



DR. BUU NYGREN *PRESIDENT*
RICHELLE MONTOYA *VICE PRESIDENT*

The Navajo Nation | Yideeskáądi Nitsáhákees

January 29, 2024

Dennehotso Chapter
P.O. Box 2301
Dennehotso, Arizona 86535

ATTENTION: Larry Tuní, Chapter President

REFERENCE: 164 Review 021571 / Contract

Dear: Mr. Tuní,

Attached please find your copy of the approved Contract (CO16330) with the Navajo Nation Division of Community Development. The Contract has been awarded in the amount of \$933,672.00. The term of the contract will commence on January 26, 2024, and expires September 30, 2026.

Reference above contract number on all invoices, documents, and correspondence as it relates to this contract.

Should you have any questions, please contact Dawnell Raquel Begay at 928.871.7182.

Sincerely,

A handwritten signature in blue ink, appearing to read "Darlene Begay".

Darlene Begay, Senior Accountant
OOC – Contract Administration

xc: Dawnell Raquel Begay, Programs and Projects Specialists, / Navajo Nation Division of Community Development
Joseph Kaulaity, PA / Navajo Nation Office of the Controller
Contract Folder: CO16330
File / Chrono

TERMS AND CONDITIONS

This Subrecipient Agreement (“Agreement”) is made and entered into by and between the Navajo Nation, hereinafter called the “**NATION**” and the “Dennehotso Chapter” hereinafter called the “**SUBRECIPIENT.**” Collectively, the **NATION** and the **SUBRECIPIENT** are the “**PARTIES.**”

WHEREAS, the U.S. Department of the Treasury (“Treasury”) has allocated to the **NATION** funding from the Coronavirus State and Local Fiscal Recovery Fund under Section 603(b) of the Social Security Act, as amended by Section 9901 of the American Rescue Plan Act (“ARPA”), for the limited purposes identified in the Interagency Agreement between Treasury and the **NATION**, identified as Appendix F, the Coronavirus State and Local Fiscal Recovery Funds Final Rule (“Final Rule”) and other Treasury guidance in the form of Frequently Asked Questions, and the Compliance and Reporting Guidance for SLFRF (“Compliance and Reporting Guidance”), identified as Appendix G, all of which are incorporated herein by this reference.

WHEREAS, the ARPA authorizes the **NATION** to expend the Fiscal Recovery Funds (“FRF”) awarded to the **NATION** for the following eligible purposes as outlined in the Final Rule as follows:

(1) To respond to the COVID-19 public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;

(2) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;

(3) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and

(4) To make necessary investments in water, sewer, or broadband infrastructure.

WHEREAS, the **PARTIES** desire to enter into this Agreement so that the **NATION** may provide a subaward of FRF for appropriate and qualifying expenditures of FRF to execute projects or programs outlined in the Expenditure Plan approved by the **NATION** through Council Resolution CAP-13-23 as specified in **Appendix D.**

NOW, THEREFORE, in consideration of the foregoing recitals which are incorporated herein by reference, and the terms and conditions set forth below, the **PARTIES** agree as follows:

1. **Definitions.**

- a. “Disburse / Disbursement” is defined as when the Office of the Controller (“OOC”) issues a check or initiates the transfer of Funds into the **SUBRECIPIENT’S** account.
- b. “Expenditure Plan” is the **SUBRECIPIENT’S** Fiscal Recovery Funds Request Form and Expenditure Plan, with budget, and supporting documents, attached as **Appendix D.**
- c. To “Incur” costs means that the **SUBRECIPIENT** has obligated the Subaward Funds. FRF may be used only to cover costs incurred during the period beginning on March 3, 2021 and ending September 30, 2024.

- d. To “Obligate” funds means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the **SUBRECIPIENT** during the same or a future period.
- e. “Expend” is defined as when an expense is actually paid by the **SUBRECIPIENT**.

2. **Applicability of Subrecipient Agreement and Provisions.**

This Agreement, including all its Appendices, is intended to be the full and complete expression of, and shall constitute the entire agreement between the Parties. All prior and contemporaneous understandings, agreements, promises, representations, terms and conditions, whether oral or written, are superseded and replaced by this Agreement.

3. **Authorized Representative and Administrative Oversight.**

- a. The **SUBRECIPIENT** shall work with the Division of Community Development (“Administrative Oversight”), and its Authorized Representative with respect to this Agreement.
- b. Each Party shall appoint an Authorized Representative who has the authority and requisite experience to manage all Agreement related matters. Notice of the appointed Authorized Representative shall be provided to each Party within five (5) calendar days of the execution of this Agreement. If either party changes its Authorized Representative or their scope of authority, they shall immediately notify the other Party pursuant to Article 12.
- c. The Administrative Oversight shall serve as the administrative oversight of this Agreement including the **SUBRECIPIENT**’s compliance with applicable federal and Navajo Nation laws, regulations, and policies; and financial reporting.

4. **Agreement Number.**

Contract number C-_____, as assigned by the Office of the Controller, shall cover this Agreement. Reference to this number shall be made on request for release of Subaward Funds submitted by the **SUBRECIPIENT** to the **NATION** for payment.

5. **Effective Date and Period of Performance.**

- a. This Agreement is effective upon execution by all the **PARTIES**.
- b. The period of performance shall begin on the Effective Date of this Agreement. The **SUBRECIPIENT** shall be required to incur costs, meaning to obligate funds by September 30, 2024, and expend funds by September 30, 2026 unless an earlier or later date is determined by the **NATION** through a resolution of the Navajo Nation Council or a Standing Committee of Council, and with written notice provided to the **SUBRECIPIENT**. The period of performance shall end upon the acceptance and approval by the Authorized Representative, the FRF Office, OMB, and OOC of the **SUBRECIPIENT**’s final financial close out report and performance report.

6. **Amount and Payment of Subaward.**

- a. The **NATION** agrees to allocate and disburse the Subaward Funds to the **SUBRECIPIENT** for purposes specified in the **Appendix A— Scope of Work** by paying a sum not to exceed \$933,672.00 (“Subaward Funds”), per **Appendix B – Budget**.

- b. Payments of the Subaward Funds shall be made in installments according to the Disbursement Schedule in **Appendix C** to this Agreement, which shall be subject to approval by the FRF Office in consultation with OOC and the Administrative Oversight. The **NATION** may withhold or delay disbursements if the **NATION** determines that the **SUBRECIPIENT** has failed to comply with its obligations under this Agreement. This determination shall be made by the FRF Office in consultation with OOC and the Administrative Oversight. The **SUBRECIPIENT** must provide documentation that it has obligated or expended 75% of its prior disbursement installment before OOC will release the next disbursement installment. If the **SUBRECIPIENT** expends 75% of its disbursement installment prior to the end of a twelve-month period, the **SUBRECIPIENT** may request to the FRF Office, the Administrative Oversight, and OOC that OOC release the next disbursement installment prior to the end of that twelve-month period.
- c. No payment of Subaward Funds shall be made unless and until approved by the FRF Office, the Administrative Oversight, and OOC. The **NATION's** approval of payments of Subaward Funds shall be based on the **SUBRECIPIENT's** actual costs and achievement of project milestones in accordance with the Disbursement Schedule. The **NATION** may request that the **SUBRECIPIENT** provide supporting documentation of actual costs, including but not limited to work orders, contracts, purchase orders, invoices, and receiving records.
- d. The **SUBRECIPIENT** shall work with the Accounts Payable Section of OOC to set up ACH (Automated Clearing House) electronic fund transfers, and shall provide OOC with an updated W-9 form on an annual basis.

7. **Use and Return of Funds.**

- a. FRF comprising the Subaward Funds, may only be used pursuant to Section 9901 of the ARPA and all the rules, regulations, and guidance implementing Section 9901 of the ARPA that are applicable to Tribal governments and their subrecipients. The use of FRF must also comply with all applicable Navajo Nation laws.
- b. The **SUBRECIPIENT** affirms and agrees that it shall only incur costs under the Subaward and expend Subaward Funds for the purposes outlined in **Appendix A – Scope of Work**.
- c. If any portion of Subaward Funds remain unexpended on September 30, 2026, unless an earlier or later date is determined by the **NATION** through a resolution of the Navajo Nation Council or a Standing Committee of Council, **SUBRECIPIENT** shall immediately return such portion of the Subaward Funds to the **NATION**. Upon the termination of this Agreement, the **SUBRECIPIENT** may be required to immediately return the unexpended portion of the Subaward Funds to the **NATION**.
- d. Where the **NATION** determines the **SUBRECIPIENT** expended Subaward Funds in violation of this Agreement or any applicable laws and regulations, the **SUBRECIPIENT** shall immediately return such portion of the Subaward Funds the **NATION** determined were improperly expended.
- e. If the **SUBRECIPIENT** fails to return such Subaward Funds to the **NATION** when due, the

SUBRECIPIENT will incur a delinquent accounts receivable debt, due and owing to the **NATION**. Further, the **NATION** may offset any future payments due to the **SUBRECIPIENT** by the amount owed, and may pursue all other available legal action against the **SUBRECIPIENT**.

8. Pre-Agreement Costs.

Costs incurred before the finalization of this Agreement that are within the scope of work of the Agreement and that the **NATION** deems reasonable, allowable, and allocable to performance of the Agreement may be paid under this Agreement. This determination shall be made by the FRF Office in consultation with the Administrative Oversight and OOC. All pre-Agreement costs shall be subject to the terms of this Agreement as if such Agreement were in effect when the costs were incurred.

9. Contingency Reserve.

If the scope of work of this Agreement involves construction, the **SUBRECIPIENT** may, but shall not be required to, include a portion of the Subaward as a contingency reserve to cover cost overruns due to the inflationary costs of building materials and labor or other construction contingencies. In the event of a cost overrun due to construction contingencies, the **SUBRECIPIENT** shall first exhaust its own internal funding sources, and then may notify the Authorized Representative and Administrative Oversight of its need to access funds from the Navajo Nation Construction Contingencies Expenditure Plan approved in section 13 of Council Resolution CJN-29-22 which are subject to an administrative approval process. If the contingency cannot be funded through the Construction Contingencies Expenditure Plan, the Administrative Oversight may choose to seek approval of a supplemental appropriation of funds through a resolution approved by the Navajo Nation Council.

10. Administrative Costs.

The **NATION** shall allow the **SUBRECIPIENT** to budget and expend two percent (2%) of the total Subaward for administrative costs. The **SUBRECIPIENT** may use funds for administering the **SUBRECIPIENT**'s FRF projects and programs under the approved Expenditure Plan, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements. Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. The **SUBRECIPIENT** is permitted to charge both direct and indirect costs as administrative costs. If the total Subaward is not fully expended within the terms of the Agreement, the **SUBRECIPIENT** shall be required to immediately return to the **NATION** the remaining balance of the Subaward Funds, and an additional amount to include the 2% for administrative costs of the balance of the Subaward Funds, even if the **SUBRECIPIENT** fully expended the administration funds.

11. Availability of Funds.

The liability of the **NATION** under this Agreement is contingent upon the availability of funds pursuant to 2 N.N.C. §§ 223(A) and (B).

12. Contact Information; Notice.

Copies of all correspondence, reports, and notices under this Agreement shall be furnished to the Authorized Representative, with a copy to the FRF Office, OOC and Office of Management and Budget ("OMB") Contracts and Grants Section.

13. **Reporting Requirements.**

- a. The **SUBRECIPIENT** shall adhere to the following reporting requirements and provide the documentation requested on a monthly basis, unless specified otherwise, to the Administrative Oversight, with a copy to the FRF Office, OOC, and OMB, within ten (10) calendar days following the end of the month.
- b. The **NATION** requires the monthly reporting requirements listed below from the **SUBRECIPIENT**:
 - i. A detailed report that compares budgeted expenditures to actual expenditures for costs incurred;
 - ii. Completion of the OMB Program Performance Criteria Form;
 - iii. A narrative report providing monthly project assessment, including a summary of project activities, accomplishments with dates, impediments encountered, and impediments forecasted with planned responses;
 - iv. A listing of all property purchased with the Subaward Funds costing \$5,000 or more with an expected useful life of more than one year, such as buildings, vehicles, machinery, and equipment; and
 - v. Other data, records, information, and maps related to the progress of the project, that document changes made to the project since the previous monthly report.
- c. The FRF Office, in consultation with OOC and the Administrative Oversight performed a risk assessment on the **SUBRECIPIENT**. The **SUBRECIPIENT** was determined to be low risk. The risk assessment included consideration of such factors as: the **NATION**'s evaluation of the **SUPRECIPIENT**'s past performance in the context of other subawards, grants, contracts, or other transactions and business opportunities; the **SUBRECIPIENT**'s prior experience with similar subawards; the results of previous audits and whether the **SUBRECIPIENT** receives a Single Audit; whether the **SUBRECIPIENT** has new personnel or new or substantially changed systems; and the extent and results of federal funding agency monitoring. The **NATION** may repeat its risk assessment evaluation of the **SUBRECIPIENT** at any time during the term of this Agreement. Additional considerations may include the **SUBRECIPIENT**'s compliance or noncompliance with reporting requirements and other terms and conditions of this Agreement.
- d. Depending on the **NATION**'s assessment of risk posed by the **SUBRECIPIENT**, the **NATION** may impose additional monitoring tools to ensure the **SUBRECIPIENT**'s accountability and compliance with Subaward requirements and achievement of performance goals. This could include the **NATION**: providing the **SUBRECIPIENT** with training and technical assistance on program-related matters; performing on-site reviews of the **SUBRECIPIENT**'s program operations; and imposing additional reporting requirements and other compliance monitoring procedures.
- e. If the FRF Office, in consultation with OOC and the Administrative Oversight, determines that the **SUBRECIPIENT** poses a moderate or high risk for noncompliance with federal laws, regulations, and the terms and conditions of this Agreement the **NATION** may require the following additional reporting:
 - i. a detailed line-item expenditure report, with General Ledger detail, for the month

- reported;
 - ii. supporting documentation for any individual expenditure greater than twenty-five thousand dollars (\$25,000) incurred during the month reported; and
 - iii. a reconciliation of the Subaward Funds, starting with the beginning balance, cash received, disbursements to date, program income (if applicable), and ending balance.
- f. The **SUBRECIPIENT** may be required to attend a training on the eligible uses of the Subaward Funds based on past experience with managing federal awards programs or on the **NATION'S** risk assessment of the **SUBRECIPIENT**.
- g. If the **SUBRECIPIENT** fails to timely submit such required reports or if the **SUBRECIPIENT'S** reports show lack of progress and/or low expenditure, it shall be in default under this Agreement. The **NATION** shall not disburse any Subaward Funds until the required reports are submitted.
- h. The **SUBRECIPIENT** shall submit a final financial closeout report providing a final accounting of the uses of the Subaward Funds, which should be supported by documentation, including but not limited to receipts, invoices, contracts, listing of all property purchased with the Subaward Funds costing \$5,000 or more with an expected useful life of more than one year, and payroll records. This final report must be submitted the earlier of forty-five (45) days after September 30, 2026 unless an earlier or later date is determined by the **NATION** through a resolution of the Navajo Nation Council or a Standing Committee of Council or thirty (30) days after the completion of all projects within the scope of work of this Agreement. If, however, this Agreement is terminated, the final financial closeout report is due thirty (30) days after termination of the Agreement. If the Subaward Funds are being disbursed on a reimbursement basis according to the disbursement schedule attached as Appendix C, the **NATION** shall not release the final disbursement of Subaward Funds until the final financial closeout report is submitted to Administrative Oversight, the FRF Office, OOC, and OMB, and is reviewed and approved by OOC. If the **SUBRECIPIENT** fails to timely submit a final financial closeout report, it shall be in default on this Agreement and shall return the Subaward Funds in full to the **NATION** within fifteen (15) days following the reporting deadline. The **SUBRECIPIENT** shall be required to return these Subaward Funds without first receiving Notices of Default or Termination from the **NATION**.
- i. The **SUBRECIPIENT** shall keep detailed and accurate records of all expenditures and receipts related to this Agreement, and shall provide the **NATION** with any reporting summarizing actual expenditures, as requested by the FRF Office, OOC, or the Administrative Oversight, including but not limited to:
- i. Inventory listing of all property purchased with the Subaward Funds costing \$5,000 or more with an expected useful life of more than one year;
 - ii. Documentation that the costs incurred were fair and reasonable;
 - iii. Payroll records;
 - iv. General ledger;
 - v. Cash disbursements journal;
 - vi. Contracts and purchase orders with contractors and vendors;
 - vii. Vendor invoices;

- viii. Expenditure reports; and
 - ix. Debt agreements.
- j. The **SUBRECIPIENT** shall also assist the Administrative Oversight to prepare and present quarterly reports to its legislative oversight committee of the Navajo Nation Council in accordance with the requirement in Section 15 of CJN-29-22.
- k. All financial reporting and record keeping requirements shall survive the expiration and termination of this Agreement.

14. Single Audit.

- a. The Single Audit Act applies to the expenditure of Navajo Nation Fiscal Recovery Funds. **SUBRECIPIENT** shall have a Single Audit performed by an independent external auditor if it expends Seven Hundred and Fifty Thousand (\$750,000) or more dollars of federal funds in one fiscal year.
- b. **SUBRECIPIENT** can use the two (2%) percent administrative cost allocated in Section 10 of this Agreement to pay for the Single Audit.

15. The Nation's Right to Inspect Places of Business and to Inspect and Audit Books and Records.

- a. The **SUBRECIPIENT** agrees that the **NATION** may, at reasonable times, inspect the part of the plant or place of business and the project worksites of the **SUBRECIPIENT** that are related to the performance of this Agreement; and the **SUBRECIPIENT** further agrees that the **NATION** and its auditors, may at reasonable times and places, inspect and audit the **SUBRECIPIENT** books and records to the extent that such books and records relate to the performance of this Agreement. The **SUBRECIPIENT** shall maintain such books and records, and such books and records of any Subcontractor, for at least five (5) years after all Subaward Funds have been expended by the **SUBRECIPIENT** or returned to the **NATION**, or from the date of final payment under this Agreement, whichever is later.
- b. Further, the **SUBRECIPIENT** agrees to include in any Subcontractor agreement related to this Agreement, provisions that the Subcontractor agrees (i) that the **NATION** may, at reasonable times, inspect the part of the plant or place of business of the Subcontractor that is related to the performance of this Agreement; (ii) that the **NATION** may, at reasonable times and places, inspect and audit the Subcontractor's books and records to the extent that such books and records relate to the performance of this Agreement; and (iii) that the Subcontractor shall maintain its books and records related to the performance of this Agreement for at least five (5) years from the date of the **SUBRECIPIENT** final payment under this Agreement.

16. Reserved.

17. Evaluation and On-Site Inspection.

- a. Progress Inspections. The Administrative Oversight and the FRF Office will conduct periodic on-site monitoring to ensure efficient completion of the work.

- b. Final Inspections. Within ten (10) calendar days after completion of the project, the **SUBRECIPIENT** shall notify the Administrative Oversight and the FRF Office, in writing, of completion of the work. The **SUBRECIPIENT** and the Administrative Oversight and the FRF Office shall perform a final inspection no later than fifteen (15) days from the date the Administrative Oversight and the FRF Office receive the completion notice.

18. **Assignment.**

- a. The **SUBRECIPIENT** shall not assign or otherwise transfer its rights, nor delegate any of its obligations, under this Agreement without prior written approval from the **NATION**. This Agreement is for the exclusive benefit of the **SUBRECIPIENT** and the **NATION**, and not for the benefit of any third party, including without limitation, any owner, partner, board member, employee, or volunteer of the **SUBRECIPIENT**.
- b. The **SUBRECIPIENT** shall not use Subaward Funds to grant subawards to other entities.
- c. The **SUBRECIPIENT** shall not pledge nor otherwise assign any monies due under this Agreement or any claim arising thereunder, to any party or parties, bank, trust company or other financial institutions.
- d. The **SUBRECIPIENT** shall immediately provide written notification to the **NATION** of any changes in the **SUBRECIPIENT'S** size or structure that would affect the **SUBRECIPIENT'S** eligibility for or ability to manage the Subaward Funds; any circumstances preventing expenditure of Subaward Funds by the **SUBRECIPIENT** for the purposes described in this Agreement; or any expenditure using Subaward Funds made for any purpose other than those for which the Agreement is intended.

19. **False Statements by Subrecipient.**

By acceptance of this Agreement, the **SUBRECIPIENT** makes all the statements, representations, warranties, guarantees, certifications, and affirmations contained herein. If any of the statements, representations, warranties, guarantees, certifications, and affirmations are false or if the **SUBRECIPIENT** in any other way executes the Agreement including false statements, or it is subsequently determined that the **SUBRECIPIENT** has violated any of the statements, representations, warranties, guarantees, certifications, or affirmations included in this Agreement, the **NATION** may consider such an act a default under this Agreement and may terminate or void this Agreement for cause and pursue other remedies available to the **NATION** under this Agreement and all applicable laws.

20. **Conflicts of Interest.**

- a. Each **PARTY** warrants that there was no improper influence involved in the granting of the Subaward to the **SUBRECIPIENT**, and each **PARTY** further warrants that it did not and will not employ, retain, or contract with any person or entity on a contingent compensation basis for the purpose of seeking, obtaining, maintaining, or extending this Agreement. Each **PARTY** agrees, warrants, and represents that no gratuity whatsoever has been or will be offered or conferred with a view towards obtaining, maintaining, or extending this Agreement.
- b. The officials and employees of the **PARTIES** shall not have any personal economic

interest or special interest, direct or indirect, which gives rise to a conflict of interest or would otherwise violate the Navajo Nation Ethics in Government Law, 2 N.N.C. §§3741 *et. seq.*, with respect to this Agreement. The **SUBRECIPIENT** shall disclose in writing to the **NATION** any potential conflict of interest, as defined in the Ethics in Government Law, affecting the Subaward Funds. The **NATION** will review all disclosed potential conflicts of interest and may terminate this Agreement according to Article 28 of this Agreement.

- c. The **SUBRECIPIENT** understands and agrees it will maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such policy is applicable to each activity funded under this Subaward. The **SUBRECIPIENT** shall disclose in writing to the **NATION** any potential conflict of interest affecting the Subaward Funds in accordance with 2 C.F.R. § 200.112. The **SUBRECIPIENT** will establish safeguards to prohibit its officers, agents, employees, and members from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, self-dealing, or personal gain, whether for themselves or others, particularly those with whom they have family, business, or other ties. The **SUBRECIPIENT** will operate with complete independence and objectivity without potential, actual, or apparent conflict of interest with respect to its performance under this Agreement.

21. Fraud, Waste, and Abuse.

- a. The **SUBRECIPIENT** understands that the **NATION** will not tolerate any type of fraud, waste, abuse, or misuse (“misuse”) of Subaward Funds received from the **NATION**. The **SUBRECIPIENT** understands and agrees that misuse of Subaward Funds shall be considered an act of default under this Agreement as grounds for the **NATION** to terminate this Agreement, and may further result in a range of penalties, including suspension of current and future funds; ineligibility for, suspension, or debarment from Navajo Nation contract opportunities; recoupment and offset of monies provided under an award; and civil and/or criminal penalties. In the event the **SUBRECIPIENT** becomes aware of any allegation or a finding of fraud, waste, or misuse of funds received from the **NATION** or made against the **SUBRECIPIENT**, the **SUBRECIPIENT** shall immediately notify the **NATION** of said allegation or finding and continue to inform the **NATION** of the status of any on-going investigations into the allegations or steps being taken to remedy the finding.
- b. In accordance with 41 U.S.C. § 4712, the **SUBRECIPIENT** shall provide protections for whistleblowers. The **SUBRECIPIENT** shall not discharge, demote, or discriminate against an employee in reprisal for disclosing to the **SUBRECIPIENT**, the **NATION**, or relevant federal authorities, evidence of gross mismanagement or waste of the Subaward, an abuse of authority relating to the Subaward, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to the Subaward.

22. Taxes.

The **SUBRECIPIENT** shall comply with all applicable Navajo Nation tax laws under Title 24 of the Navajo Nation Code and corresponding regulations as amended from time to time. The **SUBRECIPIENT’S** contractor is subject to and shall be liable for payment of the Navajo Nation Sales Tax, at the prevailing rate, on gross receipts for all work performed within the territorial jurisdiction of the Navajo Nation pursuant to 24 N.N.C. § 601 *et seq.*, and the Navajo Nation Sales Tax Regulations § 6.101 *et seq.*, as amended from time to time, except that work performed within the

To'Nanees'Dizi Local Government ("Tuba City Chapter") or the Kayenta Township is subject to their respective local sales taxes as amended from time to time. In addition to being subject to Navajo Nation Sales Tax, the **SUBRECIPIENT'S** contractor is subject to local sales tax on gross receipts for all work performed within a governance-certified chapter that imposes a local sales tax pursuant to a duly enacted local tax ordinance and the Uniform Local Tax Code, 24 N.N.C. § 150 *et seq.* The **SUBRECIPIENT'S** contractor is solely responsible for the payment of all applicable taxes related to this Agreement, and the **NATION** is not responsible for withholding or paying any income taxes, Federal Insurance Contributions Act (FICA) taxes, unemployment taxes, or any other taxes, from any payments owed to the **SUBRECIPIENT'S** contractor, nor shall the **NATION** be responsible for remitting the **SUBRECIPIENT'S** contractor share of employment taxes to the federal or any state governments.

23. Insurance Coverage.

The **SUBRECIPIENT** shall obtain and maintain adequate insurance coverage as recommended and verified by the Navajo Nation Risk Management Program ("RMP"). The **SUBRECIPIENT** shall provide its Verification of Insurance indicating they are in good standing with the Nation's insurance. The **SUBRECIPIENT** shall notify the Administrative Oversight, the FRF Office and the RMP, c/o The Navajo Nation, P.O. Box 1690, Window Rock, Arizona 86515 within five (5) days of any change in the insurance policy. Failure to fully comply with this provision shall render this Agreement voidable by the **NATION** discretion.

24. Modifications.

- a. The **NATION** and the **SUBRECIPIENT** may agree to modify the Agreement. Such modifications include, but are not limited to, modifying the Scope of Work, adding funds to previously un-awarded cost items or categories, changing funds in any awarded cost item or category, de-obligating awarded funds, or changing the **SUBRECIPIENT'S** Authorized Representative. The terms of any such modifications must be made in writing, and must be signed by both the **SUBRECIPIENT** and the **NATION** to take effect.
- b. Modifications must adhere to the requirements of Council Resolution CJN-29-22 and the Fiscal Recovery Fund Procedures set forth in the Budget and Finance Committee Resolution BFS-31-21. All modifications shall require review by the Department of Justice ("DOJ") for an initial eligibility determination and a determination of whether legislative approval of the modification is required. Certain modifications may require approval by the Navajo Nation Council or Committees of Council. For any modification that includes a modification of the Project's budget, a Budget Revision Request form, shall be completed by the **SUBRECIPIENT** and submitted first to the Authorized Representative and the FRF Office for review and then forwarded to DOJ for review and the OMB for approval.

25. Remedies for Non-Compliance.

- a. If the **NATION** determines that the **SUBRECIPIENT** materially fails to comply with any term of this Agreement, whether stated in a federal or Navajo Nation statute, regulation, an assurance, legislation, a notice of award, or any other applicable requirement, the **NATION** will issue a Notice of Failure to Comply, of Suspension, or of Termination, and may take action, in its sole discretion, including but not limited to:
 - i. Changing the **NATION'S** risk assessment of the **SUBRECIPIENT** and requiring

- ii. additional and more stringent reporting from the **SUBRECIPIENT**;
Placing liens on the **SUBRECIPIENT**'s assets purchased with the Subaward Funds;
- iii. Temporarily withholding disbursements of Subaward Funds pending correction of the deficiency;
- iv. Disallowing or denying use of Subaward Funds for all or part of the cost of the activity or action not in compliance;
- v. Disallowing claims for reimbursement;
- vi. Wholly or partially suspending this Agreement;
- vii. Requiring return of previous disbursements of Subaward Funds;
- viii. Prohibiting the **SUBRECIPIENT** from applying for or receiving additional funds for other programs administered by the Navajo Nation until repayment to the **NATION** is made and any other compliance or audit finding is satisfactorily resolved;
- ix. Reducing the amount of the Subaward from the **NATION**;
- x. Imposing a Corrective Action Plan;
- xi. Withholding disbursements of future awards from the **NATION**, and deeming the **SUBRECIPIENT** to be ineligible for future business opportunities with the **NATION**, including but not limited to: awards; contracts; grants; leases; rights of way; licenses; loans, permits;
- xii. Offsetting future awards and payments to the **SUBRECIPIENT**;
- xiii. Terminating this Agreement; or
- xiv. Taking other enforcement action or remedies, including imposing sanctions without first requiring a Corrective Action Plan, or pursuing other legal remedies.

- b. The **SUBRECIPIENT**'S costs resulting from obligations incurred during a suspension or after termination of this Agreement will not be allowable unless the **NATION** expressly authorizes such costs in the Notice of Failure to Comply, of Suspension, or of Termination. Absent such express authorization, the **SUBRECIPIENT** shall return that portion of the Subaward Funds to the **NATION**.

26. Non-Waiver.

No failure on the part of the **NATION** to act, and no delay in exercising any right hereunder shall operate as a waiver thereof; nor shall any single or partial act or exercise by the **NATION** of any right hereunder preclude any other or further exercise thereof or the exercise of any other right. The remedies herein provided are cumulative and not exclusive of any remedy available to the **NATION** at law or in equity.

27. Expiration or Termination of the Agreement.

- a. The **NATION** may, at its sole discretion, terminate this Agreement for cause or convenience, without recourse, liability, or penalty against the **NATION**, upon Written Notice to the **SUBRECIPIENT**, without further notice to or opportunity to cure by the **SUBRECIPIENT**. Such notification of termination will be effective on the date of the notification, if no other effective date is specified in the Notice of Termination;

- b. The **NATION** and the **SUBRECIPIENT** may mutually agree to terminate this Agreement. The **NATION** in its sole discretion will determine if, as part of the agreed termination, the

SUBRECIPIENT is required to return any or all of the disbursed Subaward Funds within ten (10) business days of termination. This determination and its terms shall be communicated in writing to the **SUBRECIPIENT**;

- c. Termination is not an exclusive remedy for the **NATION**, but will be in addition to any other rights and remedies provided in equity, at law, or under this Agreement. Following termination by the **NATION**, the **SUBRECIPIENT** shall continue to be obligated to the **NATION** for an accounting of and the return of Subaward Funds in accordance with applicable provisions of this Agreement. In the event of termination under this Section, the **NATION's** obligation to reimburse the **SUBRECIPIENT** is limited to allowable costs incurred and paid by the **SUBRECIPIENT** prior to the effective date of termination, and any costs determined by the **NATION** in its sole discretion to be allowable, reasonable, and necessary for cost-effective wind up of the allocation.
- d. Termination of this Agreement for any reason, or expiration of this Agreement shall not release the **PARTIES** from any liability or obligation set forth in this Agreement that is expressly stated to survive any such termination or expiration. The rights and obligations pertaining to the allocation, close-out, cooperation, and provision of additional information, return of funds, audit rights, records retention, public information, and any other provision implying survivability shall remain in effect after the expiration or termination of this Agreement.

28. Disputes.

Any and all disputes arising under, related to, or in connection with this Agreement shall be resolved first through informal, good faith negotiation between the **PARTIES** under the laws of the Navajo Nation. The **PARTIES** shall use their best faith efforts to resolve any dispute informally and expeditiously through such negotiations at the staff level. Each **PARTY** shall designate a staff person to meet with the other **PARTY** at a mutually agreeable time and place. The **PARTIES** will honor all reasonable requests for relevant documents and information. If the dispute cannot be resolved within fifteen (15) business days, the **PARTIES** shall refer the matter to the Executive Director of DCD and the Chapter President, and shall consult with the Department of Justice, to assist with interpretation of this Agreement and applicable Navajo Nation laws and policies. If the **PARTIES** are unable to resolve the dispute, the **NATION** shall terminate this Agreement after consultation with the DOJ. The **SUBRECIPIENT** shall return any Grant Project Funds that are not Spent or Encumbered to the **NATION** pursuant to Section 7 of this Agreement.

29. Applicable Law and Jurisdiction.

- a. The **SUBRECIPIENT** shall comply with all Navajo Nation laws. Failure to comply with Navajo Nation law shall be an act of default, and grounds for termination of this Agreement by the **NATION**. The **SUBRECIPIENT** agrees to be subject to the jurisdiction of Navajo Nation courts and tribunals.
- b. This Agreement will be governed in all respects by the laws of the **NATION**, both as to interpretation and performance, without regard to conflicts of law or choice of law provisions. Any action arising out of or in connection with this Agreement may only be instituted and maintained in a Navajo Nation court.

30. Force Majeure.

Neither the **SUBRECIPIENT**, nor the **NATION** shall be required to perform any obligation under this Agreement or be liable or responsible for any loss or damage resulting from its failure to perform so long as performance is delayed by force majeure or acts of God, including but not limited to strikes, lockouts or labor shortages, embargo, riot, war, revolution, terrorism, rebellion, insurrection, flood, or natural disaster. For the purposes of this Agreement, COVID-19 shall not be considered a force majeure. The **SUBRECIPIENT** must inform the **NATION** of any force majeure events delaying performance of its obligations in writing, with proof of receipt of notice, within three (3) business days of the commencement of such force majeure or acts of God, or will otherwise waive this right as a defense.

31. No Obligation by Federal Government.

The **PARTIES** acknowledge and agree that the federal government is not a Party to this Agreement and is not subject to any obligations or liabilities to either Party, any third Party, or any subcontractor pertaining to any matter related to this Agreement.

32. Compliance with Federal Laws, Regulations, and Executive Orders.

- a. The **SUBRECIPIENT** will comply with all applicable federal laws, regulations, executive orders, policies, procedures, and directives, which may include but shall not be limited to: the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200; Procurement Standards in 2 C.F.R. Part 200 Subpart D; and applicable legal requirements cited in 2 C.F.R. Part 200 Appendix II and the **NATION**'s Financial Assistance Agreement with Treasury attached as Appendix F.
- b. The **SUBRECIPIENT** shall comply with all federal requirements in the ARPA; the Financial Assistance Agreement between Treasury and the **NATION**, identified as Appendix F; the CSLFRF Final Rule and other Treasury guidance in the form of Frequently Asked Questions; and the CSLFRF Compliance and Reporting Guidance, identified as Appendix G.
- c. For capital projects and infrastructure projects in excess of \$10 million, the **SUBRECIPIENT** will need to provide documentation of compliance with applicable wage and labor standards.
- d. Any publications produced with funds from this Subaward must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number 21.027 awarded to the Navajo Nation by the U.S. Department of the Treasury."

33. Certification Regarding Lobbying (2 CFR 200.450).

By signing this Agreement, the Authorized Representative certifies, to the best of his/her knowledge and belief, that no federally appropriated funds have been or will be paid, by or on behalf of the **SUBRECIPIENT**, to any person or entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement in accordance with 2 CFR 200.450. If any funds other than federally appropriated funds have been paid or will be paid to any person or entity for influencing or intending to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in

connection with this federal contract, grant, loan, or cooperative agreement, the **SUBRECIPIENT** shall complete and submit Standard Form-LLL, Disclosure Form to Report Lobbying, to the **NATION**. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

34. No Agency or Employment Relationship.

In its performance of work pursuant to this Agreement, the **SUBRECIPIENT**, unless it is a Navajo Nation Chapter or Township, shall be an independent entity from the **NATION**. The **SUBRECIPIENT** shall not be considered an employee or agent of the **NATION**. Nothing in this Agreement shall be construed to create any agency or employment relationship between the **SUBRECIPIENT** or any of its employees and the **NATION**. Neither Party shall have any right, power, or authority to assume, create, or incur any expense, liability, or obligation, whether express or implied, on behalf of the other Party. Nothing in this Agreement shall be construed to create any agency or employment relation between the **PARTIES**, and the **SUBRECIPIENT** is free to make its services available to third parties. The **SUBRECIPIENT** is not eligible to participate in, nor eligible for coverage under, any **NATION** employee benefit plan or offering.

35. Indemnification.

Except where the **SUBRECIPIENT** is another Navajo Nation Governmental Entity, such as a Chapter or Township, the **SUBRECIPIENT** agrees to hold harmless and indemnify the **NATION** against any and all losses, costs, damages, claims, accident or injury to person or property including death, attorneys' fees, expenses, and other liability whatsoever (collectively, "Claims"), arising under, related to, or in connection with this Agreement, except to the extent such Claims are directly caused by the gross negligence or wanton and willful conduct of the **NATION** or to the extent they result from the negligence of **NATION** officials or employees as provided for and in accordance with 1 N.N.C. § 551 *et seq.*

36. Rights of Other Parties.

Nothing in this Agreement shall be interpreted to create any rights in any third party that is not an entity or subdivision of the Navajo Nation government.

37. Conflicting and Additional Terms.

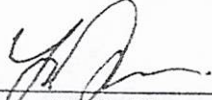
All additional terms and conditions of the **SUBRECIPIENT** are attached hereto and incorporated into this Agreement, provided however that in the event of any conflict between these Terms and Conditions and any additional terms and conditions offered by the **SUBRECIPIENT**, these Terms and Conditions shall control and govern. Any additional terms and conditions not attached to this Agreement shall have no force or effect.

38. Severability.

If any provision of this Agreement is held invalid by the Courts of the **NATION**, all remaining provisions which can be implemented shall remain in force and be given full force and effect.

IN WITNESS WHEREOF, we the undersigned hereby execute this Agreement:

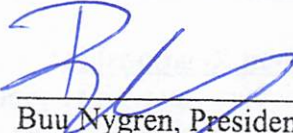
For the SUBRECIPIENT:



Larry Tunni, Chapter President
Dennehotso Chapter
P.O. Box 2301
Dennehotso, AZ 86535

10/06/24
Date

For THE NAVAJO NATION:



Buu Nygren, President
The Navajo Nation
Window Rock, AZ 86515

JAN 26 2024
Date

Appendix A
SCOPE OF WORK

**SCOPE OF WORK
DENNEHOTSO CHAPTER
ARPA MODULAR HOMES**

The Dennehotso Chapter is located in District 3 on the Navajo Nation Government.

Majority of the families living in this area live in dilapidated homes with multiple families under one roof or homeless.

There is one local federal community school with boarding school component for rural families. Additionally, there is a Navajo Nation funded HeadStart program for young families. The nearest health facilities located 25 miles in the town of Kayenta and the other one is west of Dennehotso in the community of Red Mesa. There are 2 churches. One convenience store with laundry facilities attached is located in the community.

1. Purpose

Dennehotso Chapter Government purchase of Modular homes for 8 community members who fit one of the following criteria; homeless, overcrowded, burnout, or dilapidated homes. The homes will be purchased with ARPA dollars and the selection of homes will follow, The Navajo Nation procurement process for purchase. Selection of families will include a completed application which was approved thru a resolution by the chapter and approved through a vote by Dennehotso community members. Applicant must have homesite lease, Land Survey, Archeologist clearance, and Biology Clearance from the Land department.

2. Contractor Responsibilities

Completion of Homes will begin once funding is disbursed into Chapter Accounts. Homes will take 6 months to 1 year to build.

The following ARPA Housing Selections are following according to family's needs and criteria. Each Modular homes will include Standard XI-2-Tie Down Set, Delivery, Installed Skirting. Steps will be provided for front and back door.

Home Size	Cost per home	Families	Total
4 bedroom/ 2 bathroom	\$ 199,209.00	1.00	\$ 199,209.00
3 bedroom/ 2 bathroom	\$ 107,109.00	4.00	\$ 428,436.00
2 bedroom/ 2 bathroom	\$ 102,009.00	3.00	\$ 306,027.00
			\$ 933,672.00

Location	R-Value	Thicknes s	Metal Roof	Ceiling Fan	A/C	wind Zone
Ceiling	38.00	10.50	Yes	Yes	Yes	2
Exterior	19.00	5.50				
Floors	21.00	4.50				

3. Outcomes/ Deliveries

According to the home selections, we established a point system and Housing committee to select the families. We selected families that completed the application, which included Homesite lease, Land Survey, Archeologist clearance, and Biology Clearance from the Land department. The Home Committee reviewed applicant, categorized them from high to low points.

Families selected are the following.

- | | | |
|---|------------|--------------|
| 1. Bernice Begay – 2 bedroom / 2 bathroom | 116 points | 2bed/ 2 bath |
| 2. Arlene Garcia- 2 bedroom / 2 bathrooms | 144 points | 2bed/ 2 bath |
| 3. Cindy Reddeye- 2 bedroom/ 2 bathrooms | 238 Points | 2bed/ 2 bath |
| 4. Lula Deschene- 3 bedroom/ 2 bathrooms | 444 Points | 3bed/ 2 bath |
| 5. Molena Begay- 3 bedroom/ 2 bathrooms | 282 points | 3bed/ 2bath |
| 6. Leonard James- 3 bedroom/ 2 bathrooms | 283 points | 3bed/ 2 bath |
| 7. Dayton Poorman- 3 bedroom/ 2 bathrooms | 362 points | 3bed/ 2 bath |
| 8. Dwayne Bahe- 4 bedroom/ 2 bathrooms | 362 points | 4bed/ 3 bath |

4. Reporting

Chapter will submit a progress report every month on the status of the development and the progress of set up and delivery of homes.

5. Home Owner Responsibility

Modular homes are the sole responsibility of the families receiving the homes, once they are delivered and set. The modular homes will give a small coaching on how to maintain the home.

"QUALITY HOMES"

1028 West Main Street
Farmington, New Mexico 87401
(505) 327-9631



Proposal for Dennehotso Chapter House

Dennehotso, AZ

August 25, 2023

Attn: Maricelyn Smith-Williams

Dennehotso, AZ

Provided by:

Faver's Homes, Inc.

1028 W. Main

Farmington, NM 87401

Bid has been prepared for (8 home's)

Price includes the following: Delivery, set, block, level, exterior, Interior close, 2 sets of steps, A/C and Skirting installed.

All homes have Colorado Code, 2x6 walls, tape & texture through-out, gas furnace, gas stove, refrigerator, dishwasher, microwave, lino T/O, Shingle roof.

This quote is for 1- 28x60 4 bdrm/2 bath , 4- 16x76 3 bdrm/2 bath & 3- 16x66 2 bdrm/2 bath.

Total Price \$933,672

This quote is based on a minimum order of 8 homes.

Faver's Homes has been serving the Four Corners area, AZ, Southern Co, & Utah since 1972.

I appreciate the opportunity to work with you. If you have any questions, please don't hesitate to contract myself Norm Faver Jr. 505-327-9631 or norm@favers-homes.com or Kathy Faver-Myer email kathy@favers-homes.com

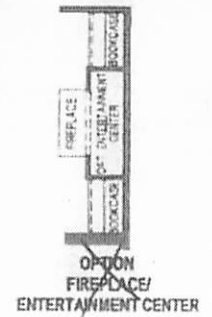
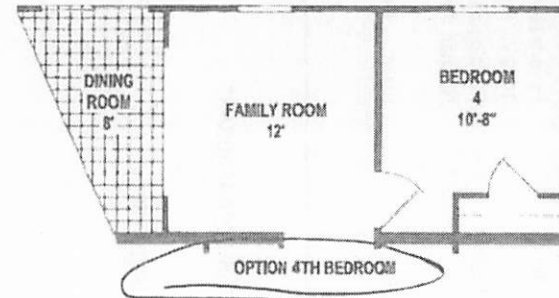
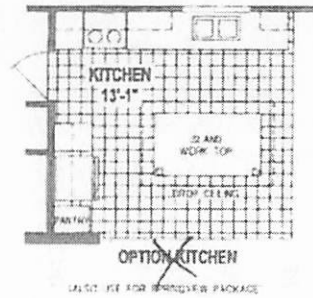
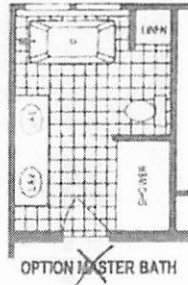
Respectfully,

A handwritten signature in black ink that reads "Norm Faver".

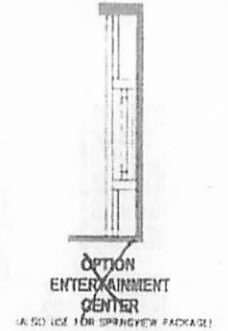
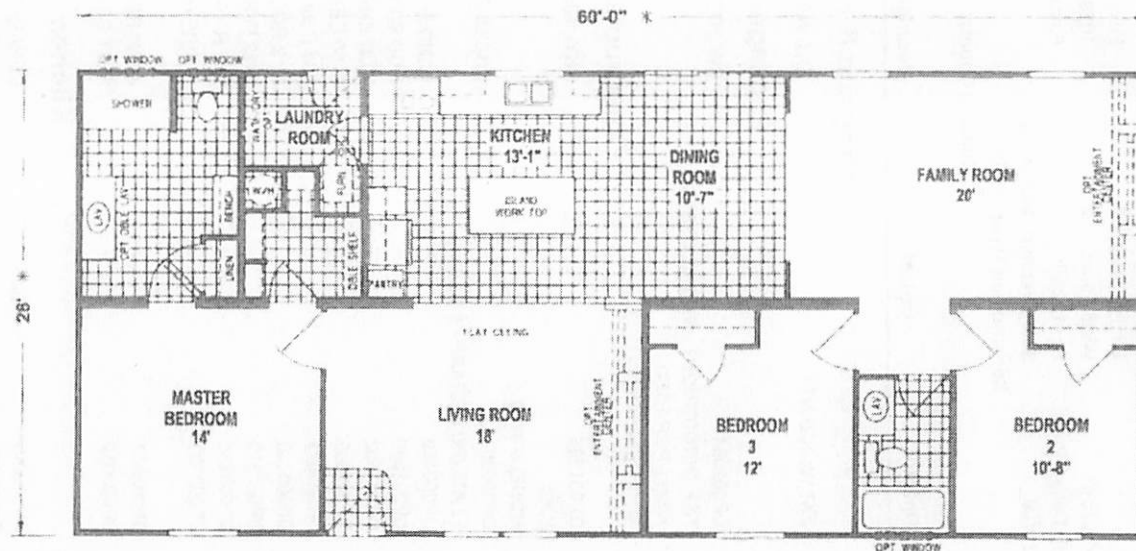
Norm Faver Project Manager/Sales

PRAIRIE DUNE
8808P

3 BED 2 BATH
1560 SQ FT



Favers's Homes Inc
1028 W Main
Farmington, NM 87401
505-327-9631
www.favers-homes.com





Customer Verification List

Unit:

60X28 3CIK 2B 2860H32034

Page : 1 of 4

Order No.:	QT017661 Rev 2	Order Type:	Retail	Bill To:	0197NM	Sell To:	0197NM
Model Year:	2024	Ret. Cust.:		Faver's Mobile Sales, Inc.		Faver's Mobile Sales, Inc.	
Retailer P.O.:		Energy Zone:	3	Faver's Homes, Inc		Faver's Homes, Inc	
Floor Size:	60'0" X 28'8"	Wind Zone:	2	1028 W. Main		1028 W. Main	
Brand:	Prairie Dune 2 Premi	Roof Load:	30	Farmington, NM 87401		Farmington, NM 87401	
Model No.:	LH 2 8808_	Sales Person:	Wayde Clark			Norman Faver	
		Construction Type:	HUD				
Shipping Agent:		Shipping County:	APACHE	FOB:	Factory		

Feature	Option	Variant	Description	Quantity
Program & Fees				
WARRANTY	EXT WARRANTY		EXT WARRANTY THRU YR7-ASSURANT	1
Packages				
OTHER	OP002064		DW PD 2 T&T T/O UP TO 60FT	1
			T&T THROUGHOUT - VOG CLOSETS	
			TRIM UPGRADED	
Construction				
OTHER	OP001296		SKYLINE CAD INK #	1
			INK#	
			MODEL# 8808 J	
AXLE	OP000303		BRAKE AXLE W/ TIRES: REC-EXTRA	2
			12 AXLES: 6 BRAKE / 6 BLANK	
WINDZONE	OP000439		WIND ZONE II: 28' OR 32'	60
WINDZONE	OP001599		HUD WIND ZONE I	1
WINDZONE	OP001602		HUD ENERGY ZONE 3	1
ROOFINS	OP002002		R-50 CEILING IPO R-19: SW	1
ROOFLOAD	OP000021		30# Roof	1
ROOFPITCH	OP000036		3/12 ROOF PITCH	1
FLOORINS	OP000313		R-22 FLR INSULATION 24/28: DW	1
WALLINS	OP000436		2X6 R-19 : DW 28	1
SWALLHT	OP000033		8' SIDEWALL STD	1
FRAME	OP002833		4-1/2" RECESSED FRAME DW	1
CLGTYPE	OP000039		FLAT CEILING	1
Kitchen				
BCKSPL	OP000046	-SELECT-	CERAMIC BCKSPL	1
SINK	OP000053		33x19x8 STAINLESS STEEL SINK	1
FAUCET	OP000056		8" METALLIC CHROME W/SPRAY	1
Master Bath				
ACCESSORIE	OP000083		TOWEL BAR/TISSUE HOLDER PER FP	1
BCKSPL	OP000046	-SELECT-	CERAMIC BCKSPL	1
SINK	OP000064		20x17 CHINA LAV SINK	1
SINKFAUCET	OP001752		4" DUAL HANDLE FAUCET 29792	1
SHOWER	OP002058		60" 2SEAT FG SHOWER 3309 WDOOR	1
			WITH GLASS SHOWER DOOR	
TOILET	OP000073		ELONGATED W/CHROME SHUTOFF	1
VANITYLT	OP000078		4" LED (1) PER BOWL	1
VANMIRROR	OP000075		MIRROR STD PER PRINT	1
VENTFAN	OP000079		VENT FAN W/LIGHT COMBO	1

Feature	Option	Variant	Description	Quantity
BCKSPL	OP000048	-SELECT-	CERAMIC BCKSPL	1
SINK	OP000082		20x17 CHINA LAV SINK	1
SINKFAUCET	OP001752		4" DUAL HANDLE FAUCET 28792	1
TUB	OP001769		1 PC 60" FG TUB/SHOWER	1
TSENC	OP000108		SHOWER ROD & CURTAIN	1
ACCESSORIE	OP000093		TOWEL BAR/TISSUE HOLDER PER FP	1
TOILET	OP000099		ELONGATED W/CHROME SHUTOFF STD	1
VANITYLT	OP000078		4" LED (1) PER BOWL	1
VANMIRROR	OP000075		MIRROR STD PER PRINT	1
VENTFAN	OP000079		VENT FAN W/LIGHT COMBO	1

Utility Room

WASHEROVHD	OP000211		VENTED WIRE SHELF OVER W/D	1
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Cabinets

HARDWARE	OP000124		BTM MOUNT SIDE ROLLER	1
PULLS	OP000123		6" BAR PULL SN	1
KITCHBASE	OP000133		1 DRAWER STACK PER FP	1
TYPE	OP001765	-SELECT-	CABINETS SYSTEM CS80	1
MOLDING	OP001961		3" STILE ON CAB TRIM X-11-C	1

Countertop

HALLBATH	OP000142	-SELECT-	HP LAMINATE	1
KITCHEN	OP000141	-SELECT-	HP LAMINATE	1
MBATH	OP000142	-SELECT-	HP LAMINATE	1

Plumbing/Heating

DUCTSYS	OP001757		PERIMETER HEAT W DUCT&TOE REG	1
FURNACE	OP001704		MG1E-077-F1ABM DF GAS IPO ELEC	1
WH	OP000113		40 GAL DUAL ELECTRIC WH STD	1
SHUTOFF	OP000115		WHOLE HOUSE SHUTOFF	1
WASHDRYER	OP000117		PLUMB WASHER/WIRE DRYER	1
EXTFAUCET	OP000806		EXTERIOR FAUCET	1

Floor Covering

LINO	OP000621		LINO T/O : DW W/TRANSITION BAR	1
<p><i>WE UNDERSTAND THAT ANY WARRANTED DAMAGE TO THE VINYL FLOORING WILL FIRST BE REPAIRED USING THE FLOORING MANUFACTURER SUPPLIED SEALER. IF THE VINYL FLOORING MUST BE REPLACE WE WILL REPLACE THE AFFECTED AREA TO THE NEAREST DOOR OPENINGS OR HALLWAYS USING A VINYL FLOORING SEAM BAR TO COVER THE SEAMS. WE WILL NOT REPLACE ANY ADJOINING ROOMS. IF THE VINYL FLOORING IS NO LONGER AVAILABLE SKYLINE RESERVES THE RIGHT TO REPLACE THE DAMAGED AREA WITH A SIMILAR PRODUCT OR COMPENSATE THE HOMEOWNER FOR WHAT IT WOULD COST SKYLINE TO SUPPLY THE PRODUCT AND REPLACE THE DAMAGED AREA.</i></p>				

Drywall

INTERIOR	OP001418	-SELECT-	T&T THROUGHOUT DRYWALL - STD	1
INTERIOR	OP001916	-SELECT-	VOG CLOSETS	1

Interior Doors

HARDWARE	OP000188		LEVER LOCKSET	1
DOORS	OP001847		3-PANEL INT DOORS	1
FURNDOR	OP001211		MECHANICAL DOOR WOOD	1

Exterior Doors

FRONTDOOR	OP001636		36X80 FIBERGLS DR W/4 LITE	1
REARDOOR	OP000197		32X80 FIBERGLS DOOR 8 PANEL	1
REARDOOR	OP001766		SLIDING GLASS DOOR STD PER FP	1

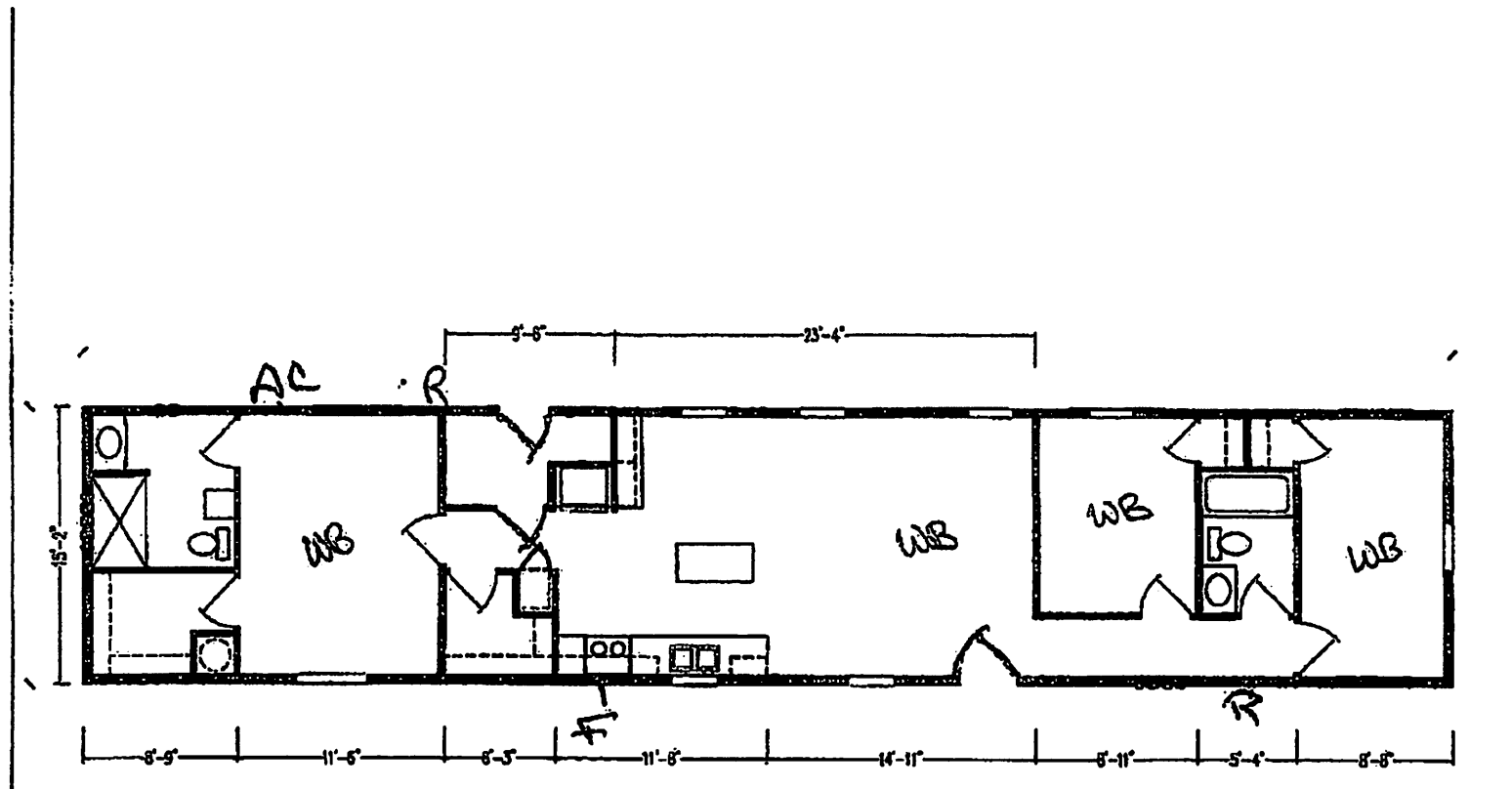
Feature	Option	Variant	Description	Quantity
Windows				
EXTERIOR	OP000201	White	VINYL LOW-E WINDOWS 9750	1
Electrical				
MAINPANEL	OP000519		100 AMP SERVICE IPO 200 AMP	1
CEILINGLT	OP000147		4" LED THROUGHOUT	1
ACPREP	OP001502		A/C DISCON. W/ 30 AMP & RECEPT	1
GFI RECEPT	OP001946		EXTERIOR GFI STD	1
CEILINGFAN	OP001964		WIRE & BRACE W/ LIGHT IPO LED	5
			LIVING ROOM / FAMILYROOM	
			BEDROOMS	
SMOKE DETECT	OP000545		SMOKE/CO2 DETECTOR IPO STD	2
EXT LIGHTS	OP000157		CARRIAGE LITE(S) PER ELECT PRIN	1
Appliances				
RANGE	OP000257	Black	RANGE 30" GAS BLK IPO ELEC	1
			WFG320M0*B	
REFER	OP000218	Black	18 CF FF REFRIGERATOR BLK	1
			WRT318F2*B	
DISHWSHR	OP000245	Black	DISHWASHER 24" 4 CYCLE-BLK	1
			WDF520PD*B	
RNGHOOD	OP000289	Black	MICRO OTR BLK IPO P.RANGEHOOD	1
			WMH31017*B	
Exterior				
DORMER	OP002164	-SELECT-	8" METAL DORMER IPO STD 8" DORMER	1
SHINGLES	OP000610	-SELECT-	METAL ROOF. 28'	60
TRIM	OP000819	-SELECT-	5/4 WINDOW/DOOR	1
FASCIA	OP000202	-SELECT-	SMARTSIDE PANEL FASCIA	1
SOFFIT	OP002774		SMARTSIDE PANEL SOFFIT	1
SIDING	OP002726	-SELECT-	LP SIDING PANEL W/O REDBAR	172
OTHER	OP002701		OSB/WRAP IPO BARRICADE RED	172
Interior				
CEILINGFIN	OP000162		T&T STIPPLE CEILING	1
DRMOLDING	OP001067		UPGRADE DOOR CASING #4M	1
BASEMLDG	OP000671	White	WHITE BASE TRIM 5-1/4" @ T&T	1
CRWNMOLDNG	OP001086		5-1/4" COVE MOLDING #19V	1
WINMLDG	OP001072		UPGRADE WINDOW CASING #10H	1
WINCOVER	OP002936	-SELECT-	2" CORDLESS BLINDS T/O	1
			NOTE: BROKEN MINI BLINDS AFTER CUSTOMER MOVE IN WILL NOT BE WARRANTIED	
Miscellaneous				
OTHER	OP002287		SHIPPING WRAP DISCLAIMER	1
			SHIPPING WRAP IS INTENDED TO PROTECT THE UNIT FROM THE ELEMENTS DURING TRANSPORTATION FROM THE MANUFACTURER. RESPONSIBILITY OF PROTECTING THE UNIT PASSES FROM THE TRANSPORTER TO THE RETAILER/BUILDER/OWNER, UPON SHIPPING RECEIPT OF THE UNIT, BY THE RETAILER/BUILDER/OWNER.	
Inflation Protection Plan				
DISCLOSURE	OP002718		IPP DISCLOSURE	1
			The quoted price for this home will not be finalized until 10 weeks prior to production (the "10-Week Quote") and is subject to an Inflation Protection Plan ("IPP") at the time of invoicing. The 10-Week Quote will include an IPP surcharge of 10% above our base price plus any other surcharges in effect at that time. The final invoice price will be adjusted in accordance with the IPP.	

Shingle Roof

Requested By: Noiman Fáver

SIGNED X _____

DATE _____





Customer Verification List

Unit:

76X16 3CK 2B 1676H32127

Page : 1 of 3

Order No.: QT017850 Rev 6	Order Type: Retail	Bill To: 0197NM	Sell To: 0197NM
Model Year: 2024	Ret. Cust:	Faver's Mobile Sales, Inc.	Faver's Mobile Sales, Inc.
Retailer P.O.:	Energy Zone: 3	Faver's Homes, Inc	Faver's Homes, Inc
Floor Size: 76'0" X 15'2"	Wind Zone: 2	1028 W. Main	1028 W. Main
Brand: Prairie Dune 2 SW P	Roof Load: 30	Farmington, NM 87401	Farmington, NM 87401
Model No.: LH 2 8786	Sales Person: Wayde Clark		Norman Faver
	Construction Type: HUD		
Shipping Agent:	Shipping County: APACHE	FOB: Factory	

Feature	Option	Variant	Description	Quantity
Program & Fees				
WARRANTY	EXT WARRANTY		EXT WARRANTY THRU YR7-ASSURANT	1
Packages				
OTHER	OP001098		DRYWALL 62-76' SW	1
Construction				
OTHER	OP001296 INK# MODEL#		SKYLINE CAD INK #	1
AXLE	OP000303 7 AXLES: 3 BRAKE / 4 BLANK		BRAKE AXLE W/ TIRES: REC-EXTRA	1
WINDZONE	OP000438		WIND ZONE II: 14' OR 18'	76
WINDZONE	OP001599		HUD WIND ZONE I	1
WINDZONE	OP001602		HUD ENERGY ZONE 3	1
ROOFINS	OP002002		R-50 CEILING IPO R-19: SW	1
ROOFLOAD	OP000021		30# Roof	1
ROOFPITCH	OP000036		3/12 ROOF PITCH	1
FLOORINS	OP000312		R-22 FLR INSULATION: SW	1
WALLINS	OP000435		2X6 R-19 SW 16	1
SWALLHT	OP000033		8' SIDEWALL STD	1
CLGTYPE	OP000039		FLAT CEILING	1
Kitchen				
BCKSPL	OP000046	-SELECT-	CERAMIC BCKSPL	1
SINK	OP000053		33x19x8 STAINLESS STEEL SINK	1
FAUCET	OP000056		8" METALLIC CHROME W/SPRAY	1
Master Bath				
ACCESSORIE	OP000083		TOWEL BARTISSUE HOLDER PER FP	2
BCKSPL	OP000046	-SELECT-	CERAMIC BCKSPL	1
SINK	OP000064		20x17 CHINA LAV SINK	1
SINKFAUCET	OP001752		4" DUAL HANDLE FAUCET 29792	1
SHOWER	OP002058 WITH GLASS SHOWER DOOR		60" 2SEAT FG SHOWER 3309 WDOOR	1
TOILET	OP000073		ELONGATED W/CHROME SHUTOFF	1
VANITYLT	OP000078		4" LED (1) PER BOWL	1
VANMIRROR	OP000075		MIRROR STD PER PRINT	1
VENTFAN	OP000079		VENT FAN W/LIGHT COMBO	1
Hall Bath				
BCKSPL	OP000046	-SELECT-	CERAMIC BCKSPL	1
SINK	OP000092		20x17 CHINA LAV SINK	1

Feature	Option	Variant	Description	Quantity
SINKFAUCET	OP001752		4" DUAL HANDLE FAUCET 29792	1
TUB	OP001769		1 PC 60" FG TUB/SHOWER	1
TSENC	OP000108		SHOWER ROD & CURTAIN	1
ACCESSORIE	OP000083		TOWEL BAR/TISSUE HOLDER PER FP	1
TOILET	OP000089		ELONGATED W/CHROME SHUTOFF STD	1
VANITYLT	OP000078		4" LED (1) PER BOWL	1
VANMIRROR	OP000075		MIRROR STD PER PRINT	1
VENTFAN	OP000079		VENT FAN W/LIGHT COMBO	1

Utility Room

WASHEROVHD	OP000211		VENTED WIRE SHELF OVER W/D	1
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Cabinets

HARDWARE	OP000124		BTM MOUNT SIDE ROLLER	1
PULLS	OP000123		6" BAR PULL SN	1
TYPE	OP001765	-SELECT-	CABINETS SYSTEM C690	1
MOLDING	OP001961		3" STILE OH CAB TRIM X-11-C	1

Countertop

HALLBATH	OP000142	-SELECT-	HP LAMINATE	1
KITCHEN	OP000141	-SELECT-	HP LAMINATE	1
MBATH	OP000142	-SELECT-	HP LAMINATE	1

Plumbing/Heating

DUCTSYS	OP001757		PERIMETER HEAT W DUCT&TOE REG	1
FURNACE	OP001704		MG1E-077-F1ABM DF GAS IPO ELEC	1
WH	OP000113		40 GAL DUAL ELECTRIC WH STD	1
SHUTOFF	OP000115		WHOLE HOUSE SHUTOFF	1
FAUCET	OP000806		EXTERIOR FAUCET	1
WASHDRYER	OP000117		PLUMB WASHERWIRE DRYER	1

Floor Covering

LINO	OP001257		LINO T/O : SW	1
<p><i>WE UNDERSTAND THAT ANY WARRANTED DAMAGE TO THE VINYL FLOORING WILL FIRST BE REPAIRED USING THE FLOORING MANUFACTURER SUPPLIED SEALER. IF THE VINYL FLOORING MUST BE REPLACE WE WILL REPLACE THE AFFECTED AREA TO THE NEAREST DOOR OPENINGS OR HALLWAYS USING A VINYL FLOORING SEAM BAR TO COVER THE SEAMS. WE WILL NOT REPLACE ANY ADJOINING ROOMS. IF THE VINYL FLOORING IS NO LONGER AVAILABLE SKYLINE RESERVES THE RIGHT TO REPLACE THE DAMAGED AREA WITH A SIMILAR PRODUCT OR COMPENSATE THE HOMEOWNER FOR WHAT IT WOULD COST SKYLINE TO SUPPLY THE PRODUCT AND REPLACE THE DAMAGED AREA.</i></p>				

Drywall

INTERIOR	OP001816	-SELECT-	VOG CLOSETS	1
INTERIOR	OP002181		DRYWALL FULL NO CLOSETS	1

Interior Doors

HARDWARE	OP000188		LEVER LOCKSET	1
DOORS	OP001847		3-PANEL INT DOORS	1
FURNDOOR	OP000849		MECHANICAL DOOR - METAL	1
PASSAGE	OP000852		PASSAGE DOOR EXTRA	1
<i>UTILITY ROOM DOOR</i>				

Exterior Doors

FRONTDOOR	OP001638		36X80 FIBERGLS DR W/4 LITE	1
REARDOOR	OP000197		32X80 FIBERGLS DOOR 6 PANEL	1

Windows

Feature	Option	Variant	Description	Quantity
EXTERIOR	OP000201	White	VINYL LOW-E WINDOWS 9750	1

Electrical

MAINPANEL	OP000519		100 AMP SERVICE IPO 200 AMP	1
CEILINGLT	OP000147		4" LED THROUGHOUT	1
ACPREP	OP001502		A/C DISCON. W/ 30 AMP & RECEPT	1
GFIRECEPT	OP001946		EXTERIOR GFI STD	1
CEILINGFAN	OP001964		WIRE & BRACE W/ LIGHT IPO LED	4
	LIVING ROOM			
	BEDROOMS			
SMOKEDETECT	OP000545		SMOKE/CO2 DETECTOR IPO STD	2
EXT LIGHTS	OP000157		CARRIAG LITE(S) PER ELECT PRIN	1

Appliances

RANGE	OP000257	Black	RANGE 30" GAS BLK IPO ELEC	1
	WFG320M0*B			
REFER	OP000218	Black	18 CF FF REFRIGERATOR. BLK	1
	WRT318FZ*B			
DISHWSHR	OP000245	Black	DISHWASHER. 24" 4 CYCLE-BLK	1
	WDF520PD*B			
RNGHOOD	OP000289	Black	MICRO OTR BLK IPO P RANGEHOOD	1
	WMH31017*B			

Exterior

SHINGLES	OP000608	-SELECT-	- METAL ROOF: 16'	76
TRIM	OP000619	-SELECT-	5/4 WINDOW/DOOR	1
FASCIA	OP000202	-SELECT-	SMARTSIDE PANEL FASCIA	1
SIDING	OP002726	-SELECT-	LP SIDING: PANEL W/O REDBAR	182
OTHER	OP002701		OSB/WRAP IPO BARRICADE RED	182

Shingle Roof

Interior

CEILINGFIN	OP000162		T&T STIPPLE CEILING	1
DRMOLDING	OP001067		UPGRADE DOOR CASING #4M	1
BASEMLDG	OP000871	White	WHITE BASE TRIM 5-1/4"@T&T	1
CRWNMOLDNG	OP001086		5-1/4" COVE MOLDING #19V	1
WINMLDG	OP001072		UPGRADE WINDOW CASING #10H	1
WINCOVER	OP002936	-SELECT-	2" CORDLESS BLINDS T/O	1

NOTE: BROKEN MINI BLINDS AFTER CUSOTMER MOVE IN WILL NOT BE WARRANTIED

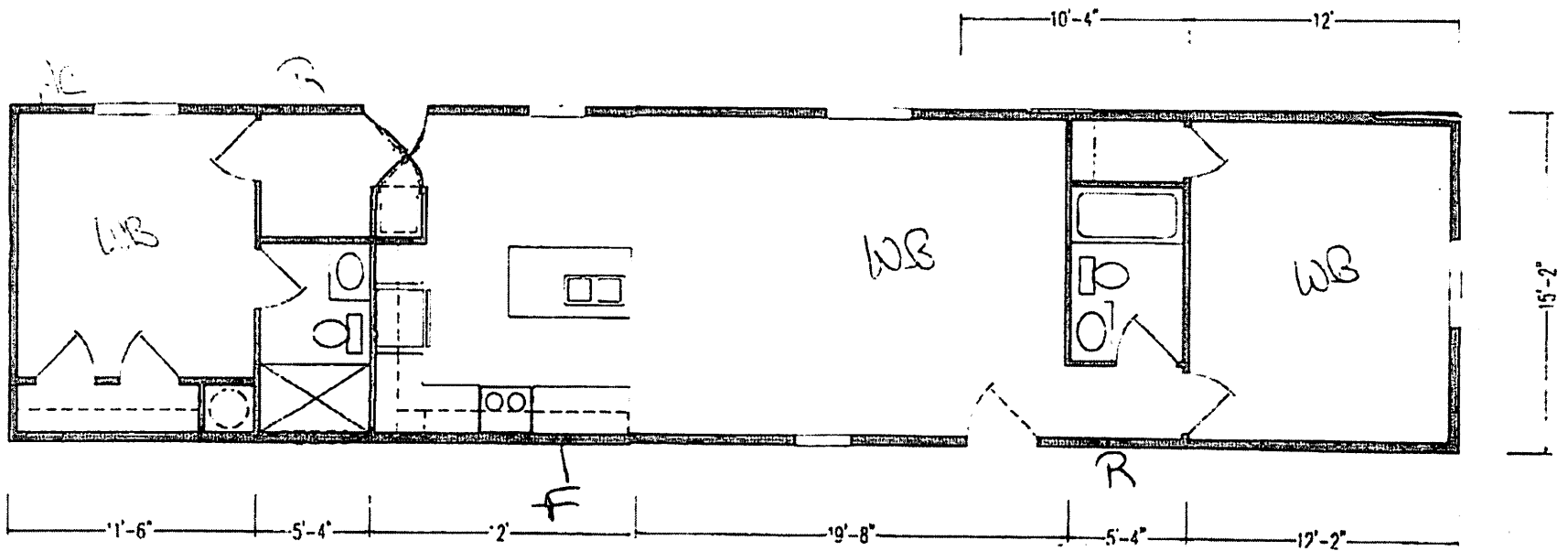
Inflation Protection Plan

DISCLOSURE	OP002718		IPP DISCLOSURE	1
<p><i>The quoted price for this home will not be finalized until 10 weeks prior to production (the "10-Week Quote") and is subject to an Inflation Protection Plan ("IPP") at the time of invoicing. The 10-Week Quote will include an IPP surcharge of 10% above our base price plus any other surcharges in effect at that time. The final invoice price will be adjusted in accordance with the IPP, but Retail Sold homes will not exceed the 10-Week Quote.</i></p>				

Requested By: Norman Faver

SIGNED X _____

DATE _____





Customer Verification List

Unit:

66X16 2CIK 2B 1666H32170

Page : 1 of 3

Order No.:	QT017659 Rev 4	Order Type:	Retail	Bill To:	0197NM	Sell To:	0197NM
Model Year:	2024	Ret. Cust.:		Faver's Mobile Sales, Inc.		Faver's Mobile Sales, Inc.	
Retailer P.O.:		Energy Zone:	3	Faver's Homes, Inc		Faver's Homes, Inc	
Floor Size:	66'0" X 15'2"	Wind Zone:	2	1028 W. Main		1028 W. Main	
Brand:	Prairie Dune 2 SW P	Roof Load:	30	Farmington, NM 87401		Farmington, NM 87401	
Model No.:	LH 2 8725	Sales Person:	Wayde Clark			Norman Faver	
		Construction Type:	HUD				
Shipping Agent:		Shipping County:	APACHE	FOB:	Factory		

Feature	Option	Variant	Description	Quantity
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Program & Fees

WARRANTY	EXT WARRANTY		EXT WARRANTY THRU YR7-ASSURANT	1
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Packages

OTHER	OP001098		DRYWALL 62-76' SW	1
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Construction

OTHER	OP001296		SKYLINE CAD INK #	1
	INK#			
	MODEL#			
AXLE	OP000303		BRAKE AXLE W/ TIRES: REC-EXTRA	1
	6 AXLES: 3 BRAKE / 3 BLANK			
WINDZONE	OP000438		WIND ZONE II: 14' OR 16'	66
WINDZONE	OP001599		HUD WIND ZONE I	1
WINDZONE	OP001602		HUD ENERGY ZONE 3	1
PLAN	OP001153		OPT 2 BEDROOM	1
ROOFINS	OP002002		R-50 CEILING IPO R-19: SW	1
ROOFLOAD	OP000021		30# Roof	1
ROOFPITCH	OP000036		3/12 ROOF PITCH	1
FLOORINS	OP000312		R-22 FLR INSULATION: SW	1
WALLINS	OP000435		2X6 R-19 SW 16	1
SWALLHT	OP000033		6" SIDEWALL STD	1
CLGTYPE	OP000039		FLAT CEILING	1

Kitchen

BCKSPL	OP000046	-SELECT-	CERAMIC BCKSPL	1
SINK	OP000053		33x19x8 STAINLESS STEEL SINK	1
FAUCET	OP000056		8" METALLIC CHROME W/SPRAY	1

Master Bath

ACCESSORIE	OP000083		TOWEL BARTISSUE HOLDER PER FP	2
BCKSPL	OP000046	-SELECT-	CERAMIC BCKSPL	1
SINK	OP000084		20x17 CHINA LAV SINK	1
SINKFAUCET	OP001752		4" DUAL HANDLE FAUCET 29792	1
SHOWER	OP002058		60" 2SEAT FG SHOWER 3309 WDOOR	1
	WITH GLASS SHOWER DOOR			
TOILET	OP000073		ELONGATED W/CHROME SHUTOFF	1
VANITYLT	OP000078		4" LED (1) PER BOWL	1
VANMIRROR	OP000075		MIRROR STD PER PRINT	1
VENTFAN	OP000079		VENT FAN W/LIGHT COMBO	1

Hall Bath

BCKSPL	OP000046	-SELECT-	CERAMIC BCKSPL	1
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Feature	Option	Variant	Description	Quantity
SINK	OP000092		20x17 CHINA LAV-SINK	1
SINKFAUCET	OP001752		4" DUAL HANDLE FAUCET 29792	1
TUB	OP001769		1 PC 60" FG TUB/SHOWER	1
TSENC	OP000108		SHOWER ROD & CURTAIN	1
ACCESSORIE	OP000083		TOWEL BARTISSUE HOLDER PER FP	1
TOILET	OP000089		ELONGATED W/CHROME SHUTOFF STD	1
VANITYLT	OP000078		4" LED (1) PER BOWL	1
VANMIRROR	OP000075		MIRROR STD PER PRINT	1
VENTFAN	OP000079		VENT FAN W/LIGHT COMBO	1

Utility Room

WASHEROVHD	OP000211		VENTED WIRE SHELF OVER W/D	1
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Cabinets

HARDWARE	OP000124		BTM MOUNT SIDE ROLLER	1
PULLS	OP000123		6" BAR PULL SN	1
TYPE	OP001765	-SELECT-	CABINETS SYSTEM CS90	1
MOLDING	OP001981		3" STILE OH CAB TRIM X-11-C	1

Countertop

HALLBATH	OP000142	-SELECT-	HP LAMINATE	1
KITCHEN	OP000141	-SELECT-	HP LAMINATE	1
MBATH	OP000142	-SELECT-	HP LAMINATE	1

Plumbing/Heating

DUCTSYS	OP001757		PERIMETER HEAT W DUCT&TOE REG	1
FURNACE	OP001704		MG1E-077-F1A9M DF GAS IPO ELEC	1
WH	OP000113		40 GAL DUAL ELECTRIC WH STD	1
SHUTOFF	OP000115		WHOLE HOUSE SHUTOFF	1
FAUCET	OP000808		EXTERIOR FAUCET	1
WASHDRYER	OP000117		PLUMB WASHERWIRE DRYER	1

Floor Covering

LINO	OP001257		LINO T/O : SW	1
<p><i>WE UNDERSTAND THAT ANY WARRANTED DAMAGE TO THE VINYL FLOORING WILL FIRST BE REPAIRED USING THE FLOORING MANUFACTURER SUPPLIED SEALER. IF THE VINYL FLOORING MUST BE REPLACE WE WILL REPLACE THE AFFECTED AREA TO THE NEAREST DOOR OPENINGS OR HALLWAYS USING A VINYL FLOORING SEAM BAR TO COVER THE SEAMS. WE WILL NOT REPLACE ANY ADJOINING ROOMS, IP THE VINYL FLOORING IS NO LONGER AVAILBLE SKYLINE RESERVES THE RIGHT TO REPLACE THE DAMAGED AREA WITH A SIMILAR PRODUCT OR COMPENSATE THE HOMEOWNER FOR WHAT IT WOULD COST SKYLINE TO SUPPLY THE PRODUCT AND REPLACE THE DAMAGED AREA.</i></p>				

Drywall

INTERIOR	OP001916	-SELECT-	VOG CLOSETS	1
INTERIOR	OP002181		DRYWALL FULL NO CLOSETS	1

Interior Doors

HARDWARE	OP000188		LEVER LOCKSET	1
DOORS	OP001847		3-PANEL INT DOORS	1
FURNDOR	OP000848		MECHANICAL DOOR - METAL	1

Exterior Doors

FRONTDOOR	OP001638		36X80 FIBERGLS DR W/4 LITE	1
REARDOOR	OP000197		32X80 FIBERGLS DOOR 6 PANEL	1

Windows

EXTERIOR	OP000201	White	VINYL LOW-E WINDOWS 9760	1
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Feature	Option	Variant	Description	Quantity
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Electrical

MAINPANEL	OP000519		100 AMP SERVICE IPO 200 AMP	1
CEILINGLT	OP000147		4" LED THROUGHOUT	1
ACPREP	OP001502		A/C DISCON. W/ 30 AMP & RECEPT	1
GFI RECEPT	OP001946		EXTERIOR GFI STD	1
CEILINGFAN	OP001964		WIRE & BRACE W/ LIGHT IPO LED	3
	LIVING ROOM			
	BEDROOMS			
SMOKE DETCT	OP000545		SMOKE/CO2 DETECTOR IPO STD	2
EXT LIGHTS	OP000157		CARRIAG LITE(S) PER ELECT PRIN	1

Appliances

RANGE	OP000257	Black	RANGE 30" GAS BLK IPO ELEC	1
	<i>WFG320M0*B</i>			
REFER	OP000218	Black	18 CF FF REFRIGERATOR: BLK	1
	<i>WRT318FZ*B</i>			
DISHWSHR	OP000245	Black	DISHWASHER. 24" 4 CYCLE-BLK	1
	<i>WDF520PD*B</i>			
RNGHOOD	OP000289	Black	MICRO OTR BLK IPO P.RANGEHOOD	1
	<i>WMH31017*B</i>			

Exterior

SHINGLES	OP000608	-SELECT-	-METAL ROOF: 16'	66
TRIM	OP000819	-SELECT-	5/4 WINDOW/DOOR	1
FASCIA	OP000202	-SELECT-	SMARTSIDE PANEL FASCIA	1
SIDING	OP002726	-SELECT-	LP SIDING PANEL W/O REDBAR	162
OTHER	OP002701		OSB/WRAP IPO BARRICADE RED	162

Shingle Roof

Interior

CEILINGFIN	OP000162		T&T STIPPLE CEILING	1
DRMOLDING	OP001067		UPGRADE DOOR CASING #4M	1
BASEMLDG	OP000871	White	WHITE BASE TRIM 5-1/4"@T&T	1
CRWNMOLDNG	OP001086		5-1/4" COVE MOLDING #19V	1
WINMLDG	OP001072		UPGRADE WINDOW CASING #10H	1
WINCOVER	OP002936	-SELECT-	2" CORDLESS BLINDS T/O	1

NOTE: BROKEN MINI BLINDS AFTER CUSOTMER MOVE IN WILL NOT BE WARRANTIED

Inflation Protection Plan

DISCLOSURE	OP002718		IPP DISCLOSURE	1
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The quoted price for this home will not be finalized until 10 weeks prior to production (the "10-Week Quote") and is subject to an Inflation Protection Plan ("IPP") at the time of Invoicing. The 10-Week Quote will include an IPP surcharge of 10% above our base price plus any other surcharges in effect at that time. The final invoice price will be adjusted in accordance with the IPP, but Retail Sold homes will not exceed the 10-Week Quote.

Requested By: Norman Faver

SIGNED X _____

DATE _____

Appendix B

BUDGET

FY 2023

K115193

THE NAVAJO NATION
PROGRAM BUDGET SUMMARY

PART I. Business Unit No.: NEW ^{AB} Program Title: Denneholso Chapter ^{Modular Homes} Division/Branch: in of Community Development/Exi
 Prepared By: Maricelyn Smith-Williams Phone No.: 928-853-0378 Email Address: msmith-williams@ncchapters.org

PART II. FUNDING SOURCE(S)	Fiscal Year /Term	Amount	% of Total	PART III. BUDGET SUMMARY	Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference or Total
ARPA	1/1/2023-12/31/2028	933,672.00	100%	2001 Personnel Expenses				
				3000 Travel Expenses				
				3500 Meeting Expenses				
				4000 Supplies				
				5000 Lease and Rental				
				5500 Communications and Utilities				
				6000 Repairs and Maintenance				
				6500 Contractual Services				
				7000 Special Transactions				
				8000 Public Assistance	6	0	933,672	933,672
				9000 Capital Outlay				
				9500 Matching Funds				
				9500 Indirect Cost				
				TOTAL		\$0.00	933,672.00	933,672
				PART IV. POSITIONS AND VEHICLES		(D)	(E)	
				Total # of Positions Budgeted:		0	0	
				Total # of Vehicles Budgeted:		0	0	
TOTAL:		\$933,672.00	100%					

PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.

SUBMITTED BY: Maricelyn Smith-Williams APPROVED BY: Dr. Yellowman
 Program Manager's Printed Name Division Director / Branch Chief's Printed Name
Maricelyn Smith-Williams 2/1/2022 Dr. Yellowman 12.5.22
 Program Manager's Signature and Date Division Director / Branch Chief's Signature and Date

AB 5/19/23

FY 2023

K21593

THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA

PART I. PROGRAM INFORMATION:

Business Unit No.: ~~NEW~~ AB

Program Name/Title:

Dennehotso Chapter

Modular
Homes

PART II. PLAN OF OPERATION/RESOLUTION NUMBER/PURPOSE OF PROGRAM:

PART III. PROGRAM PERFORMANCE CRITERIA:

1st QTR		2nd QTR		3rd QTR		4th QTR	
Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual

1. Goal Statement:

Homes for needed families who have more than one family member in one household

Program Performance Measure/Objective:

To Assist 8 community members homes using procurement process to purchase modular home

2		2		2		2	
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2. Goal Statement:

Program Performance Measure/Objective:

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3. Goal Statement:

Program Performance Measure/Objective:

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4. Goal Statement:

Program Performance Measure/Objective:

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5. Goal Statement:

Program Performance Measure/Objective:

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PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.

Marielyn Smith-williams

Program Manager's Printed Name

Marielyn Smith-williams 2/1/2022

Program Manager's Signature and Date

Dr. Yellowman

Division Director/Branch Chief's Printed Name

Dr. Yellowman 12.5.22

Division Director/Branch Chief's Signature and Date

AB 5/19/23

FY 2023

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

Page 3 of 3
BUDGET FORM 4

K2115A3

PART I. PROGRAM INFORMATION:			
Program Name/Title: <u>Denneholso Chapter</u>		Business Unit No.: <u>NEW</u>	
<p style="text-align: center;"><u>Modular Homes</u></p>			
PART II. DETAILED BUDGET:			
(A)	(B)	(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
8000	Public Assistance <u>per</u>		
8500	Infrastructure (non cap) <u>per</u>	466,836	933,672
8510	Housing Construction Materials <u>per</u>		
8705	Chapter <u>per</u>	466,836	
8725	Housing <u>per</u>		
TOTAL		933,672	933,672

AB 5/19/23

THE NAVAJO NATION
PROJECT BUDGET SCHEDULE

K2115193 AB

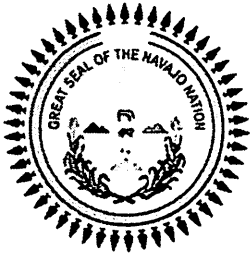
PART I. Business Unit No.: <u>NEW</u>										PART II. Project Information																							
Project Title: <u>Dennehotso Chapter</u>										Project Type: <u>Housing</u>																							
Project Description: <u>Purchase 8 homes for modular homes</u>										Planned Start Date: <u>11/1/2023</u>																							
Check one box: <input checked="" type="checkbox"/> Original Budget <input type="checkbox"/> Budget Revision <input type="checkbox"/> Budget Reallocation <input type="checkbox"/> Budget Modification										Planned End Date: <u>12/31/2026</u>																							
										Project Manager: <u>Maricelyn Smith-Williams</u>																							
PART III. List Project Task separately; such as Plan, Design, Construct, Equip or Furnish.	PART IV. Use Fiscal Year (FY) Quarters to complete the information below. O = Oct.; N = Nov.; D = Dec., etc.																Expected Completion Date if project exceeds 8 FY Qtrs.																
	FY 2023								FY 2024																								
	1st Qtr.		2nd Qtr.			3rd Qtr.			4th Qtr.		1st Qtr.		2nd Qtr.			3rd Qtr.							4th Qtr.		Date								
	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M			
01/01/2023 - 04/01/2023 Design of homes				x	x	x	x																										
04/01/2023 - 06/01/2023 Advertise for construction through 164 process							x	x	x																								
06/01/2023 - 12/31/2026 Construction of 8 homes										x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x						
PART V. Expected Quarterly Expenditures	\$		\$			\$			\$		\$		\$			\$		PROJECT TOTAL															
																933,672.00																	
																933,672.00																	

FOR OMB USE ONLY: Resolution No: _____ FMIS Set Up Date: _____ Company No: _____ OMB Analyst: _____

AB 5/19/23

Appendix C

Disbursement Schedule



DR. BUU NYGREN *PRESIDENT*
RICHELLE MONTOYA *VICE PRESIDENT*

The Navajo Nation | Yideeskáądi Nitsáhákees

**SUBRECIPIENT AGREEMENT
BETWEEN
THE NAVAJO NATION AND DENNEHOTSO CHAPTER
FOR
SUBAWARD OF AMERICAN RESCUE PLAN ACT FISCAL RECOVERY FUNDS
FOR PURPOSES OF MODULAR HOMES (2.15)**

APPENDIX C

DISBURSEMENT SCHEDULE

The Navajo Nation (the Nation) will make an initial disbursement of 50% (\$466,836.00) of the total allocated amount \$933,672.00 to the **SUBRECIPIENT**. The second and third disbursement will each be 25% of the total allocated amount.

75% (\$350,127.00) of the initial disbursement must be expended before any additional amounts will be disbursed.

1. K2115193.8785 \$933,672.00

*The **SUBRECIPIENT** must provide documentation that it has obligated or expended 75% of its prior disbursement installment before OOC will release the next disbursement installment. If the **SUBRECIPIENT** expends 75% its disbursement installment prior to the end of a twelve-month period, the **SUBRECIPIENT** may request to the FRF office, the Administrative Oversight (DCD), and OOC. OOC will release the next disbursement installment prior to the end of that twelve-month period.

Concurrence:

A handwritten signature in black ink, appearing to read "Arbin Mitchell".

Arbin Mitchell, Division Director
Navajo Nation Division Community Development

Appendix D
Expenditure Plan



NAVAJO NATION DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL

ETHEL B. BRANCH
Attorney General

HEATHER CLAH
Deputy Attorney General

DEPARTMENT OF JUSTICE
INITIAL ELIGIBILITY DETERMINATION
FOR NAVAJO NATION FISCAL RECOVERY FUNDS

RFS/HK Review #: HK 0292-2

Date & Time Received: 1/19/23 at 11:39

Date & Time of Response: 26 January 2023; 4:13 pm

Entity Requesting FRF: Dennehotso Chapter

Title of Project: Modular Homes

Administrative Oversight: Division of Community Development

Amount of Funding Requested: \$933,672

Eligibility Determination:

- FRF eligible
 FRF ineligible
 Additional information requested

FRF Eligibility Category:

- (1) Public Health and Economic Impact
 (2) Premium Pay
 (3) Government Services/Lost Revenue
 (4) Water, Sewer, Broadband Infrastructure

U.S. Department of Treasury Reporting Expenditure Category: _____
2.15, Long-term Housing Security: Affordable Housing

Returned for the following reasons (Ineligibility Reasons/Paragraphs 5.E.(1)-(10) of FRF Procedures):

- | | |
|--|--|
| <input type="checkbox"/> Missing Form | <input type="checkbox"/> Expenditure Plan incomplete |
| <input type="checkbox"/> Supporting documentation missing | <input type="checkbox"/> Funds will not be obligated by 12/31/2024 |
| <input type="checkbox"/> Project will not be completed by 12/31/2026 | <input type="checkbox"/> Incorrect Signatory |
| <input type="checkbox"/> Ineligible purpose | <input type="checkbox"/> Inconsistent with applicable NN or federal laws |
| <input type="checkbox"/> Submitter failed to timely submit CARES reports | |
| <input type="checkbox"/> Additional information submitted is insufficient to make a proper determination | |

Other Comments: _____

Name of DOJ Reviewer: Adjua Adjei-Danso

Signature of DOJ Reviewer: _____

Disclaimers:
If additional information has been requested and you wish to provide it, please resubmit all the required forms updated to include the additional information. Full resubmission will expedite the Initial Eligibility Determination process. Therefore, please include a new RFS form indicating resubmission, revised Appendix A, Budget Form 1, and other supporting documents. **Please email your resubmission to arpa@nndoj.org.** Please be aware that under Resolution BFS-31-21 a Project or Program can only be reviewed twice, therefore it is critical that you include all the requested additional information for your second submission.

An NNDOJ Initial Eligibility Determination is based on the documents provided, which NNDOJ will assume are true, correct, and complete. Should the Project or Program change in any material way after the initial determination, the requestor must seek the advice of NNDOJ. An initial determination is limited to review of the Project or Program as it relates to whether the Project or Program is a legally allowable use – it does not serve as an opinion as to whether or not the Project or Program should be funded, nor does it serve as an opinion as to whether or not the amount requested is reasonable or accurate.

Mondular Homes for Denneotso Chapter ARPA Project.

December 21, 2022

We need more information to determine if the proposed housing assistance is an eligible use. To assist us, please provide answers to the following questions in as much detail as possible and include any other relevant information, including any applications or other attachments:

- 1. What is the criteria to be approved for a new home/how were/will the 8 recipients be selected? Please be specific, including any family size and income limitations, as well as any other specific needs of the intended recipients.**
- 2. Please describe in more detail the homes to be built, including square footage, number of bedrooms, etc., and how the size of home selected for each recipient will be determined (based on family size, etc.)**
- 3. Please describe how the estimated size and cost per home compares to homes in the area these homes will be located.**
- 4. Please explain whether the home construction projects would qualify for any federally funded housing programs, including but not limited to the National Housing Trust Fund, Indian Housing Block Grant program, the Indian Community Development Block Grant program, or the Bureau of Indian Affairs Housing Improvement Program.**

Response:

1. What are the criteria to be approved for new home/ how were/ Will the 8 recipients be selected?
The potential homeowners will fill out an application similar to the Discretionary application. It will include
 - a. APPLICATION (Which will be approved with a resolution)
 - a. Name SS#, CC#, Number of people living in home. If they have electricity, sewer, septic, shower, type of water system. Number of bedroom and bathrooms in house. If they have homesite lease. If any household members have health conditions. Statement of current living conditions.
 - b. INCOME VERIFICATION STATEMENT
 - c. AUTHORIZED FOR RELEASE OF INFORMATION
 - d. MAP OF RESIDENCY
 - e. HOME SITE LEASE
 - f. COPY OF APPLICANT CERTIFICATE OF INDIAN BLOOD
 - g. COPY OF APPLICANT SOCIAL SECURITY CARD
 - h. NAVAJO NATION VOTERS REGISTRATION
 - i. REFERRALS FROM PHYSICIANS, SOCIAL WORKER, CHR & ETC. (if applicable)
 - j. PICTURE OF CURRENT LIVING CONDITIONS
2. Please describe in more details the home to be built, including square footage, number of bedrooms, etc. and how the size of home selected for each recipient will be determined (Based on family size).

After selecting quotes from 3 viable sources. Homes Direct of Farmington is selected. Homes are modular homes (trailers) Each will be built and distributed to selected individuals who match the requirement for home selection from the application that is submitted by the applicant.

- a. (1) 4 bedroom / 2 bath = 76 (L)x27 (W)= 2052 square feet.
- b. (3) 2 bedroom/ 2 bath= 68 (L)x 16(w)= 1088 Square feet.
- c. (4) 2 bedroom/ 2 bath = 76 (L) x 16 (w) = 1216 square feet.

3. Please describe how the estimated size and cost per home compares to homes in the area these homes will be located.

COVID Impact

The above-mentioned homes were selected to house one family. The COVID pandemic revealed that multiple families lived in 1-2 bedroom housing units, which allowed for quick spread of the COVID-19 virus. The current status of housing units within the Dennehotso chapter that are not NHA or school housing are older home units with many homes needing repairs. Additionally, those homes are without utility, water and sewer. Outhouses and port-a-potties are used at these units. There is not a record of appraisals for these units so providing a housing cost is not available. However, we can provide a median list price for housing units within Apache County. Dennehotso Chapter is located within Apache County.

APACHE COUNTY MEDIAN HOME PRICE

Based on Rockethomes.com, the median list price within Apache County for a 2-bedroom unit is \$322,000 and a 3-bedroom unit is \$854,000. These are housing units located outside of the boundaries of the Navajo Nation but located within the State of Arizona's Apache County. Within the Dennehosto Chapter area, there is no real land sales nor are there any home units posted for sale. Dennehotso Chapter is located within the boundaries of the Navajo Nation and a part of the State of Arizona's Apache County. Navajo Nation land is held in trust with the federal government.

DENNEHOTSO CHAPTER HOME DISTRIBUTION

The housing makes up within the Dennehosto Chapter consists of family homes, Navajo Housing Authority (NHA) homes and school district homes. The local churches have homes for their church leaders. The family homes in the Dennehosto Chapter area are considered to be in poor, dilapidated condition. The family home can be a traditional hogan, mobile home or single-story wood-built units.

Other families live in NHA homes that are income-based. Renter must qualify as low-income. Rent is based on income. Most, if not all, are occupied or under renovation. The NHA housing units are repaired and maintained by NHA employees.

The local boarding school does offer school housing for school employees. Employees can be teachers, administrators, and non-certified personnel. Repair and maintenance are conducted by school employees.

Those homes that are not under NHA control or within the local school boundary are mobile homes and older home structures that are 1-2 bedroom. These homes are repaired and maintained by the owner. Given the lack of jobs in the region, the homeowners often are regarded as low-income and struggle with basic repairs and maintenance. Over time, those homes become dilapidated but remain occupied by families. Dennehotso Chapter has a population of 746 according to 2010 census bureau.

4. Please explain whether the home construction projects will qualify for any federally funded housing programs, including but not limited to the National Housing Trust Fund, Indian Housing Block Grant programs, the Indian Community Development Block Grant program, or the Bureau of Indian Affairs Housing Improvement Program.

The home construction projects would most likely qualify for federally funded housing programs however federal housing funds are sought by the Navajo Nation's Tribally Designated Housing Entity (TDHE). The Navajo Housing Authority is the TDHE for the Navajo Nation. As such, this particular housing project would be decided by the Navajo Housing Authority and most likely would not be completed as the Navajo Housing Authority has housing projects that cover the entire Navajo Nation, a boundary that rivals the State of West Virginia. Any project would take years to generate, construct and complete. Dennehosto Chapter does not favor this path.

**THE NAVAJO NATION
FISCAL RECOVERY FUNDS REQUEST FORM & EXPENDITURE PLAN
FOR NON-GOVERNANCE CERTIFIED CHAPTERS**

Part 1. Identification of parties.

Non-Governance Certified Chapter requesting FRF: Dennehotso Chapter Date prepared: 11/15/2022

Chapter's P.O. Box 2301 phone/email: 928-658-3300
mailing address: Dennehotso AZ 86535 website (if any): msmith-williams@nnchapters.org

This Form prepared by: msmith-williams@nnchapter.org phone/email: 928-658-3300
Chapter Manager

CONTACT PERSON'S name and title

CONTACT PERSON'S job

Title and type of Project: Modular Homes

Chapter President: Larry Tuni phone & email: 928-658-3300, Larrytuni15@gmail.com

Chapter Vice-President: Tully Begay phone & email: 928-658-3300, Tbegay@navajochapters.org

Chapter Secretary: Julia Richards phone & email: 928-658-3300, Jrichards@navajochapters.org

Chapter Treasurer: _____ phone & email: _____

Chapter Manager or CSC: Maricelyn Smith-Williams phone & email: 928-658-3300, msmith-williams.nnchapters.org

DCD/Chapter ASO: _____ phone & email: _____

List types of Subcontractors or Subrecipients that will be paid with FRF (if known): Electrical installation contractors, water and sewer contractors document attached

Amount of FRF requested: 933,672.00 FRF funding period: January 1, 2023 to December 31, 2026
Indicate Project starting and ending/deadline date

Part 2. Expenditure Plan details.

(a) Describe the Program(s) and/or Project(s) to be funded, including how the funds will be used, for what purposes, the location(s) to be served, and what COVID-related needs will be addressed:

Housing for 8 community members who are homeless or part of over crowded families within the boundaries of Dennehotso. Two or more families living within same homes. Families who have unsafe unlivable conditions such as roofs, windows, walls, floors that are unfit to live in. Homes that are not able to withstand harsh weather for shelter or are unsanitary from COVID-19 conditions. Some families can be assisted with the purchase of 8 modular homes and relieved from harsh living conditons.

document attached

(b) Explain how the Program or Project will benefit the Navajo Nation, Navajo communities, or the Navajo People:

The Modular homes will benefit the families in need of homes. More than 2 families living in one home. Safe from harsh weather and sheltered in a safe environment for Elders, Children and Adults. This will boost morale for families, their main concern is safety for themselves and people they live with. Additionally allow them to focus on other needs of living.

document attached

(c) Provide a prospective timeline showing the estimated date of completion of the Project and/or each phase of the Project. Disclose any challenges that may prevent you from incurring costs for all funding by December 31, 2024 and/or fully expending funds and completing the

APPENDIX A

Program(s) or Project(s) by December 31, 2026:

Dennehotso Chapter will obtain 3 quotes from potential vendors for purchase of modular homes. Completion of Project Sept 1st, 2024. The construction and completion of 8 modular homes will be conducted in (4 phases) through a 5-step process that involves homesite lease verification, earthwork, homesite lease verification, homesite prep, homesite construction, and utility installation. document attached

(d) Identify who will be responsible for implementing the Program or Project:

Dennehotso Chapter Manager & Administrative Service Center will be responsible for the implementation of the purchases of modular home and oversee the process such as: Application, documentation, quotations, contracting, NTUA connections, Ordering, Filing, Follow-up. document attached

(e) Explain who will be responsible for operations and maintenance costs for the Project once completed, and how such costs will be funded prospectively:

The project will be maintain by the individual home owner and maintenance cost will be consumed by home owner once they are recieved by chapter. All the operation costs, bills, and additional fees will be the responsibility of the home owner. Home owners will complete homeowner training prior to homeownership. document attached

(f) State which of the 66 Fiscal Recovery Fund expenditure categories in the attached U.S. Department of the Treasury Appendix 1 listing the proposed Program or Project falls under, and explain the reason why:

3.11 Housing support Services for unhoused persons.

Dennehotso Chapter modular homes is to assist family members within the Dennehotso Chapter boudaries with homes. Families that are homeless and over crowded due to more than 2 families within one household. document attached

Part 3. Additional documents.

List here all additional supporting documents attached to this FRF Expenditure Plan (or indicate N/A):

The completion of the project should be Sept. 1, 2024.
-Program Budget Summary Budget Form (3 pages)
-Home quotes (9 total)
-Chapter Resolution (DCHNOV-020-2023) Chapter Resolution attached

Part 4. Affirmation by Funding Recipient.

Funding Recipient affirms that its receipt of Fiscal Recovery Funds and the implementation of this FRF Expenditure Plan shall be in accordance with Resolution No. CJY-41-21, the ARPA, ARPA Regulations, and with all applicable federal and Navajo Nation laws, regulations, and policies:

Chapter's Preparer: M. Smith-Williams Approved by: [Signature]
signature of Preparer/CONTACT PERSON signature of Chapter President (or Vice-President)

Approved by: M. Smith-Williams Approved by: _____
signature of CSC signature of Chapter ASO

Approved to submit for Review: [Signature]
signature of DCD Director

12.5.22

FY 2023

THE NAVAJO NATION
PROGRAM BUDGET SUMMARY

Page 1 of 3
BUDGET FORM 1

PART I. Business Unit No.: <u>NEW</u>		Program Title: <u>Dennehotso Chapter</u>		Division/Branch: <u>in of Community Development /Ext</u>				
Prepared By: <u>Maricelyn Smith-Williams</u>		Phone No.: <u>928-853-0378</u>		Email Address: <u>msmith-williams@nchapters.org</u>				
PART II. FUNDING SOURCE(S)	Fiscal Year /Term	Amount	% of Total	PART III. BUDGET SUMMARY	Fund Type Code	(A) NNC Approved Original Budget	(B) Proposed Budget	(C) Difference or Total
ARPA	11/2023-12/31/2028	933,672.00	100%	2001 Personnel Expenses				
				3000 Travel Expenses				
				3500 Meeting Expenses				
				4000 Supplies				
				5000 Lease and Rental				
				5500 Communications and Utilities				
				6000 Repairs and Maintenance				
				6500 Contractual Services				
				7000 Special Transactions				
				8000 Public Assistance	6	0	933,672	933,672
				9000 Capital Outlay				
				9500 Matching Funds				
				9500 Indirect Cost				
				TOTAL		\$0.00	933,672.00	933,672
				PART IV. POSITIONS AND VEHICLES		(D)	(E)	
				Total # of Positions Budgeted:		0	0	
				Total # of Vehicles Budgeted:		0	0	
TOTAL:								
				PART V. I HEREBY ACKNOWLEDGE THAT THE INFORMATION CONTAINED IN THIS BUDGET PACKAGE IS COMPLETE AND ACCURATE.				
SUBMITTED BY: <u>Maricelyn Smith-Williams</u>		APPROVED BY: <u>Dr. Yellowman</u>						
Program Manager's Printed Name		Division Director / Branch Chief's Printed Name						
<u>Maricelyn Smith-Williams</u> 2/1/2022		<u>Dr. Yellowman</u> 12.5.22						
Program Manager's Signature and Date		Division Director / Branch Chief's Signature and Date						

FY 2023

THE NAVAJO NATION
PROGRAM PERFORMANCE CRITERIA

PART I. PROGRAM INFORMATION:		Modular Homes							
Business Unit No.: <u>NEW</u>	Program Name/Title:	Dennehotso Chapter							
PART II. PLAN OF OPERATION/RESOLUTION NUMBER/PURPOSE OF PROGRAM:									
PART III. PROGRAM PERFORMANCE CRITERIA:		1st QTR		2nd QTR		3rd QTR		4th QTR	
		Goal	Actual	Goal	Actual	Goal	Actual	Goal	Actual
1. Goal Statement:									
Homes for needed families who have more than one family member in one household									
Program Performance Measure/Objective:									
To Assist 8 community members homes using procurement process to purchase modular home		2		2		2		2	
2. Goal Statement:									
Program Performance Measure/Objective:									
3. Goal Statement:									
Program Performance Measure/Objective:									
4. Goal Statement:									
Program Performance Measure/Objective:									
5. Goal Statement:									
Program Performance Measure/Objective:									
PART IV. I HEREBY ACKNOWLEDGE THAT THE ABOVE INFORMATION HAS BEEN THOROUGHLY REVIEWED.									
Marielyn Smith-williams					Dr. Yellowman				
Program Manager's Printed Name					Division Director/Branch Chief's Printed Name				
<u>M. Smith-williams</u> 2/1/2022					<u>Dr. Yellowman</u> 12.5.22				
Program Manager's Signature and Date					Division Director/Branch Chief's Signature and Date				

FY 2023

THE NAVAJO NATION
DETAILED BUDGET AND JUSTIFICATION

Page 3 of 3
BUDGET FORM 4

PART I. PROGRAM INFORMATION:			
Program Name/Title: <u>Dennehotso Chapter</u>		Business Unit No.: <u>NEW</u>	
<i>Modular Homes</i>			
PART II. DETAILED BUDGET:			
(A)	(B)	(C)	(D)
Object Code (LOD 6)	Object Code Description and Justification (LOD 7)	Total by DETAILED Object Code (LOD 6)	Total by MAJOR Object Code (LOD 4)
8000	Housing: Modular home (1) 4 bedroom/ 2 bath = \$ 199,209 . Modular homes (3) 2 bedroom/ 2 bath= \$102,009x3= 306 027 00 (4)3 bedroom/ 2 bathroom 107.109 x 4 = \$428,436.00	933,672	933,672
TOTAL		933,672	933,672

**THE NAVAJO NATION
PROJECT BUDGET SCHEDULE**

PART I. Business Unit No.: <u>NEW</u> Project Title: <u>Dennehotso Chapter</u> Project Description: <u>Purchase 8 homes for modular homes</u> Check one box: <input checked="" type="checkbox"/> Original Budget <input type="checkbox"/> Budget Revision <input type="checkbox"/> Budget Reallocation <input type="checkbox"/> Budget Modification										PART II. Project Information Project Type: <u>Housing</u> Planned Start Date: <u>11/1/2023</u> Planned End Date: <u>12/31/2026</u> Project Manager: <u>Marcelyn Smith-Williams</u>																							
PART III. List Project Task separately; such as Plan, Design, Constr. Equip or Furnish	PART IV. Use Fiscal Year (FY) Quarters to complete the information below. O = Oct.; N = Nov.; D = Dec., etc.																			Expected Completion Date if project exceeds 8 FY Qtrs.													
	FY 2023												FY 2024								Date												
	1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			1st Qtr.			2nd Qtr.			3rd Qtr.			4th Qtr.			Date								
	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M	A	M	J	Jul	A	S	O	N	D	J	F	M			
01/01/2023 - 04/01/2023 Design of homes				x	x	x	x																										
04/01/2023 - 06/01/2023 Advertise for construction through 164 process							x	x	x																								
06/01/2023-12/31/2026 Construction of 8 homes									x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x									
PART V. Expected Quarterly Expenditures	\$			\$			\$			\$			\$			\$			\$			\$			PROJECT TOTAL								
																									933,672.00			933,672.00					

FOR OMB USE ONLY: Resolution No: _____ FMIS Set Up Date: _____ Company No: _____ OMB Analyst: _____

**RESOLUTION OF THE
DENNEHOTSO CHAPTER
DCHNOV-020-2023**

SUPPORTING AND APPROVING AMERICAN RESCUE PLAN ACT FUND TO PURCHASE MODULAR HOME (1) 4 BEDROOM/2 BATH = \$199,209.00, MODULAR HOME (3) 2 BEDROOM/2 BATH = \$102,009.00 X 3 = \$306,027.00, (4) 3 BEDROOM/2 BATHROOM = \$107,109.00 X 4 = \$428,436.00 TOTAL COST (\$933.672.00) FOR DENNEHOTSO CHAPTER HOMELESS COMMUNITY.

WHEREAS:

1. Dennehotso Chapter is a certified Chapter of the Navajo Nation established and recognized by the Navajo Nation Council as foundation of the Navajo Nation government, vested with the authority to plan and implement projects in the best interest of the community, 26 N.N.C., Section 103 (D), and
2. Pursuant to 26 N.N.C., Section 1004 (a), the Dennehotso Chapter is vested with the authority to review all matters affecting the community and make appropriate recommendations to the Navajo Nation, Federal, State, and local agencies for appropriate actions; and
3. The Dennehotso Chapter community are experiencing overcrowding and homeless family in need of instant shelter; and
4. Building a permanent frame home verses modular home, cost effective and then getting a licensed plumber, electrician, carpenters, and time involved moving into a home.


NOW THEREFORE BE IT RESOLVED THAT:

1. **SUPPORTING AND APPROVING AMERICAN RESCUE PLAN ACT FUND TO PURCHASE MODULAR HOME (1) 4 BEDROOM/2 BATH = \$199,209.00, MODULAR HOME (3) 2 BEDROOM/2 BATH = \$102,009.00 X 3 = \$306,027.00, (4) 3 BEDROOM/2 BATHROOM = \$107,109.00 X 4 = \$428,436.00 TOTAL COST (\$933.672.00) FOR DENNEHOTSO CHAPTER HOMELESS COMMUNITY.**

CERTIFICATION

I certify that the foregoing resolution was duly considered by the Dennehotso Chapter, at a duly called meeting. In Dennehotso (Navajo Nation), Arizona at which a quorum was present and that same was passed by a vote of 07 in favor, 00 opposed, 01 abstained, this 19th, of November 2023.

Motion by: Frank C. Yazzie
Second by: Shella Pelt



Larry Tuni, Chapter President
Dennehotso Chapter
Western Navajo Agency

Appendix E
Council Resolution Approving Expenditure
Plan



The Navajo Nation **DR. BUU NYGREN** *PRESIDENT*
Yideeskáądi Nitsáhákees **RICHELLE MONTOYA** *VICE PRESIDENT*

May 4, 2023

Honorable Crystalyne Curley, Speaker
Navajo Nation Council
Post Office Box 3390
Window Rock, AZ 86515

RE: CAP-13-23 An Action Relating to the Naabik'iyáti' Committee and Navajo Nation Council; Approving the Navajo Nation Fiscal Recovery Fund Delegate Regional Project Plan for Honorable Shaandiin Parrish's Delegate Region (Chapters: Chilchinbeto, Dennehotso, Kayenta)

Dear Speaker Curley,

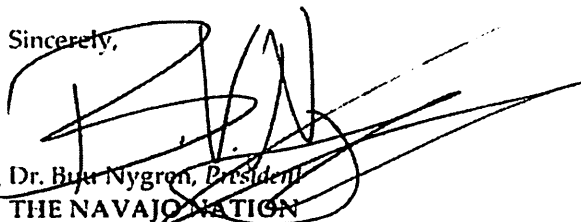
I am pleased to sign into law this resolution CAP-13-23 approving the Fiscal Recovery Funds Delegate Regional Project Plan for Honorable Parrish's Delegate Region in the amount of \$5,150,673.65.

My Administration supports the plans of these Chapters who have worked very hard to put together their Regional Plans and is working very closely with the Fiscal Recovery Fund Office to ensure that these funds are put to use. As such, when Chapters are running into roadblocks in expending their Fiscal Recovery Funds and the roadblock is coming from the Executive Branch, I encourage them to reach out to the Office of the President and Vice President and inform my office of the roadblock and we will work to overcome those roadblocks.

I do want to take the moment to express my concern that any amendments to the Regional Plans must be approved by the Council. In addition, the prior Navajo Nation Council has set the expectation that Fiscal Recovery Funds be encumbered by June 30, 2024. This deadline is not far off. As a construction expert, I know that there are unpredictable factors that can prevent even the best of plans from moving forward on the proposed timeline. We should be designing systems that are flexible, accountable, and transparent. We do not currently have that system and I look forward to working with you and the entire Council to improve the Navajo Nation systems, so we are supporting our communities to take advantage of this historic funding.

Now let's get to work!

Sincerely,



Dr. Buu Nygren, President
THE NAVAJO NATION

RESOLUTION OF THE
NAVAJO NATION COUNCIL
25th NAVAJO NATION COUNCIL - FIRST YEAR, 2023

AN ACTION

RELATING TO THE NAABIK'ÍYÁTI' COMMITTEE AND NAVAJO NATION COUNCIL;
APPROVING THE NAVAJO NATION FISCAL RECOVERY FUND DELEGATE REGION
PROJECT PLAN FOR HONORABLE SHAANDIIN PARRISH'S DELEGATE REGION
(CHAPTERS: CHILCHINBETO, DENNEHOTSO, KAYENTA)

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Navajo Nation Council is the governing body of the Navajo Nation. 2 N.N.C. § 102(A).
- B. The Naabik'iyáti' Committee is a standing committee of the Navajo Nation Council with the delegated responsibility to hear proposed resolution(s) that require final action by the Navajo Nation Council. 2 N.N.C. § 164(A)(9).
- C. Navajo Nation Council Resolution No. CJN-29-22, incorporated herein by reference, mandates that Navajo Nation Fiscal Recovery Fund ("NNFRF") Delegate Region Project Plans be approved by Navajo Nation Council resolution and signed into law by the President of the Navajo Nation pursuant to 2 N.N.C. § 164(A) and 2 N.N.C. §§ 1005(C)(10), (11), and (12).

SECTION TWO. FINDINGS

- A. Navajo Nation Council Resolution No. CJN-29-22, AN ACTION RELATING TO THE NAABIK'ÍYÁTI' COMMITTEE AND NAVAJO NATION COUNCIL; ALLOCATING \$1,070,298,867 OF NAVAJO NATION FISCAL RECOVERY FUNDS; APPROVING THE NAVAJO NATION FISCAL RECOVERY FUND EXPENDITURE PLANS FOR: CHAPTER AND REGIONAL PROJECTS; PUBLIC SAFETY EMERGENCY COMMUNICATIONS, E911, AND RURAL ADDRESSING PROJECTS; CYBER SECURITY; PUBLIC HEALTH PROJECTS; HARDSHIP ASSISTANCE; WATER AND WASTEWATER PROJECTS; BROADBAND PROJECTS; HOME ELECTRICITY CONNECTION AND ELECTRIC CAPACITY PROJECTS; HOUSING PROJECTS AND MANUFACTURED HOUSING FACILITIES; BATHROOM ADDITION PROJECTS; CONSTRUCTION CONTINGENCY FUNDING; AND REDUCED ADMINISTRATIVE FUNDING, was signed into law by the President of the Navajo Nation on July 15, 2022.
- B. CJN-29-22, Section Three, states, in part and among other things, that

1. The Navajo Nation hereby approves total funding for the NNFRF Chapter and Chapter Projects Expenditure Plan from the Navajo Nation Fiscal Recovery Fund in the total amount of two hundred eleven million two hundred fifty-six thousand one hundred forty-eight dollars (\$211,256,148) to be divided equally between the twenty-four (24) Delegate Regions in the amount of eight million eight hundred two thousand three hundred forty dollars (\$8,802,340) per Delegate Region . . . and allocated through Delegate Region Project Plans approved by Navajo Nation Council resolution and signed into law by the President of the Navajo Nation . . . See CJN-29-22, Section Three (B).
 2. The Delegate Region Project Plan funding will be allocated to the Navajo Nation Central Government, specifically the Division of Community Development or other appropriate Navajo Nation Division or Department, to implement the projects rather than directly to the Chapters. See CJN-29-22, Section Three (D).
 3. The Navajo Nation Central Government, specifically the Division of Community Development or other appropriate Navajo Nation Division or Department, shall manage and administer funds and Delegate Region Project Plans on behalf of Non-LGA-Certified Chapters. The Navajo Nation Central Government may award funding to LGA-Certified Chapters through sub-recipient agreements to implement and manage specific projects, but shall maintain Administrative Oversight over such funding and Delegate Region Project Plans. See CJN-29-22, Section Three (E).
 4. Each Navajo Nation Council delegate shall select Fiscal Recovery Fund eligible projects within their Delegate Region to be funded by the NNFRF Chapter and Regional Projects Expenditure Plan through a Delegate Region Projects Plan. The total cost of projects selected by each Delegate shall not exceed their Delegate Region distribution of eight million eight hundred two thousand three hundred forty dollars (\$8,802,340). See CJN-29-22, Section Three (F).
 5. Each Delegate Region Project shall identify its Administrative Oversight entity and its Oversight Committee(s) and be subject CJY-41-21's NNDOJ initial eligibility determination. See CJN-29-22, Section Three (L) (5) and (L) (6).
- C. All projects listed in the Hon. Shaandiin Parrish's Delegate Region Projects Plan, attached as Exhibit A, have been deemed Fiscal Recovery Fund eligible by NNDOJ. In addition, Hon.

Shaandiin Parrish's Delegate Region Projects Plan does not exceed the amount of \$8,802,340, as set forth in CJN-29-22, Section Three (F).

- D. The Navajo Nation Council hereby finds that it is in the best interest of the Navajo Nation and the Hon. Shaandiin Parrish's Delegate Region Chapters and communities to approve and adopt the Navajo Nation Fiscal Recovery Fund Delegate Region Project Plan for Hon. Shaandiin Parrish's Delegate Region (Chapters: Chilchinbeto, Dennehotso, Kayenta) as set forth in Exhibit A.

SECTION THREE. APPROVAL OF HON. SHAANDIIN PARRISH'S DELEGATE REGION PROJECT PLAN

- A. The Navajo Nation hereby approves the Fiscal Recovery Fund Delegate Region Project Plan for Hon. Shaandiin Parrish's Delegate Region (Chapters: Chilchinbeto, Dennehotso, Kayenta) set forth in Exhibit A.
- B. The Delegate Region Project Plan approved herein shall comply with all applicable provisions of CJY-41-21, CJN-29-22, and BFS-31-21.
- C. Any inconsistencies between this legislation, the Delegate Region Project Plan, and the individual project appendix, shall be resolved in favor of the project appendix reviewed by Department of Justice during their eligibility determination(s).

SECTION FOUR. AMENDMENTS

Amendments to this legislation or to the Delegate Region Project Plan approved herein shall only be adopted by resolution of the Navajo Nation Council and approval of the President of the Navajo Nation pursuant to 2 N.N.C. § 164(A)(17) and 2 N.N.C. §§ 1005(C)(10), (11), and (12).

SECTION FIVE. EFFECTIVE DATE

This legislation shall be effective upon its approval pursuant to 2 N.N.C. § 221(B), 2 N.N.C. § 164(A)(17), and 2 N.N.C. §§ 1005(C)(10), (11), and (12).

SECTION SIX. SAVING CLAUSE

If any provision of this legislation is determined invalid by the Navajo Nation Supreme Court, or by a Navajo Nation District Court without appeal to the Navajo Nation Supreme Court, those provisions of this legislation not determined invalid shall remain the law of the Navajo Nation.

CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the 25th Navajo Nation Council at a duly called meeting in Window Rock, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 21 in Favor, and 00 Opposed, on this 18th day of April 2023.



Honorable Crystalyne Curley, Speaker
25th Navajo Nation Council

4/27/23

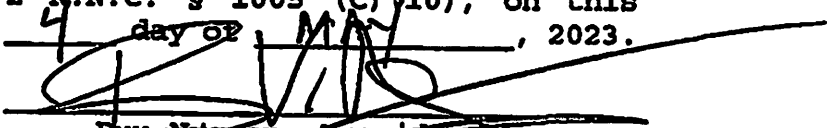
DATE

Motion: Honorable Helena Nez Begay
Second: Honorable Shaandiin Parrish

Speaker Crystalyne Curley not voting

ACTION BY THE NAVAJO NATION PRESIDENT:

1. I, hereby, sign into law the foregoing legislation, pursuant to 2 N.N.C. § 1005 (C) (10), on this 4 day of May, 2023.


Buu Nygren, President
Navajo Nation

2. I, hereby, veto the foregoing legislation, pursuant to 2 N.N.C. § 1005 (C) (11), on this _____ day of _____, 2023 for the reason(s) expressed in the attached letter to the Speaker.

Buu Nygren, President
Navajo Nation

3. I, hereby, exercise line-item veto pursuant to the budget line-item veto authority delegated to the President by vote of the Navajo People in 2009, on this _____ day of _____, 2023.

Buu Nygren, President
Navajo Nation

NAVAJO NATION FISCAL RECOVERY FUND DELEGATE REGION PROJECT PLAN

COUNCIL DELEGATE: Delegate Shaandiin Parrish

Exhibit A

CHAPTERS: Chilchinbeto, Dennehotso, Kayenta

FUNDING RECIPIENT	SUBRECIPIENT	EXPENDITURE PLAN / PROJECT	ADMIN OVERSIGHT	FRF CATEGORY	DOJ REVIEW #	AMOUNT
Division of Economic Development	Western Regional Business Development Office	Chilchinbeto Convenience Store	Division of Economic Development	6.1	HK0163	\$ 1,150,000.00
Division of Community Development	*Dennehotso Chapter	Dennehotso Chapter Warehouse	Division of Community Development	6.1	HK0271	\$ 1,267,000.00
Division of Community Development	*Kayenta Chapter	Kayenta Chapter 3-Bay Warehouse	Division of Community Development	6.1	HK0286	\$ 1,267,200.00
Division of Community Development	*Dennehotso Chapter	Dennehotso Chapter Modular Homes	Division of Community Development	2.15	HK0292-2	\$ 933,672.00
Division of Community Development	*Dennehotso Chapter	Dennehotso Chapter Bathroom Additions	Division of Community Development	1.14	HK0293	\$ 384,000.00
Division of Community Development	*Dennehotso Chapter	Dennehotso Chapter Truck and Trailer Purchase	Division of Community Development	6.1	HK0295	\$ 123,801.65
Division of Community Development	*Chilchinbeto Chapter	Chilchinbeto Chapter Purchase of Gooseneck Trailer	Division of Community Development	6.1	HK0298	\$ 25,000.00
		UN-ALLOCATED AMOUNT				\$ 3,651,666.35
TOTAL:						\$ 8,802,340.00

*Per C/JN-29-22, Section Three (E), the "Navajo Nation Central Government may award funding to LGA-Certified Chapters through sub-recipient agreements to implement and manage specific projects, but shall maintain Administrative Oversight over such funding and Delegate Region Project Plans."

Appendix F

**Financial Assistance Agreement between
Department of Treasury and The Navajo
Nation**

OMB Approved No. 1505-0271
Expiration Date: 11/30/2021

U.S. DEPARTMENT OF THE TREASURY
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

Recipient name and address: The Navajo Nation PO Box 7440 Window Rock, Arizona 86515-7440	DUNS Number: 009001702 Taxpayer Identification Number: 860092335 Assistance Listing Number and Title: 21.027
--	--

Sections 602(b) and 603(b) of the Social Security Act (the Act) as added by section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2 (March 11, 2021) authorizes the Department of the Treasury (Treasury) to make payments to certain recipients from the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund.

Recipients hereby agrees, as a condition to receiving such payment from Treasury, agrees to the terms attached hereto.

Recipient:


Authorized Representative Signature (above)

Authorized Representative Name: Jonathan Nez

Authorized Representative Title: President

Date Signed: _____

U.S. Department of the Treasury:



Authorized Representative Signature (above)

Authorized Representative Name: Jacob Leibenluft

Authorized Representative Title: Chief Recovery Officer, Office of Recovery Programs

Date Signed: May 27, 2021

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 15 minutes 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.

**U.S. DEPARTMENT OF THE TREASURY
CORONAVIRUS STATE FISCAL RECOVERY FUND
AWARD TERMS AND CONDITIONS**

1. Use of Funds.

- a. Recipient understands and agrees that the funds disbursed under this award may only be used in compliance with sections 602(c) and 603(c) of the Social Security Act (the Act) and Treasury's regulations implementing that section and guidance.
- b. Recipient will determine prior to engaging in any project using this assistance that it has the institutional, managerial, and financial capability to ensure proper planning, management, and completion of such project.

2. Period of Performance. The period of performance for this award begins on the date hereof and ends on December 31, 2026. As set forth in Treasury's implementing regulations, Recipient may use award funds to cover eligible costs incurred during the period that begins on March 3, 2021 and ends on December 31, 2024.

3. Reporting. Recipient agrees to comply with any reporting obligations established by Treasury, as it relates to this award.

4. Maintenance of and Access to Records

- a. Recipient shall maintain records and financial documents sufficient to evidence compliance with sections 602(c) and 603(c), Treasury's regulations implementing those sections, and guidance regarding the eligible uses of funds.
- b. The Treasury Office of Inspector General and the Government Accountability Office, or their authorized representatives, shall have the right of access to records (electronic and otherwise) of Recipient in order to conduct audits or other investigations.
- c. Records shall be maintained by Recipient for a period of five (5) years after all funds have been expended or returned to Treasury, whichever is later.

5. Pre-award Costs. Pre-award costs, as defined in 2 C.F.R. § 200.458, may not be paid with funding from this award.

6. Administrative Costs. Recipient may use funds provided under this award to cover both direct and indirect costs.

7. Cost Sharing. Cost sharing or matching funds are not required to be provided by Recipient.

8. Conflicts of Interest. Recipient understands and agrees it must maintain a conflict of interest policy consistent with 2 C.F.R. § 200.318(c) and that such conflict of interest policy is applicable to each activity funded under this award. Recipient and subrecipients must disclose in writing to Treasury or the pass-through entity, as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. § 200.112.

9. Compliance with Applicable Law and Regulations.

- a. Recipient agrees to comply with the requirements of sections 602 and 603 of the Act, regulations adopted by Treasury pursuant to sections 602(f) and 603(f) of the Act, and guidance issued by Treasury regarding the foregoing. Recipient also agrees to comply with all other applicable federal statutes, regulations, and executive orders, and Recipient shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this award.
- b. Federal regulations applicable to this award include, without limitation, the following:
 - i. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award.
 - ii. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference.
 - iii. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference.
 - iv. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180, including the requirement to include a term or condition in all lower tier covered transactions (contracts and subcontracts described in 2 C.F.R. Part 180, subpart B) that the award is subject to 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.

- v. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference.
- vi. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
- vii. New Restrictions on Lobbying, 31 C.F.R. Part 21.
- viii. Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (42 U.S.C. §§ 4601-4655) and implementing regulations.
- ix. Generally applicable federal environmental laws and regulations.

c. Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the basis of race, color, or national origin under programs or activities receiving federal financial assistance;
- ii. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
- iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
- iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.), and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
- v. Title II of the Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

10. Remedial Actions. In the event of Recipient's noncompliance with sections 602 and 603 of the Act, other applicable laws, Treasury's implementing regulations, guidance, or any reporting or other program requirements, Treasury may impose additional conditions on the receipt of a subsequent tranche of future award funds, if any, or take other available remedies as set forth in 2 C.F.R. § 200.339. In the case of a violation of sections 602(c) or 603(c) of the Act regarding the use of funds, previous payments shall be subject to recoupment as provided in sections 602(e) and 603(e) of the Act.

11. Hatch Act. Recipient agrees to comply, as applicable, with requirements of the Hatch Act (5 U.S.C. §§ 1501-1508 and 7324-7328), which limit certain political activities of State or local government employees whose principal employment is in connection with an activity financed in whole or in part by this federal assistance.

12. False Statements. Recipient understands that making false statements or claims in connection with this award is a violation of federal law and 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.

13. Publications. Any publications produced with funds from this award must display the following language: "This project [is being] [was] supported, in whole or in part, by federal award number [enter project FAIN] awarded to The Navajo Nation by the U.S. Department of the Treasury."

14. Debts Owed the Federal Government.

- a. Any funds paid to Recipient (1) in excess of the amount to which Recipient is finally determined to be authorized to retain under the terms of this award; (2) that are determined by the Treasury Office of Inspector General to have been misused; or (3) that are determined by Treasury to be subject to a repayment obligation pursuant to sections 602(e) and 603(e) of the Act and have not been repaid by Recipient shall constitute a debt to the federal government.
- b. Any debts determined to be owed the federal government must be paid promptly by Recipient. A debt is delinquent if it has not been paid by the date specified in Treasury's initial written demand for payment, unless other satisfactory arrangements have been made or if the Recipient knowingly or improperly retains funds that are a debt as defined in paragraph 14(a). Treasury will take any actions available to it to collect such a debt.

15. Disclaimer.

- a. The United States expressly disclaims any and all responsibility or liability to Recipient or third persons for the actions of Recipient or third persons resulting in death, bodily injury, property damages, or any other losses resulting in any way from the performance of this award or any other losses resulting in any way from the performance of this award or any contract, or subcontract under this award.
- b. The acceptance of this award by Recipient does not in any way establish an agency relationship between the United States and Recipient.

16. Protections for Whistleblowers.

- a. In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee in reprisal for disclosing to any of the list of persons or entities provided below, information that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.
- b. The list of persons and entities referenced in the paragraph above includes the following:
 - i. A member of Congress or a representative of a committee of Congress;
 - ii. An Inspector General;
 - iii. The Government Accountability Office;
 - iv. A Treasury employee responsible for contract or grant oversight or management;
 - v. An authorized official of the Department of Justice or other law enforcement agency;
 - vi. A court or grand jury; or
 - vii. A management official or other employee of Recipient, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.
- c. Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

17. Increasing Seat Belt Use in the United States. Pursuant to Executive Order 13043, 62 FR 19217 (Apr. 18, 1997), Recipient should encourage its contractors to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented or personally owned vehicles.

18. Reducing Text Messaging While Driving. Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 6, 2009), Recipient should encourage its employees, subrecipients, and contractors to adopt and enforce policies that ban text messaging while driving, and Recipient should establish workplace safety policies to decrease accidents caused by distracted drivers.

ASSURANCE OF COMPLIANCE WITH CIVIL RIGHTS REQUIREMENTS

ASSURANCE OF COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

As a condition of receipt of federal financial assistance from the Department of the Treasury, the The Navajo Nation (hereinafter referred to as "the Recipient") provides the assurances stated herein. The federal financial assistance may include federal grants, loans and contracts to provide assistance to the recipient's beneficiaries, the use or rent of Federal land or property at below market value, Federal training, a loan of Federal personnel, subsidies, and other arrangements with the intention of providing assistance. Federal financial assistance does not encompass contracts of guarantee or insurance, regulated programs, licenses, procurement contracts by the Federal government at market value, or programs that provide direct benefits. This assurance applies to all federal financial assistance from or funds made available through the Department of the Treasury, including any assistance that the Recipient may request in the future.

The Civil Rights Restoration Act of 1987 provides that the provisions of this assurance apply to all of the recipient's programs, services and activities, so long as any portion of the recipient's program(s) is federally assisted in the manner proscribed above.

1. Recipient ensures its current and future compliance with Title VI of the Civil Rights Act of 1964, as amended, which prohibits exclusion from participation, denial of the benefits of, or subjection to discrimination under programs and activities receiving federal funds, of any person in the United States on the ground of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury Title VI regulations at 31 CFR Part 22 and other pertinent executive orders such as Executive Order 13166; directives; circulars; policies; memoranda and/or guidance documents.
2. Recipient acknowledges that Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency," seeks to improve access to federally assisted programs and activities for individuals who, because of national origin, have Limited English proficiency (LEP). Recipient understands that denying a person access to its programs, services, and activities because of LEP is a form of national origin discrimination prohibited under Title VI of the Civil Rights Act of 1964 and the Department of the Treasury's implementing regulations. Accordingly, Recipient shall initiate reasonable steps, or comply with the Department of the Treasury's directives, to ensure that LEP persons have meaningful access to its programs, services, and activities. Recipient understands and agrees that meaningful access may entail providing language assistance services, including oral interpretation and written translation where necessary, to ensure effective communication in the Recipient's programs, services, and activities.
3. Recipient agrees to consider the need for language services for LEP persons during development of applicable budgets and when conducting programs, services and activities. As a resource, the Department of the Treasury has published its LEP guidance at 70 FR 6067. For more information on LEP, please visit <http://www.lep.gov>.
4. Recipient acknowledges and agrees that compliance with this assurance constitutes a condition of continued receipt of federal financial assistance and is binding upon Recipient and Recipient's successors, transferees and assignees for the period in which such assistance is provided.
5. Recipient acknowledges and agrees that it must require any sub-grantees, contractors, subcontractors, successors, transferees, and assignees to comply with assurances 1-4 above, and agrees to incorporate the following language in every contract or agreement subject to Title VI and its regulations between the Recipient and the Recipient's sub-grantees, contractors, subcontractors, successors, transferees, and assignees:

The sub-grantee, contractor, subcontractor, successor, transferee, and assignee shall comply with Title VI of the Civil Rights Act of 1964, which prohibits recipients of federal financial assistance from excluding from a program or activity, denying benefits of, or otherwise discriminating against a person on the basis of race, color, or national origin (42 U.S.C. § 2000d et seq.), as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, which are herein incorporated by reference and made a part of this contract (or agreement). Title VI also includes protection to persons with "Limited English Proficiency" in any program or activity receiving federal financial assistance, 42 U.S.C. § 2000d et seq., as implemented by the Department of the Treasury's Title VI regulations, 31 CFR Part 22, and herein incorporated by reference and made a part of this contract or agreement.

6. Recipient understands and agrees that if any real property or structure is provided or improved with the aid of federal financial assistance by the Department of the Treasury, this assurance obligates the Recipient, or in the case of a subsequent transfer, the transferee, for the period during which the real property or structure is used for a purpose for which the federal financial assistance is extended or for another purpose involving the provision of similar services or benefits. If any

personal property is provided, this assurance obligates the Recipient for the period during which it retains ownership or possession of the property;

7. Recipient shall cooperate in any enforcement or compliance review activities by the Department of the Treasury of the aforementioned obligations. Enforcement may include investigation, arbitration, mediation, litigation, and monitoring of any settlement agreements that may result from these actions. That is, the Recipient shall comply with information requests, on-site compliance reviews, and reporting requirements.
8. Recipient shall maintain a complaint log and inform the Department of the Treasury of any complaints of discrimination on the grounds of race, color, or national origin, and limited English proficiency covered by Title VI of the Civil Rights Act of 1964 and implementing regulations and provide, upon request, a list of all such reviews or proceedings based on the complaint, pending or completed, including outcome. Recipient also must inform the Department of the Treasury if Recipient has received no complaints under Title VI.
9. Recipient must provide documentation of an administrative agency's or court's findings of non-compliance of Title VI and efforts to address the non-compliance, including any voluntary compliance or other agreements between the Recipient and the administrative agency that made the finding. If the Recipient settles a case or matter alleging such discrimination, the Recipient must provide documentation of the settlement. If Recipient has not been the subject of any court or administrative agency finding of discrimination, please so state.
10. If the Recipient makes sub-awards to other agencies or other entities, the Recipient is responsible for ensuring that sub-recipients also comply with Title VI and other applicable authorities covered in this document. State agencies that make sub-awards must have in place standard grant assurances and review procedures to demonstrate that they are effectively monitoring the civil rights compliance of sub-recipients.

The United States of America has the right to seek judicial enforcement of the terms of this assurance document and nothing in this document alters or limits the federal enforcement measures that the United States may take in order to address violations of this document or applicable federal law.

Under penalty of perjury, the undersigned official(s) certifies that he/she has read and understood its obligations as herein described, that any information submitted in conjunction with this assurance document is accurate and complete, and that the Recipient is in compliance with the aforementioned nondiscrimination requirements.

Recipient

Date

Signature of Authorized Official:

PAPERWORK REDUCTION ACT NOTICE

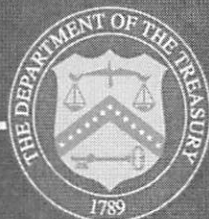
The information collected will be used for the U.S. Government to process requests for support. The estimated burden associated with this collection of information is 15 minutes per response. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be directed 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.

Appendix G

U.S. Department of Treasury Compliance and Reporting Guideline for SLFRF

Compliance and Reporting Guidance

State and Local Fiscal Recovery Funds



September 27, 2023
Version: 5.2



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

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

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

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

To support recipients in complying with the 2022 final rule and the 2023 IFR, this reporting guidance reflects the 2022 final rule and the 2023 IFR and provides additional detail and clarification for each recipient's compliance and reporting responsibilities under the SLFRF program, and should be read in concert with the Award Terms and Conditions, the authorizing statute, the [2022 final rule](#), the 2023 IFR, other program guidance including the [2022 Final Rule FAQs](#), and other regulatory and statutory requirements, including regulatory requirements under the [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) ("Uniform Guidance" or 2 CRF Part 200), and [2021 SLFRF Compliance Supplement – Technical Update](#), [2022 SLFRF Compliance Supplement](#), and [2023 SLFRF Compliance Supplement](#). Please see the [Assistance Listing](#) in SAM.gov under assistance listing number (formerly known as CFDA number) 21.027 for more information.

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

This guidance includes two parts:

Part 1: General Guidance

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

- A. Key Principles..... P. 4



B. Statutory Eligible Uses..... P. 4
 C. Treasury’s 2022 Final Rule and 2023 IFR P. 5
 D. Uniform Guidance (2 CFR Part 200)..... P. 8
 E. Award Terms and Conditions..... P. 13

Part 2: Reporting Requirements

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

A. Interim Report..... P. 18
 B. Project and Expenditure Report..... P. 19
 C. Recovery Plan Performance Report..... P. 40

Appendix 1: Expenditure Categories..... P. 48
 Appendix 2: Evidenced-Based Intervention Additional Information..... P. 55
 Appendix 3: Expenditure Categories under the 2021 Interim Final Rule..... P. 56

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



Part 1: General Guidance

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

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

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

A. Key Principles

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

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

B. Statutory Eligible Uses

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

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

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



- recipient due to the COVID–19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency;
4. To make necessary investments in water, sewer, or broadband infrastructure;
 5. To provide emergency relief from natural disasters or the negative economic impacts of natural disasters;
 6. For projects eligible under the 26 surface transportation programs specified in the 2023 CAA (Surface Transportation projects); or
 7. For projects eligible under Title I of the Housing and Community Development Act of 1974 (Title I projects).

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

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

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

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

C. Treasury's 2022 Final Rule and 2023 IFR

Treasury's 2022 final rule and 2023 IFR detail recipients' compliance responsibilities and provides additional information on eligible and restricted uses of SLFRF award funds and reporting requirements.

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

To help recipients build a greater understanding of eligible uses, Treasury's 2022 final rule and 2023 IFR establish a framework for determining whether a specific project would be eligible under the SLFRF program, including some helpful definitions. For example, Treasury's 2022 final rule and 2023 IFR establish:



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

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

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

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



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

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

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

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

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



Any funds not obligated or expended for eligible uses by the timelines above must be returned to Treasury, including any unobligated or unexpended funds that have been provided to subrecipients and contractors as part of the award closeout process pursuant to 2 C.F.R. 200.344(d). For the purposes of determining expenditure eligibility, “incurred” means the recipient has incurred an obligation, which has the same meaning given to “financial obligation” in 2 CFR 200.1. See 31 CFR 35.5(b).

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

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

Assistance Listing

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

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The ALN is the unique 5-digit number assigned to identify a federal assistance listing, and can be used to search for federal assistance program information, including funding opportunities, spending on USASpending.gov, or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines Treasury issued initial payments under an existing ALN, 21.019, assigned to the CRF. If you have already received funds or captured the initial number in your records, please update your systems and reporting to reflect the new ALN 21.027 for the SLFRF program. **Recipients must use ALN 21.027 for all financial accounting, subawards, and associated program reporting requirements for the SLFRF awards.**

D. Uniform Administrative Requirements

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

- SLFRF 2022 final rule;



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

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

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

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

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

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



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

- a. **Administrative costs:** Recipients may use funds for administering the SLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.² Further, costs must be reasonable and allocable as outlined in 2 CFR 200.404 and 2 CFR 200.405. Pursuant to the SLFRF Award Terms and Conditions, recipients are permitted to charge both direct and indirect costs to their SLFRF award as administrative costs as long as they are accorded consistent treatment per 2 CFR 200.403. Direct costs are those that are identified specifically as costs of implementing the SLFRF program objectives, such as contract support, materials, and supplies for a project. Indirect costs are general overhead costs of an organization where a portion of such costs are allocable to the SLFRF award such as the cost of facilities or administrative functions like a director's office.³⁴ Each category of cost should be treated consistently in like circumstances as direct or indirect, and recipients may not charge the same administrative costs to both direct and indirect cost categories, or to other programs. If a recipient has a current Negotiated Indirect Costs Rate Agreement ("NICRA") established with a Federal cognizant agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals, then the recipient may use its current NICRA. Alternatively, if the recipient does not have a NICRA, the recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs pursuant to 2 CFR 200.414(f).
 - b. **Salaries and Expenses:** In general, certain employees' wages, salaries, and covered benefits are an eligible use of SLFRF award funds. Please see Treasury's 2022 final rule for details.
3. **Cash Management.** SLFRF payments made to recipients are not subject to the requirements of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR Part 205 or 2 CFR 200.305(b)(8)-(9).

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

4. **Eligibility.** Under this program, recipients are responsible for ensuring funds are used for eligible purposes. Generally, recipients must develop and implement policies and procedures, and retain records, to determine and monitor implementation of criteria for determining the eligibility of beneficiaries and/or subrecipients. Your organization, and if applicable, the subrecipient(s) administering a program on behalf of your organization, will need to maintain procedures for obtaining information evidencing a given beneficiary, subrecipient, or contractor's eligibility, including a valid Unique Entity Identifier (UEI) from SAM.gov.(except with respect to beneficiaries for which a UEI is not required). A UEI can be obtained without having to fully register in SAM.gov. Implementing risk-based due diligence for eligibility determinations is a best practice to augment your organization's existing controls.

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

³ 2 CFR 200.413 Direct Costs.

⁴ 2 CFR 200.414 Indirect Costs.



5. **Property Management.** Any purchase of real or personal property with SLFRF funds must be consistent with the Uniform Guidance at 2 CFR Part 200, Subpart D, unless stated otherwise by Treasury. For example, as outlined in 2022 Final Rule [FAQ 13.15](#), only a subset of the Uniform Guidance requirements at 2 CFR Part 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. Furthermore, as outlined in 2022 Final Rule [FAQ 13.16](#), Treasury has clarified the use and disposition requirements for real and personal property, supplies, and equipment purchased with SLFRF funds.
6. **Matching, Level of Effort, Earmarking.** There are no matching, level of effort, or earmarking compliance responsibilities associated with the SLFRF award. See Section C.1 (Eligible and Restricted Uses of SLFRF Funds) for a discussion of restrictions on use of SLFRF funds. Please see 2. Allowable Costs/Cost Principles above for information on the use of SLFRF funds for non-Federal match or cost-sharing requirements in other Federal programs.
7. **Period of Performance.** Your organization should also develop and implement internal controls related to activities occurring outside the period of performance. For eligible uses under the 2022 final rule, all funds remain subject to statutory and regulatory requirements that they must be used for costs incurred by the recipient during the period that begins on March 3, 2021, and ends on December 31, 2024, and that award funds for the financial obligations incurred by December 31, 2024 must be expended by December 31, 2026. For eligible uses under the 2023 IFR, recipients may use SLFRF funds for costs incurred beginning December 29, 2022. Consistent with the existing eligible uses, recipients must obligate SLFRF funds for the new eligible uses by December 31, 2024. Recipients must expend SLFRF funds obligated to provide emergency relief from natural disasters by December 31, 2026. Recipients must expend SLFRF funds obligated for Surface Transportation projects and Title I projects by September 30, 2026. Any funds not expended must be returned to Treasury as part of the award closeout process pursuant to 2 C.F.R. 200.344(d).
8. **Procurement, Suspension & Debarment.** Recipients are responsible for ensuring that any procurement using SLFRF funds, or payments under procurement contracts using such funds, are consistent with the procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327, unless stated otherwise by Treasury. As outlined in 2022 Final Rule [FAQ 13.15](#), only a subset of the Uniform Guidance requirements at 2 CFR Part 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. The procurement standards set forth in the Uniform Guidance at 2 CFR 200.317 through 2 CFR 200.327 are not included in 2022 Final Rule [FAQ 13.15](#)'s list of applicable Subpart D requirements that apply to recipients' use of funds in the revenue loss eligible use category.

The Uniform Guidance establishes in 2 CFR 200.319 that all procurement transactions for property or services must be conducted in a manner providing full and open competition, consistent with standards outlined in 2 CFR 200.320, which allows for non-competitive procurements only in certain circumstances. Recipients must have and use documented procurement procedures that are consistent with the standards outlined in 2 CFR 200.317 through 2 CFR 200.320. The Uniform Guidance, pursuant to 2 CFR 180, requires an infrastructure for competitive bidding and contractor oversight, including maintaining written standards of conduct and prohibitions on dealing with suspended or debarred parties. Your organization must ensure adherence to all applicable local, State, and federal procurement laws and regulations.

9. **Program Income.** Generally, program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under Federal awards, and principal and interest on loans made with Federal award funds. Program income does not include interest earned on advances of Federal funds, rebates, credits, discounts, or interest on rebates, credits, or discounts. Recipients of SLFRF funds should calculate, document, and record



the organization's program income. Additional controls that your organization should implement include written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

The Uniform Guidance outlines the requirements that pertain to program income at 2 CFR 200.307. Treasury has clarified in its 2022 Final Rule FAQs that recipients may add program income to the Federal award. Any program income generated from SLFRF funds must be used for the purposes and under the conditions of the Federal award. Further, 2022 Final Rule FAQ 4.9 provides additional information about program income requirements applicable to certain eligible uses, and 2022 Final Rule FAQ 13.15 clarifies that only a subset of the Uniform Guidance requirements at 2 CFR 200 Subpart D (Post Federal Award Requirements) applies to recipients' use of funds in the revenue loss eligible use category. The list of applicable Subpart D requirements in 2022 Final Rule FAQ 13.15 does not include the program income requirements in 2 CFR 200.307.

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

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

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

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

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

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

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



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

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

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

Please note that as outlined in 2022 Final Rule FAQ 13.14, recipients' use of funds in the revenue loss eligible use category does not give rise to subrecipient relationships. As a result, subaward reporting is not required for projects in the revenue loss eligible use category.

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

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

Table 1: Internal controls best practices

Best Practice	Description	Example
Written policies and procedures	Formal documentation of recipient policies and procedures	Documented procedure for determining worker eligibility for premium pay
Written standards of conduct	Formal statement of mission, values, principles, and professional standards	Documented code of conduct / ethics for subcontractors
Risk-based due diligence	Pre-payment validations conducted according to an assessed level of risk	Enhanced eligibility review of subrecipient with imperfect performance history
Risk-based compliance monitoring	Ongoing validations conducted according to an assessed level of risk	Higher degree of monitoring for projects that have a higher risk of fraud, given program characteristics
Record maintenance and retention	Creation and storage of financial and non-financial records.	Storage of all subrecipient payment information.

E. Award Terms and Conditions

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



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

Your organization must agree to provide or make available such records to Treasury upon request, and to the Government Accountability Office (“GAO”), Treasury’s Office of Inspector General (“OIG”), and their authorized representative in order to conduct audits or other investigations.

3. **Single Audit Requirements.** Recipients and subrecipients that expend more than \$750,000 in Federal awards during their fiscal year will be subject to an audit under the Single Audit Act and its implementing regulation at 2 CFR Part 200, Subpart F regarding audit requirements.⁶ Note that the Compliance Supplement provides information on the existing, important compliance requirements that the federal government expects to be considered as a part of such audit. For example, the SLFRF Compliance Supplement describes an alternative to the Single Audit for eligible recipients. Recipients should consult the Compliance Supplement for more information about the alternative compliance examination engagement. The Compliance Supplement is routinely updated, and is made available in the Federal Register and on OMB’s website: <https://www.whitehouse.gov/omb/office-federal-financial-management/> Recipients and subrecipients should consult the [Federal Audit Clearinghouse](#) to see examples of Single Audit submissions.
4. **Civil Rights Compliance.** Recipients of Federal financial assistance from the Treasury are required to meet legal requirements relating to nondiscrimination and nondiscriminatory use of Federal funds. Those requirements include ensuring that entities receiving Federal financial assistance from the Treasury do not deny benefits or services, or otherwise discriminate on the basis of race, color, national origin (including limited English proficiency), disability, age, or sex (including sexual orientation and gender identity), in accordance with the following authorities: Title VI of the Civil Rights Act of 1964 (Title VI) Public Law 88-352, 42 U.S.C. 2000d-1 et seq., and the Department’s implementing regulations, 31 CFR part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), Public Law 93-112, as amended by Public Law 93-516, 29 U.S.C. 794; Title IX of the Education Amendments of 1972 (Title IX), 20 U.S.C. 1681 et seq., and the Department’s implementing regulations, 31 CFR part 28; Age Discrimination Act of 1975, Public Law 94-135, 42 U.S.C. 6101 et seq., and the Department implementing regulations at 31 CFR part 23.

In order to carry out its enforcement responsibilities under Title VI of the Civil Rights Act, Treasury will collect and review information from recipients to ascertain their compliance with the applicable requirements before and after providing financial assistance. Treasury’s implementing regulations, 31 CFR part 22, and the Department of Justice (DOJ) regulations, [Coordination of Non-discrimination in Federally Assisted Programs, 28 CFR part 42](#), provide for the collection of data and information from recipients (see 28 CFR 42.406). Treasury may request that non-tribal recipients submit data for post-award compliance reviews, including information such as a

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

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



narrative describing their Title VI compliance status. As explained in Treasury FAQ 12.1, the award terms and conditions for Treasury's pandemic recovery programs, including the SLFRF program, do not impose antidiscrimination requirements on Tribal governments beyond what would otherwise apply under federal law.



Part 2: Reporting Guidance

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

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

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

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

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

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

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

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

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



Comparison to reporting for the CRF

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

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

A. Interim Report

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

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

1. Required Programmatic Data

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

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

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

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

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



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

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

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

Consistent with the broad latitude provided to recipients to use funds for government services to the extent of reduction in revenue, recipients were required to submit a description of services provided. This description may be in narrative or in another form, and recipients were encouraged to report based on their existing budget processes and to minimize administrative burden. For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for law enforcement operating expenses and \$50 were used for pay-go building of sidewalk infrastructure. As discussed in the 2021 IFR, these services can include a broad range of services but may not be used directly for pension deposits or debt service.

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

B. Project and Expenditure Report

All recipients are required to submit Project and Expenditure Reports.

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

1. Quarterly Reporting

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

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



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

For these recipients, the initial quarterly Project and Expenditure Report covered three calendar quarters from March 3, 2021 to December 31, 2021 and was required to be submitted to Treasury by January 31, 2022. The subsequent quarterly reports 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. **Table 3** summarizes the quarterly report timelines:

Table 3: Quarterly Project and Expenditure Report Timeline

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

2. Annual Reporting

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

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

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



Table 4: Annual Project and Expenditure Report timeline

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

3. Required Information

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

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

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

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

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

- b. Obligations and Expenditures: Once a project is entered the recipient will be able to report on the project’s obligations and expenditures. Recipients will be asked to report:
 - Current period obligation
 - Cumulative obligation
 - Current period expenditure
 - Cumulative expenditure
- c. Project Status: Once a project is entered the recipient will be asked to report on project status each reporting period, in four categories:
 - Not Started
 - Completed less than 50 percent
 - Completed 50 percent or more
 - Completed
- d. Program Income: Recipients should report the program income earned and expended to cover eligible project costs, if applicable.



- e. Adopted Budget (States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents only): Each state, territory and metropolitan city and county with a population that exceeds 250,000 residents will provide the budget adopted for each project by its jurisdiction associated with SLFRF funds. Treasury will use this information to better understand the intended impact, identify opportunities for outreach, and understand the recipient’s progress in program implementation. Treasury is not approving or pre-approving budgets.
 - Recipients will enter the Adopted Budget based on information that exists currently in the recipient’s financial systems and the recipient’s established budget process. Treasury understands that recipients may use different budget processes. For example, a recipient may consider a project budgeted once a legislature has appropriated funds; whereas another recipient may consider a project budgeted at the moment when the funds have been obligated.
 - Additional information is provided on the differences between Adopted Budget, Obligations, and Expenditures as part of the user guide posted at www.treasury.gov/SLFRPReporting.
- f. Project Demographic Distribution (applicable to Public Health and Negative Economic Impact ECs: EC 1.1-2.37)– Collection began April 2022

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

- 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.

Recipients will select from the following options:

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

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

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

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

¹³ For Disproportionately Impacted households, these programs are Temporary Assistance for Needy Families (“TANF”), Supplemental Nutrition Assistance Program (“SNAP”), Free- and Reduced-Price Lunch (“NSLP”) and/or School Breakfast (“SBP”) programs, Medicare Part D Low-Income Subsidies, Supplemental Security Income (“SSI”), Head Start, Special



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

g. Subawards, Contracts, Grants, Loans, Transfers, and Direct Payments: Each recipient shall also provide detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are equal to or greater than \$50,000. As noted in Treasury’s Project & Expenditure User Guides, subaward reporting for funds spent under the revenue loss eligible use category has not been required in past reporting periods. Please note that as outlined in 2022 Final Rule FAQ

Supplemental Nutrition Program for Women, Infants, and Children (“WIC”), Section 8 Vouchers, Low-Income Home Energy Assistance Program (“LIHEAP”), and Pell Grants.

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



13.14, Treasury is not collecting subaward data for projects categorized under the revenue loss eligible use category.

Recipients do not need to submit separate monthly subaward reports to FSRs.gov as required pursuant to the 2 CFR Part 170, Appendix A award term regarding reporting subaward and executive compensation, which is included in the SLFRF Award Terms and Conditions. Treasury will submit this reporting on behalf of recipients using the \$50,000 reporting threshold, timing, and data elements discussed in this guidance. If recipients choose to continue reporting to FSRs.gov in addition to reporting directly to Treasury on these funds, they may do so and will be asked to notify Treasury as part of their quarterly submission.

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

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

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

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

In accordance with the SLFRF Financial Assistance agreement, recipients must include a subrecipient's Unique Entity Identifier (UEI) in the SLFRF Project and Expenditure report. Beginning with the October 2023 report, subrecipients reported without a UEI will require recipients to select a justification for the missing UEI for the reported subrecipient. The justifications are as follows:

- Subrecipient facing delay in obtaining UEI from the U.S. General Services Administration
- Recipient was delayed in collecting a UEI from its subrecipient due to recipient's internal control issue and recipient must describe the internal control issue and planned corrective action.



- Recipient was unable to contact subrecipient:
 - Services the subrecipient provided were completed after April 4, 2022 and recipient is continuing to work to collect its subrecipient's UEI
 - Services the subrecipient provided were completed prior to April 4, 2022

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

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

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

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

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

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

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

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



Summary Questions

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

Reporting Part 1: Revenue-reducing Covered Changes

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

Revenue-reducing Covered Changes: Guidance

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

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



Reporting Part 2: Baseline Revenue and De Minimis Threshold

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

Baseline Revenue: Guidance

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

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

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

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

Actual Tax Revenue: Guidance

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

Reduction in Net Tax Revenue: Guidance

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

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

- Do you have revenue-increasing covered change(s) and/or covered spending cuts to report for the requested fiscal year? Yes/No.
- If yes, complete grid or upload spreadsheet with the name of each revenue-increasing covered change and the value.
- Enter in the aggregate value of revenue-increasing covered change(s):

- Enter net reduction in total spending for the requested fiscal year:
- Complete grid or upload spreadsheet of specific spending cuts and the corresponding "reporting unit", including the name of the reporting unit, description of the spending cut, the amount of the reduction in spending in the reporting unit for the reporting year relative to its inflation-adjusted FY 2019 level, the amount of any Fiscal Recovery Funds spent in the reporting unit in the reporting year, and the amount by which the reduction in spending in the reporting unit in the reporting year exceeds the Fiscal Recovery Funds spent in the reporting unit in the reporting year, if at all.
- Enter the aggregate value of covered spending cuts.
- Enter the aggregate value of revenue-increasing covered changes + the aggregate value of covered spending cuts.
- Enter the total value of revenue-reducing covered changes minus the total of (aggregate value of revenue-increasing covered changes + aggregate value of covered spending cuts).



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

Revenue-increasing covered changes: Guidance

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

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

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

Next, a recipient must determine and aggregate the value of spending cuts in each "reporting unit." "Reporting units" are departments, agencies, or authorities of the recipient's government. For each reporting unit, the recipient must report (1) the amount of the reduction in spending in the reporting unit for the reporting year relative to its inflation-adjusted FY 2019 level, (2) the amount of any Fiscal Recovery Funds spent in the reporting unit in the reporting year, and (3) the amount by which the reduction in spending in the reporting year exceeds the Fiscal Recovery funds spent in the reporting unit in the reporting year. If a recipient has not spent amounts received from the Fiscal Recovery Funds in a reporting unit, the full amount of the reduction in spending counts as a covered spending cut and may be included in the aggregate value of spending cuts. If the recipient has spent amounts received from the Fiscal Recovery Funds, such amounts generally would be deemed to have replaced the amount of spending cut, and only reductions in spending above the amount of Fiscal Recovery Funds spent on the reporting unit would be eligible to offset a reduction in net tax revenue. Only such amounts



above the amount of Fiscal Recovery Funds spent on the reporting unit should be included in the aggregate value of spending cuts.

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

Recipients should maintain records regarding spending cuts.

Reporting Part 5: Revenue Reduction Cap

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

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

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

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

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

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

Note: The 2022 final rule presumes that all enumerated eligible uses for programs and services, including COVID-19 mitigation and prevention programs and services, are reasonably proportional responses to the harm identified unless a response is grossly disproportionate to the type or extent of harm experienced. Many of the Eligibility Categories encompass multiple specific enumerated eligible uses and may be provided to a variety of populations. For example, EC 2.13 *Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* includes a wide array of financial, educational, child development, or health supports, or other supports necessary, including supports for kinship care, and may be provided to foster youth and/or families involved in the child welfare system. Between these two fields above, recipients should provide enough information to identify the type of enumerated eligible use being provided within the EC (e.g., kinship care support services), the public health or economic impact experienced, who the program and/or service is being provided to, and what services are

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



being provided (e.g., respite resources). For enumerated eligible uses, recipients are not required to provide substantive documentation that the response is related and reasonably proportional in the Project and Expenditure Report.

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

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



- Schools and other educational facilities or equipment to address educational disparities
 - Technology and tools to effectively develop, execute, and evaluate government programs
 - Technology infrastructure to adapt government operations to the pandemic (e.g., video-conferencing software, improvements to case management systems or data sharing resources), reduce government backlogs, or meet increased maintenance needs
 - Other (please specify)
- For recipients (other than Tribal governments) investing in projects with total expected capital expenditures for an enumerated eligible use of \$10 million or more, as well as projects with total expected capital expenditures for an "other" use of \$1 million or more, provide a written justification (*Collection began in July 2022*)
 - For projects with total expected capital expenditures of over \$10 million, provide labor reporting as outlined for infrastructure projects on pages 37 and 38 (*Collection began July 2022*)
3. Household Assistance (EC 2.1-2.8) – Collection began January 2022:
- Number of households served (by program if recipient establishes multiple separate household assistance programs)
4. Small Business Economic Assistance (EC 1.8, 2.29-2.33) – Collection began April 2022
- Number of small businesses served (by program if recipient establishes multiple separate small business assistance programs)
5. Assistance to Non-Profits (EC 1.9, 2.34)- Collection began April 2022
- Number of Non-Profits served (by program if recipient establishes multiple separate non-profit assistance programs)
6. Aid to Travel, Tourism, and Hospitality or Other Impacted Industries (EC 1.10, 2.35-2.36) – Collection began April 2022:
- If aid is provided to industries other than travel, tourism, and hospitality (EC 2.36), describe if the industry experienced at least 8 percent employment loss from pre-pandemic levels, or the industry is experiencing comparable or worse economic impacts as the national tourism, travel, and hospitality industries as of the date of the 2022 final rule, and rationale for providing aid to the industry
 - For each subaward:
 - Sector of employer (Note: additional detail, including list of sectors, to be provided in the user guide posted to www.treasury.gov/SLFRP)
 - Purpose of funds (e.g., payroll support, safety measure implementation)
7. Education Assistance (EC 2.14, 2.24-.2.27) – Collection began in January 2022:
- The National Center for Education Statistics ("NCES") School ID or NCES District ID. List the School District if all schools within the school district received some funds. If not all schools within the school district received funds, list the School ID of the schools that received funds. These can allow evaluators to link data from the NCES to look at school-level demographics and, eventually, student performance.¹⁹

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



8. Payroll for Public Health and Safety Employees (EC 3.1) – *Collection began in January 2022:*
 - Number of government FTEs responding to COVID-19 supported under this authority

9. Rehiring Public Sector Staff (EC 3.2) – *Collection began in January 2022:*
 - Number of FTEs rehired by governments under this authority

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

11. Revenue replacement (EC 6.1) – *Collection began in August 2021:*

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

For recipients electing the "Standard Allowance," Treasury will presume that up to \$10 million, not to exceed the award allocation, in revenue has been lost due to the public health emergency. Recipients are permitted to use that amount to fund "government services." Please note that electing the standard allowance does not change a recipient's total allocation. Recipients that elect to use this standard allowance will make this election instead of calculating lost revenue using the formula.



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

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

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

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

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

For EC 8.1-8.11

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

For EC 8.6, 8.7, 8.12, 8.13

- Does this project include a capital expenditure?
- Total expected cost of capital expenditures funded with SLFRF in a project, including pre-development costs, if applicable
- For projects with total expected capital expenditures of over \$10 million, provide labor reporting as outlined for infrastructure projects on pages 37 and 38
- For EC 8.12 (not EC 8.6, 8.7, 8.13): For recipients (except for Tribal governments) using SLFRF for mitigation activities with SLFRF-funded capital expenditures over \$1 million, provide a written justification. Recipients that incorporate mitigation



activities into repairing public infrastructure or home repairs should report their projects in EC 8.12.

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

- EC 9.1-9.3: Supplement, Not Supplant Attestation: The SLFRF funds used for this project are supplementing not supplanting other federal, state, territorial, Tribal, and local government funds (as applicable) that are otherwise available for these projects.
- EC 9.1: Surface Transportation Projects Receiving Funding from Department of Transportation (DOT)
 - Select the relevant program under which your DOT-funded project falls (check one box):
 - INFRA Grants
 - National Highway Performance Program (NHPP)
 - Bridge Investment Program (BIP)
 - Surface Transportation Block Grant Program (STBG)
 - Highway Safety Improvement Program (HSIP)
 - Congestion Mitigation and Air Quality Improvement Program (CMAQ)
 - Charging and Fueling Infrastructure Discretionary Grant Program (CFI Program)
 - Territorial and Puerto Rico Highway Program
 - National Highway Freight Program (NHFP)
 - Rural Surface Transportation Grant Program
 - Carbon Reduction Program (CRP)
 - Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT)
 - Tribal Transportation Program (TTP)
 - Federal Lands Transportation Program (FLTP)
 - Federal Lands Access Program (FLAP)
 - Rebuilding American Infrastructure with Sustainability and Equity (RAISE) Grant Program
 - Transportation Infrastructure Finance and Innovation Act (TIFIA)
 - Urbanized Formula Grants
 - Fixed Guideway Capital Investment Grants
 - Formula Grants for Rural Areas
 - State of Good Repair Grants
 - Grants for Buses and Bus Facilities
 - National culvert removal, replacement, and restoration grant program (Culvert AOP Program)
 - Bridge Replacement, Rehabilitation, Preservation, Protection, and Construction Program (Bridge Formula Program or BFP)
 - Metropolitan transportation planning
 - Projects that further the completion of a designated route of the Appalachian Development Highway System (ADHS)
 - FAIN number(s) for associated DOT project
 - Was DOT consulted prior to using SLFRF funds for this project? Yes/No.
 - For States using funds for projects eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code, select whether the project will:



- Demonstrate progress in achieving a state of good repair as required by the State's asset management plan under 23 U.S.C. 119(e); and (Yes/No)
 - Support the achievement of 1 or more performance targets of the State established under 23 U.S.C. 150. (Yes/No)
 - This project is not a project eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code.
 - Limitation on Operating Expenses Attestation (only for Urbanized Formula Grants, Fixed Guideway Capital Investment Grants, Formula Grants for Rural Areas, State of Good Repair Grants, or Grants for Buses and Bus Facilities): The SLFRF funds associated with this project are not being used for operating expenses.
- EC 9.2: Surface Transportation Projects Not Receiving Funding from DOT (Streamlined Framework)
 - Select the eligible project type from the 2023 RAISE Grant NOFO for which the recipient is using SLFRF funds.
 - Highway, bridge, or other road projects eligible under title 23 of the U.S. Code
 - Public transportation projects eligible under chapter 53 of title 49, U.S.C.
 - Passenger and freight rail transportation projects
 - Port infrastructure investments (including inland port infrastructure and land ports of entry)
 - The surface transportation components of an airport project eligible for assistance under part B of subtitle VII of title 49, U.S.C.
 - Intermodal projects
 - Projects to replace or rehabilitate a culvert or prevent stormwater runoff for the purpose of improving habitat for aquatic species while advancing the goals of the RAISE program
 - Projects investing in surface transportation facilities that are located on Tribal land and for which title or maintenance responsibility is vested in the Federal Government
 - Public road and non-motorized projects that are not otherwise eligible under title 23, United States Code
 - Transit-oriented development projects
 - Mobility on-demand projects that expand access and reduce transportation cost burden
 - Planning projects
 - For States using funds for projects eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code, select whether the project will:
 - Demonstrate progress in achieving a state of good repair as required by the State's asset management plan under 23 U.S.C. 119(e); and (Yes/No)
 - Support the achievement of 1 or more performance targets of the State established under 23 U.S.C. 150. (Yes/No)
 - This project is not a project eligible under title 23 of the U.S. Code or otherwise subject to the requirements of title 23 of the U.S. Code.
 - Environmental Impact Attestation: The entire project scope is limited to the set of actions or activities identified by DOT as meeting the criteria for categorical exclusion as listed under 23 CFR 771.116(c)(1)-(22), 771.117(c)(1)-(30), and



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

14. **Title I (EC 10) – Collection began October 2023:**

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



- If yes: Attestation: The project beneficiaries are receiving or are eligible to receive needs-based services provided by the Tribal government.
- k. **Required Programmatic Data for Water, Sewer, and Broadband Infrastructure Projects (EC 5):** For all projects listed under the Water, Sewer, and Broadband Expenditure Categories (see Appendix 1), more detailed project-level information is required. Each project will be required to report expenditure data as described above, but will also report the following information:
1. **All water, sewer, and broadband infrastructure projects (EC 5.) – Collection began in January 2022:**
 - Projected/actual construction start date (month/year)
 - Projected/actual initiation of operations date (month/year)
 - Location
 - For projects over \$10 million (based on expected total cost):
 - a. A recipient may provide a certification that, for the relevant project, all laborers and mechanics employed by contractors and subcontractors in the performance of such project are paid wages at rates not less than those prevailing, as determined by the U.S. Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code (commonly known as the "Davis-Bacon Act"), for the corresponding classes of laborers and mechanics employed on projects of a character similar to the contract work in the civil subdivision of the State (or the District of Columbia) in which the work is to be performed, or by the appropriate State entity pursuant to a corollary State prevailing-wage-in-construction law (commonly known as "baby Davis-Bacon Acts"). If such certification is not provided, a recipient must provide a project employment and local impact report detailing:
 - The number of employees of contractors and sub-contractors working on the project;
 - The number of employees on the project hired directly and hired through a third party;
 - The wages and benefits of workers on the project by classification; and
 - Whether those wages are at rates less than those prevailing.²⁰Recipients must maintain sufficient records to substantiate this information upon request.
 - b. A recipient may provide a certification that a project includes a project labor agreement, meaning a pre-hire collective bargaining agreement consistent with section 8(f) of the National Labor Relations Act (29 U.S.C. 158(f)). If the recipient does not provide such certification, the recipient must provide a project workforce continuity plan, detailing:
 - How the recipient will ensure the project has ready access to a sufficient supply of appropriately skilled and unskilled labor to ensure high-quality construction throughout the life of the project, including a description of any required professional certifications and/or in-house training;
 - How the recipient will minimize risks of labor disputes and disruptions that would jeopardize timeliness and cost-effectiveness of the project;
 - How the recipient will provide a safe and healthy workplace that avoids delays and costs associated with workplace illnesses, injuries, and fatalities, including descriptions of safety training, certification, and/or licensure requirements for all relevant workers (e.g., OSHA 10, OSHA 30);
 - Whether workers on the project will receive wages and benefits that will secure an appropriately skilled workforce in the context of the local or regional labor market; and

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



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

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

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

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

Overall Project Information

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

Detailed Project Information

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



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

Location-by-Location Project Information

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

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

I. Additional Required Programmatic Data for States, U.S. territories, and metropolitan cities and counties with a population that exceeds 250,000 residents only: As noted in the Recovery Plan section of this guidance, states, U.S. territories, and metropolitan cities and counties with a population over 250,000 are required to provide additional data in the Project and Expenditure report for projects in the following expenditure categories:

1. Use of Evidence (for relevant ECs noted in Appendix 1)—*Collection began April 2022*
 - The dollar amount of the total project spending that is allocated towards evidence-based interventions
 - Whether a program evaluation of the project is being conducted
2. Household Assistance (EC 2.2, Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18)):
 - Number of households receiving eviction prevention services (including legal representation)
 - Number of affordable housing units preserved or developed
3. Assistance to Unemployed or Underemployed Workers (EC 2.10) and Community Violence Interventions (EC 1.11):
 - Number of workers enrolled in sectoral job training programs
 - Number of workers completing sectoral job training programs
 - Number of people participating in summer youth employment programs



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

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

C. Recovery Plan Performance Report

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

The Recovery Plan provides the public and Treasury both retrospective and prospective information on the projects recipients are undertaking or planning to undertake with program funding and how they are planning to ensure program outcomes are achieved in an effective, efficient, and equitable manner. While this guidance outlines some minimum requirements for the Recovery Plan, each recipient is encouraged to add information to the plan that they feel is appropriate to provide information to their constituents on efforts they are taking to respond to the pandemic and promote economic recovery. Each jurisdiction may determine the general form and content of the Recovery Plan, as long as it includes the minimum information required by Treasury. Treasury provided a template (located at www.treasury.gov/SLFRP) but recipients may modify this template as appropriate for their jurisdiction, provided the modified template meets Treasury's requirements, outlined below. Through the Recovery Plan, recipients may link to public documents, including, but not limited to, legislation, dashboards, survey results, community engagement reports, and equity frameworks to support the Recovery Plan narrative. The Recovery Plan should include key performance indicators identified by the recipient and some mandatory indicators identified by Treasury, as noted below.

The initial Recovery Plan covered the period from the date of award to July 31, 2021 and was required to be submitted to Treasury by August 31, 2021, or 60 days after receiving funding. Thereafter, the

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



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

Table 5 Recovery Plan Timeline

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

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

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

1. Executive Summary

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

2. Uses of Funds

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

- a. Public Health (EC 1): As relevant, describe how funds are being used to respond to COVID-19, the broader health impacts of COVID-19, and the COVID-19 public health emergency, including community violence interventions and behavioral health.
- b. Negative Economic Impacts (EC 2): As relevant, describe how funds are being used to respond to negative economic impacts of the COVID-19 public health emergency, including services to households (such as affordable housing, job training, and childcare), small businesses, non-profits, and impacted industries.
- c. Public Health-Negative Economic Impact: Public Sector Capacity (EC 3): As relevant, describe how funds are being used to support public sector workforce and capacity, including public sector payroll, rehiring of public sector workers, and building of public sector capacity.



- d. **Premium Pay (EC 4):** As relevant, describe the approach, goals, and sectors or occupations served in any premium pay program. Describe how the approach prioritizes low-income workers and/or any particular group of eligible workers.
- e. **Water, sewer, and broadband infrastructure (EC 5):** As relevant, describe the approach, goals, and types of projects being pursued. Where relevant, recipients should note how projects contribute to addressing climate change and/or how projects benefit disadvantaged communities in line with the Justice40 Initiative.²²
- f. **Revenue Replacement (EC 6):** Describe the loss in revenue, including if electing the standard allowance, due to the COVID-19 public health emergency, and how funds have been used to provide government services, including any funds used under revenue loss for non-federal cost-share or matching requirements of other federal programs.
- g. **Emergency Relief from Natural Disasters (EC 8):** As relevant, describe how funds are being used to provide emergency relief from natural disasters that have occurred or are expected to occur imminently, or are threatened to occur in the future.
- h. **Surface Transportation (EC 9):** As relevant, describe how funds are being used to support projects eligible under the 26 transportation programs specified in the Consolidated Appropriations Act, 2023.
- i. **Title I (EC 10):** As relevant, describe how funds are being used for activities that are eligible under section 105(a) of the Housing and Community Development Act of 1974 (Title I projects), which are the activities eligible under the Community Development Block Grant (CDBG) and Indian Community Development Block Grant (ICDBG) programs.

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

3. Promoting equitable outcomes

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

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

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

- a. **Goals:** Are there particular historically underserved, marginalized, or adversely affected groups that recipients intend to serve within their jurisdiction?
- b. **Awareness:** How equitable and practical is the ability for residents or businesses to become aware of the services funded by SLFRF?

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



- c. **Access and Distribution:** Are there differences in levels of access to benefits and services across groups? Are there administrative requirements that result in disparities in ability to complete applications or meet eligibility criteria?
- d. **Outcomes:** How are intended outcomes focused on closing gaps and/or reaching universal levels of service? How is the considering disaggregating outcomes by race, ethnicity, and other equity dimensions where relevant for the policy objective?

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

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

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

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

4. Community Engagement

In this section, recipients should describe how their jurisdiction's planned or current use of funds incorporates community engagement strategies including written feedback through surveys, project proposals, and related documents; oral feedback through community meetings, issue-specific listening sessions, stakeholder interviews, focus groups, and additional public engagement; as well as other forms of input, such as steering committees, taskforces, and digital campaigns that capture diverse feedback from the community. Recipients may describe completed or planned community engagement strategies specifically focused on their SLFRF program and projects or community engagement strategies that included SLFRF among other government programs. Recipients should also describe how community engagement strategies support their equity goals, including engagement with communities that have historically faced significant barriers to services, such as people of color, people with low incomes, limited English proficient populations, and other traditionally underserved groups.

5. Labor Practices

In this section, recipients should describe workforce practices on any infrastructure projects or capital expenditures being pursued. How are projects using strong labor standards to promote effective and



efficient delivery of high-quality infrastructure projects while also supporting the economic recovery through strong employment opportunities for workers? For example, report whether any of the following practices are being utilized: project labor agreements, community benefits agreements, prevailing wage requirements, and local hiring.

6. Use of Evidence

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

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

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

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

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

²³ For more information on learning agendas, please see OMB M-19-23

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

²⁵ For more information on the required standards for program evaluation, see OMB M-20-12.



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

7. Performance Report

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

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

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

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

- a. Household Assistance (EC 2.2), Long-Term Housing Security (EC 2.15-2.16) and Housing Support (EC 2.17-2.18):
 - Number of households receiving eviction prevention services (including legal representation)
 - Number of affordable housing units preserved or developed
- b. Assistance to Unemployed or Underemployed Workers (EC 2.10) and Community Violence Interventions (EC 1.11):
 - Number of workers enrolled in sectoral job training programs
 - Number of workers completing sectoral job training programs
 - Number of people participating in summer youth employment programs

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



- c. Addressing Educational Disparities (EC 2.24-2.26) and Addressing Impacts of Lost Instructional Time (EC 2.27):
 - Number of students participating in evidence-based tutoring programs²⁷
- d. Healthy Childhood Environments (EC 2.11-2.14):
 - Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)
 - Number of families served by home visiting

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

8. Project Inventory

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

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

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

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

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

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

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



post publicly (and submit to Treasury) a single PDF file of their Recovery Plan, which includes the Project Inventory.

D. Distributions to NEUs

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

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

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

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

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



Appendix 1: Expenditure Categories

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

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

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

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

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

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

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

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



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



Expenditure Category	EC²⁹	Previous EC³⁰
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: Water, Sewer, and Broadband Infrastructure		
Water and Sewer		
Clean Water: Centralized Wastewater Treatment	5.1	5.1
Clean Water: Centralized Wastewater Collection and Conveyance	5.2	5.2
Clean Water: Decentralized Wastewater	5.3	5.3
Clean Water: Combined Sewer Overflows	5.4	5.4
Clean Water: Other Sewer Infrastructure	5.5	5.5
Clean Water: Stormwater	5.6	5.6
Clean Water: Energy Conservation	5.7	5.7
Clean Water: Water Conservation	5.8	5.8
Clean Water: Nonpoint Source	5.9	5.9
Drinking water: Treatment	5.10	5.10
Drinking water: Transmission & Distribution	5.11	5.11
Drinking water: Lead Remediation, including in Schools and Daycares	5.12	5.12
Drinking water: Source	5.13	5.13
Drinking water: Storage	5.14	5.14
Drinking water: Other water infrastructure	5.15	5.15
Water and Sewer: Private Wells	5.16	-
Water and Sewer: IIJA Bureau of Reclamation Match	5.17	-
Water and Sewer: Other	5.18	-
Broadband		
Broadband: "Last Mile" projects	5.19	5.16
Broadband: IIJA Match	5.20	-
Broadband: Other projects	5.21	5.17
6: Revenue Replacement		
Provision of Government Services	6.1	6.1
Non-federal Match for Other Federal Programs	6.2	-
7: Administrative		
Administrative Expenses	7.1	7.1
Transfers to Other Units of Government	7.2	7.3
Transfers to Non-entitlement Units (States and territories only)	-	7.4



Expenditure Category	EC ²⁹	Previous EC ³⁰
8: Emergency Relief from Natural Disasters		
Temporary Emergency Housing	8.1	-
Food Assistance	8.2	-
Financial Assistance for Lost Wages	8.3	-
Other Immediate Needs: Emergency Protective Measures	8.4	-
Other Immediate Needs: Debris Removal	8.5	-
Other Immediate Needs: Public Infrastructure Repair	8.6	-
Other Immediate Needs: Home Repairs for Uninhabitable Primary Residences	8.7	-
Other Immediate Needs: Cash Assistance for Uninsured or Underinsured Expenses	8.8	-
Other Immediate Needs: Cash Assistance for Low Income Households	8.9	-
Other Immediate Needs: Increased Operational and Payroll Costs	8.10	-
Other Emergency Relief: Natural Disaster that Has Occurred/Expected to Occur Imminently	8.11	-
Mitigation Activities	8.12	-
Other Emergency Relief: Natural Disaster that is Threatened to Occur in the Future	8.13	-
9: Surface Transportation projects		
Surface Transportation Projects receiving funding from DOT	9.1	-
Surface Transportation Projects not receiving funding from DOT: Streamlined Framework	9.2	-
Non-federal share requirements for a Surface Transportation project or repaying a TIFIA loan	9.3	-
10: Title I projects		
Acquisition of real property	10.1	-
Acquisition, construction, reconstruction, or installation of public works, sites, or other public purposes	10.2	-
Code enforcement in deteriorated or deteriorating areas	10.3	-
Clearance, demolition, removal, reconstruction, and rehabilitation	10.4	-
Removal of barriers restricting mobility and accessibility of elderly and handicapped persons	10.5	-
Payments to housing owners for losses of rental income for holding units for relocation of displaced persons	10.6	-
Disposition or retention of real property	10.7	-
Provision of public services	10.8	-
Payment of non-federal match or cost-share requirements of a federal financial assistance program in support of activities that would be eligible under Title I	10.9	-
Payment of the cost of completing a project funded under title I of the Housing Act of 1949	10.10	-
Relocation payments and assistance for displaced individuals, families, businesses, organizations, and farm operations	10.11	-
Community development plan or policy-planning-management capacity development	10.12	-
Payment of reasonable administrative costs related to establishing and administering federally approved enterprise zones, administering the HOME program, or planning and executing community development and housing activities.	10.13	-
Provision of assistance for activities carried out by public or private nonprofit entities	10.14	-



Expenditure Category	EC²⁹	Previous EC³⁰
Assistance to carry out a neighborhood revitalization or community economic development or energy conservation project, or for development of shared housing opportunities	10.15	-
Development of energy use strategies	10.16	-
Assistance to private, for-profit entities to carry out economic development projects	10.17	-
Rehabilitation or development of housing assisted under 42 U.S.C. 1437o	10.18	-
Technical assistance to public or nonprofit entities to increase their capacity to carry out neighborhood revitalization or economic development activities	10.19	-
Housing services	10.20	-
Assistance to institutions of higher education	10.21	-
Assistance to public and private organizations, agencies, and other entities to facilitate economic development	10.22	-
Activities necessary to make essential repairs and to pay operating expenses to maintain habitability of housing units acquired through tax foreclosure proceedings	10.23	-
Direct assistance to facilitate and expand homeownership	10.24	-
Construction or improvement of tornado-safe-shelters and assistance to nonprofit and for-profit entities for such construction or improvement	10.25	-
Lead-based paint hazard evaluation and reduction	10.26	-



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

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



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



Appendix 2: Evidenced-Based Intervention Additional Information

What is evidence-based?

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

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

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

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

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

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

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



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

**Revision Log**

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



Version	Date Published	Summary of changes
5.2	September 27, 2023	<ul style="list-style-type: none"><li data-bbox="630 245 1268 296">• Updated to reflect changes from the 2023 Interim Final Rule<li data-bbox="630 302 1268 350">• Updated reporting related to subrecipient Unique Entity Identifier (UEI)