

U.S. DEPARTMENT OF THE TREASURY

Coronavirus Capital Projects Fund (CPF)

Annual Report Webinar



Disclaimer

The U.S. Department of the Treasury (Treasury) is providing this presentation for informational purposes. The overview of the reporting requirements provided in this document are non-exhaustive, do not describe all terms and conditions associated with the use of awards from the Coronavirus Capital Project Fund (CPF), and do not describe all requirements that may apply to CPF awards. Any award from the CPF will be subject to the terms and conditions of the agreement entered into by Treasury and the respective Recipient.

For official Treasury guidance on CPF, go to: <https://home.treasury.gov/system/files/136/Capital-Projects-Fund-Guidance-Tribal-Governments.pdf> and the Reporting Guidance can be found at <https://home.treasury.gov/system/files/136/CPF-Tribal-Reporting-Guidance.pdf>.



Overview of the Coronavirus Capital Projects Fund

Overview of the Coronavirus Capital Projects Fund (CPF)

Purpose: Provides \$10 billion to States, territories, freely associated states, and Tribal Governments to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to the public health emergency.

Tribal Set Aside and Disbursements

- \$100 million Tribal set aside
- Each Tribe receives approximately \$167,504



Activities Allowed

Capital projects must meet all three criteria below:

1. designed to directly enable work, education, and health monitoring,
2. designed to address a critical need that resulted from or was made apparent or exacerbated by the COVID-19 public health emergency, and
3. designed to address a critical need of the community.

Eligible Projects

- Broadband infrastructure projects
- Digital connectivity technology projects
- Multi-purpose community facility projects
- Projects that do not fit the categories above that are designed to jointly enable work, education and health monitoring.



Activities Unallowed

The following costs are not eligible:

1. Acquisition of spectrum licenses
2. Operating expenses, other than grant administration costs (limited to \$25,000 or 5% of the grant award, whichever is greater)
3. Short-term operating leases
4. Payment of interest or principal on outstanding debt
5. Fees or issuance costs associated with the issuance of new debt
6. Satisfaction of any obligation arising under or pursuant to a settlement agreement, judgement, consent decree, or judicially confirmed debt restricting plan in a judicial, administrative, or regulatory proceeding
7. To support or oppose collective bargaining



Cost Principles and Other Compliance Requirements

- All provisions in the OMB Uniform Guidance at 2 C.F.R. Part 200 apply to CPF other than provisions Treasury determines are inapplicable and subject to any exceptions provided by Treasury (i.e. supplementary broadband guidance).
- OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement), 2 C.F.R. Part 180.
- Subrecipients must obtain a UEI number and be registered in SAM.gov.
- Subrecipients receiving award funds from CPF to carry out the projects on behalf of the Tribe must also comply with the Uniform Guidance, as applicable to subrecipients, and CPF Guidance.
- Ownership of devices and equipment (laptops, computers, tablets, routers, etc.) must be maintained by the Tribe or consortium.



Cost Principles and Other Compliance Requirements

- Infrastructure projects funded solely with CPF award funds are not subject to the Buy America Preference requirements set forth in section 70914 of the Build America, Buy America Act (BABA) included in the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58.
- All funds must be expended by **December 31, 2026**.
- Required reporting annually. The first report is due on **July 31, 2023**.
- Administrative costs capped at 5% of the total amount of the award or \$25,000, whichever is higher.
- CPF may not be used for operating expenditures other than grant administration costs.



General Compliance Information

Tribal Treasury Compliance Guiding Principles

Oversight

1. Focused on Recovery
2. Accountability
3. Transparency
4. User Friendly



**Intentional
Execution for
Equitable Recovery
Across Indian
Country**

Importance of Compliance Reporting: Single Audit

- A Single Audit is required when a recipient or subrecipient expends \$750,000 or more in federal awards in their fiscal year.
- Typically, reporting is a testing item in the Single Audit.
- Link to [2023 CPF Compliance Supplement](#)
- Example: CPF Requirements Matrix

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

*Link to [2022 CPF Compliance Supplement](#)

Single Audit Note: Consortium

- A consortium is an association of two or more Tribal governments.
- Consortia may receive funds directly from Treasury or directly from the Tribe.
- The distribution of CPF should be included as expenditures in the Schedules of Expenditures of Federal Awards (SEFA) of CPF recipients.

Summary of Compliance and Reporting Requirements

Program	OMB Uniform Guidance	Reporting Portal	Reporting Frequency	Due Date After End of Reporting Period	Single Audit
Capital Projects Fund	Yes	Login.gov Or ID.Me	<ul style="list-style-type: none"> Annually 	Last Day of the Month	Yes
State and Local Fiscal Recovery Funds	Yes <i>Exceptions to the Revenue Loss Category – see FAQs for a detailed list.</i>	Login.gov Or ID.Me	<ul style="list-style-type: none"> Quarterly – Allocated Over \$30mm Annually in April – Allocated Under \$30mm 	Last Day of the Month	Yes – ACEE Option
Coronavirus Relief Fund	Sections	GrantSolutions	<ul style="list-style-type: none"> Quarterly 	10 Days	Yes
Homeowner Assistance Fund	Yes	Login.gov Or ID.Me	<ul style="list-style-type: none"> Quarterly – Received at Least \$5mm Annually in November – Received Under \$5mm 	45 Days	Yes
Local Assistance and Tribal Consistency Fund	Sections	Login.gov Or ID.Me	<ul style="list-style-type: none"> Annually 	90 Days	Yes



Logging into the 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	<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>

Resources

- **Capital Projects Fund**
 - [Guidance](#)
 - [Annual Report User Guide](#)
 - [Compliance and Reporting Guidance](#)

- **State and Local Fiscal Recovery Fund**
 - [Final Rule FAQs](#)
 - [Project and Expenditure Step-by-Step Guidance](#)
 - [Compliance and Reporting Guidance](#)

- **Local Assistance and Tribal Consistency Fund**
 - [Guidance](#)
 - [Reporting Guidance](#)

- **Homeowner Assistance Fund**
 - [FAQs](#)
 - [Annual Reporting Guidance](#)

- **State Small Business Credit Initiative**
 - [Capital Program Policy Guidelines](#)
 - [FAQs](#)

- **Coronavirus Relief Fund**
 - [Guidance and FAQs](#)
 - [Closeout Guidance](#)
 - [GrantSolutions Recorded Training Video](#)

- **Logging into the Treasury Portal**
 - [Id.me Step-by-Step Directions](#)
 - [Login.gov Step-by-Step Directions](#)

- **Compliance**
 - [Alternative Compliance Examination Engagement Report User Guide](#)
 - [OMB Uniform Guidance](#)
 - [2022 Compliance Supplement](#)



CapitalProjectsFund@treasury.gov