

# Coronavirus State and Local Fiscal Recovery Funds (CFDA 21.027)

## COMPLIANCE REQUIREMENTS

A	Activities Allowed or Unallowed	Y
B	Allowable Costs/Cost Principles	Y
C	Cash Management	N
E	Eligibility	N
F	Equipment/Real Property Management	N
G	Matching, Level of Effort, Earmarking	N
H	Period of Performance	Y
I	Procurement Suspension & Debarment	Y
J	Program Income	N
L	Reporting	Y
M	Subrecipient Monitoring	Y
N	Special Tests & Provisions	N

### A & B

#### What's allowed?

- Addressing negative economic impacts caused by the public health emergency
- Investing in water, sewer, and broadband infrastructure
- Providing premium pay for essential workers
- Replacing lost public sector revenue
- Supporting public health expenditures

#### What's not allowed?

- Contributions to rainy day funds, financial reserves, or similar funds
- Deposits into any pension fund

### H - WHEN MUST IT BE SPENT?

- All funds must be applied by December 31, 2026
- Funds must cover costs incurred between **March 3, 2021**, and **December 31, 2024**

### I - WHAT ARE THE PROCUREMENT, SUSPENSION, AND DEBARMENT REQUIREMENTS?

- Normal Uniform Guidance procurement rules apply
  - **Non-state entities:** Comply with 2 CFR §§ 200.318 through 200.327
  - **States:** Comply with 2 CFR §§ 200.321, 200.322, 200.323, and 200.327
- Normal Uniform Guidance suspension and debarment rules apply
  - Verify that contractors and subrecipients are not suspended, debarred, or excluded

### L - WHAT REPORTS NEED TO BE SUBMITTED?

- Special reporting requirements apply with three types of reports required:
  - **Interim Report** – provides an initial overview of the status and uses of the funding
  - **Project and Expenditure Report** – reports on financial data, projects funded, expenditures, contracts and subawards over \$50,000, and other information
  - **Recovery Plan Performance Report** – provides information on the projects that large recipients are undertaking and how program outcomes will be achieved

*Reporting requirements for each type and size of entity can be found in Part 2, Section B of the [Compliance and Reporting Guidance](#).*

### M - HOW SHOULD I MONITOR SUBRECIPIENTS?

- Normal subrecipient monitoring requirements apply
  - Comply with 2 CFR §§ 200.331

### USEFUL RESOURCES

- [Compliance supplement addendum for CFDA 21.027](#)
- [SAM.gov](#)
- [Treasury.gov](#)
- [Uniform Guidance 2 CFR 200](#)