Webinar Overview

The content of this webinar specifically covers the compliance and reporting requirements of the State and Local Fiscal Recovery Funds program for:

**Tribal Governments**

If you do not fall into this category of recipient, other webinar sessions are scheduled this week specifically addressing your requirements.

This session provides an introduction to your compliance and reporting responsibilities as discussed in the SLFRP Compliance and Reporting Guidance. You can find this document at [treasury.gov/SLFRPreporting](http://treasury.gov/SLFRPreporting).

The session will **not** cover the State and Local Fiscal Recovery Fund Interim Final Rule or permitted uses under the Interim Final Rule.
Agenda

This session provides an introduction to your compliance and reporting responsibilities as discussed in the SLFRP Compliance and Reporting Guidance. You can find this document at treasury.gov/SLFRPreporting.

• Overview

• Part 1: General Guidance

• Part 2: Reporting Guidance

• Q&A
SLFRF Resources

For More Information:
Please visit Treasury’s State & Local website at [www.treasury.gov/SLFRP](http://www.treasury.gov/SLFRP)

To Request Funding:
Please visit [www.treasury.gov/funding](http://www.treasury.gov/funding)

For Media Inquiries:
Please contact the U.S. Treasury Press Office at (202) 622-2960

For General Inquiries:
Please email [tribal.consult@treasury.gov](mailto:tribal.consult@treasury.gov)
Overview
The American Rescue Plan Act of 2021

The American Rescue Plan Act (ARPA) is providing fast and direct economic assistance for American workers, families, small businesses, and industries and it:

- Continues programs started by the CARES Act in 2020 and Consolidated Appropriations Act in 2021.

- Adds new phases, allocations, and guidance to address issues related to the continuation of the COVID-19 pandemic.

- Creates new programs to address continuing pandemic-related crises, and fund recovery efforts as the United States begins to emerge from the COVID-19 pandemic.

- Was passed by Congress on March 10, 2021, and signed into law on March 11, 2021.
Coronavirus State and Local Fiscal Recovery Funds Overview

ARPA created the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to deliver $350 billion for state, territories, municipalities, counties, and Tribal governments much needed aid.

The key objectives for SLFRF are to:

- Support the urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control.

- Replace lost revenue for eligible recipients to strengthen support for vital public services and help retain jobs.

- Support immediate economic stabilization for households and businesses.

- Address systemic public health and economic challenges that have contributed to the inequal impact of the pandemic on certain populations.
Interim Final Rule

SLFRF is subject to the requirements and guidance specified in the Interim Final Rule, adopted on May 10, 2021. The Interim Final Rule:

• Establishes a framework for determining the types of programs and services eligible under ARPA.

• Builds on the use of eligible expenditures under the Coronavirus Relief Fund (CRF).

• Recognizes the broad range of eligible uses to help SLFRF recipients.

• Establishes certain regular reporting requirements.

Treasury is seeking comments on all aspects of the Interim Final Rule.

Comments are due July 16, 2021 and can be electronically submitted through the Federal eRulemaking Portal or via mail to the Treasury.
Compliance and Reporting Guidance Overview


All SLFRF recipients are required to meet the applicable compliance and reporting responsibilities noted in the Interim Final Rule.

The Reporting Guidance is broken into two parts:
(1) General Guidance
(2) Reporting Requirements
Purpose of the Reporting Guidance

The SLFRF Reporting Guidance will ensure a speedy, equitable, transparent, and accountable recovery for all Americans.

**Accountable:** Ensure recipients fulfill their compliance responsibilities and use funding as intended.

**Transparent:** Provide the public data on how these funds were used and the outcomes achieved.

**User Friendly:** Provide as easy and efficient user experience as possible.
Part 1: General Guidance
Recipient Compliance Overview

- Part 1B: Statutory Eligible Uses
- Part 1C: Treasury’s Interim Final Rule
- Part 1D: Uniform Guidance (2 CFR) Requirements
- Part 1D: Award Terms & Conditions
Parts 1B and 1C: Statutory Eligible Uses and Treasury’s Rulemaking

Part 1.C.1: Eligible and Restricted Uses
- SLFRF has four permitted uses and certain restricted uses

Part 1.C.2: Eligible Cost Timeframe
- Eligible costs incurred between March 3, 2021 and December 31, 2024
- Funds obligated by December 31, 2024 and expended by December 31, 2026

Part 1.C.3: Reporting Requirements
- Generally, initial interim report and quarterly Project and Expenditure reports.
Parts 1D and 1E: Uniform Administrative Requirements and Award Terms and Conditions

SLFRF recipients must follow the Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) and the applicable Terms and Conditions of the SLFRF assistance.

- Allowable Activities
- Allowable Costs/Cost Principles (such as administrative costs and salaries and expenses)
- Cash Management
- Eligibility
- Subrecipient Monitoring
- SAM.gov Requirements
- Recordkeeping Requirements
- Single Audit Requirements
Part 2: Reporting Guidance
# Reporting Requirements - Tribal governments

Tribal Governments submit:

<table>
<thead>
<tr>
<th></th>
<th>1. Interim Report</th>
<th>2. Project and Expenditure Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Contents</strong></td>
<td>• Initial overview of status and uses of funding</td>
<td>• Types of projects funded</td>
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<td>• One-time</td>
<td>• Quarterly</td>
</tr>
<tr>
<td></td>
<td>• By August 31, 2021</td>
<td>• By October 31, 2021 and 30 days after the end of each quarter thereafter</td>
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<tr>
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<td>• Covers date of award through July 31, 2021</td>
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Key Concept: Expenditure Category

An Expenditure Category (EC) is a coding system to track how funding is used, and will also be used to identify where additional programmatic data is required.

Appendix 1 includes a list of 66 Expenditure Categories.

<table>
<thead>
<tr>
<th>1: Public Health</th>
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</thead>
<tbody>
<tr>
<td>1.1 COVID-19 Vaccination</td>
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<tr>
<td>1.2 COVID-19 Testing</td>
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<tr>
<td>1.3 COVID-19 Contact Tracing</td>
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<tr>
<td>1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)*</td>
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<td>1.5 Personal Protective Equipment</td>
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<td>1.6 Medical Expenses (including Alternative Care Facilities)</td>
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<td>1.7 Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency</td>
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<tr>
<td>1.8 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)</td>
</tr>
<tr>
<td>1.9 Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19</td>
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<tr>
<td>1.10 Mental Health Services*</td>
</tr>
<tr>
<td>1.11 Substance Use Services*</td>
</tr>
<tr>
<td>1.12 Other Public Health Services</td>
</tr>
</tbody>
</table>
Key Concepts: Projects

Projects:

• Closely related activities toward a common purpose/goal
• New or existing services or investments
• Funded in whole or in part by SLFRF funding
• Each project must align to one Expenditure Category. Projects break down an Expenditure Category into more detail.
• 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.
Key Concepts: Relationships

Expenditure Category
(e.g., Education Assistance: Early Learning)

Project A

Project B
(e.g., Pre-school services)

- Obligations/Expenditures
- Subaward (e.g., Contract)
- Subaward (e.g., Grant)

Project C
Part 2A: Interim Report

Initial overview of status and funding (covering spending from March 3 to July 31, 2021) and is due August 31, 2021.

One-time report to provide obligations and expenditures by Expenditure Category at the summary level.

<table>
<thead>
<tr>
<th>ID</th>
<th>Category</th>
<th>Cumulative Obligations to Date</th>
<th>Cumulative Expenditures to Date</th>
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<td>$800,000</td>
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<td>1.4</td>
<td>Prevention in Congregate Settings</td>
<td>$3,498,000</td>
<td></td>
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Required Programmatic Data includes:

- Revenue replacement formula and other revenue calculation details and exclusions
- If available, use audited data
- Description of services provided
Part 2B: Project and Expenditure Report

Project and Expenditure Reports include projects and contracts, grants, and subawards over $50,000. First report is due on **October 31, 2021**, and quarterly thereafter.

- **Projects and Expenditures**
  - Project Inventory
  - Expenditures
  - Project Status

- **Subawards**
  - Subawards

- **Program data**
  - Required Programmatic Data
  - Required Programmatic Data (for infrastructure)
Part 2B: Project and Expenditure Report - Project Demographic Distribution

Identify whether or not the project is serving an economically disadvantaged community based on if the program or service is:

- Provided at a physical location in a Qualified Census Tract (QCT)
- Primary intended beneficiaries live within a QCT
- Eligibility criteria are such that the primary intended beneficiaries earn less than 60 percent of the median income; or
- Eligibility criteria are such that over 25 percent of intended beneficiaries are below the federal poverty line.

Note: Pursuant to the Interim Final Rule, programs and services provided by a Tribal government are presumed to serve an economically disadvantaged community.
Part 2B: Project and Expenditure Report- Programmatic Data (Non-Infrastructure Projects)

Provide specific programmatic data requirements for non-infrastructure projects for each Expenditure Category, including:

- Payroll for Public Health and Safety Employees
- Household Assistance
- Small Business Economic Assistance
- Aid to Travel, Tourism, and Hospitality or Other Impacted Industries
- Rehiring Public Sector Staff
- Education Assistance
- Premium Pay
- Revenue Replacement
Part 2B: Project and Expenditure Report-Programmatic Data (Infrastructure Projects)

Infrastructure projects must report detailed project level information, location, and expenditure data.

All Water, Sewer, and Broadband infrastructure projects over $10m must also report:

- Number of employees/contractors
- Number of direct or third party hires
- Wages/benefits by worker classification
- Whether wages are at prevailing page

Recipients must also report:

- Detailed information on the wages and benefits provided, and how they will ensure a ready supply of skilled and unskilled labor, minimize the risk of labor disputes, and ensure a safe and healthy workplace.
- Some additional reporting requirements may be waived for recipients who can certify compliance with Davis-Bacon.
Treasury Submission Portal and Training

• Information submitted via Treasury Submission Portal.

• Detailed User Guide and reference materials will be provided.

• Technical assistance webinars to support recipients’ reporting requirements.

• Further communications to be posted on Treasury’s website.
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