



State and Local Fiscal Recovery Funds Project and Expenditure Report Quick Guide

US Treasury has created the following resources to assist local governments in completing and submitting the required reports and documentation for the State and Local Fiscal Recovery Fund (SLFRF) allocations under the American Rescue Plan Act (ARPA). We encourage you to visit the links provided and review these materials as you prepare your first Project and Expenditure Report due to the US Treasury on April 30, 2022.

- [Compliance and Reporting Guidance](#) – This document provides details for each local government’s compliance and reporting responsibilities under the SLFRF program.
- [Project and Expenditure Report User Guide](#) – This document outlines steps for accessing the US Treasury Portal and completing the Project and Expenditure Report.
- [Agreements and Supporting Documents User Guide](#) – This document provides instructions on setting up accounts, assigning reporting roles, and providing required documentation to the US Treasury.
- [Webinar: State and Local Fiscal Recovery Funds – Reporting for Non-Entitlement Units](#) – This webinar provides an overview of reporting requirements, accessing the US Treasury’s portal, and submitting supporting documents.

Centralina has reviewed these US Treasury resources and compiled the following quick tips to assist our members in preparing for and submitting the first Project and Expenditure Report. This guide highlights key steps in the reporting process and is not intended to be exhaustive of all the information contained in the Treasury materials.

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READ THIS FIRST: Key Considerations Before You Begin

- **Local governments that do not yet have a plan for spending ARPA funds must still submit a Project and Expenditure Report and Supporting Documents by April 30, 2022** (see the *Using the No Projects Available Option* section of this document).
- As outlined in the US Treasury’s Final Rule for the SLFRF program, local governments have the option to make a one-time decision to either calculate revenue loss according to the formula outlined in the Final Rule or elect a “Standard Allowance” of up to \$10 million, not to exceed the award allocation, to spend on government services.
 - **PLEASE NOTE: Local governments must make this one-time decision by the April 30, 2022, reporting deadline even if reporting no projects or expenditures.**
- There are fewer reporting requirements for local governments electing the standard allowance for revenue loss than for those that are spending their funds on other allowable expenditure categories. The table below lists the reporting requirements for each

Elements of the Project and Expenditure Report	
Standard Allowance of up to \$10 million <ul style="list-style-type: none"> • Recipient Profile • Project Overview • Recipient Specific • Certification 	Other Allowable Expenditure Categories <ul style="list-style-type: none"> • Recipient Profile • Project Overview • Recipient Specific • Certification • Subrecipients / Beneficiaries • Subawards / Direct Payments • Expenditures

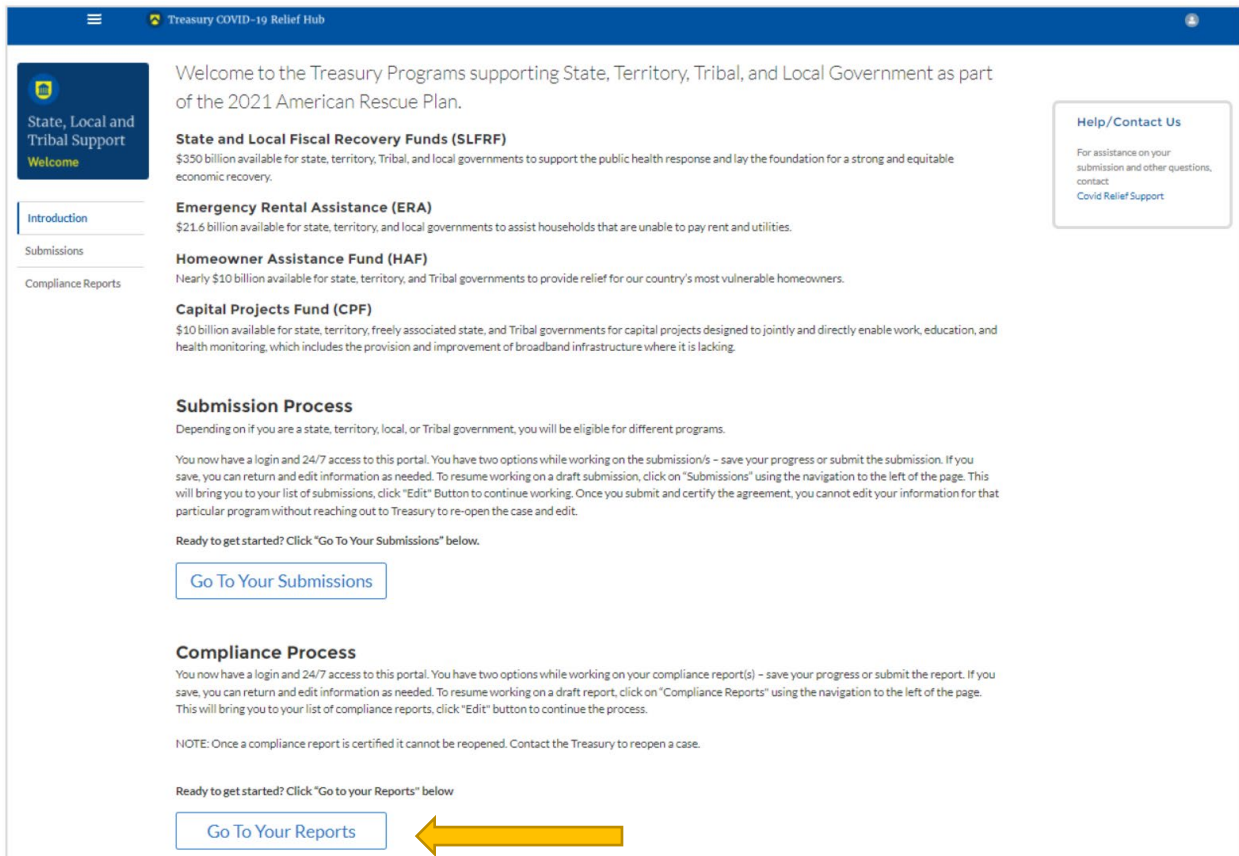
- US Treasury requires programmatic data or impact measures for projects in several non-infrastructure and infrastructure expenditure categories. See *p. 18* of the [Project and Expenditure Report User Guide](#) for details.

Accessing the US Treasury’s Reporting Portal

As an initial step, the North Carolina Pandemic Recovery Office (NCPRO) sent the email address and contact info of your community’s point of contact to the US Treasury. This will be the email address you use to access the US Treasury portal. **You must first register in the US Treasury portal to gain access to the reporting system.**

To register for portal access:

1. Create an account in the US Treasury portal <https://portal.treasury.gov/compliance> using your Login.gov credentials.
Note: If you do not have Login.gov credentials, you will need to create a Login.gov account first <https://login.gov/create-an-account/>.
2. From the US Treasury Portal landing page, you will be able to select “Go to Your Reports” or “Compliance Reports” to be taken to a list of options for the programs you have access to under the Report Selection section.



Treasury COVID-19 Relief Hub

Welcome to the Treasury Programs supporting State, Territory, Tribal, and Local Government as part of the 2021 American Rescue Plan.

State and Local Fiscal Recovery Funds (SLFRF)
\$350 billion available for state, territory, Tribal, and local governments to support the public health response and lay the foundation for a strong and equitable economic recovery.

Emergency Rental Assistance (ERA)
\$21.6 billion available for state, territory, and local governments to assist households that are unable to pay rent and utilities.

Homeowner Assistance Fund (HAF)
Nearly \$10 billion available for state, territory, and Tribal governments to provide relief for our country's most vulnerable homeowners.

Capital Projects Fund (CPF)
\$10 billion available for state, territory, freely associated state, and Tribal governments for capital projects designed to jointly and directly enable work, education, and health monitoring, which includes the provision and improvement of broadband infrastructure where it is lacking.

Submission Process
Depending on if you are a state, territory, local, or Tribal government, you will be eligible for different programs.

You now have a login and 24/7 access to this portal. You have two options while working on the submission/s - save your progress or submit the submission. If you save, you can return and edit information as needed. To resume working on a draft submission, click on "Submissions" using the navigation to the left of the page. This will bring you to your list of submissions, click "Edit" Button to continue working. Once you submit and certify the agreement, you cannot edit your information for that particular program without reaching out to Treasury to re-open the case and edit.

Ready to get started? Click "Go To Your Submissions" below.

[Go To Your Submissions](#)

Compliance Process
You now have a login and 24/7 access to this portal. You have two options while working on your compliance report(s) - save your progress or submit the report. If you save, you can return and edit information as needed. To resume working on a draft report, click on "Compliance Reports" using the navigation to the left of the page. This will bring you to your list of compliance reports, click "Edit" button to continue the process.

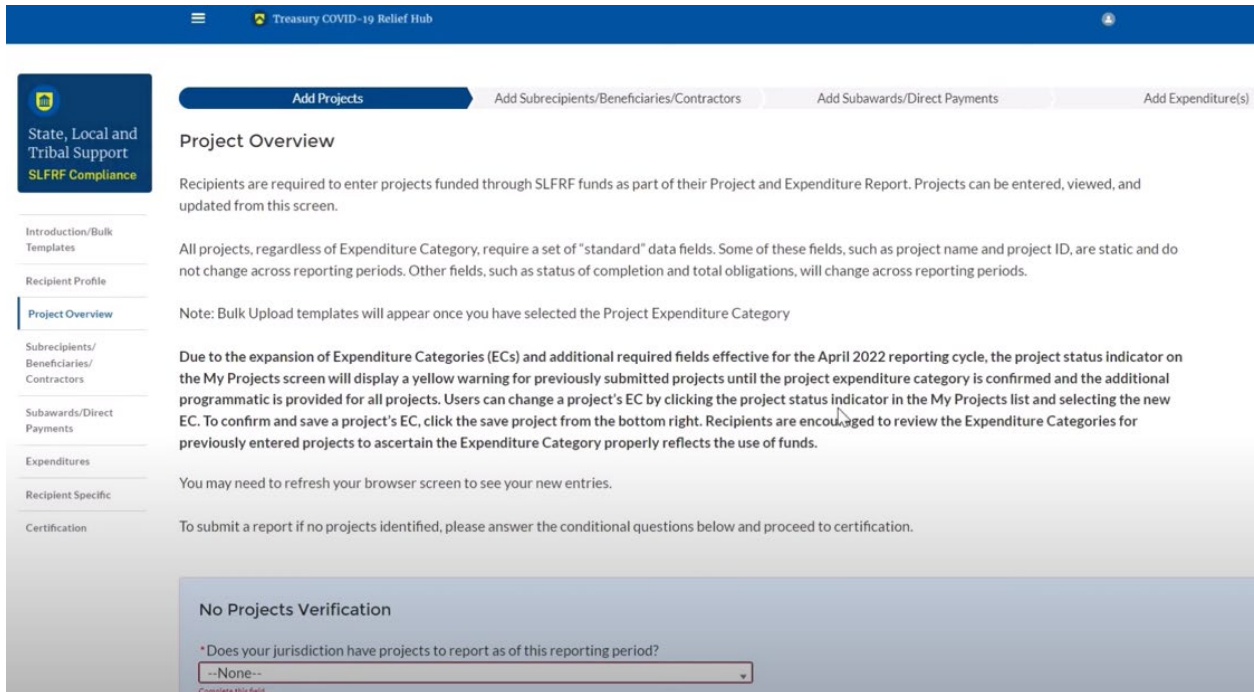
NOTE: Once a compliance report is certified it cannot be reopened. Contact the Treasury to reopen a case.

Ready to get started? Click "Go to your Reports" below

[Go To Your Reports](#)

Preparing Your First Project and Expenditure Report

On the “Compliance Reports” screen, click on the “Project and Expenditure Report” under the “SLFRF Compliance Reports” section. This action will open the “Project Overview” page, shown in the following image, where you will provide the information requested to complete the report.



Project Overview

Recipients are required to enter projects funded through SLFRF funds as part of their Project and Expenditure Report. Projects can be entered, viewed, and updated from this screen.

All projects, regardless of Expenditure Category, require a set of "standard" data fields. Some of these fields, such as project name and project ID, are static and do not change across reporting periods. Other fields, such as status of completion and total obligations, will change across reporting periods.

Note: Bulk Upload templates will appear once you have selected the Project Expenditure Category

Due to the expansion of Expenditure Categories (ECs) and additional required fields effective for the April 2022 reporting cycle, the project status indicator on the My Projects screen will display a yellow warning for previously submitted projects until the project expenditure category is confirmed and the additional programmatic is provided for all projects. Users can change a project's EC by clicking the project status indicator in the My Projects list and selecting the new EC. To confirm and save a project's EC, click the save project from the bottom right. Recipients are encouraged to review the Expenditure Categories for previously entered projects to ascertain the Expenditure Category properly reflects the use of funds.

You may need to refresh your browser screen to see your new entries.

To submit a report if no projects identified, please answer the conditional questions below and proceed to certification.

No Projects Verification

* Does your jurisdiction have projects to report as of this reporting period?

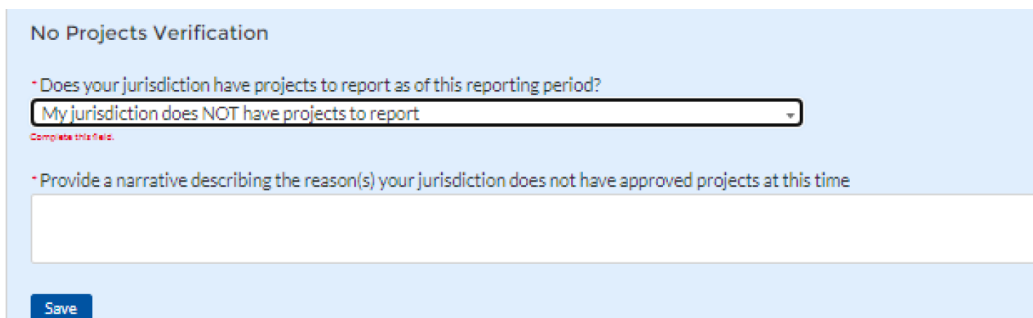
--None--

Using the No Projects Available Option

If your local government has not yet identified any projects to report, US Treasury has included an option on the "Project Overview" screen that allows you to indicate this status in lieu of adding projects. Selecting this option will require providing a written explanation and may result in additional compliance follow-up from US Treasury.

To utilize this option:

1. On the "Project Overview" screen, for the question "Does your jurisdiction have projects to report as of this reporting period?", select "My jurisdiction does NOT have projects to report" from the dropdown menu as shown below.



No Projects Verification

* Does your jurisdiction have projects to report as of this reporting period?

My jurisdiction does NOT have projects to report

* Provide a narrative describing the reason(s) your jurisdiction does not have approved projects at this time

Save

2. In the text field provided, enter a narrative describing the reason(s) your local government does not have approved projects to report at this time. Centralina recommends that local governments provide a simple explanation for the local decision to delay project planning and outline

a clear set of next steps to be taken to finalize planning by a specific date. Sample language is provided below for customization:

- a. *The County/Town/City of X decided to delay planning for its ARPA SLFRF allocation until after the US Treasury issued its final guidance. Since the final guidance has been issued, we have undertaken the following steps to plan for the use of the funds [insert examples]. We intend to have a Board/Commission approved spending plan by [insert target date].*
- b. *The County/Town/City of X decided to delay planning for its ARPA SLFRF allocation until after the US Treasury issued its final guidance and to align the planning process with the FY22-23 budget development process. We intend to have a Board/Commission approved spending plan by [insert target date].*

See p. 18 of the [Project and Expenditure Report User Guide](#) for more information.

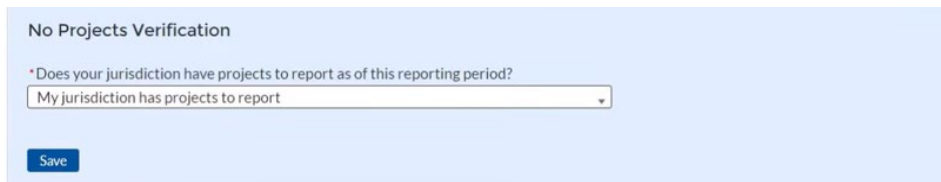
NOTE: If you intend to elect the Standard Allowance of up to \$10 million to spend on government services, you will need to go to the Recipient Specific Screen after completing this section to make that election. See *step 5 under the Reporting Revenue Replacement Using Standard Allowance* section of this document.

Reporting How You Will Spend Funds

If your local government has determined how it will spend its ARPA allocation, you will report these projects on the “Project Overview” screen.

To report your intended plans for spending:

1. On the “Project Overview” screen, for the question “Does your jurisdiction have projects to report as of this reporting period?”, select “My jurisdiction has projects to report” from the dropdown menu as shown below.



No Projects Verification

*Does your jurisdiction have projects to report as of this reporting period?

My jurisdiction has projects to report

Save

2. Under the “My Projects” section, click the “Add New Project” button as shown in the image below.

Project Overview

Recipients are required to enter projects funded through SLFRF funds as part of their Project and Expenditure Report. Projects can be entered, viewed, and updated from this screen.

All projects, regardless of Expenditure Category, require a set of "standard" data fields. Some of these fields, such as project name and project ID, are static and do not change across reporting periods. Other fields, such as status of completion and total obligations, will change across reporting periods.

Note: Bulk Upload templates will appear once you have selected the Project Expenditure Category

Due to the expansion of Expenditure Categories (ECs) and additional required fields effective for the April 2022 reporting cycle, the project status indicator on the My Projects screen will display a yellow warning for previously submitted projects until the project expenditure category is confirmed for all projects and new required projects are completed. Users can change a project's EC by clicking the project status indicator in the My Projects list and selecting the new EC. To confirm and save a project's EC, click the save project from the bottom right. Recipients are encouraged to review the Expenditure Categories for previously entered projects to ascertain the Expenditure Category properly reflects the use of funds.

You may need to refresh your browser screen to see your new entries.

My Projects

Total Number of Projects: 3

Total Obligations: \$1,900,000.00

Total Expenditures: \$625,000.00

[Add New Project](#)

Search:

Project Name	Recipient Project ID	Total Obligations	Total Expenditures	Expenditure Category	Project Status	Subaward Status	Expenditure Status
1 1.1 Vehicle Expenses	1.12020	\$1,000,000.00	\$725,000.00	1-Public Health	✔	✔	⚠
2 1.4 Clean Water	1.42020	\$400,000.00	\$100,000.00	2-Infrastructure	✔	✘	✘
3 1.16 Broadband	1.16202	\$500,000.00	\$0.00	3-Infrastructure	✔	✔	✔

Records per page: 10 Page: 1 of 1

[Download as CSV](#)

- You will be asked to select the "Project Expenditure Category Group" and "Project Expenditure Category" from dropdown lists under the "General Project Information" section.

Add Project

General Project Information

*Project Expenditure Category Group

*Project Name *Recipient Project ID Adopted Budget

*Total Cumulative Obligations *Total Cumulative Expenditures *Current Period Obligations *Current Period Expenditures

Program Income Earned Program Income Expended

*Status to Completion

*Project Description

[Add Project](#)

Selection of expenditure category drives the template through which you will enter the project data.

*Project Expenditure Category Group

1-Public Health

--None--

✓ 1-Public Health

2-Negative Economic Impacts

3-Public Health-Negative Economic Impact: Public Sector Capacity

4-Premium Pay

5-Infrastructure

6-Revenue Replacement

7-Administrative

Reporting Revenue Replacement Using Standard Allowance

The US Treasury Portal will allow all local governments to make a one-time decision to elect to use the standard allowance or calculate lost revenue using the formula. To report your decision:

1. Complete the steps in the Reporting How You Will Spend Funds section of this document.
2. From the “Project and Expenditure Category Group” dropdown list, select “6-Revenue Replacement.”
3. From the “Project Expenditure Category” dropdown list, select “6.1-Provision of Government Services.”
4. Complete the remaining information fields. For the “Project Description” field, the UNC School of Government recommends including a brief description of the project’s purpose, the population being served, the desired outcome, and how the outcome will be measured. Click “Add Project” to save your inputs.

Add Project

General Project Information

*Project Expenditure Category Group

*Project Expenditure Category

Please note: at this time, obligations and expenditures reported under Expenditure Category: 6.1 Provision of Government Services do not need to have subrecipients, subawards, or expenditures separately reported.

*Project Name *Recipient Project ID[Ⓢ] Adopted Budget

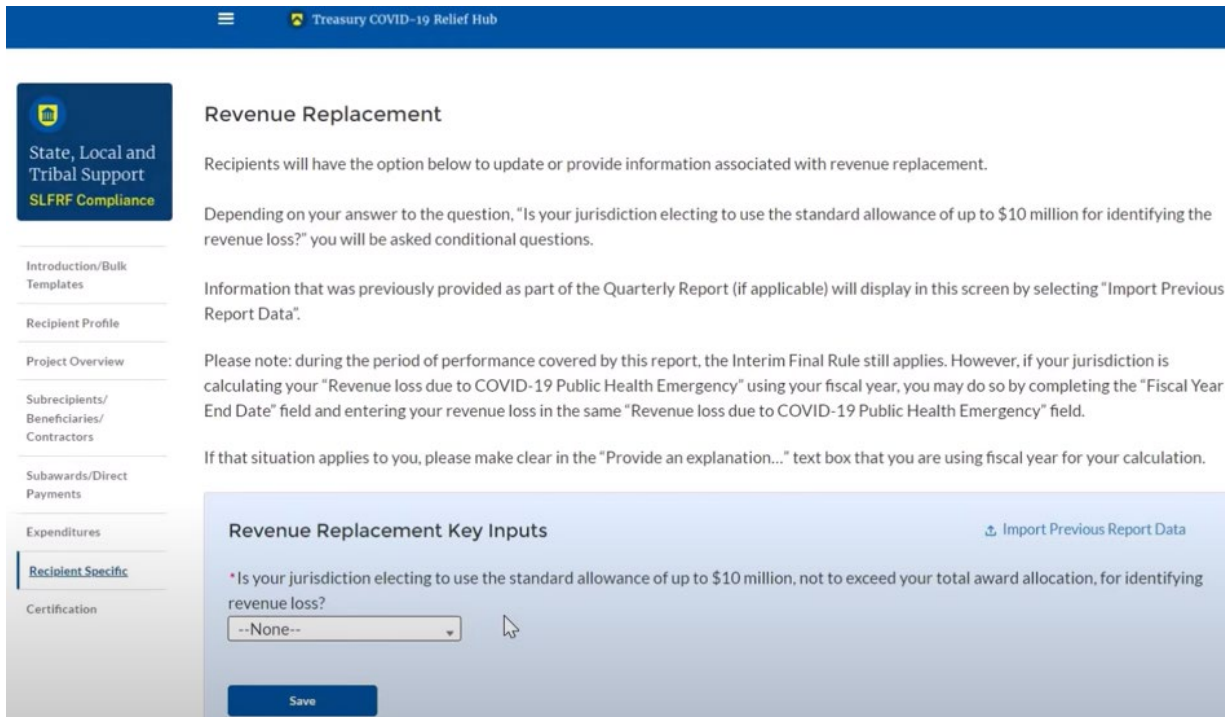
*Total Cumulative Obligations[Ⓢ] *Total Cumulative Expenditures[Ⓢ] *Current Period Obligations[Ⓢ] *Current Period Expenditures[Ⓢ]

Program Income Earned[Ⓢ] Program Income Expended[Ⓢ]

*Project Description

[Add Project](#)

- Navigate to the “Recipient Specific” screen. There, you will be asked “Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?” (*Please note: Electing the standard allowance does not change your total allocation*).



Revenue Replacement

Recipients will have the option below to update or provide information associated with revenue replacement.

Depending on your answer to the question, “Is your jurisdiction electing to use the standard allowance of up to \$10 million for identifying the revenue loss?” you will be asked conditional questions.

Information that was previously provided as part of the Quarterly Report (if applicable) will display in this screen by selecting “Import Previous Report Data”.

Please note: during the period of performance covered by this report, the Interim Final Rule still applies. However, if your jurisdiction is calculating your “Revenue loss due to COVID-19 Public Health Emergency” using your fiscal year, you may do so by completing the “Fiscal Year End Date” field and entering your revenue loss in the same “Revenue loss due to COVID-19 Public Health Emergency” field.

If that situation applies to you, please make clear in the “Provide an explanation...” text box that you are using fiscal year for your calculation.

Revenue Replacement Key Inputs [Import Previous Report Data](#)

*Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?

[Save](#)

- If you select “Yes,” you will be prompted to enter further information to indicate to US Treasury the amount of revenue loss you are



electing under the standard allowance as shown in the following image.

Revenue Replacement Key Inputs Import Previous Report Data

* Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?
Yes

If a recipient's total is \$10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to \$10 million.

If a recipient's total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

* Revenue Loss Due to Covid-19 Public Health Emergency

* Were Fiscal Recovery Funds used to make a deposit into a pension fund?
--None--

* Please provide an explanation of how revenue replacement funds were allocated to government services
Explanation
Salesforce Sans 12 **B I U**

Submitting Required Supporting Documents

Local governments are asked to submit the following supporting documents **prior to the April 30th** deadline for their first Project and Expenditure Report, even if they do not have projects and expenditures to report yet:

- Copy of the signed award terms and conditions agreement (which was signed and submitted to NCPRO as part of the request for funding)
- Copy of the signed assurances of compliance with Title VI of the Civil Rights Act of 1964 (which was signed and submitted to NCPRO as part of the request for funding)
- Copy of actual budget documents validating the top-line budget total (which was provided to NCPRO as part of the request for funding)

If you are unable to locate these documents, please contact Centralina at info@centralina.org and we will assist you in accessing them.

To upload these documents:

1. Go to the “Compliance Reports” section of the US Treasury portal.
2. To access the report, click on the blue pencil icon under the “Provide Information” column.

My Compliance Reports

SLFRF Compliance Reports

Search

Records per page: 5 Page: 3 of 3

Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Informa...	Download
1 Chris Sun - NEU Agreements and Supporting Docs	NEU Agreements and Supporting Documents		Quarter 4 2021 (October-December)	12/31/2021	Draft		
2 Recovery Plan Test 1	Recovery Plan	21.027	March - July 2021	4/8/2022	Submitted		
3 2- NEU Agreements and Supporting Docs	NEU Agreements and Supporting Documents	Test1	Quarter 4 2021 (October-December)	12/31/2021	Draft		

- From there, you will be asked if all three required supporting documents are available to upload.
 - If you select “Yes,” you will be able to upload the files under the appropriate section.
 - If you select “No,” you will be asked to upload the documents you have available and provide an explanation for any unavailable documents.

NEU Agreements and Supporting Documents

NEUs are asked to provide the following information with their first report submitted by April 30, 2022.

NEU Documentation

* Are the following three documents available for upload?
Yes

1. Signed Award Terms and Conditions Agreement
Copy of the signed award terms and conditions agreement (which was signed and submitted to the State or Territory as part of the request for funding)

Upload Required Doc(s)
[Upload Files](#) Or drop files

2. Signed Assurances of Compliance with Title VI of the Civil Rights Act of 1964
Copy of the signed assurances of compliance with Title VI of the civil rights act of 1964 (which was signed and submitted to the State or Territory as part of the request for funding)

Upload Required Doc(s)
[Upload Files](#) Or drop files

3. Actual Budget Documents
Copy of actual budget documents validating the top-line budget total provided to the State or Territory as part of the request for funding

Upload Required Doc(s)

See p. 28 of the [Compliance and Reporting Guidance](#) for more information.