

U.S. DEPARTMENT OF THE TREASURY

AN INTRODUCTION TO THE

State and Local Fiscal Recovery Funds Project & Expenditure Report



Welcome and Introductions



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U.S. DEPARTMENT OF THE TREASURY

AGENDA

Reporting Resources

Overview of Requirements & Updates

Key Concepts for Reporting

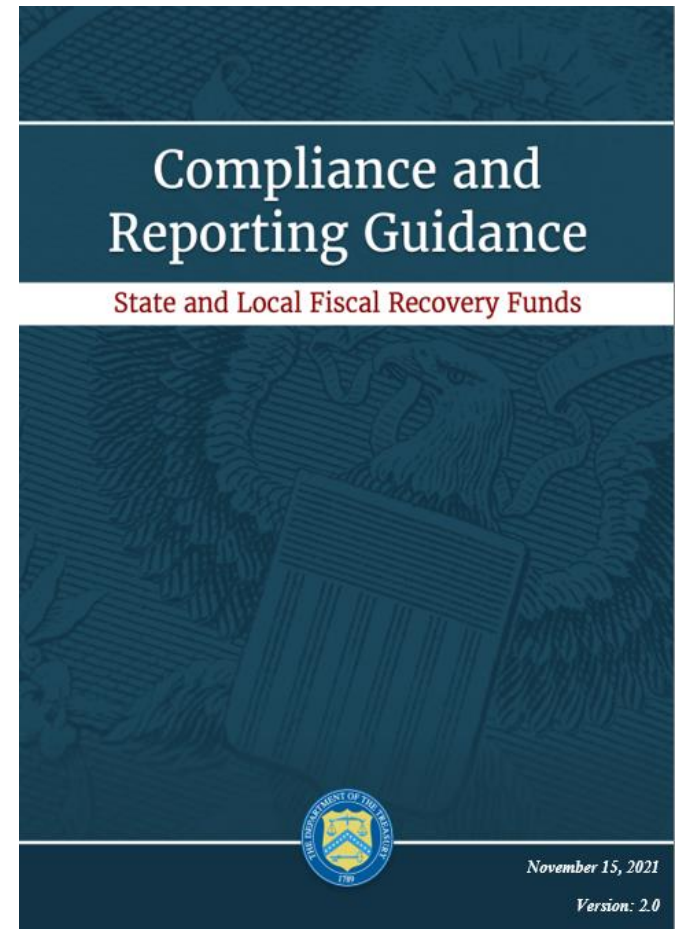
Live Demonstration of the Portal



Reporting Resources

SLFRF Reporting Guiding Principles

- Focused on Recovery
- Accountability
- Transparent
- User Friendly



SLFRF Resources



For More Information:

Please visit Treasury's SLFRF program website at <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>

For General Inquiries and Feedback:

Please contact us by email via SLFRP@Treasury.gov
(844) 529-9527 – Call Center

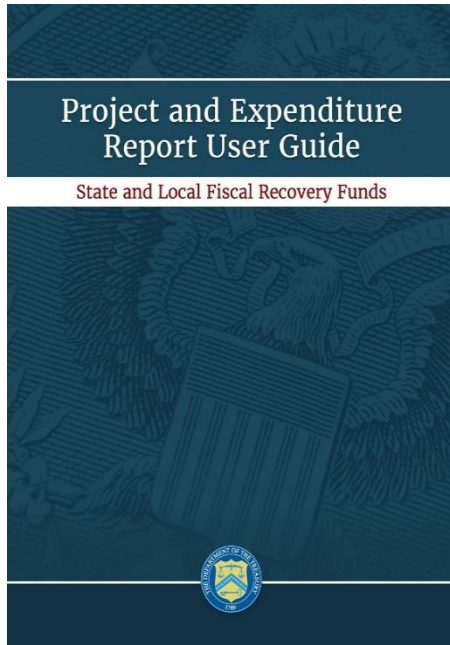
For Media Inquiries:

Please contact Treasury's Press Office at
(202) 622-2960

Project & Expenditure User Guide

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Requirements and Updates

Update: Logging into Treasury's Portal

| Login Method | Description |
|------------------------------------|---|
| ID.me | <ul style="list-style-type: none">• A certified digital identity needed to access the portal• Instructions available at: https://home.treasury.gov/system/files/136/TreasuryPortalRegistrationInstructions.pdf |
| Login.gov !!NEW!! | <ul style="list-style-type: none">• Alternate method to access the portal• Instructions available at: https://home.treasury.gov/system/files/136/Login.gov-User-Guide.pdf |

- Link to Webinar on Account Creation and Logging in:
<https://www.youtube.com/watch?v=MS7EAO2uCs0>

Reporting Requirements: Tribal governments

Received \$30 Million or More

- **Quarterly Reports**
- **Report Due:**
04/30/2022 for the period of 01/01/22 – 03/31/22
- **Next Report Due**
07/31/2022

Received Less than \$30 Million

- **Annual Reports**
- **Report Due**
04/30/2022 for the period of 03/03/21 – 03/31/22
- **Next Report Due:**
04/30/2023

Reporting Requirements: Revenue Replacement

The Final Rule now allows two Revenue Replacement methods:

1. Standard allowance of up to \$10 million
2. Calculating revenue loss according to a formula

Notes:

- Recipients must make this one-time decision during the April 2022 reporting deadline.
- Revenue replacement must continue to follow the OMB Uniform Guidance for expenditures on government services.
- You must continue to report on the use of revenue replacement in the portal in a narrative form.

Key Concepts for Reporting

Key Concept: Expenditure Category

An Expenditure Category (EC) tracks how funding is used and will also be used to identify where additional programmatic data is required.

| Expenditure Category | EC ²⁷ | Previous EC ²⁸ |
|---|------------------|---------------------------|
| 1: Public Health | | |
| COVID-19 Mitigation & Prevention | | |
| COVID-19 Vaccination [^] | 1.1 | 1.1 |
| COVID-19 Testing [^] | 1.2 | 1.2 |
| COVID-19 Contact Tracing [^] | 1.3 | 1.3 |
| Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.) [^] | 1.4 | 1.4 |
| Personal Protective Equipment [^] | 1.5 | 1.5 |
| Medical Expenses (including Alternative Care Facilities) [^] | 1.6 | 1.6 |
| Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine) [^] | 1.7 | 1.8 |
| COVID-19 Assistance to Small Businesses [^] | 1.8 | - |
| COVID 19 Assistance to Non-Profits [^] | 1.9 | - |
| COVID-19 Aid to Impacted Industries [^] | 1.10 | - |
| Community Violence Interventions | | |
| Community Violence Interventions ^{^^} | 1.11 | 3.16 |
| Behavioral Health | | |
| Mental Health Services ^{^^} | 1.12 | 1.10 |
| Substance Use Services ^{^^} | 1.13 | 1.11 |
| Other | | |
| Other Public Health Services [^] | 1.14 | 1.12 |
| Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency | - | 1.7 |

Key Concepts: Projects

Projects:

- The project code should be uniquely identified in the accounting software.
- Projects are closely related activities toward a common purpose/goal.
 - **Project Example: Elder's Nutrition Program**
 - » Budget could include supplies, marketing, food, transportation costs to deliver meals, and salaries.
- Recipients have flexibility to define their projects – but must provide a sufficient level of detail to be able to report on specific activities for each project, including any required program reporting.

Information Needed to Prepare

- **A general ledger report of the SLFRF fund that contains detailed expenditures (GL Detail) for the reporting period.**
 - Total in expenditures by project that includes a budget vs. actual
 - Total in expenditures by gl account to separate salaries and other payments to individuals from other expenditures
- **A vendor report that totals expenditures for the reporting period.**
- **An analysis of vendors that received over \$50,000.**
 - Subrecipient agreements and subrecipient expenditures and obligations
 - Detailed information on contracts, including where the work was performed and the purpose of the contract

Importance of Compliance Reporting

- Link to [2021 Addendum Compliance Supplement](#)

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

Demonstration

Q&A