



ARPA FISCAL RECOVERY FUND

PART 2: NAVIGATING THE PROJECT & EXPENDITURE REPORTING PORTAL

APRIL 26, 2022

REPORTING AND COMPLIANCE REQUIREMENTS



- **QUARTERLY PROJECT AND EXPENDITURE REPORTS:** The following recipients are required to submit a quarterly Project and Expenditure Report to Treasury by April 30, 2022:
 - Recipients with populations that **exceed 250,000 residents** (referred to as a Tier 1 recipient)
 - Recipients with a population **below 250,000 residents yet received more than \$10 million** in Recovery Funds (referred to as a Tier 2 recipient)
- **ANNUAL PROJECT AND EXPENDITURE REPORTS:** The following recipients are required to submit an annual Project and Expenditure Report to Treasury by April 30, 2022:
 - Recipients with **populations below 250,000 residents and received less than \$10 million** in Recovery Funds only need to submit this report annually after the first reporting deadline in April, 2022
- **RECOVERY PERFORMANCE PLAN:** All recipients with a population that exceeds 250,000 residents are also required to publish and submit an annual Recovery Plan performance report throughout the entire period of performance

SINGLE AUDIT ALTERNATIVE

1. If you are eligible, you should discuss this with your Auditor
2. This is an addendum to the 2021 Single Audit (SA) Compliance Supplement and the revision is Addendum 3
3. Addendum 3 includes a simplified Single Audit process (an “Attestation”) for direct recipients that are considered exempt from the Single Audit if it was not for the expenditures of SLFRF funds
4. This alternative is intended to reduce the burden of a full Single Audit or Program-Specific Audit on eligible recipients and practitioners
5. This alternative applies to fiscal year audits beginning after June 30, 2020
6. Attestation would result in an auditor’s opinion on compliance which includes an assessment of two activities, specifically “activities allowed” and “unallowed/allowable cost”
7. Attestation is optional
8. Eligibility is limited:
 - Attestation (instead of SA) eligibility would only apply to direct recipients either from Treasury or from the States (NEUs) receiving under \$10M in total
 - Attestation (instead of SA) eligibility would apply to direct recipients only if other Federal award funds the recipient expended are less than \$750,000 during the recipient’s fiscal year – not including their SLFRF award funds
9. Single Audit would still apply if the recipient spends over \$750K in ANY OTHER federal funds
10. UG still applies to ALL expended funds, whether the recipient performs an Attestation or a SA
11. UG requires non-Federal entities that expend \$750,000 or more a year in Federal awards to have an audit conducted in accordance with the Uniform

REVENUE REPLACEMENT

- Recipients have the option to update or provide new information associated with revenue replacement
- Previous information (if provided) as part of the Interim Report or P&E Report (if provided) will display on the screen
- Recipient will have the option to make a one-time decision to either calculate revenue loss with the Treasury formula OR election the \$10 million standard allowance, not to exceed the award allocation
- **Recipients must make this one-time decision during the April 2022 reporting deadline – There are not exceptions to this requirement**

**RECIPIENTS
ARE REQUIRED
TO MAKE A ONE-
TIME DECISION
FOR REVENUE
REPLACEMENT
IN THE APRIL
2022 P&E
REPORT**

KEY CONCEPTS OF P&E REPORT



1. **Expenditure Categories:** 83 different expenditure categories to choose from included in Treasury's reporting and compliance document
2. **Projects:** Include new or existing services, funded in whole or in part by Recovery Funds
 - Must align with ONE expenditure category
 - Recipient is required to track obligations and expenditures, and subrecipients and subawards
3. **Relationships between project components:**
 - Specifying the Expenditure Category (EC)
 - Enter subrecipient/beneficiary/contractor information (UEI, TIN or DUNSs)
 - Subaward or direct payment information
 - Expenditures:
 - Greater than \$50,000
 - Aggregate expenditures less than \$50,000
 - Payments to individuals

STRUCTURE OF P&E REPORT



1. Introduction/bulk templates

2. Recipient profile

3. Project overview

- Name, ID number, adopted budget, total obligations/expenditures, status of project and project description

4. Subrecipients/beneficiaries/contractors

- A subrecipient must be created before entering subaward information
- For payments greater than \$50,000

5. Subawards/direct payments

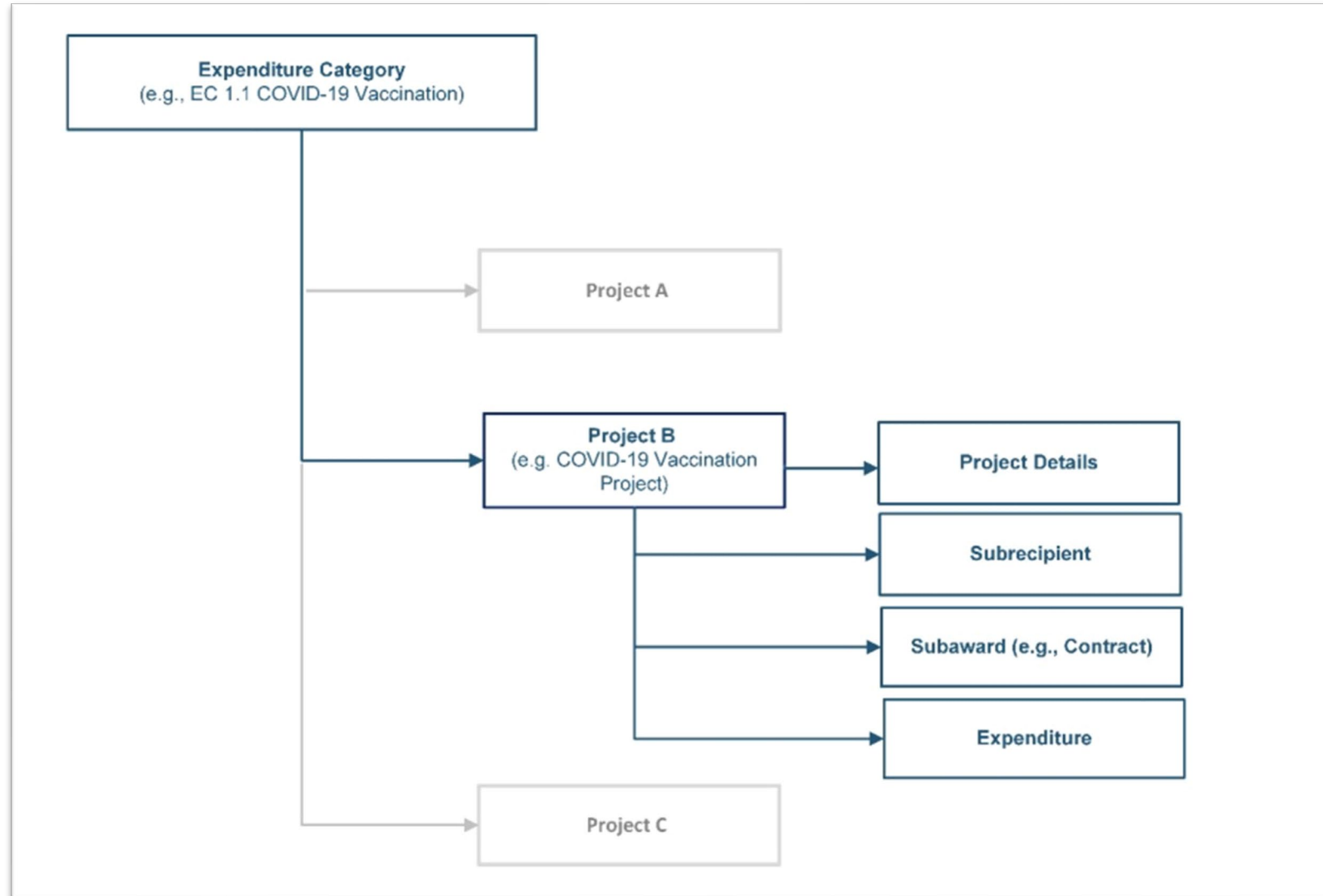
- Identify project and subrecipient associated with subaward
- Subaward type
- Amount, period of performance, location of performance, description

6. Expenditures

7. Recipient specific

**REMINDER:
GOVERNMENT
SERVICES
(EC 6.1) –
RECIPIENTS
DO NOT HAVE
TO ENTER IN
SUBRECIPIENT
OR
SUBAWARD
INFORMATION**

STRUCTURE OF THE P&E REPORT



P&E REPORT: FREQUENTLY ASKED QUESTIONS



- **What are the definitions of a subrecipient, subaward, beneficiary and contractor?**
 - **Subaward:** An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity.
 - **Subrecipient:** An entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award.
 - **Beneficiary:** An entity or individual who receives funds for the purpose of directly benefitting them as a result of experiencing a public health impact or negative economic impact of the pandemic.
 - **Contract:** A legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award.

P&E REPORT: FREQUENTLY ASKED QUESTIONS



- **When I complete and try to submit my P&E Report, it says I am not the Authorized Representative. What do I do?**
 - Review Treasury's video of assigning user roles: <https://youtu.be/w7vbi94rVDIIf>
 - If the issue persists, send an email to SLFRP@treasury.gov and COVIDReliefITsupport@treasury.gov

P&E REPORT: FREQUENTLY ASKED QUESTIONS



- **If my county did not have any revenue loss, are we still allowed to claim the \$10 million revenue loss standard allowance?**
 - **Yes.** The Final Rule offers a standard allowance for revenue loss of up to \$10 million, allowing counties to select between a standard amount of revenue loss or complete a full revenue loss calculation. Counties that select the standard allowance may use that amount – in many cases their full award – for government services, with streamlined reporting requirements.

P&E REPORT: FREQUENTLY ASKED QUESTIONS



- **If my county has not yet identified any project to report, how do we complete the P&E Report?**
 - In the event that your county does not have any to report, an option has been included on the Project Overview screen to allow recipients to indicate this status to Treasury in lieu of adding project.
 - If you select this option, you will be required to provide a written explanation. This option will not appear if projects are already entered in the system.

No Projects Verification

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

My jurisdiction does NOT have projects to report

Complete this field.

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

Save

1. For the question “Does your jurisdiction have projects to report as of this reporting period?”, select “My jurisdiction has projects to report” or “My jurisdiction does NOT have projects to report”.
2. If no projects will be reported, provide a narrative describing the reason(s) your jurisdiction does not have approved projects at this time.

P&E REPORT: FREQUENTLY ASKED QUESTIONS



- **If my county is claiming the \$10 million revenue loss standard allowance, do we enter our entire ARPA Recovery Fund allocation (both first and second tranches) in the P&E Report?**
 - When claiming the \$10 million revenue loss standard allowance, your county will enter in its entire ARPA Recovery Fund allocation (the total of both the first and second tranches), not to exceed your total award allocation.

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

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

P&E REPORT: FREQUENTLY ASKED QUESTIONS



- **If my county had already obligated or expended funds for a project under another eligible category before the \$10 million standard allowance was announced by Treasury, are we able to recategorize in the April P&E Report?**
 - Yes. For example, a county with a \$9 million allocation may have obligated or expended funds for a project under another eligible use category (e.g., COVID-19 Vaccination) before the \$10 million standard allowance was announced by Treasury. In that case, the county could report the project under the COVID-19 Vaccination eligible use category, and then choose to attribute the rest of its allocation to the revenue loss standard allowance.
 - **Alternatively, this recipient could recategorize its previously obligated funds under the revenue loss eligible use category (EC 6.1 – Government Services) to account for them all under revenue loss.**

P&E REPORT: FREQUENTLY ASKED QUESTIONS



- If I am claiming the \$10 million revenue loss standard allowance and am only charging projects to EC 6.1 – Government Services – how do I complete my P&E Report?

1. Go to the “Project Overview” section
2. Choose 6 – *Revenue Replacement* – under the “Project Expenditure Category Group”
3. Choose EC 6.1 – Provision of Government Services – under the “Project Expenditure Category”
4. Enter in Project Name
5. Enter Recipient Project ID#
6. Enter Total Cumulative Obligations
7. Enter Total Cumulative Expenditures
8. Enter Program Description

A screenshot of the "Add Project" form in the P&E reporting system. The form is titled "Add Project" in the top right corner. It contains several sections for data entry. The "General Project Information" section includes dropdown menus for "Project Expenditure Category Group" (set to "6-Revenue Replacement") and "Project Expenditure Category" (set to "6.1-Provision of Government Services"). Below these is a note: "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." The form also includes input fields for "Project Name" (containing "Test Project - 6.1 Revenue Replacement"), "Recipient Project ID#" (containing "ABC1001"), "Adopted Budget", "Total Cumulative Obligations@" (containing "\$10,000,000.00"), "Total Cumulative Expenditures@" (containing "\$5,000,000.00"), "Current Period Obligations@" (containing "\$10,000,000.00"), "Current Period Expenditures@" (containing "\$5,000,000.00"), "Program Income Earned@", and "Program Income Expended@". At the bottom is a large text area for "Project Description" with a cursor. An "Add Project" button is in the bottom right corner.

P&E REPORT: FREQUENTLY ASKED QUESTIONS



- If I am claiming the \$10 million revenue loss standard allowance and am only charging projects to EC 6.1 – Government Services – how do I complete my P&E Report?
9. SKIP the following modules:
 - Subrecipients/beneficiaries/contractors
 - Subawards/direct payments
 - Expenditures
 10. Go to the “Recipient Specific” module
 11. Choose “Yes” under “Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total allocation, for identifying revenue loss?”
 12. Enter in the amount you would like to claim in the field below “Revenue Loss Due to COVID-19 Public Health Emergency”
 13. Provide a description of how revenue replacement funds were allocated to government services

A screenshot of the "Revenue Replacement Key Inputs" form. The form has a light blue header with the title "Revenue Replacement Key Inputs" and a link "Import Previous Report Data". The main content area is white. It contains several sections: 1. A question: "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?" with a dropdown menu set to "Yes". 2. A note: "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." 3. Another note: "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." 4. A section titled "Revenue Loss Due to Covid-19 Public Health Emergency" with a text input field containing "\$10,000,000.00". 5. A question: "Were Fiscal Recovery Funds used to make a deposit into a pension fund?" with a dropdown menu set to "--None--". 6. A section titled "Please provide an explanation of how revenue replacement funds were allocated to government services" with a text area labeled "Explanation" and a rich text editor toolbar at the bottom.

TREASURY DEMONSTRATION FOR P&E REPORT



Templates

Recipient Profile

Project Overview

Subrecipients/
Beneficiaries/
Contractors

Subawards/Direct
Payments

Expenditures

Recipient Specific

Certification

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?

My jurisdiction has projects to report

Save

My Projects

✔ = Complete

⚠ = Warning

✖ = Not Complete

Total Number of Projects : 0

Total Obligations:
\$0.00

Total Expenditures:
\$0.00

TREASURY DEMONSTRATION FOR P&E REPORT



State, Local and Tribal Support
SLFRF Compliance

Introduction/Bulk Templates

Recipient Profile

Project Overview

Subrecipients/Beneficiaries/Contractors

Subawards/Direct Payments

Expenditures

Recipient Specific

Certification

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

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?

--None--

✓ --None--

Yes

No

Import Previous Report Data

Back to Project Overview

Next

Draft

Report Information

Report Name
SLT-9999 - P&E Report - Q1 2022

Report Type
Project and Expenditure Report

Report Period
Quarter 1 2022 (January-March)

Reporting Period Start Date
1/1/2022

Reporting Period End Date
3/31/2022

Submission Deadline
4/30/2022 12:00 PM

Allocated Amount
\$10,000,000.00

P&E REPORT: FREQUENTLY ASKED QUESTIONS



TREASURY'S FAQs FOR RECIPIENTS

- **I have a number of questions about the reporting process, where is the best resource for general information about reporting?**
 - Recipients should visit Treasury's reporting [homepage](#) for extensive information on the reporting process including a user guide with step-by-step instructions, how to videos, and other resources to answer commonly asked questions.
- **I can fill out the report but when I go to submit it says I am not the Authorized Representative and cannot submit.**
 - Treasury has updated roles for all NEUs at this time and recipients having this issue should try again to submit their report. If they need to change roles themselves, users can watch the video here: <https://youtu.be/w7vbi94rVDIlf>. If they continue to have issues, they should reach out to our helpdesk.
- **After logging in error message appears that says “No matching contact record was found. Please contact your Account Administrator to create a Contact Record for you in the system....”**
 - This means Treasury does not currently have this person's email address listed as a contact person for a particular recipient. They should e-mail Treasury at SLFRF@treasury.gov or call our call center at 844-529-9527.
- **Question: I sent an email requesting help but I have not heard back yet.**
 - Treasury has received a large number of messages from recipients and some recipients are experiencing a delay in receiving a response. Our helpdesk staff is working as fast as possible to respond to all messages in the order they were received. Recipients should avoid sending multiple emails to the inbox with the same question as this will further delay responses for recipients as helpdesk staff take the time to review duplicate inquiries.



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