Guidehouse
Outwit Complexity

Coronavirus State and Local Fiscal Recovery Fund (SLFRF)

NEU Project and Expenditure Reporting

March 2023

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All NEUs must submit their annual Project and Expenditure Report to Treasury by April 30, 2023.

Overview of the SLFRF Final Rule

For Awards Up to $10 million

Review of the SLFRF Final Rule

On January 6, 2022, Treasury released the SLFRF Final Rule, providing a final set of eligible uses for SLFRF funds. The provision of government services, funded by revenue loss, is the most flexible eligible use.

Provision of Government Services Defined

Treasury clarifies that eligible government services "generally include any service traditionally provided by a government."

Standard Allowance for Revenue Loss

Treasury will allow recipients a standard allowance for revenue loss of $10 million.

If you received less than $10 million in LFRF, we encourage you to allocate your whole award to the revenue loss category.

Prohibited Uses of SLFRF

Recipients may NOT:

- Pay down debt or pay interest on debt with SLFRF money, including debt taken out to partially fund an SLFRF project.
- Deposit SLFRF money into pension funds.
- Use SLFRF money to undermine COVID-19 mitigation practices in line with CDC guidance and recommendations.
- Use SLFRF money for any settlements and judgements.

Compliance

- NEU compliance obligations were in the Award Terms and Conditions you signed when you accepted the LFRF funds. This includes Uniform Guidance Requirements (2 CFR 200): rules that apply to all federal grant dollars.
- The table below shows the sections of Uniform Guidance which apply to Project under Expenditure Category 6.1

Table 1: Uniform Guidance Subparts which APPLY to NEUs	
Subpart A – Acronyms and Definitions - 200.0 – 200.1	Subpart A contains acronyms used throughout the Uniform Guidance and definitions of significant terms used in subsequent subparts.
Subpart B – General Provisions - 200.100 – 200.113	Subpart B contains extensive background information and rules necessary to the implementation of the Uniform Guidance. It also includes breakdown of which portions of the Uniform Guidance are applicable to different types of awards, contracts, and subcontracts.
Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards – 200.200 – 200.216	Subpart C contains rules and requirements for program planning, announcement, application, and award processes.
Subpart F – Audit Requirements – 200.500 – 200.520	Subpart F contains rules and regulations for the auditing of non-federal entities expending federal awards. **NEUs must comply with federal single audit rules which require any non-federal entity which spends $750,000 or more of federal money during a fiscal year must have a single audit conducted.**

Uniform Guidance Desk Reference

- Details on complying with Uniform Guidance can be found in the Uniform Guidance Desk Reference, which is available on the GOFERR website.

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Note that if you do not categorize your project under EC 6.1 many more Uniform Guidance requirements will apply. Pleas contact Guidehouse if you choose to not categorize under EC 6.1.

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How to Submit the Project and Expenditure Report

March 2023

Project and Expenditure Report Overview

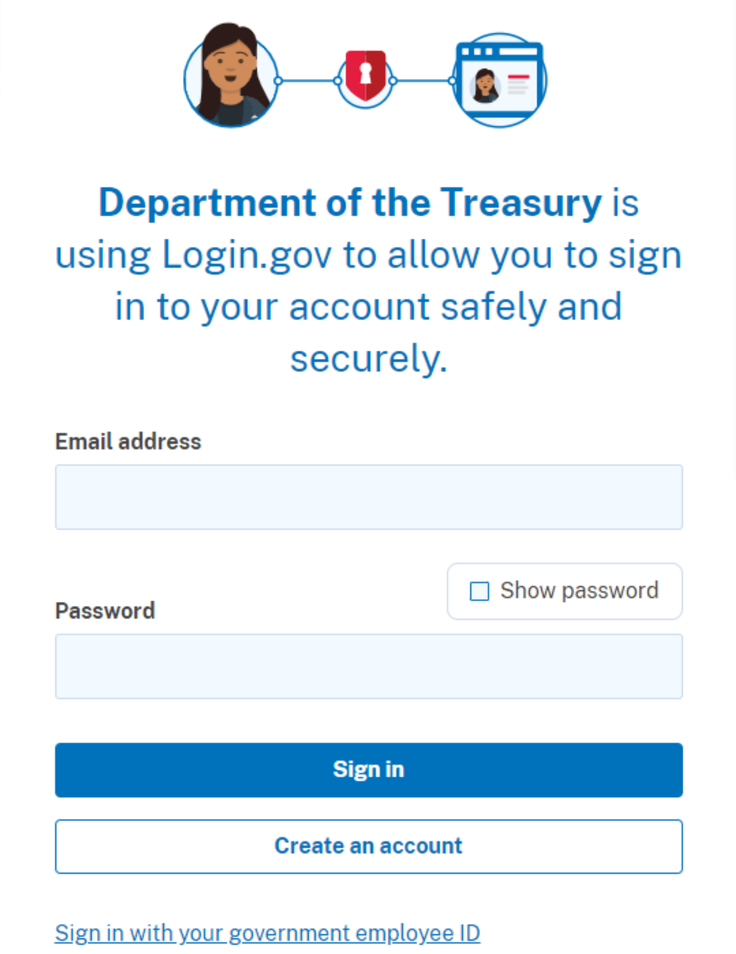
- As detailed in the SLFRF Compliance and Reporting Guidance, all NEUs must submit a Project and Expenditure Report by April 30, 2023.

Tier	Recipient	Project & Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By January 31, 2022, and then 30 days after the end of each quarter thereafter	By August 31, 2021, or 60 days after receiving funding, and annually thereafter by July 31
2	States, U.S. territories, metropolitan cities and counties with a population below 250,000 residents which received more than $10 million in SLFRF funding		Not required
3	Tribal Governments which received more than $30 million in SLFRF funding		
4	Tribal Governments which received less than $30 million in SLFRF funding	By April 30, 2022, and then annually thereafter	
5	States, U.S. territories, metropolitan cities and counties with a population below 250,000 residents which received less than $10 million in SLFRF funding		
6	NEUs		

The NEU Project and Expenditure report due on April 30, 2023, will cover the reporting period from **April 1, 2022, through March 31, 2023**.

Accessing the Treasury's Compliance and Reporting Portal

- **NEUs can access the Treasury Reporting Portal through the login.gov process.**
- Previously, Treasury offered an alternate method of accessing the Portal through ID.me. If you have already created an ID.me account, you should still be able to access the portal through this method.



If you have issues accessing the portal, you should contact Treasury at SLFRP@treasury.gov

General Reporting Overview

- NEUs will be responsible for completing the following screens, which we will walk through in more detail:
  - Introduction/Bulk Templates
  - Recipient Profile
  - Project Overview
  - Recipient Specific
  - Certification
- For EC 6.1 – Provision of Government Services, NEUs will **not** be required to complete the Subrecipients/ Beneficiaries/ Contractors; Subawards/ Direct Payments; or Expenditures screens.

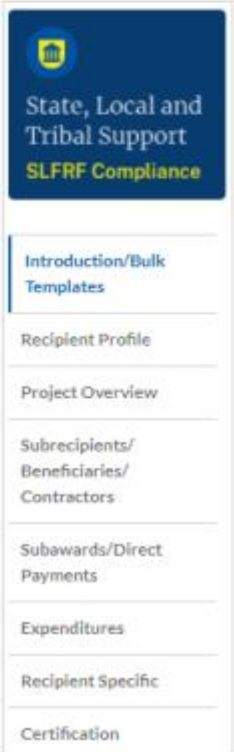


Figure 2 Navigation Bar

Accounts & Assigning Roles

Setting Up Accounts and Assigning Roles

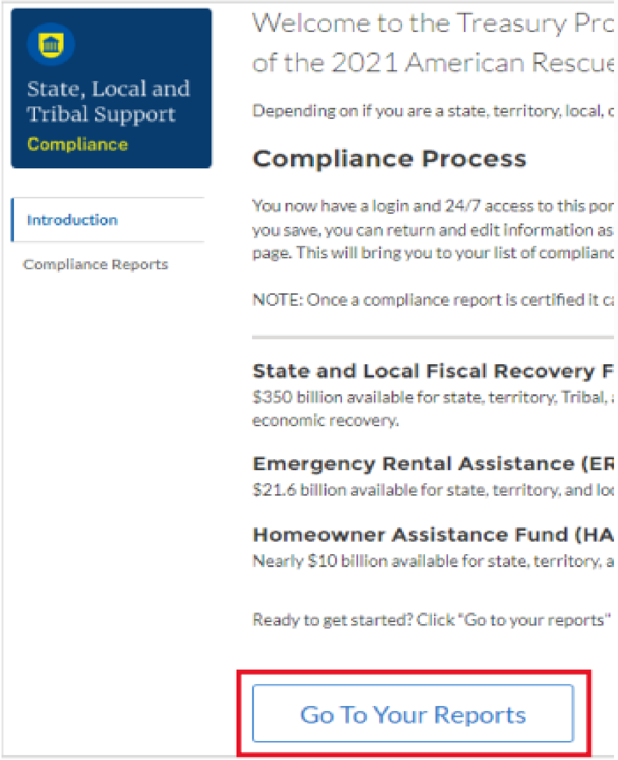
- **All NEUs should already have an Account Administrator** – this would be the point of contact that was provided by the State when NEU information was provided to Treasury**.**
- The Account Administrator is responsible of designating the three roles to manage the reporting requirements for the program.

Role	Description
Account Administrator	Responsible for maintaining the names and contact information of the designated individuals for SLFRF reporting
Point of Contact for Reporting	Primary contact for receiving official Treasury notifications about reporting on the SLFRF award, including alerts about upcoming reporting requirements and deadlines
Authorized Representative for Reporting	Responsible for certifying and submitting official reports on behalf of the SLFRF award recipient

Designating SLFRF Points of Contact

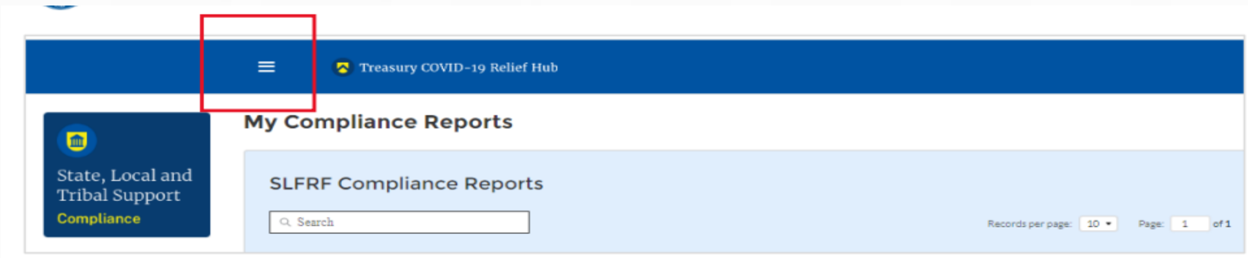
Note that the designation of roles must be done by the Account Administrator

1. Once the Account Administrator has been registered in **login.gov** they will receive an email from Treasury
   - Click on the link in the email received requesting the POC designations.
   - The link will take you to the Treasury Portal "State, Local, and Tribal Support".
2. Once on that page, click on the Go to Your Report button at the bottom left of the screen, as indicated in by the red box in the figure on the right:
   - The **Go to Your Reports** button will take you to the Submissions and Compliance Forms page

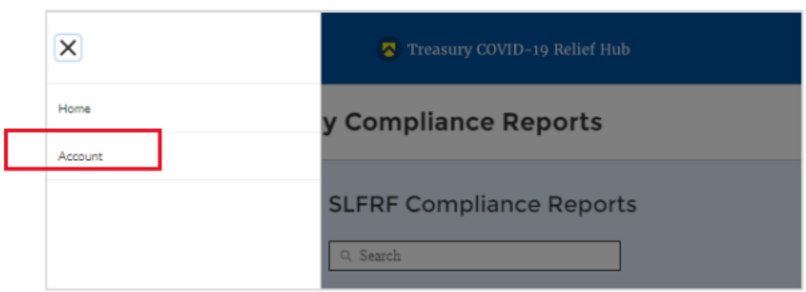


Designating SLFRF Points of Contact

3. Once on the Submissions and Compliance Forms page, click on the three-line navigation icon at the top left of the screen.

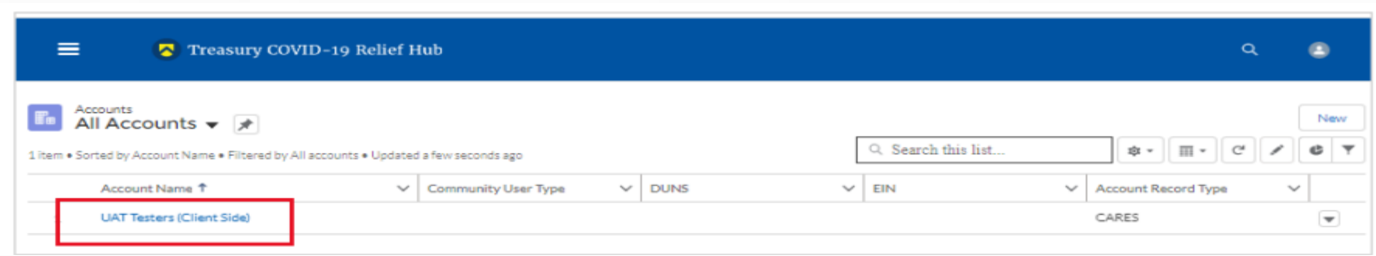


4. Click on “Account” from the drop-down menu

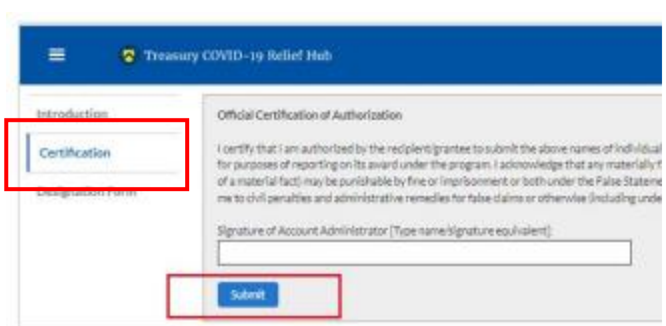


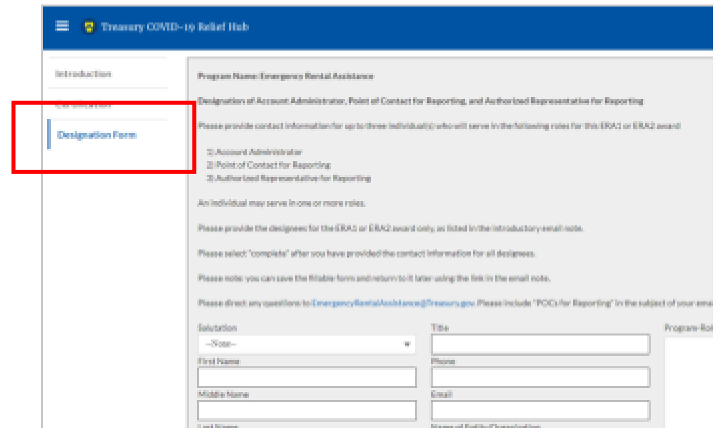
Designating SLFRF Points of Contact

5. Under the “Account Name” heading, click on the name of your organization.



6. When you are ready to key in the names of the designated individuals, you’ll first need to complete the Certification tab, as shown below on the left, and then the Designation Form, as shown on the right.





Submitting Programmatic Data

Programmatic Data

When you log into the Treasury portal, you will navigate to “Go To Your Reports” or select “Compliance Reports” from the navigation bar

Look for the SLFRF Compliance Report with the report type “Project and Expenditure Report”

SLFRF Compliance Reports

Search

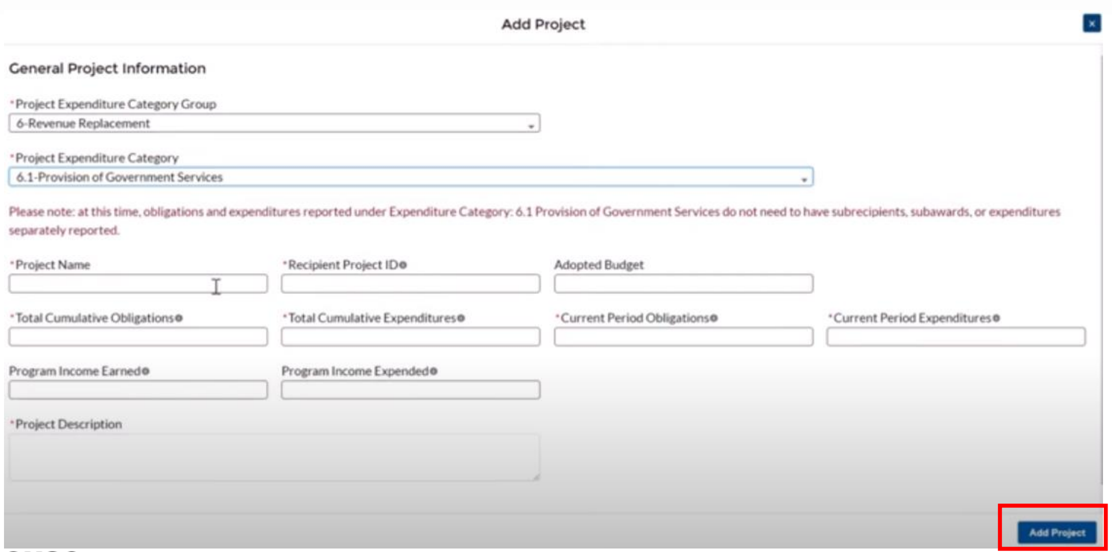
Records per page: 25 Page: 1 of 1

	Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Informa...	Download
1	SLT-9999 P&E - Q1 2022	Project and Expenditure Report	Test1	Quarter 1 2022 (January - March)	4/30/2022	Draft		

You will be brought to the Introduction and Bulk Upload Templates page. **Note that NEUs do not need to use Bulk Upload templates.** Navigate to the Recipient Profile tab using the navigation bar, answer the relevant questions, and select “Save”

Programmatic Data: Adding New Projects

- Navigate to the Projects Overview tab
- Complete “No Projects Verification”
  - Note that even if you have not decided what your LFRF allocation is going to be used for, it is recommended that you select “My jurisdiction has projects to report”
- If you need to report new projects, select “Add New Project” and enter the relevant project information
  - Project Expenditure Category Group should be 6-Revenue Replacement
  - Project Expenditure Category should be 6.1-Provision of Government Services



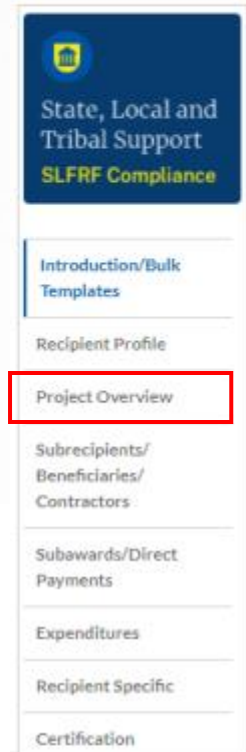


Figure 2 Navigation Bar

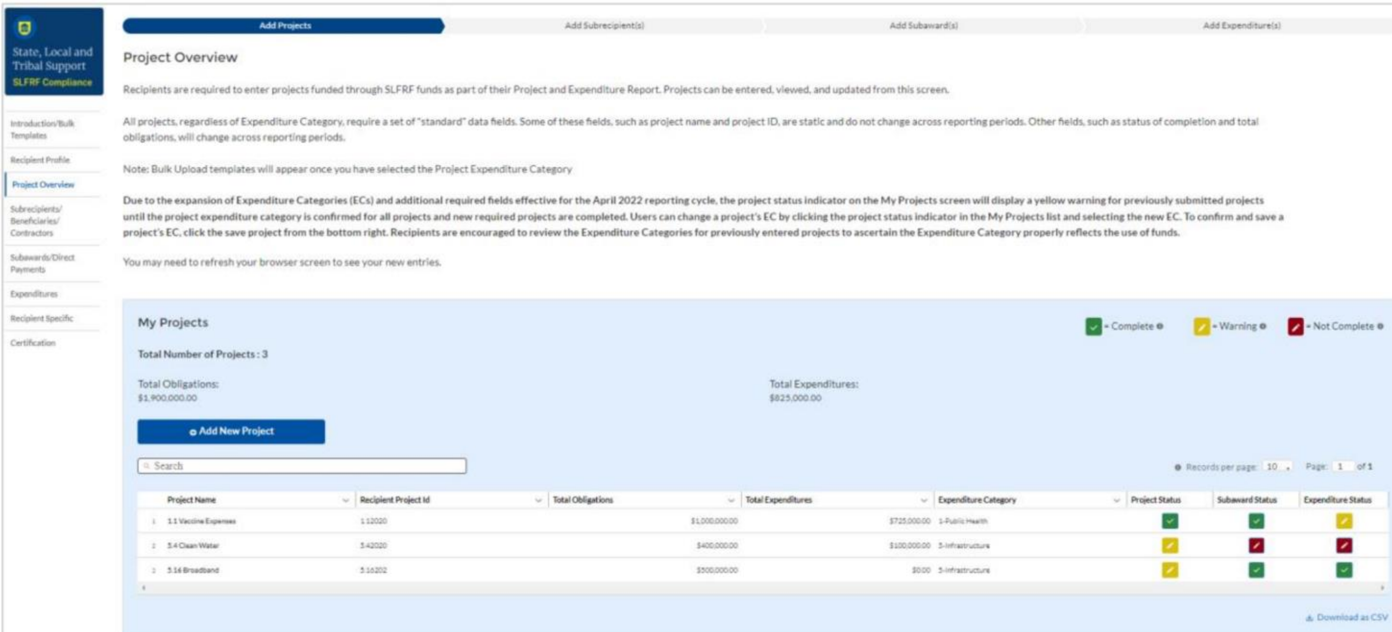
Programmatic Data

Because Expenditure Category 6.1 does not require subrecipient, subaward, or expenditure data for this reporting period, you will be brought back to the Projects tab and the project should show all information as being complete, as indicated by the green checkmarks in the screenshot below.

Repeat for each LFRF project that you have.

Programmatic Data: Updating Existing Projects

If you have previously reported projects in the Portal, your Project Overview screen will look like the screenshot below.



Click on each yellow or red status button for each project to verify or edit the previously uploaded information for each project. Green status buttons signify that the information is complete and verified.

Programmatic Data

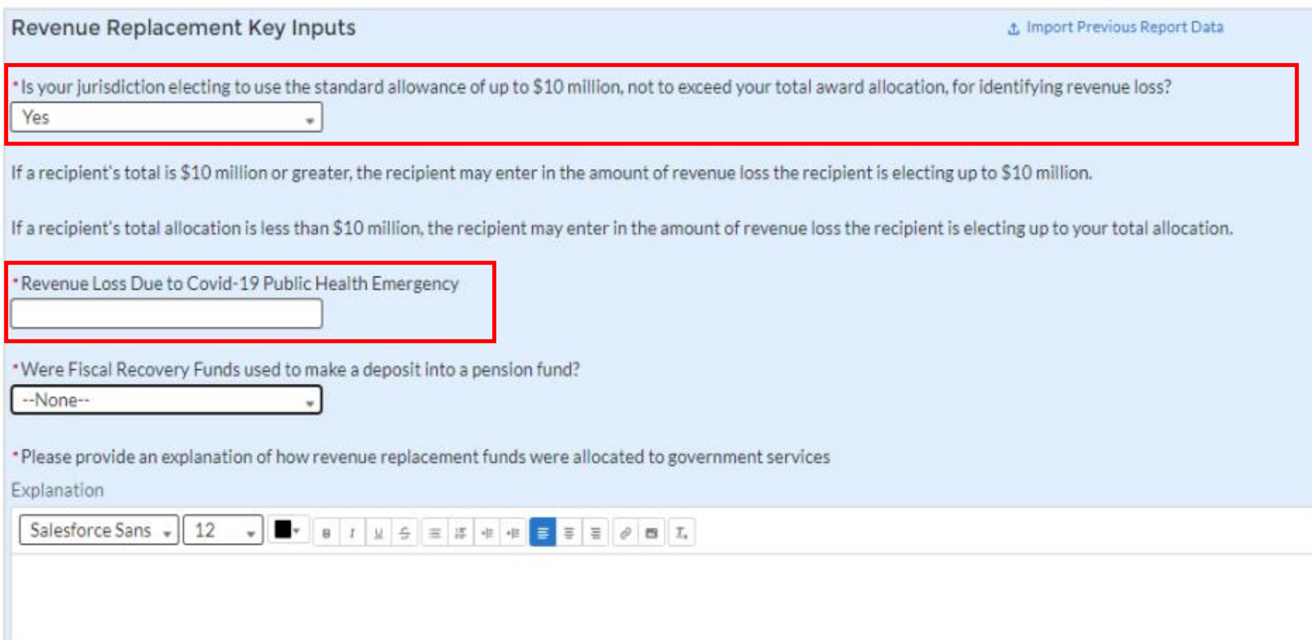
Navigate to the "Recipient Specific" tab

Complete the Revenue Replacement Key Inputs. Be sure to:

a) Select Yes for the first question

b) Enter your total allocation in "Revenue Loss Due to COVID-19 Public Health Emergency

c) If you have already completed this step in a previous report, you will have to verify the information entered



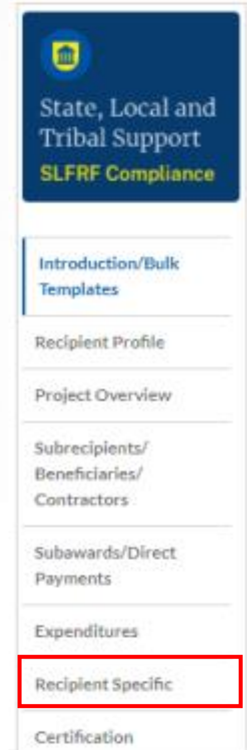
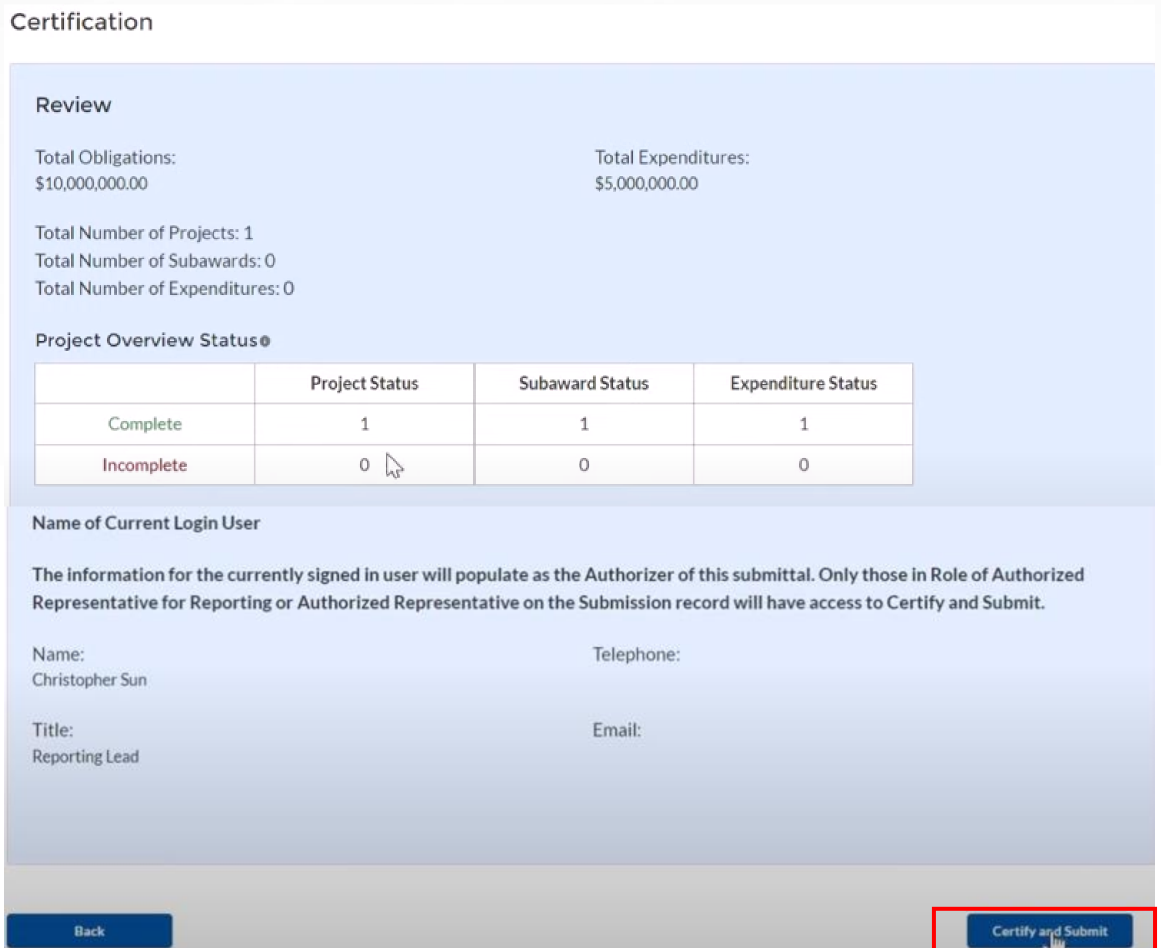


Figure 2 Navigation Bar

Programmatic Data

9. Certify & Submit!!



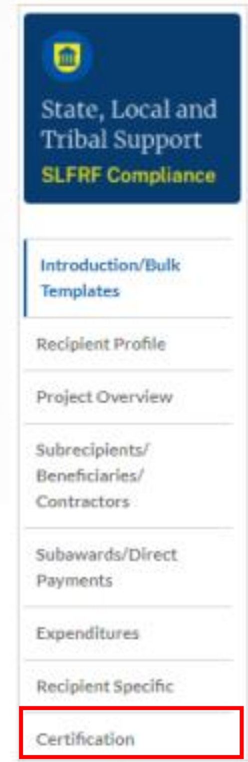


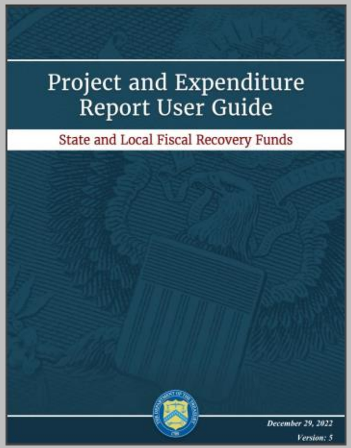
Figure 2 Navigation Bar

Key Takeaways

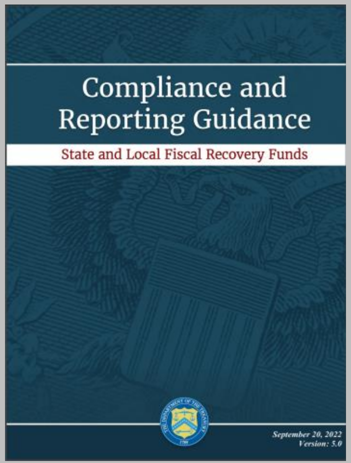
Key Takeaways

1. Please assign your projects to **E.C 6.1 – Provision of Government Services**
2. Although Treasury has not asked for it for this round of reporting, please internally track your subrecipient, subaward and aggregate expenditure data
3. If you face any technical difficulties with the portal, please contact Treasury using the following email address: SLFRP@treasury.gov

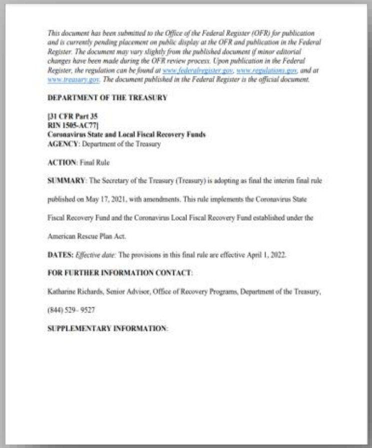
Additional Resources



SLFRF Project and Expenditure Report User Guide v5.0, *U.S. Treasury*
Click Here to Access



SLFRF Compliance and Reporting Guidance v5.0, *U.S. Treasury*
Click Here to Access



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DEPARTMENT OF THE TREASURY

[31 CFR Part 35
RIN 1505-AC77]
Coronavirus State and Local Fiscal Recovery Funds
AGENCY: Department of the Treasury

ACTION: Final Rule

SUMMARY: The Secretary of the Treasury (Treasury) is adopting as final the interim final rule published on May 17, 2021, with amendments. This rule implements the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund established under the American Rescue Plan Act.

DATES: *Effective date:* The provisions in this final rule are effective April 1, 2022.

FOR FURTHER INFORMATION CONTACT:

Katharine Richards, Senior Advisor, Office of Recovery Programs, Department of the Treasury, (844) 529- 9527

SUPPLEMENTARY INFORMATION:

Coronavirus State and Local Fiscal Recovery Funds Final Rule, *U.S. Treasury*
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U.S. Treasury Webinar on Designating Roles and Uploading Supporting Documentation | ***Click Here to Access***
U.S. Treasury Webinar on Reporting Under Revenue Replacement | ***Click Here to Access***

Your Guides

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