

Non-Entitlement Units of Local Government Distribution Template User Guide

State and Local Fiscal Recovery Funds



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Section I. Reporting Basics

Overview

The Coronavirus State and Local Fiscal Recovery Funds (“SLFRF”) program provides support to States, U.S. Territories, metropolitan cities, counties, and Tribal governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain its impacts on their communities, residents, and businesses.

Recipients under the SLFRF program are the eligible entities identified in sections 602 and 603 of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021 (the “SLFRF statute”) that receive an SLFRF award. Subrecipients under the SLFRF program are entities that receive a subaward from a recipient to carry out the purposes (programs or projects) of the SLFRF award on behalf of the recipient.

Recipients are accountable to Treasury for oversight of their subrecipients, including ensuring their subrecipients comply with the SLFRF statute, the SLFRF Award Terms and Conditions, Treasury’s Interim Final Rule,¹ and reporting requirements, as applicable.

Additional information is located in the Compliance and Reporting Guidance (“Reporting Guidance”) posted on the SLFRF website,² as well as in the SLFRF Frequently Asked Questions (“FAQs”) and fact sheets, which provide important information regarding the SLFRF program.

What is Covered in the NEU Distribution Template User Guide?

This User Guide provides detailed instructions to help States and U.S. Territories to gather and complete the following templates:

- Non-Entitlement Units of Local Government (NEU) Distribution Template

This User Guide will not cover the steps the recipients will follow to transmit the data through the Treasury reporting portal. Those instructions will be included in a future user guide.

For More Information

More information about the program and associated reporting requirements are located at www.treasury.gov/SLFRF.

Questions on reporting, eligible uses or other general topics should be directed to SLFRF@treasury.gov.

¹ <https://www.govinfo.gov/content/pkg/FR-2021-05-17/pdf/2021-10283.pdf>

² <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>



Section II. NEU Distribution Template

Non-entitlement Units of Local Government (NEUs), defined in section 603(g)(5) of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021, are local governments typically serving populations of less than 50,000. NEUs include cities, villages, towns, townships, or other types of local governments.

NEUs receive SLFRF payments through their State and territory governments. State and territory governments receive a specific allocation of these funds from Treasury for this purpose and are responsible for distributing these funds to the NEUs within their State. Award amounts are based on population.

Additional information on distributions to NEUs can be found [here](#).

States and territories are required to provide an update on distributions to eligible NEUs as part of the Interim Report due on August 31, 2021, covering NEU distributions from the date of award to July 31, 2021.

Recipients are asked to provide updates on distributions to individual NEUs to Treasury every month thereafter until all distributions have been made. States should, unless otherwise instructed by Treasury, provide updates to Treasury where information or status has changed. Each report should cover all changes since the prior month's report (e.g., submission by September 30, 2021, for the period covering August 1-31, 2021).

Recipients are also required to provide updates to NEU distributions as part of the Project and Expenditure Report.

Recipients must use the NEU Template that will be included in the Treasury Submission Portal to submit the information once the Treasury Submission Portal is open. Each NEU template will need to be completed separately to allow for the proper uploading of information into the Treasury reporting portal. Additional instructions for uploading these templates into the portal will be provided in the forthcoming User Guide on use of the system.

The NEU distribution templates cover three areas:

- NEU Distribution: Eligible NEUs
- NEU Distribution: Ineligible Local Governments
- NEU Distribution: Transactions

A. NEU Distribution: Eligible NEUs

In this section, the State or territory will populate the table for all eligible NEUs within the State and territory's jurisdiction, including eligible NEUs that are unresponsive or declined funding. The "Status" column will enable the recipient to indicate whether the NEU has acted on their funding.

For NEUs that are unresponsive or declined funding, States or territories do not have to provide information for all fields below. Optional fields are denoted by (*).

1. Download the NEU template from the Treasury reporting portal.
2. Populate the following information:
 - a. Column B: Provide the name of the State or Territory in which the NEU resides



- b. Column C: Include the NEU Recipient Number assigned by the State to the NEU as part of the request for funding (e.g., AZ0013)
 - c. Column D: Include the legal NEU Name
 - d. Column E: Include the NEU's DUNS number
 - e. Column F: Include the NEU's Taxpayer Identification Number (TIN)
 - f. Columns G- M: Include the NEU's address (including city, State, zip code, and zip+4)
 - g. Column N: Include the NEU's primary email address. If there is no NEU primary email address, provide the point of contact's email address.
 - h. Column O: Include the NEU's primary point of contact's full name (first then last)
 - i. Column P: Include the NEU's primary point of contact's phone number (###-###-####)
 - j. Column Q: Include the NEU's primary point of contact's email address
 - k. Column R: Include the NEU's authorized representative name. If the primary point of contact is also the authorized representative, provide the name again.
 - l. Column S: Include the NEU's authorized representative email address. If the primary point of contact is also the authorized representative, provide the email again.
 - m. Column T: Indicate the NEU's status:
 - Action Taken (i.e., the NEU requested funding or declined funding & requested Sec. 603(c)(4) transfer to the State)
 - Action Not Taken (i.e., the NEU is nonresponsive / declined funding)
 - n. Column U: Provide the Total NEU Budget Reference submitted by the NEU as part of its request for funding or Sec. 603(c)(4) transfer to the State
 - o. Column V: Provide the revised Total NEU Budget Reference (e.g., if revisions were made based on updated Treasury guidance on the NEU's interpretation of the 75 percent budget cap issued on June 30, 2021) *
 - p. Column W: Provide the Total Allocation Across 1st and 2nd Tranches before application of the 75 percent budget cap
 - q. Column X: Provide the Total Allocation Across 1st and 2nd Tranches (before application of 75 percent budget cap) (first revision, if applicable) *
 - r. Column Y: Provide the Total Allocation Across 1st and 2nd Tranches (before application of 75 percent cap) (second revision, if applicable) *
 - s. Column Z: Provide the Final Allocation Across 1st and 2nd Tranches after application of the 75 percent budget cap
 - t. Column AA: Provide the Final Allocation Across 1st and 2nd Tranches after application of the 75 percent budget cap (first revision, if applicable) *
 - u. Column AB: Provide the Final Allocation Across 1st and 2nd Tranches after application of the 75 percent budget cap (second revision, if applicable) *
 - v. Column AC: Include any additional notes required to explain the NEU distribution summary line items, as applicable *
3. Upload NEU template to the Treasury reporting portal. Additional instructions for uploading these templates into the portal will be provided in the forthcoming User Guide on use of the system.

B. NEU Distribution: Ineligible Local Governments

In this section, the State or territory will populate the local governments that were deemed ineligible to receive a NEU distribution. Optional fields denoted by (*).



As with the NEU Distribution Summary, the Interim Report should cover from award date to July 31, 2021. States or territories are asked to provide updates to Treasury every month thereafter. For these updates, States should only provide entries where information has changed.

1. Column B: Provide the name of the State or Territory in which the local government resides
2. Column C: Include the Local Government Name
3. Column D: Include the Local Government's DUNS number, if known/available *
4. Column E: Select the rationale for ineligibility:
 - Ineligible MCD (i.e., any Minor Civil Divisions in a "weak-MCD" State that did not meet the facts-and-circumstances test as outlined in Treasury's guidance)
 - Other. If other, provide additional explanation in Column F
5. Column F: Provide an explanation for "Other" ineligibility rationale *

C. NEU Distribution: Transactions

In this section, the State or territory will populate the table for all NEU transactions. As with the Eligible NEUs and Ineligible Local Governments information, the Interim Report should cover from the award date to July 31, 2021. States or territories are asked to provide updates to Treasury every month thereafter. For these updates, States should only provide entries where information has changed.

1. Column B: Provide the name of the State or Territory in which the NEU resides
2. Column C: Provide the NEU Recipient Number assigned by the State or Territory to the NEU
3. Column D: Provide the NEU Name
4. Column E: Provide the NEU's DUNS number
5. Column F: Provide the transaction ID, assigned by the State or Territory
6. Column G: Indicate whether the transaction was a Payment or Transfer to State under Section 603(c)(4)
7. Column H: Provide a description of the transaction (e.g., initial payment under First Tranche, subsequent distribution under First Tranche)
8. Column I: Provide the transaction amount. Use negative numbers for downward revisions. For transfers to the State under Section 603(c)(4), include the amount intended for transfer to the State.
9. Column J: Provide the date of the transaction. For transfers to the State under Section 603(c)(4), provide the date that Treasury's transfer form agreement was signed by both parties, not the expected date of Treasury's approval.

