportation projects eligible under chapter 53 of title 49, U.S.C. * Passenger and freight rail transportation projects * Port infrastructure investments (including inland port infrastructure and land ports of entry) * The surface transportation components of an airport project eligible for assistance under part B of subtitle VII of title 49, U.S.C. * Intermodal projects * Projects to replace or rehabilitate a culvert or prevent stormwater runoff for the purpose of improving habitat for aquatic species while advancing the goals of the RAISE program * Projects investing in surface transportation facilities that are located on Tribal land and for which title or maintenance responsibility is vested in the Federal Government * Public road and non-motorized projects that are not otherwise eligible under title 	Picklist	N/A

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
			23, United States Code * Transit-oriented development projects * Mobility on-demand projects that expand access and reduce transportation cost burden * Planning projects		
Environmental Impact Attestation	The entire project scope is limited to the set of actions or activities identified by DOT as meeting the criteria for categorical exclusion as listed under 23 CFR 771.116(c)(1)-(22), 771.117(c)(1)-(30), and 771.118(c)(1)-(16). These actions do not involve unusual circumstances, as described in 23 CFR 771.116(b), 771.117(b), and 771.118(b).	Required for 9.2 only	Yes/No	Picklist	N/A
Requirements Attestation	The project satisfies the requirements of titles 23, 40, and 49 of the U.S. Code that apply to this project and the associated DOT implementing regulations.	Required for 9.2 only	Yes/No	Picklist	N/A
Non-federal share requirements for a Surface Transportation project or repaying a TIFIA loan	Non-federal share requirements for a Surface Transportation project or repaying a TIFIA loan	Required for 9.3 only	* INFRA Grants * Fixed Guideway Capital Investment Grants * Mega Grants * Projects eligible for credit assistance under the TIFIA program * Repayment of TIFIA loan	Picklist	N/A

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
Project Start Date	Date the project started	Required	N/A	Date	N/A
Project End Date	Date the project ended	Required	N/A	Date	N/A

EC 10.1 – 10.25

There is additional programmatic data required for EC 10.1-10.25 that can be provided via manual entry.

- EC 10.1 Acquisition of real property
- EC 10.2 Acquisition, construction, reconstruction, or installation of public works, sites, or other public purposes
- EC 10.3 Code enforcement in deteriorated or deteriorating areas
- EC 10.4 Clearance, demolition, removal, reconstruction, and rehabilitation
- EC 10.5 Removal of barriers restricting mobility and accessibility of elderly and handicapped persons
- EC 10.6 Payments to housing owners for losses of rental income for holding units for relocation of displaced persons
- EC 10.7 Disposition of real property
- EC 10.8 Provision of public services
- EC 10.9 Payment of non-federal match or cost-share requirements of a federal financial assistance program in support of activities that would be eligible under CDBG or ICDBG
- EC 10.10 Relocation payments and assistance for displaced individuals, families, businesses, organizations, and farm operations
- EC 10.11 Community development plan or policy-planning-management capacity development
- EC 10.12 Payment of reasonable administrative costs for establishing and administering federally approved enterprise zones, administering the HOME program, or planning and executing community development and housing activities
- EC 10.13 Provision of assistance for activities carried out by public or private nonprofit entities
- EC 10.14 Assistance to neighborhood-based nonprofit organizations and local development corporations and nonprofits serving the development needs of the communities in nonentitlement areas
- EC 10.15 Development of energy use strategies
- EC 10.16 Assistance to private, for-profit entities to carry out economic development projects
- EC 10.17 Rehabilitation of Development Housing
- EC 10.18 Technical assistance to public or nonprofit entities to increase their capacity to carry out neighborhood revitalization or economic development activities
- EC 10.19 Housing services
- EC 10.20 Assistance to institutions of higher education

- EC 10.21 Assistance to public and private organizations, agencies, and other entities to facilitate economic development
- EC 10.22 Activities necessary to make essential repairs and to pay operating expenses to maintain habitability of housing units acquired through tax foreclosure proceedings
- EC 10.23 Direct assistance to facilitate and expand homeownership
- EC 10.24 Construction or improvement of tornado-safe-shelters and assistance to nonprofit and for-profit entities for such construction or improvement
- EC10.25 Lead-based paint hazard evaluation and reduction

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
Environmental Review Type	Indicate the type of environmental review required by the project	Required	<ul style="list-style-type: none"> o Exempt Activity (per 24 CFR 58.34(a)) o Categorically Excluded and not subject to 24 CFR 58.5 (per 24 CFR 58.35(b)) with no extraordinary circumstances (per 24 CFR 58.35(c)) o Other - Treasury will provide additional guidance on project certification and approval requirements and instructions for how to provide associated environmental information in a future reporting period. 	Picklist	N/A
Environmental Review Type "Other"	Environmental Review Type "Other" was selected	Required	Upload: <ol style="list-style-type: none"> 1. Treasury Approved Environmental Certification 2. Treasury Approved Public Notice 3. Treasury Approved Proof of Posting Public Notice 4. Treasury Approved Authority to Use Grant Funds Notice 	Upload	N/A
Supplement, Not Supplant Attestation	The SLFRF funds used for this project are supplementing not supplanting other federal,	Required	Yes/No	Picklist	N/A

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
	state, territorial, Tribal, and local government funds (as applicable) otherwise available for such uses.				
Requirements Attestation	The project satisfies the requirements of title I of the Housing and Community Development Act of 1974 that apply to this project and the associated HUD implementing regulations.	Required	Yes/No	Picklist	N/A
Broadband	Does this Title I project relate to broadband infrastructure?	Required	Yes/No	Picklist	N/A
CDBG National Objectives	Designate which of the three National Objectives the project aligns to:	Required for non-Tribal Governments	* Benefit low- and moderate-income persons * Prevent of eliminate slums or blight * Meet other particularly urgent community development needs	Picklist	N/A
Labor Standards Attestation	All labor standards requirements applicable under this eligible use category have been satisfied by the recipient.	Required for non-Tribal Governments	Yes/No	Picklist	N/A
Low and moderate income	Are you satisfying the definition of "low and moderate income" for the primary objective requirement based on project beneficiaries receiving or being eligible to receive needs-based services provided by the Tribe, instead of relying on Census data? Needs-based services are defined as	Required for Tribal only	Yes/No	Picklist	N/A

Defined Term	Definition	Required or Optional	List Values	Data Type	Max Length
	services administered by the Tribal government on the basis of an individual's income.				
Needs-based services	The project beneficiaries are receiving or are eligible to receive needs-based services provided by the Tribal government.	Required for Tribal only if yes to "low and moderate income"	Yes/No	Picklist	N/A
Project Start Date	Date the project started	Required	N/A	Date	N/A
Project End Date	Date the project ended	Required	N/A	Date	N/A

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 ²¹	Previous EC ²²
1: Public Health		
COVID-19 Mitigation & Prevention		
COVID-19 Vaccination [^]	1.1	1.1
COVID-19 Testing [^]	1.2	1.2
COVID-19 Contact Tracing [^]	1.3	1.3
Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.) ^{*^}	1.4	1.4
Personal Protective Equipment [^]	1.5	1.5
Medical Expenses (including Alternative Care Facilities) [^]	1.6	1.6
Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine) [^]	1.7	1.8
COVID-19 Assistance to Small Businesses [^]	1.8	-
COVID 19 Assistance to Non-Profits [^]	1.9	-
COVID-19 Aid to Impacted Industries [^]	1.10	-
Community Violence Interventions		
Community Violence Interventions ^{*^}	1.11	3.16
Behavioral Health		
Mental Health Services ^{*^}	1.12	1.10
Substance Use Services ^{*^}	1.13	1.11
Other		
Other Public Health Services [^]	1.14	1.12
Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency	-	1.7

²¹ Under the final rule to be used starting with April 2022 reports

²² Under the interim final rule to be used in Interim Report and January 2022 Project and Expenditure Report

Expenditure Category	EC ²¹	Previous EC ²²
2: Negative Economic Impacts		
Assistance to Households		
Household Assistance: Food Programs* [^]	2.1	2.1
Household Assistance: Rent, Mortgage, and Utility Aid* [^]	2.2	2.2
Household Assistance: Cash Transfers* [^]	2.3	2.3
Household Assistance: Internet Access Programs* [^]	2.4	2.4
Household Assistance: Paid Sick and Medical Leave [^]	2.5	-
Household Assistance: Health Insurance* [^]	2.6	-
Household Assistance: Services for Un/Unbanked* [^]	2.7	-
Household Assistance: Survivor's Benefits [^]	2.8	-
Unemployment Benefits or Cash Assistance to Unemployed Workers* [^]	2.9	2.6
Assistance to Unemployed or Underemployed Workers (e.g., job training, subsidized employment, employment supports or incentives)* [^]	2.10	2.7
Healthy Childhood Environments: Child Care* [^]	2.11	3.6
Healthy Childhood Environments: Home Visiting* [^]	2.12	3.7
Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* [^]	2.13	3.8
Healthy Childhood Environments: Early Learning* [^]	2.14	3.1
Long-term Housing Security: Affordable Housing* [^]	2.15	3.10
Long-term Housing Security: Services for Unhoused Persons* [^]	2.16	3.11
Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities* [^]	2.17	-
Housing Support: Other Housing Assistance* [^]	2.18	3.12
Social Determinants of Health: Community Health Workers or Benefits Navigators* [^]	2.19	3.14
Social Determinants of Health: Lead Remediation* [^]	2.20	3.15
Medical Facilities for Disproportionately Impacted Communities [^]	2.21	-
Strong Healthy Communities: Neighborhood Features that Promote Health and Safety [^]	2.22	-
Strong Healthy Communities: Demolition and Rehabilitation of Properties [^]	2.23	-
Addressing Educational Disparities: Aid to High-Poverty Districts [^]	2.24	3.2
Addressing Educational Disparities: Academic, Social, and Emotional Services* [^]	2.25	3.3
Addressing Educational Disparities: Mental Health Services* [^]	2.26	3.4
Addressing Impacts of Lost Instructional Time [^]	2.27	-
Contributions to UI Trust Funds [^]	2.28	2.8
Assistance to Small Businesses		
Loans or Grants to Mitigate Financial Hardship [^]	2.29	2.9
Technical Assistance, Counseling, or Business Planning* [^]	2.30	-
Rehabilitation of Commercial Properties or Other Improvements [^]	2.31	-
Business Incubators and Start-Up or Expansion Assistance* [^]	2.32	-
Enhanced Support to Microbusinesses* [^]	2.33	-
Assistance to Non-Profits		
Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted) [^]	2.34	2.10

Expenditure Category	EC²¹	Previous EC²²
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
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

Expenditure Category	EC²¹	Previous EC²²
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
8: Natural Disasters		
Temporary Emergency Housing	8.1	-
Food Assistance	8.2	-
Financial Assistance for Lost Wages	8.3	-
Other Immediate Needs: Emergency Protective Measures	8.4	-
Other Immediate Needs: Debris Removal	8.5	-
Other Immediate Needs: Public Infrastructure Repair	8.6	-
Other Immediate Needs: Home Repairs for Uninhabitable Primary Residences	8.7	-
Other Immediate Needs: Cash Assistance for Uninsured or Uninsured Expenses	8.8	-
Other Immediate Needs: Cash Assistance for Low Income Households	8.9	-
Other Immediate Needs: Increased Operational and Payroll Costs	8.10	-
Other Emergency Relief: natural Disaster that has Occurred/Expected to Occur Imminently	8.11	-
Mitigation	8.12	-
Other Emergency Relief: Natural Disaster that is Threatened to Occur in the Future	8.13	-
9: Surface Transportation		
Surface Transportation Projects Receiving Funding from DOT	9.1	-
Surface Transportation Projects Not Receiving Funding from DOT (streamlined framework)	9.2	-
Non-federal share requirements for a Surface Transportation Project or repaying a TIFIA loan	9.3	-
10: Title I Projects		
Acquisition of real property	10.1	-
Acquisition, construction, reconstruction, or installation of public works, sites, or other public purposes	10.2	-
Code enforcement in deteriorated or deteriorating areas	10.3	-
Clearance, demolition, removal, reconstruction, and rehabilitation	10.4	-
Removal of barriers restricting mobility and accessibility of elderly and handicapped persons	10.5	-
Payments to housing owners for losses of rental income for holding units for relocation of displaced persons	10.6	-
Disposition of real property	10.7	-
Provision of public services	10.8	-
Payment of non-federal match or cost-share requirements of a federal financial assistance program in support of activities that would be eligible under CDBG or ICDBG	10.9	-
Relocation payments and assistance for displaced individuals, families, businesses, organizations, and farm operations	10.10	-
Community development plan or policy-planning-management capacity development	10.11	-

Expenditure Category	EC ²¹	Previous EC ²²
Payment of reasonable administrative costs for establishing and administering federally approved enterprise zones, administering the HOME program, or planning and executing community development and housing activities	10.12	-
Provision of assistance for activities carried out by public or private nonprofit entities	10.13	-
Assistance to neighborhood-based nonprofit organizations and local development corporations and nonprofits serving the development needs of the communities in nonentitlement areas	10.14	-
Development of energy use strategies	10.15	-
Assistance to private, for-profit entities to carry out economic development projects	10.16	-
Rehabilitation of Development Housing	10.17	-
Technical assistance to public or nonprofit entities to increase their capacity to carry out neighborhood revitalization or economic development activities	10.18	-
Housing services	10.19	-
Assistance to institutions of higher education	10.20	-
Assistance to public and private organizations, agencies, and other entities to facilitate economic development	10.21	-
Activities necessary to make essential repairs and to pay operating expenses to maintain habitability of housing units acquired through tax foreclosure proceedings	10.22	-
Direct assistance to facilitate and expand homeownership	10.23	-
Construction or improvement of tornado-safe-shelters and assistance to nonprofit and for-profit entities for such construction or improvement	10.24	-
Lead-based paint hazard evaluation and reduction	10.25	-

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

January 2022 Expenditure Categories		April 2022 Guidance
2.7	Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)*^	EC is 2.10
2.8	Contributions to UI Trust Funds	EC is 2.28
2.9	Small Business Economic Assistance (General)*^	If public-health related (e.g., providing rapid tests for small businesses), EC is 1.8; if related to negative economic impact eligible use (e.g., grants, technical assistance, rehabilitation, incubators, or microbusinesses), EC is 2.29-2.33
2.10	Aid to Nonprofit Organizations*	If public-health related (e.g., providing rapid tests for non-profits), EC is 1.9; if related to negative economic impact (e.g., grants to stabilize non-profit budget), EC is 2.34
2.11	Aid to Tourism, Travel, or Hospitality	EC is 2.35
2.12	Aid to Other Impacted Industries	EC is 2.36
2.13	Other Economic Support*^	EC is 2.37, re-named Other Economic Impact
2.14	Rehiring Public Sector Staff	EC is 3.2
3: Services to Disproportionately Impacted Communities		
3.1	Education Assistance: Early Learning*^	EC is 2.14
3.2	Education Assistance: Aid to High-Poverty Districts ^	EC is 2.24
3.3	Education Assistance: Academic Services*^	EC is 2.25, social and emotional services will now be tracked under this EC
3.4	Education Assistance: Social, Emotional, and Mental Health Services*^	EC is 2.26, if social and emotional services, EC is 2.25;
3.5	Education Assistance: Other*^	EC is 2.37, collected under Other Economic Impact
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

January 2022 Expenditure Categories	April 2022 Guidance
3.15 Social Determinants of Health: Lead Remediation^	EC is 2.20
3.16 Social Determinants of Health: Community Violence Interventions*^	EC is 1.11
5: Infrastructure	
5.16 Broadband: “Last Mile” projects	EC is 5.19
5.17 Broadband: Other projects	EC is 5.20
7: Administrative	
7.2 Evaluation and Data Analysis	EC is 3.4 and has been renamed Effective Service Delivery
7.3 Transfers to Other Units of Government	EC is 7.2
7.4 Transfers to Non-entitlement Units (States and territories only)	To be separately reported as part of NEU/Non-UGLG module. Refer to Part 2 Section D.

Appendix 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 communities²³ • Households that experienced unemployment • Households that experienced increased food or housing insecurity • Households that qualify for certain federal programs²⁴ • 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 communities²⁵ • Households and populations residing in Qualified Census Tracts • Households that qualify for certain federal benefits²⁶ • 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 schools²⁷

²³ 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).

²⁴ 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.

²⁵ 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.

²⁶ 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.

²⁷ 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.

	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 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 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, 3 and 8 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
Fabric ID Number	Unique location identifier from the FCC's Broadband Data fabric	Required	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
FCC Issued Provider ID #	The FCC-provided ID that will align with the entity that files or will file Broadband Data Collection data	Required	n/a	Text	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?²⁸

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

²⁸ 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.

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 Taxpayer Identification Number (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"

		<ul style="list-style-type: none"> 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 template Updated the EC table for the Baseline template in Appendix B Updated the Subaward table in Appendix B to show “Purpose of Funds” as conditional Added 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 data Included language under tax offset section
5.0	December 29, 2022	<ul style="list-style-type: none"> Added “Country” field to Subrecipient/Contractor/Beneficiary collection Added functionality to delete previously created subaward and expenditure records associated to EC 6.1 and 6.2 projects.
6.0	March 31, 2023	<ul style="list-style-type: none"> Added “Entity Type” field to Subaward/Direct Payments collection Requiring Unique Entity Identifier (UEI) on the Subrecipient/Contractor/Beneficiary collection
7.0	June 30, 2023	<ul style="list-style-type: none"> Added the requirement for all broadband location to included FCC Identifiers Added the requirement that all broadband projects will need to provide location data files Included a new template for the Bulk Upload for all broadband projects
8.0	September 30, 2023	<ul style="list-style-type: none"> Added three new Expenditure Categories (EC) Updated the Unique Entity Identifier (UEI) collection to allow for reasoning and timeline for no UEI in the Subrecipient/Contractor/Beneficiary collection Added a Lock feature to projects in a “Completed” status and 100% Obligated and Expended
9.0	December 31, 2023	<ul style="list-style-type: none"> New Bulk Upload Templates Updated the Unique Entity Identifier (UEI) Requirements Clarification Calculations for remainder to obligated funds in the Project Overview section based on the Adopted Budget and on the Certification section based on the Allocation Amount. Project Start and End Dates added for ECs 8-10 Update to Performance Indicator Requirements
10.0	March 31, 2024	<ul style="list-style-type: none"> Federal Audit Clearinghouse (FAC) questions Alternative Compliance Examination Engagement (ACEE) questions Ready for Close Out question Project Start and End Dates required for projects based on completion status

		<ul style="list-style-type: none">• Title I environmental Review projects that have selected 'Other' required to provide 4 uploads
--	--	--

