

**MINIMUM TERMS AND CONDITIONS, INCLUDING RELEVANT AMERICAN RESCUE PLAN ACT  
REQUIREMENTS, FOR BROADBAND USING FUNDS  
ENUMERATED FOR BROADBAND INFRASTRUCTURE**

Provider shall comply will all applicable federal, state, and local laws relating to the expenditure of funds provided pursuant to this grant including, but not limited to, the following:

- I. Section 31-13-9 of the Code of Alabama 1975 imposes conditions on the award of County Contracts, including grant projects. Firms must agree to fully comply with the Immigration Reform and Control Act of 1986, as amended by the Immigration Act of 1990, and the Beason-Hammon Alabama Taxpayer and Citizen Protection Act. "By signing this contract, the contracting parties affirm, for the duration of the agreement, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama. Furthermore, a contracting party found to be in violation of this provision shall be deemed in breach of the agreement and shall be responsible for all damages resulting therefrom.
- II. Provider agrees to comply with the requirements of section 603 of the American Rescue Plan Act, Pub. L. No. 117-2 (March 11, 2021) (the "Act"), regulations adopted by Treasury pursuant to section 603(f) of the Act, codified as 31 C.F.R. Part 35, and guidance issued by Treasury regarding the foregoing. Provider shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this project.
- III. Federal regulations which may be applicable to this contract may include, without limitation, the following:
  1. 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.
  2. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension Non-procurement, 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 80 and Treasury's implementing regulation at 31 C.F.R. Part 19.
  3. 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.
  4. Governmentwide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20.
  5. New Restrictions on Lobbying, 31 C.F.R. Part 21. Provider must certify that it will not, and has not, used federal appropriated funds to any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress,

officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C 1352.

6. Generally applicable federal environmental laws and regulations. Provider must comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). All violations must be reported to the County, Treasury, and the Regional Office of the Environmental Protection Agency.
7. Statutes and regulations prohibiting discrimination applicable to this award include, without limitation, the following:
  - A. Title VI of the Civil Rights Act of 1964 (42 USC §§ 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;
  - B. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 USC §§ 3601, *et seq.*), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
  - C. Section 504 of the Rehabilitation Act of 1973, as amended (29 USC § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
  - D. The Age Discrimination Act of 1975, as amended (42 USC §§ 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
  - E. Title II of the Americans with Disabilities Act of 1990, as amended (42 USC §§ 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.
8. Provider agrees to comply, as applicable, with requirements of the Hatch Act (5 USC §§ 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.
9. Provider understands that making false statements or claims in connection with the use of ARPA funds is a violation of federal law and may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment F.R. from participating in federal awards or contracts, and/or any other remedy available by law.
10. In accordance with 41 USC § 4712, Provider 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.

The list of persons and entities referenced in the paragraph above includes the following:

- A. A member of Congress or a representative of a committee of Congress;
- B. An Inspector General;
- C. The Government Accountability Office;
- D. A Treasury employee responsible for contract or grant oversight or management;
- E. An authorized official of the Department of Justice or other law enforcement agency;
- F. A court or grand jury; or
- G. A management official or other employee of the County, Provider, or subcontractor who has the responsibility to investigate, discover, or address misconduct.

Providers shall inform their employees in writing of the rights and remedies provided for whistleblowers in the predominant native language of the workforce.

- 11. Pursuant to Executive Order 13043, 62 F.R. 19217 (Apr. 18, 1997), Provider is encouraged to adopt and enforce on-the-job seat belt policies and programs for their employees when operating company-owned, rented, or personally owned vehicles.
  - 12. Pursuant to Executive Order 13513, 74 F.R. 51225 (Oct. 6, 2009), is encouraged to adopt and enforce policies that ban text messaging while driving, and Provider should establish workplace safety policies to decrease accidents caused by distracted drivers.
- IV. Provider must use strong labor standards, including payment of a competitive and prevailing wage in the County.
  - V. Provider must adopt and follow high safety standards and provide training based upon the appropriate licensures, certifications, and industry standards.
  - VI. Provider should prioritize local hiring consistent with the racial, gender, geographic, urban, rural, and economic diversity of the County.
  - VII. For contracts/subcontracts over \$100,000, work performed by mechanics and laborers are subject to the provisions of the Contract Work Hours and Safety Standards Act (40 USC 3702 and 3704), as supplemented by 29 C.F.R. Part 5, including, specifically, safety standards, limitations on hours in a work week and overtime for any work spent over 40 hours, and proper documentation for all employees.
    - (1) A Provider, contractor, or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall not require or permit any laborer or mechanic, in any workweek in which the laborer or mechanic is employed on that work, to work more than 40 hours in that workweek, except as provided 40 USC Chapter 37; and

(2) when a violation of clause (1) occurs, the Provider and any contractor or subcontractor responsible for the violation are liable—

(A) to the affected employee for the employee's unpaid wages; and

(B) to the Government, the District of Columbia, or a territory for liquidated damages as provided in the contract.

VIII. All ARPA funds provided pursuant to this award must be obligated by no later than December 31, 2024, and expended by December 31, 2026.

IX. ARPA funds provided pursuant to this award shall only be used to support the broadband infrastructure project as described in the **[NOTICE OF FUNDING OPPORTUNITY/SOLICITATION]**. In no event shall the funds be used for any of the following:

1. For special deposits into pension funds, retirement accounts, or rainy-day funds;
2. For legal settlements;
3. To pay debt service;
4. In any manner that would frustrate guidance issued from the Centers for Disease Control relating to the prevention or mitigation of COVID-19;
5. To support lobbying activities; or
6. For expenses that have been or will be reimbursed by federal or state funds.

## MINIMUM TERMS AND CONDITIONS, INCLUDING RELEVANT AMERICAN RESCUE PLAN ACT REQUIREMENTS, FOR BROADBAND USING REVENUE REPLACEMENT FUNDS

Provider shall comply will all applicable federal, state, and local laws relating to the expenditure of funds provided pursuant to this grant including, but not limited to, the following:

- I. Section 31-13-9 of the Code of Alabama 1975 imposes conditions on the award of County Contracts, including grant projects. Firms must agree to fully comply with the Immigration Reform and Control Act of 1986, as amended by the Immigration Act of 1990, and the Beason-Hammon Alabama Taxpayer and Citizen Protection Act. "By signing this contract, the contracting parties affirm, for the duration of the agreement, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama. Furthermore, a contracting party found to be in violation of this provision shall be deemed in breach of the agreement and shall be responsible for all damages resulting therefrom.
- II. Provider agrees to comply with the requirements of section 603 of the American Rescue Plan Act, Pub. L. No. 117-2 (March 11, 2021) (the "Act"), regulations adopted by Treasury pursuant to section 603(f) of the Act, codified as 31 C.F.R. Part 35, and guidance issued by Treasury regarding the foregoing. Provider shall provide for such compliance by other parties in any agreements it enters into with other parties relating to this project.
- III. Federal regulations which may be applicable to this contract may include, without limitation, the following:
  1. Portions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. Part 200 as Treasury has determined are applicable to the use of Revenue Replacement Funds. Pursuant to guidance from Treasury, compliance specifically includes obligations under §§ 200.203 to comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the ARPA award and to take prompt action in instances of non-compliance.
  2. OMB Guidelines to Agencies on Governmentwide Debarment and Suspension Non-procurement, 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 80 and Treasury's implementing regulation at 31 C.F.R. Part 19.
  3. New Restrictions on Lobbying, 31 C.F.R. Part 21. Provider must certify that it will not, and has not, used federal appropriated funds to any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C 1352.
  4. Generally applicable federal environmental laws and regulations. Provider must comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act

(42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). All violations must be reported to the County, Treasury, and the Regional Office of the Environmental Protection Agency.

5. Generally applicable laws prohibiting discrimination including:
  - A. Title VI of the Civil Rights Act of 1964 (42 USC §§ 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;
  - B. The Fair Housing Act, Title VIII of the Civil Rights Act of 1968 (42 USC §§ 3601, *et seq.*), which prohibits discrimination in housing on the basis of race, color, religion, national origin, sex, familial status, or disability;
  - C. Section 504 of the Rehabilitation Act of 1973, as amended (29 USC § 794), which prohibits discrimination on the basis of disability under any program or activity receiving federal financial assistance;
  - D. The Age Discrimination Act of 1975, as amended (42 USC §§ 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
  - E. Title II of the Americans with Disabilities Act of 1990, as amended (42 USC §§ 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.
  - F. Protection from retaliation or discrimination for whistleblowers as provided in 41 USC § 4712.
6. For contracts/subcontracts over \$100,000, work performed by mechanics and laborers are subject to the provisions of the Contract Work Hours and Safety Standards Act (40 USC 3702 and 3704), as supplemented by 29 C.F.R. Part 5, including, specifically, safety standards, limitations on hours in a work week and overtime for any work spent over 40 hours, and proper documentation for all employees.
  - (1) A Provider, contractor, or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall not require or permit any laborer or mechanic, in any workweek in which the laborer or mechanic is employed on that work, to work more than 40 hours in that workweek, except as provided 40 USC Chapter 37; and
  - (2) when a violation of clause (1) occurs, the Provider and any contractor or subcontractor responsible for the violation are liable—
    - (A) to the affected employee for the employee's unpaid wages; and
    - (B) to the Government, the District of Columbia, or a territory for liquidated damages as provided in the contract.

- IV. Provider must use strong labor standards, including payment of a competitive and prevailing wage in the County.
- V. Provider must adopt and follow high safety standards and provide training based upon the appropriate licensures, certifications, and industry standards.
- VI. Provider should prioritize local hiring consistent with the racial, gender, geographic, urban, rural, and economic diversity of the County.
- VII. All ARPA funds provided pursuant to this award must be obligated by no later than December 31, 2024, and expended by December 31, 2026.
- VIII. ARPA funds provided pursuant to this award shall only be used to support the broadband infrastructure project as described in the **[NOTICE OF FUNDING OPPORTUNITY/SOLICITATION]**. In no event shall the funds be used for any of the following:
  - 1. For special deposits into pension funds, retirement accounts, or rainy-day funds;
  - 2. For legal settlements;
  - 3. To pay debt service;
  - 4. In any manner that would frustrate guidance issued from the Centers for Disease Control relating to the prevention or mitigation of COVID-19;
  - 5. To support lobbying activities; or
  - 6. For expenses that have been or will be reimbursed by federal or state funds.

State of \_\_\_\_\_ )  
County of \_\_\_\_\_ )

CERTIFICATE OF COMPLIANCE WITH THE BEASON-HAMMON ALABAMA TAXPAYER AND CITIZEN PROTECTION ACT (ACT 2011-535, as amended by ACT 2012-491)

DATE: \_\_\_\_\_

RE Contract/Grant/Incentive (describe by number or subject):

\_\_\_\_\_ by and between  
\_\_\_\_\_ (Contractor/Grantee) and  
\_\_\_\_\_ (State Agency, Department or Public Entity)

The undersigned hereby certifies to the State of Alabama as follows:

1. The undersigned holds the position of \_\_\_\_\_ with the Contractor/Grantee named above, and is authorized to provide representations set out in this Certificate as the official and binding act of that entity, and has knowledge of the provisions of THE BEASON-HAMMON ALABAMA TAXPAYER AND CITIZEN PROTECTION ACT (ACT 2011-535 of the Alabama Legislature, as amended by ACT 2012-491) which is described herein as "the Act."
2. Using the following definitions from Section 3 of the Act, select and initial either (a) or (b), below, to describe the Contractor/Grantee's business structure.

**BUSINESS ENTITY.** Any person or group of persons employing one or more persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage, or livelihood, whether for profit or not for profit.

a. Self-employed individuals, business entities filing articles of incorporation, partnerships, limited partnerships, limited liability companies, foreign corporations, foreign limited partnerships, and foreign limited liability companies authorized to transact business in this state, business trusts, and any business entity that registers with the Secretary of State.

b. Any business entity that possesses a business license, permit, certificate, approval, registration, charter, or similar form of authorization issued by the state, any business entity that is exempt by law from obtaining such a business license, and any business entity that is operating unlawfully without a business license.

**EMPLOYER.** Any person, firm, corporation, partnership, joint stock association, agent, manager, representative, foreman, or other person having control or custody of any employment, place of employment, or of any employee, including any person or entity employing any person for hire within the State of Alabama, including a public employer. This term shall not include the occupant of a household contracting with another person to perform casual domestic labor within the household.

- \_\_\_ (a) The Contractor/Grantee is a business entity or employer as those terms are defined in Section 3 of the Act.
- \_\_\_ (b) The Contractor/Grantee is not a business entity or employer as those terms are defined in Section 3 of the Act.
3. As of the date of this Certificate, the Contractor/Grantee does not knowingly employ an unauthorized alien within the State of Alabama and hereafter it will not knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama;
  4. The Contractor/Grantee is enrolled in E-Verify unless it is not eligible to enroll because of the rules of that program or other factors beyond its control.

Certified this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
Name of Contractor/Grantee/Recipient

By: \_\_\_\_\_

Its \_\_\_\_\_

The above Certification was signed in my presence by the person whose name appears above, on this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

WITNESS: \_\_\_\_\_

\_\_\_\_\_  
Printed Name of Witness



CERTIFICATE OF COMPLIANCE WITH ACT 2016-312

DATE: \_\_\_\_\_

Re: Contract/Grant/Incentive (describe by number or subject):

\_\_\_\_\_ by and between \_\_\_\_\_  
(Contractor/Grantee) and \_\_\_\_\_ (State Agency, Department or  
Public Entity).

The undersigned hereby certifies to the State of Alabama as follows:

1. The undersigned holds the position of \_\_\_\_\_ with the Contractor/Grantee named above, and is authorized to provide representations set out in this Certificate as the official and binding act of that entity, and has knowledge of Alabama's Act 2016-312.
2. In compliance with Act 2016-312, the contractor hereby certifies that it is not currently engaged in, and will not engage in, the boycott of a person or an entity based in or doing business with a jurisdiction with which this state can enjoy open trade.

Certified this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Name of Contractor/Grantee/Recipient

By: \_\_\_\_\_

Its: \_\_\_\_\_

The above Certification was signed in my presence by the person whose name appears above on this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Witness: \_\_\_\_\_

\_\_\_\_\_  
Printed Name of Witness

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an 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.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person 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 this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

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 section 1352, title 31, U.S. Code. 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.

The Contractor, \_\_\_\_\_, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

\_\_\_\_\_  
Signature of Contractor's Authorized Official

\_\_\_\_\_  
Name and Title of Contractor's Authorized Official

\_\_\_\_\_  
Date

# Coronavirus Capital Projects Fund Compliance and Reporting Guidance

For States, Territories, and Freely Associated States



*June 2023*

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# Coronavirus Capital Projects Fund Compliance and Reporting Guidance For States, Territories, and Freely Associated States

## Part 1: Introduction

On March 11, 2021, the American Rescue Plan Act was signed into law, establishing the Coronavirus Capital Projects Fund (Capital Projects Fund or CPF) Program. CPF is administered by the U.S. Department of the Treasury (Treasury) and provides grants to States, territories, freely associated states, and Tribal governments to carry out critical Capital Projects directly enabling work, education, and health monitoring, including remote options, in response to the public health emergency with respect to the Coronavirus Disease (COVID-19).

This guidance provides additional detail and clarification about reporting and compliance responsibilities for States, territories, and freely associated states under the CPF Program, and should be read in concert with the following documents:

- Capital Projects Fund Statute;
- [Capital Projects Fund Guidance for States, Territories, and Freely Associated States \(Capital Projects Fund Guidance\)](#);
- Grant Agreement;
- [Frequently Asked Questions \(FAQs\)](#);
- [Assistance Listing](#) in SAM.gov under Assistance Listing number (formerly known as CFDA number), 21.029; and
- Other regulatory and statutory requirements, including regulatory requirements under the [Uniform Guidance \(2 CFR Part 200\)](#).

This guidance is not applicable to Tribal governments. Tribal Recipients should instead refer to the Tribal Government Reporting Guidance on the [CPF website](#).

Recipients are responsible for reporting on approved Program Plans and the associated Projects. A “Program” means one or more Capital Projects with common characteristics (e.g., a group of Multi-Purpose Community Facility Projects that directly enable work, education, and health monitoring).

Recipients are responsible for monitoring and overseeing Subrecipients’ use of funds and other activities related to the award to ensure that Subrecipients comply with the applicable statutory and regulatory requirements, and the terms and conditions of the award pursuant to 2 CFR 200.332.

In addition to reporting to Treasury, CPF Recipients are responsible for reporting on subawards in the [Federal Subaward Reporting System \(FSRS\)](#) and reporting executive compensation information in SAM.gov pursuant to 2 CFR Part 170, Appendix A, Award Term, which is

incorporated by reference in the Grant Agreement. Recipients must maintain an active SAM.gov registration for the duration of their CPF award pursuant to 2 CFR 25.200(b)(2).

## Part 2: Reporting Requirements

There are two types of reporting requirements for the CPF Program.

- **Project and Expenditure Report (P&E):** A quarterly report to provide information on Projects funded, obligations, expenditures, project status, outputs, performance indicators, and other information. **See Section A, page 3.**
- **Performance Report:** An annual report to provide information on CPF-funded Programs and to describe the outputs and outcomes of Programs. **See Section B, page 9.**

Reporting will be due according to the schedule below, which may be modified by Treasury with prior notice to Recipients. The initial quarterly Project and Expenditure Report is due for the first quarter in which a State, territory, or freely associated state receives its first CPF payment. If the CPF payment is received on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month of that quarter, a Project and Expenditure Report is due for that quarter.

All reporting must be submitted through Treasury's Reporting Portal. **Table 1** shows the reporting requirements for States, territories, and freely associated states.

**Table 1: Report Timelines**

Report	Report Type	Period Covered	Due Date
1 <sup>†</sup>	P&E Q0,1,2,3	All Costs Incurred Until September 30, 2022 (Including Pre-Award Costs)	October 31, 2022 <sup>†</sup>
2	P&E Q4	October 1, 2022 – December 31, 2022	January 31, 2023
3	P&E Q1	January 1, 2023 – March 31, 2023	April 30, 2023
4	P&E Q2	April 1, 2023 – June 30, 2023	July 31, 2023
P1	Performance	All Performance Until June 30, 2023	July 31, 2023
5	P&E Q3	July 1, 2023 – September 30, 2023	October 31, 2023
6	P&E Q4	October 1, 2023 – December 31, 2023	January 31, 2024
7	P&E Q1	January 1, 2024 – March 31, 2024	April 30, 2024
8	P&E Q2	April 1, 2024 – June 30, 2024	July 31, 2024
P2	Performance	July 1, 2023 - June 30, 2024	July 31, 2024
9	P&E Q3	July 1, 2024 – September 30, 2024	October 31, 2024
10	P&E Q4	October 1, 2024 – December 31, 2024	January 31, 2025
11	P&E Q1	January 1, 2025 – March 31, 2025	April 30, 2025
12	P&E Q2	April 1, 2025 – June 30, 2025	July 31, 2025
P3	Performance	July 1, 2024 - June 30, 2025	July 31, 2025
13	P&E Q3	July 1, 2025 – September 30, 2025	October 31, 2025
14	P&E Q4	October 1, 2025 – December 31, 2025	January 31, 2026
15	P&E Q1	January 1, 2026 – March 31, 2026	April 30, 2026
16	P&E Q2	April 1, 2026 – June 30, 2026	July 31, 2026
P4	Performance	July 1, 2025 - June 30, 2026	July 31, 2026
17	P&E Q3	July 1, 2026 – September 30, 2026	October 31, 2026
18	P&E Q4	October 1, 2026 – December 31, 2026	March 31, 2027
P5	Performance	July 1, 2026 - December 31, 2026	March 31, 2027

The remainder of this document describes these reporting requirements. A user guide describing how and where to submit required reports, among other information, will be posted on the [CPF website](#) prior to the opening of the reporting portal, and updated on a regular basis.

### **A. Project and Expenditure Report**

States, territories, and freely associated states are required to submit Project and Expenditure Reports on a quarterly basis according to the due dates noted in **Table 1**. A Project and Expenditure Report must be completed for each Project included in an approved Program Plan, beginning after a Project has been selected and a subaward has been executed (if applicable). Project and Expenditure Reports will be due each quarter thereafter for the remainder of the period of performance to continue to collect performance data. Additionally, to provide public transparency, Treasury will seek information from Recipients regarding their plans and practices related to promoting on-time and on-budget delivery related to CPF Projects.

Following the initial report, all Project and Expenditure Reports will cover one three-month period and must be submitted to Treasury within 30 calendar days after the end of each period, except for the final report, which is due 120 calendar days after the end of the period of

<sup>†</sup> Recipients that have not received an initial CPF payment (either payments for Administrative Costs or Project Costs) on or before September 15, 2022, are exempted from Report 1 and should submit their initial P&E Report for the first quarter in which the Recipient receives its first CPF payment.



performance.<sup>1</sup> Treasury may provide additional closeout instructions prior to the end of the period of performance.

The user guide to be published by Treasury will include definitions for data elements, information about how frequently each data element should be submitted, processes to be followed when collecting data, templates for data submission, and further instructions as to how to submit required data and reports.

The following information must be submitted with respect to the use of CPF funds during the period covered in Project and Expenditure Reports:

**a. Administrative Expenses**

- Current period obligation
- Cumulative obligation
- Current period expenditure
- Cumulative expenditure

Pursuant to the Grant Agreement, Recipients are permitted to charge both direct and indirect costs to their CPF award as Program Administrative Costs. If a Recipient has a current Negotiated Indirect Costs Rate Agreement (“NICRA”), then the Recipient may use its current NICRA to charge indirect costs to its CPF award. However, if the Recipient does not have a current NICRA, the Recipient may elect to use the de minimis rate of 10 percent of the modified total direct costs to charge indirect costs to its CPF award pursuant to 2 CFR 200.414(f). Note that Administrative Expenses do not need to be broken down at the Project level, and instead should be reported in the aggregate. Recipients should refer to the Capital Projects Fund Guidance for more information about requirements for the use of Administrative Funds.

**b. Program Budget Updates**

Recipients must revise and submit each Program Plan budget no less frequently than once every twelve months.<sup>2</sup> Each Program budget should be provided in the form of a table with a project costs section and a program administrative costs section, and columns for each year in the period of performance. Past years should be updated to show actual obligations and expenditures. Remaining years should be updated to reflect accurate budget projections. Table rows should align with the Program budgets previously established in the Recipient’s Program Plans, with rows added and removed as needed. Recipients are required to explain any major changes compared to the prior submitted budget, including deviations from budget, program scope, or objective. Program budget instructions can be found in the use type Program Plan Questionnaires on the CPF website.

The following information will be required in Project and Expenditure Reports for each Project:

**1. Project Information:** For each Project, the Recipient will provide:

- Project name
- Identification number (created by the Recipient)

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<sup>1</sup> For additional information on final reports, see 2 C.F.R. 200.344(a) and (b).

<sup>2</sup> Program budget update due dates to be specified in the forthcoming user guide.

- Corresponding approved Program Plan number (designated by Treasury)
- Project use code
- A brief description with sufficient detail to provide understanding of the objective(s) and major activities that will occur throughout the Project
- Type of owner for the capital asset (such as private, public private partnership, government, co-operative, etc.).
- For each subrecipient, as applicable:
  - Name
  - Contact information
  - Tax ID number (TIN)
  - Unique Entity Identifier
  - Date of award
  - Total award amount
- Start date for construction (Planned/Actual) (if applicable)
- Date for completion of construction (Planned/Actual) (if applicable)
- Date of the initiation of operations (Planned/Actual)

*Throughout the Project, the Recipient will be accountable for the accuracy of this information and for reflecting any changes, as is applicable, in each Project and Expenditure Report submission.*

If applicable, the Recipient will also be required to answer the following questions regarding additional sources of funding being used for the Project:

- Is CPF funding used in conjunction with other federal funding for the Project? (Y/N)
- If “Y”:
  - Provide the Program Name and Assistance Listing number of the other program(s) providing federal funding
  - Provide the amount of the other federal funding obligated (by Assistance Listing)
  - Is the other federal funding subject to the requirements of the Davis-Bacon Act? (Y/N)

**2. Obligations and Expenditures:** For each Project, the Recipient will report:

- Current period obligation
- Cumulative obligation
- Current period expenditure
- Cumulative expenditure
- A brief description of the major activities on which funds were expended during the reporting period, including costs related to community engagement and any other Ancillary Costs

Treasury needs certain project-level budget information to assess overall adherence to project cost and schedule and to evaluate performance outcomes. In addition to Program Plan information, Recipients must report the following budget information for *each Project*:

- Total amount of CPF funding budgeted for the project
- Total amount budgeted for the project from *all* funding sources, including but not limited to non-CPF federal funding sources, and private funding sources

**3. Project Status:** 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

**4. Special Statutory Matching Funds Requirements:** CPF funds may be used as a State’s non-federal share (also known as “matching funds”) for certain other federal programs as specifically permitted under statute. Recipients using CPF funds as non-federal share funds for other federal programs will be asked to report on the following:

- Provide the Program Name and Assistance Listing of the other federal program that is being matched, as well as the statutory citation permitting CPF funds to be used as non-federal matching funds
- Provide the total amount of CPF funds being used as matching funds
- Provide a brief description of the project, including the total anticipated costs for the project from all funding sources

**5. Labor:** For Projects receiving \$ 5 million or more in CPF funding (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 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.<sup>3</sup>

Recipients 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, registered

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<sup>3</sup> 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.

- apprenticeships or labor-management partnership training programs, and partnerships like unions, community colleges, or community-based groups;
  - 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
  - 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. Recipient must provide a description of any such agreement.

**6. Required Performance Indicators and Project Data:** Recipients will be required to provide project-level information according to the project use code of the corresponding approved Program Plan.

The following programmatic data is required for each corresponding project use code. Note that not all data elements will be required in each quarterly Project and Expenditure Report and that the frequency of submission will vary depending on the data element, the project status, and other components, to be described in greater detail in the user guide.

**Project Use Code 1A – Broadband Infrastructure Projects**

The Recipient must provide Project-level data for the following measures:

- Project technology type(s) (Planned/Actual)
  - Fiber
  - Coaxial Cable
  - Terrestrial Fixed Wireless
  - Other (specify)
- Total miles of fiber deployed (Planned/Actual)
- Total number of locations served (Planned/Actual)
  - Total number of locations served, broken out by speeds:
    - Pre-CPF Investment:
      - Number receiving less than 25/3 Mbps
      - Number receiving 25/3 Mbps or greater but less than 100/20 Mbps
    - Post-CPF Investment (Planned/Actual):
      - Number receiving minimum 100/100 Mbps
      - Number receiving minimum 100/20 Mbps and scalable to 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 and corresponding non-promotional prices, including associated fees, for each speed tier of broadband service.

- Confirmation that the provider is participating in the FCC’s Affordable Connectivity Program (ACP) (Actual) [Applies only for States and territories]

For each location served by a Project, the Recipient must collect from the subrecipient and submit the following information to Treasury using a predetermined file format that will be provided by Treasury on the CPF website:

- Latitude/longitude at the structure where service will be installed
- Technology used to offer service at the location
- Location Type
  - Residential
    - If Residential, Number of Housing Units
  - Business
  - Community anchor institution
- Speed tier at the location pre-CPF investment
  - Below 25/3 Mbps
  - 25/3 Mbps or greater but less than 100/20 Mbps
- Speed and latency at the location post-CPF investment
  - 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 #

**Project Use Code 1B – Digital Connectivity Technology Projects**

- Address(es) from which devices will be distributed or installed (in the case of public wi-fi equipment), or other location information as appropriate
- Device type (Select all that apply)
  - Laptops
  - Tablets
  - Desktop Computers
  - Public Wi-Fi Equipment
  - Other
- For each selected device type, provide: (Planned/Actual)
  - Total number of devices purchased
  - Total expenditure
- Total number of individuals using devices (Planned/Actual)
- A brief narrative explaining the number and types of digital literacy trainings and other support services provided to enable use of the devices, including the number of individuals who attend or make use of the trainings and support services (Proposed/Actual)
- Are Subrecipients measuring the Project’s effectiveness and impact through data collection, such as surveys? (Y/N)

### **Project Use Code 1C – Multi-Purpose Community Facility Projects**

- Physical address of each Multi-Purpose Community Facility funded by the Project (Planned/Actual)
- Investment type
  - New construction, to include acquisition of property for development
  - Renovation/expansion of existing structure, to include acquisition of existing structures for renovation/expansion
- Type and number of features in the Multi-Purpose Community Facility (Planned/Actual):
  - Classroom
  - Computer Lab
  - Multi-purpose Space
  - Telemedicine Room
  - Other (with explanation)
- Total square footage funded by CPF dollars (Planned/Actual)
- Total number of individuals using the capital asset (Actual)
- Does the Multi-Purpose Community Facility have proximate access to public transportation? (Y/N)

### **Project Use Code 2 – Case-by-Case Reviews**

For Program Plans submitted for Case-by-Case Review, Treasury will work with the Recipient to develop metrics and performance measures for the Program Plan and associated Projects. As one component of their submission, Recipients will be asked to provide proposed metrics and performance measures for review by Treasury. Performance indicators proposed should include both output and outcome measures. Recipients are encouraged to use logic models<sup>4</sup> to identify their output and outcome measures. All proposed metrics and measures are subject to final review and approval by Treasury.

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<sup>4</sup> 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. More information about logic models can be found in [\*Managing For Results: The Performance Management Playbook for Federal Awarding Agencies\*](#).

## **B. Performance Report**

All Recipients must submit Performance Reports that demonstrate the performance of CPF-funded Programs. While the Project and Expenditure Report focuses on project-level information associated with approved CPF Programs, the Performance Report will provide information related to program outputs and outcomes against the stated objectives in the approved Program Plan(s). Recipients must submit a Performance Report for each approved Program Plan according to the schedule outlined in **Table 1**.

Performance Reports are due 30 calendar days after the end date of the reporting period, except for the final report, which is due 120 calendar days after the end of the period of performance.<sup>5</sup>

Recipients must post each Performance Report on their public-facing website before submitting the report to Treasury, and the report must continue to be available on the Recipient's website for a period of not less than five years. This reporting requirement includes uploading a link to the publicly available Performance Report document along with submitting the report using the Treasury Reporting Portal.

Treasury will provide a recommended template for Performance Reports in a forthcoming user guide, but Recipients may modify this template as long as the submission meets the requirements outlined in this section.

More information about how to submit Performance Reports will be shared in the user guide.

The Performance Report should include, at a minimum, the following information for each Program Plan that has been approved by Treasury:

### **1. Program Information**

- Approved Program Plan number (as provided by Treasury)
- Program start date
- Program end date
- Actual CPF funds allocated to this Program

### **2. Executive Summary**

Provide a high-level overview of the Recipient's actual uses of funding and progress made during the period covered towards objectives stated in the corresponding approved Program Plan. The Executive Summary should also include an overview of key outcomes and any noteworthy challenges or opportunities identified during the period covered.

### **3. Uses of Funds**

Recipients must provide a short narrative describing the intended and actual use of funds and the performance of the Program Plan. Recipients should reference the objectives and activities outlined in the approved Program Plan. The narrative should also explain the data, including performance indicators, submitted via the Project and Expenditure Reports during the period covered and must address the following topics:

- Activities implemented over the period covered, including summaries of key milestones achieved, outputs produced, and outcomes achieved;
- Activities planned for the next period covered;

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<sup>5</sup> For additional information on final reports, see 2 C.F.R. 200.344(a) and (b).

- Narratives about individuals/households benefiting from CPF funds, including information about methods used for collecting and measuring success;
- Notable challenges and the status of each challenge;
- Overview and outcomes of ancillary costs incurred to support bringing the capital asset(s) into full use (e.g., focused advertising to increase broadband subscriptions in high-need communities, digital literacy training to support device loan programs, community engagement to support successful operations, etc.).

#### **4. Promoting Equitable Outcomes and Addressing Critical Needs**

Treasury encourages uses of funds that promote strong, equitable growth, including racial equity, in communities with a critical need, such as high-poverty and rural areas. For the purposes of CPF, equity and underserved communities are defined in the [Executive Order 13985 On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government](#), as issued on January 20, 2021 (EO 13985). Treasury additionally supports “equity for all, including people of color and others who have been historically underserved, marginalized, and adversely affected by persistent poverty and inequality” EO 13985 at 7009.

Performance Report 1 must describe efforts and outcomes during the period covered to promote equity and address critical needs as described in each approved Program Plan. Each Performance Report thereafter must provide an update, using qualitative and quantitative data, on how the Recipient achieved or promoted equitable outcomes or progressed toward equity objectives during the reporting period, and any constraints or challenges related to increasing equity.

Please describe how the Recipient considered and measured equity and addressed critical need at the various stages of the Program during the reporting period, including:

- Objectives:** Based on your definition of communities with critical need, are there particular historically underserved, marginalized, or adversely affected groups, including those living in rural areas and/or high-poverty areas, that the capital assets being funded by CPF are designed to serve? Reiterate the definition of critical need used for each Program Plan.
- Awareness:** How equal and practical was the ability for members of these communities, including households, businesses, and other organizations, to become aware of the services funded by CPF?
- Outcomes:** What progress has the Program made toward addressing critical need(s) identified in targeted communities, such as closing gaps, reaching universal levels of service, or disaggregating progress by race, ethnicity, and other equity dimensions that are relevant to the policy objective? What methods (e.g., surveys, interviews) are being used (if applicable) to quantify and qualify Project and Program outcomes?

#### **5. Labor**

Describe workforce practices on any Broadband Infrastructure and/or Multi-Purpose Community Facility projects 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 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. Community Engagement**

Please describe how the Recipient incorporated or plans to incorporate feedback from communities, organizations, and constituents when selecting Capital Projects Fund Projects and



how the Recipient plans to address feedback (including grievances) received during project construction and/or implementation.

Recipients should report on (and include quantitative information, such as counts, about) the following activities related to community engagement in support of the implementation and operations of each Program and related Projects:

- Community engagement efforts and activities that occurred with and/or in communities served by the Program; Recipients should include information about the types of organizations (such as training providers, community colleges, libraries, churches, and community-based groups) and, where possible, names of organizations and communities the Recipient and Subrecipient(s) were engaged with to support the implementation and operations of Projects;
- Outreach, advertising, and translation activities and services deployed to reach communities the Program is designed to serve; and
- Languages used in community outreach efforts and materials for people with limited English proficiency, and other approaches taken to solicit feedback from underserved communities.

If relevant, Recipients must report on how funds will build the capacity of community organizations to serve people with significant barriers to services, including people of color, people with low incomes, populations with limited English proficiency, and other traditionally unserved or underserved groups.

Recipients should also outline any plans to sustain, improve, and or grow community engagement efforts in the subsequent performance year.

## **7. Civil Rights Compliance**

See Part 3 Section B.8.c.

## Part 3: General Guidance

This section provides an overview of Recipients' compliance responsibilities under the Capital Projects Fund Program.

It is the Recipient's responsibility to ensure that their CPF award funds are used in compliance with all applicable statutes, regulations, and guidance published by Treasury, and the requirements of any other funding sources used in conjunction with CPF award funds. Recipients must maintain proper documentation supporting determinations of allowable costs and proper internal controls.

It is the Recipient's responsibility to ensure that Subrecipients are using the subawards for authorized purposes in accordance with 2 CFR 200.332, including ensuring that Subrecipients comply with the Capital Projects Fund Statute, grant agreement, applicable federal statutes, regulations, guidance published by Treasury, and reporting requirements.

### A. Compliance Requirements

All Recipients of federal funds must complete financial, performance, and compliance reporting as required by the Grant Agreement, 2 CFR 200.328, 2 CFR 200.329, and as 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 is consistently applied. Project and Expenditure Reports must incorporate the definition of expenditures pursuant to 2 CFR 200.1. Recipients must maintain accounting records for compiling and reporting accurate financial data in accordance with appropriate accounting standards and principles.

### B. Uniform Administrative Requirements

CPF awards are subject to the requirements set forth in the Uniform Guidance except as otherwise provided by Treasury guidance. Recipients should review the Uniform Guidance requirements applicable to their use of Capital Projects Fund grant funds, and Capital Projects Fund Projects.

The following sections provide a general summary of Recipients' compliance responsibilities under applicable statutes and regulations, including the Uniform Guidance. Note that the descriptions below are only general summaries. All Recipients and Subrecipients are advised to carefully review the Uniform Guidance requirements and all other regulatory and statutory requirements applicable to CPF.

#### 1. Internal Controls

Per 2 CFR 200.303, Recipients must establish and maintain effective internal controls to manage their CPF award in compliance with Federal statutes, regulations, and the terms and conditions of the CPF award. Recipients should review program requirements, the Grant Agreement, and the approved Program Plans to determine and record eligible uses of CPF grant funds.

#### 2. Allowable Costs/Cost Principles

As outlined in the Uniform Guidance at 2 CFR Part 200, Subpart E regarding Cost Principles, allowable costs must meet the following criteria: (1) be allowable, necessary, reasonable, and allocable for the performance of the Federal award, (2) be accorded consistent treatment as either a direct cost or indirect cost (and as either a Project cost or administrative cost), and (3) be adequately documented. Recipients are 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.

### 3. Cash Management

Capital Projects Fund payments made to states and territories are subject to the requirements of the Cash Management Improvement Act (P.L. 101-453) and Treasury's implementing regulations at 31 CFR part 205. CPF payments made to freely associated states are subject to the cash management requirements described in the Uniform Guidance at 2 CFR 200.305(b).

Recipients may request drawdowns of CPF funds from Treasury on a reimbursement basis to cover outlays already incurred, or as advances on anticipated outlays. Recipients are responsible for requesting drawdowns from Treasury only as needed. Pursuant to 31 CFR 205.33, state Recipients are required to minimize the time elapsing between drawdowns of award funds and outlays of award funds.

### 4. Earned Interest

Recipients are not required to deposit CPF funds in a separate bank account; however they must track and account for CPF funds appropriately. Recipients are also required to track interest earned on CPF funds.

#### ***Freely Associated States***

Pursuant to 2 CFR 200.305(b)(9), interest earned up to \$500 per year may be retained by freely associated state Recipients for administrative expenses on the CPF award. All additional interest earned by freely associated state Recipients on advances from CPF funds must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment.<sup>6</sup>

### 5. Period of Performance and Pre-Award Costs

The period of performance for the CPF grant begins on the date that Treasury countersigns the Grant Agreement (the "POP Start Date") and ends on December 31, 2026 unless otherwise indicated. Recipients may use CPF funds to pay for certain eligible costs incurred after March 15, 2021, but before the POP Start Date ("Pre-Award Costs") subject to certain conditions. Any Pre-Award Costs must be disclosed, explained, and submitted along with corresponding Program Plan materials to be reviewed and approved by Treasury. Recipients should refer to Section 10 of the Grant Agreement and Section I.D.b of the [Capital Projects Fund Guidance](#) for additional information about Pre-Award Costs. All funds must be used for costs incurred during the period of performance or for Pre-Award Costs.

### 6. Program Income

Other than for program income generated by broadband infrastructure projects, Treasury requires that Recipients add program income to their CPF award pursuant to 2 CFR 200.307. Any program income generated from CPF funds must be used for the purposes and under the conditions of CPF. Program income includes but is not limited to income from fees for services performed or fees from the use or rental of real or personal property acquired under federal

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<sup>6</sup> See 2 CFR 200.305(b)(9) for detailed information on how freely associated state recipients may remit interest earned over \$500 annually to the Department of Health and Human Services Payment Management System (PMS).

awards. Interest earned on advances of federal funds is not program income. For more information on what constitutes “Program Income” please see 2 CFR 200.1.

Recipients not using CPF funds for a broadband infrastructure project should calculate, document, and record their program income. Treasury additionally encourages Recipients to implement written policies that explicitly identify appropriate allocation methods, accounting standards and principles, compliance monitoring checks for program income calculations, and records.

Guidance on program income generated by broadband infrastructure projects is forthcoming.

#### 7. Subrecipient Monitoring

CPF Recipients that provide a subaward to Subrecipients to carry out CPF Projects are required to manage and monitor their Subrecipients to ensure compliance with requirements of the CPF award pursuant to 2 CFR 200.332 regarding requirements for pass-through entities.

Recipients must clearly identify to the Subrecipient that: (1) the award is a subaward of CPF funds; (2) all applicable compliance requirements for use of CPF funds; and (3) all applicable reporting requirements for expenditures of CPF funds.

#### 8. Other Compliance Obligations

Recipients should ensure that they remain in compliance with the Grant Agreement. These obligations include the following items in addition to those described above:

- a. **Recordkeeping Requirements.** Recipients must maintain records and financial documents for five years after all CPF funds have been expended or returned to Treasury. Wherever practicable, such records should be collected, transmitted, and stored in open and machine-readable formats.

Recipients must agree to provide or make available such records to Treasury upon request, and to any authorized oversight body, including but not limited to the Government Accountability Office (GAO), Treasury’s Office of Inspector General (OIG), and the Pandemic Relief Accountability Committee (PRAC).

- b. **Single Audit Requirements.** Recipients and Subrecipients that expend \$750,000 or more 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. Recipients and Subrecipients may also refer to the [Office of Management and Budget \(OMB\) Compliance Supplements](#) for audits of federal funds and related guidance and the [Federal Audit Clearinghouse](#) to see examples of single audit submissions.
- c. **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), 42 U.S.C. 2000d-1 et seq., and the Department’s implementing regulations, 31 C.F.R. part 22; Section 504 of the Rehabilitation Act of 1973 (Section 504), 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 C.F.R. part 28; Age Discrimination Act of 1975, 42 U.S.C. 6101 et seq., and the Department's implementing regulations at 31 C.F.R. 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 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 will request that Recipients submit data for post-award compliance reviews, including information such as a narrative describing their Title VI compliance status. Treasury may also request certain Title VI compliance information on an annual basis. This information may include questionnaires, narratives, and assurances describing Recipient compliance with Title VI.

## Appendix 1: Definitions

Treasury will apply the following definitions for purposes of this reporting guidance. Terms not defined herein shall have the definitions contained in Uniform Guidance.

- (a) “Administrative Expenses”, “Program Administrative Expenses”, or “Administrative Costs” mean the costs incurred by a Recipient related to the administration of Capital Projects Fund awards, the provision of technical assistants to potential Subrecipients, and compliance with grant administration and audit requirements.
- (b) “Ancillary Costs” has the meaning set forth in Section I.C.c of the Capital Projects Fund Guidance.
- (c) “Broadband Infrastructure Project” has the meaning set forth in Section I.C.a of the Capital Projects Fund Guidance.
- (d) “Capital Project” or “Project” has the meaning set forth in Section I.C.c of the Capital Projects Fund Guidance.
- (e) “Capital Projects Fund Program Plan” or “Program Plan” means a plan submitted by a Recipient containing a description of a program for which the Recipient is seeking funding under the Capital Projects Fund.
- (f) “Capital Projects Fund Guidance” refers to the *Guidance for the Coronavirus Capital Projects Fund for States, Territories, and Freely Associated States*.
- (g) “Capital Projects Fund Statute” or “Statute” means Section 604 of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 (Mar. 11, 2021), codified as 42 U.S.C. § 804.
- (h) “Contractor” is an entity that receives a contract by which a CPF Recipient or Subrecipient purchases property or services needed to carry out a CPF Project or Program.
- (i) “Digital Connectivity Technology Project” has the meaning set forth in Section I.C.a of the Capital Projects Fund Guidance.
- (j) “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).
- (k) “Grant Agreement” means the standardized agreement executed between the Eligible Recipient’s authorized representative and Treasury that outlines the terms and conditions of the funds, reporting and recordkeeping, and other requirements.
- (l) “Logic Model” is a tool used to describe how programs are linked to the results the program is expected to advance or achieve. Logic models are intended to identify problems (in the problem statement), name desired results (in the goals and objectives), and develop strategies for achieving results. Logic models also provide a visual representation of the causal relationships between a sequence of related events, connecting the need for a planned program or project with desired results. Logic models identify strategic elements (e.g., inputs, outputs, activities, and outcomes) and their relationships. This also includes statements about the assumptions and external risks

that may influence success or present challenges.

- (m) “Multi-Purpose Community Facility Project” has the meaning set forth in Section I.C.a of the Capital Projects Fund Guidance.
- (n) “Obligations” are orders placed for property and services, contracts and subawards made, and similar transactions that require payment.
- (o) “Outcome” is a desired result of a program.
- (p) “Output” is a quantity of a product or service delivered by a program.
- (q) “Performance Indicator” or “Indicator” is a measurable value that indicates the state or level of something.
- (r) “Period Covered” is the set amount of time for which a Project and Expenditure Report or Performance Report requests information.
- (s) “Program” means one or more Capital Projects with common characteristics (e.g., a group of Multi-Purpose Community Facility Projects that directly enable work, education, and health monitoring) for which an Eligible Recipient is seeking funding under the Capital Projects Fund.
- (t) “PoP Start Date” has the meaning set forth in Part 3. Section B.5.
- (u) “Pre-Award Costs” has the meaning set forth in Part 3. Section B.5.
- (v) “Recipient” or “Eligible Recipient” is an entity that receives a federal award directly from a federal awarding agency. The term Recipient does not include Subrecipients or individuals that are beneficiaries of the award.
- (w) “State” has the meaning set forth in Section I.A of the Capital Projects Fund Guidance.
- (x) “Subrecipient” is an entity that receives a subaward from a CPF Recipient to carry out a capital project on behalf of a CPF Recipient. Subrecipients may include, but are not limited to, other levels or units of government, non-profits, or private entities.
- (y) “Treasury” means the U.S. Department of the Treasury.
- (z) “Treasury Reporting Portal” refers to the online portal that will be used to submit Project and Expenditure Reports and Performance Reports.
- (aa) “Tribal Government” means the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131) and the State of Hawaii (for exclusive use of the Department of Hawaiian Home Lands and the Native Hawaiian Education Programs to assist Native Hawaiians).

(bb) “Uniform Guidance” means the Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, located in Title 2 of the Code of Federal Regulations (2 CFR Part 200).

**Revision Log**

Version	Date Published	Summary of Changes
1.0	August 10, 2022	Initial Publication
1.1	December 22, 2022	<ul style="list-style-type: none"> <li>• Pg 2, revised period covered in P1 Performance Report to thru June 30,2023</li> <li>• Pg 3(b), revised Program Budget Update frequency to no less frequently than once every twelve months</li> </ul>
1.2	May 1, 2023	<ul style="list-style-type: none"> <li>• Pg 1, changes made to reflect publication of the Reporting Guidance for Tribal Entities</li> <li>• Pg 4, changes made to clarify due date for first report</li> <li>• Pg 15, additional guidance on program income generated by non-broadband infrastructure projects.</li> </ul>
1.3	June 7, 2023	<ul style="list-style-type: none"> <li>• Pg 9, added FCC standardized identifier requirements.</li> </ul>





<b>Applicant Name:</b>
<b>Project Name:</b>
<b>Total Grant Request Amount</b>
<b>Total Matching Funds</b>
<b>Total Other Funds</b>
<b>Total Project Cost</b>
<b>New Miles of Wireline</b>
<b>Total Addresses Passed</b>
<b>Grant Amount Per Mile of Wireline</b>
<b>Grant Amount Per Address Passed</b>

















<b>Cost Category</b>
Engineering
Permitting, Easements and Encroachment Acquisition
Pole Placement and Pole Make-Ready
Fiber Optic and Cable
Other Materials- Aerial
Other Materials- Underground
Aerial Construction Labor
Underground Construction Labor
Customer Premise Installation Labor
Customer Premise Installation Materials
Customer Premise Equipment (CPE)
Equipment shelter, land, site preparation and site restoration costs
Cable Nodes
Headend/ Central Office/ Remote Cabinet Equipment and Installation
Project and Construction Management
Subscriber Management Equipment
Long-Term Leases
Other Eligible Costs (must detail on Budget Detail)
<b>Total</b>



