



SOUTH CAROLINA ASSOCIATION OF COUNTIES

August 16, 2021

To: SCAC Board of Directors
County Council
Chief Administrative Officers
Deputy/Assistant Chief Administrative Officers
Finance Officers
Human Resource Directors
Treasurers
County Attorneys
Clerks to Council

From: SCAC Staff

Re: American Rescue Plan Act Reporting Deadlines

Please see below for county compliance and reporting requirements and deadlines for the Treasury ARP Fiscal Recovery Fund. Treasury also released a [user guide](#) for the ARP reporting portal, which includes step-by-step guidance for submitting the required Recovery Fund reports using Treasury's portal.

- **Interim Report: Due by August 31, 2021**, the Interim Report requires **all counties** to report programmatic data for spending between March 3 and July 31, 2021 (**ONE TIME REPORT**).
 - A county **must submit** an Interim Report even if it hasn't obligated or spent any Recovery Funds. **The county should submit a report showing no (\$0) obligations or expenditures have yet been incurred.**
 - *If the county received Recovery Funds **AFTER July 15, 2021***, the county must submit an Interim Report **within 60-days of receiving funding.**
 - **Project and Expenditure Report:** These reports are also required for **all counties (with two tiers, see below)** and require project and expenditure data for awards and sub-awards, demographic information for each project, and other programmatic data
 - Initial Project and Expenditure Report is **due October 31, 2021:**
 - For counties with **awards above \$5 million**, project and expenditure reports are **due quarterly.**
 - For counties with **awards under \$5 million**, project and expenditure reports are **due annually.**
 - **Recovery Plan Performance Report:** Only required for counties with **populations over 250,000 residents.** The [template for the Recovery Plan Performance Report](#) (i.e. strategic plan) can be found online.
 - **Required to be published annually** on the county website and provided to U.S. Treasury
 - **Contain detailed project performance data**, including information on efforts to improve equity and engage communities
 - Recovery Plan Performance Report is **due August 31, 2021**, followed by annual submission
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