



ARPA State & Local Fiscal Recovery Funds Local Government Office Hours – April 9, 2025 FAQS

- A. Are we required to continue reporting even after all funds have been expended and reported?** As of April 2025, Treasury has not released or implemented a final report and closeout process. Thus recipients must continue to report to remain in compliance until further direction from Treasury.
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- B. Are there any changes to the types of eligible projects and use of funds previously stated in Treasury guidelines?** The same guidance applies since Treasury’s last issuance of FAQs. There have been no changes this reporting period regarding the definition of revenue replacement, the standard allowance, or the provision of government services. However, as of the date of the Office Hours, Treasury has not released updated reporting or compliance guidelines.
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- C. Do we need to submit payroll as documentation?** Payroll documentation is not required as part of the regular reporting process but could be requested by Treasury during an audit or documentation request.
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- D. If there was no activity in 2024, what do we enter for adopted budget and cumulative obligations?** Certify the same obligations and expenditures as previously reported.
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- E. We adopted a resolution to use funds for a project in 2025. Can we still use those funds, or will we be required to return?** All funds must be obligated by December 31, 2024. A resolution alone would not be sufficient to prove that funds were obligated – you must have documentation such as a contract or purchase order dated before 12/31/2024.

F. What is the Account Identifier? Is this the same as our Tax ID

The Account Identifier is a unique number assigned by Treasury to link the reporting person to their specific report in the portal. It is not the same as a Tax ID. Contact Treasury directly to request your account identifier.

G. Please define "Expended by the end of 2026."

Expended refers to fully liquidating or paying out funds by 12/31/2026. Funds must be more than invoiced, they must be paid out.

H. Can expenditures happen prior to the official obligation of a project?

Expenditures can occur before the obligation date, provided they are within the allowable ARPA program timeline.

I. What is SAM.gov?

SAM.gov is the federal website used to register entities doing business or receiving funds from the federal government. All SLFRF recipients must keep an active registration with SAM.gov. SAM.gov is managed by the General Services Administration and is separate from US Treasury's reporting portal.