

## MEMORANDUM

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**TO:** Municipal and County Chief Executives  
**FR:** Executive Office for Administration & Finance Federal Funds Office (FFO)  
**DT:** May 24, 2021  
**RE:** Coronavirus Local Fiscal Recovery Fund (CLFRF) Reporting Requirements

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On March 11, 2021, the President of the United States signed into law the American Rescue Plan Act of 2021 (ARPA), Pub. L. No. 117-2. This law provides resources through the new Coronavirus Local Fiscal Recovery Fund (CLFRF) to local governments to respond to the public health emergency caused by the Coronavirus Disease (COVID-19). This fund is administered by the US Department of the Treasury (hereafter, "US Treasury" or "Treasury").

As part of the compliance requirements tied to CLFRF funding, municipalities and counties must report how this funding is ultimately utilized to Treasury. **There are different reporting requirements for "metropolitan cities" and counties as opposed to "non-entitlement units of local government" (NEUs).**

### Metropolitan Cities and Counties

Metropolitan Cities and Counties are required to submit one interim report for the CLFRF, followed by more detailed quarterly reports thereafter. **The interim report will cover the period from the award date through July 31, 2021 and will consist of a summary of expenditures by federal expenditure category.** The interim report will be **due August 31, 2021.**

Quarterly Project and Expenditure reports will include "financial data, information on contracts and subawards over \$50,000, types of projects funded, and other information", similar to the quarterly CARES Act Coronavirus Relief Fund – Municipal Program (CvRF-MP) reports. There will be additional unspecified data requirements "related to specific eligible uses".

**The initial quarterly report will cover two quarters from the date of award through September 30, 2021, and will be due October 31, 2021. Subsequent reports will cover one quarter and be due 30 days after the end of the quarter.**

### Non-Entitlement Units of Local Government (NEUs)

NEUs, or the 313 non-metropolitan city municipalities in the Commonwealth, operate on a different reporting timeline than metropolitan cities and counties. **NEUs do not need to submit an interim report.**

**NEUs will be required to submit annual Project and Expenditure reports** until the end of the award period on December 31, 2026. **The initial annual Project and Expenditure report for**

**NEUs will cover activity from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021.** The subsequent annual reports must be submitted to Treasury by October 31 each year.

At this time, Treasury has noted that they will “provide additional guidance and instructions on the reporting requirements at a later date”. Treasury’s Interim Final Rule, [linked here](#), provides further details about CLFRF reporting requirements on pages 110-112. Additionally, further information about CLFRF can be found on Treasury’s [CLFRF webpage](#).

<b>Metropolitan Cities in Massachusetts</b>	
Arlington	Medford
Attleboro	Methuen
Barnstable	New Bedford
Boston	Newton
Brockton	Northampton
Brookline	Peabody
Cambridge	Pittsfield
Chicopee	Plymouth
Fall River	Quincy
Fitchburg	Revere
Framingham	Salem
Gloucester	Somerville
Haverhill	Springfield
Holyoke	Taunton
Lawrence	Waltham
Leominster	Westfield
Lowell	Weymouth
Lynn	Worcester
Malden	Yarmouth