Agenda

▶ **Introduction**

📄 **Overview of Treasury Reporting Cycles**

👥 **Reporting User Roles**

Components of the Project & Expenditure Report

💵 **Obligations & Expenditures**

📋 **Project Reporting Requirements**

Introduction

Today's session is intended to provide information on the process for compiling and submitting required reporting information for the Cycle 4 (July 1, 2022 – September 30, 2022) Project and Expenditure US Treasury report for State and Local Fiscal Recovery Funds (SLFRF).

Facilitating the conversation are members of the DFA and HORNE:

Kenneth J. Austin, Treasury Reporting Manager, HORNE

Overview of Treasury Reporting Cycles

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US Treasury Reporting Cycles

Project & Expenditure Report

- Agency reports are due to the DFA 15 days after the end of each reporting cycle

- The State's cumulative report is due to the US Treasury by 30 days after the end of each reporting cycle

Recovery Plan Performance Report

- Due annually for State Fiscal Year End

US Treasury Reporting Cycles Dates

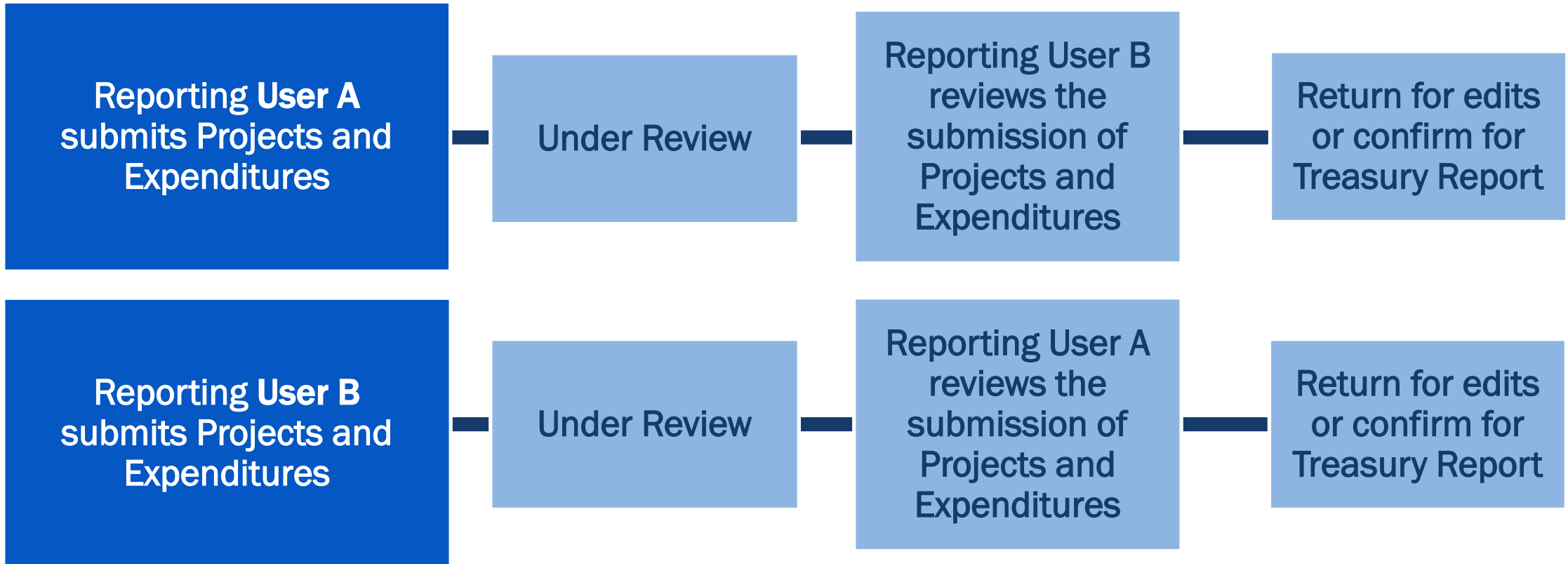| Cycle	Period Covered	Due Date to the DFA	Compiled Report Due Date to the US Treasury	Project & Expenditure Report	Recovery Plan Performance Report
1	Mar. 3 – Dec. 31, 2021	Jan. 15, 2022	Jan. 31, 2022	X	
2	Jan. 1 – Mar. 31, 2022	Apr. 15, 2022	Apr. 30, 2022	X	
3	Apr. 1 – June 30, 2022	July 15, 2022	July 31, 2022	X	X
4	July 1 – Sep. 30, 2022	Oct. 15, 2022	Oct. 31, 2022	X	
5	Oct. 1 – Dec. 31, 2022	Jan. 15, 2023	Jan. 31, 2023	X	
6	Jan. 1 – Mar. 31, 2023	Apr. 15, 2023	Apr. 30, 2023	X	
7	Apr. 1 – June 30, 2023	July 15, 2023	July 31, 2023	X	X
8	July 1 – Sep. 30, 2023	Oct. 15, 2023	Oct. 31, 2023	X	
9	Oct. 1 – Dec. 31, 2023	Jan. 15, 2024	Jan. 31, 2024	X	
10	Jan. 1 – Mar. 31, 2024	Apr. 15, 2024	Apr. 30, 2024	X	

US Treasury Reporting Cycles Dates

Cycle	Period Covered	Due Date to the DFA	Compiled Report Due Date to the US Treasury	Project & Expenditure Report	Recovery Plan Performance Report
11	Apr. 1 – June 30, 2024	July 15, 2024	July 31, 2024	X	X
12	July 1 – Sep. 30, 2024	Oct. 15, 2024	Oct. 31, 2024	X	
13	Oct. 1 – Dec. 31, 2024	Jan. 15, 2025	Jan. 31, 2025	X	
14	Jan. 1 – Mar. 31, 2025	Apr. 15, 2025	Apr. 30, 2025	X	
15	Apr. 1 – June 30, 2025	July 15, 2025	July 31, 2025	X	X
16	July 1 – Sep. 30, 2025	Oct. 15, 2025	Oct. 31, 2025	X	
17	Oct. 1 – Dec. 31, 2025	Jan. 15, 2026	Jan. 31, 2026	X	
18	Jan. 1 – Mar. 31, 2026	Apr. 15, 2026	Apr. 30, 2026	X	
19	Apr. 1 – June 30, 2026	July 15, 2026	July 31, 2026	X	X
20	July 1 – Sep. 30, 2026	Oct. 15, 2026	Oct. 31, 2026	X	
21	Oct. 1 – Dec. 31, 2026	Jan. 15, 2027	Jan. 31, 2027	X	

Reporting User Roles

Reporting **User A** submits Projects and Expenditures → Under Review → Reporting User B reviews the submission of Projects and Expenditures → Return for edits or confirm for Treasury Report

Reporting **User B** submits Projects and Expenditures → Under Review → Reporting User A reviews the submission of Projects and Expenditures → Return for edits or confirm for Treasury Report
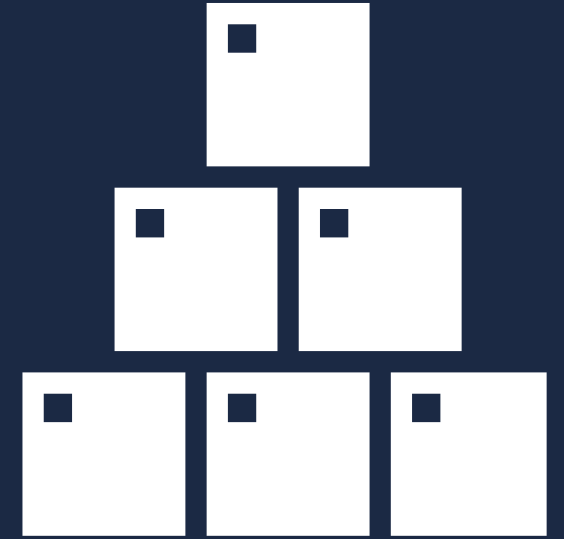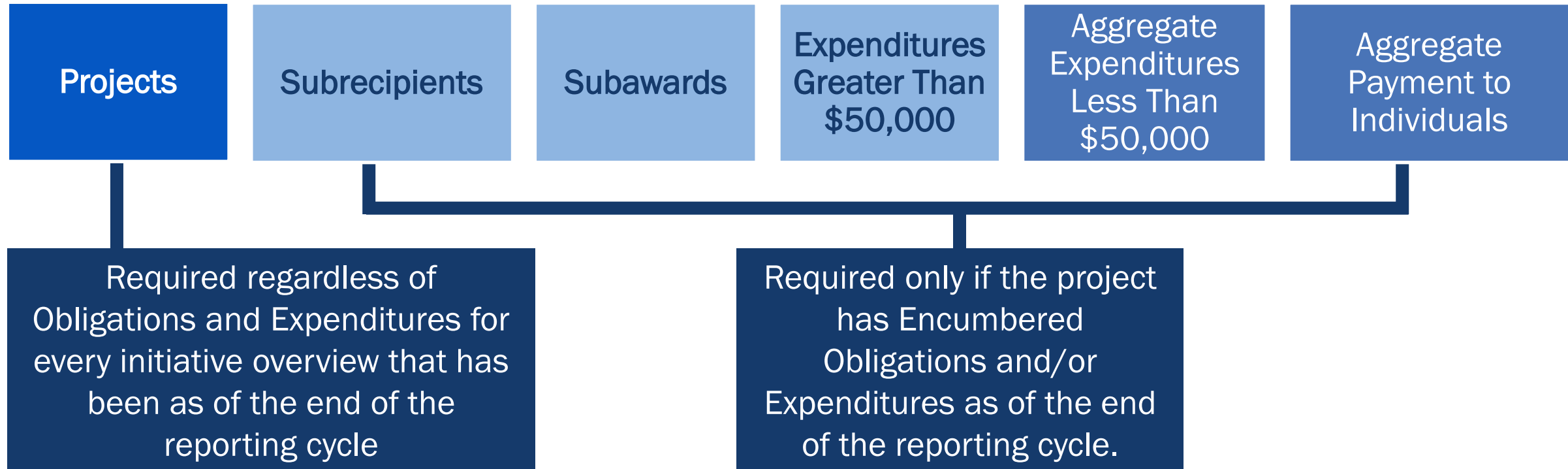
Components of the Project & Expenditure Report

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Required Components of the Project & Expenditure Reports

Projects	Subrecipients	Subawards	Expenditures Greater Than $50,000	Aggregate Expenditures Less Than $50,000	Aggregate Payment to Individuals

Required regardless of Obligations and Expenditures for every initiative overview that has been as of the end of the reporting cycle

Required only if the project has Encumbered Obligations and/or Expenditures as of the end of the reporting cycle.

Obligations & Expenditures

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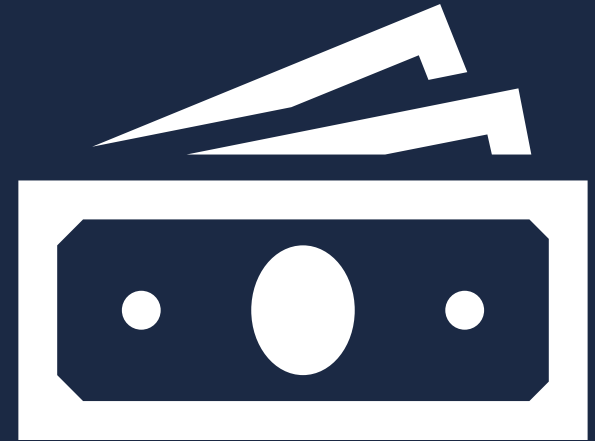
Identifying Obligations & Expenditures

Obligations - Amounts that have been **encumbered** as of the end of each reporting cycle, sourced with SLFRF dollars.

Expenditures - Amounts that have been **spent** as of the end of each reporting cycle

──────────── **Examples** ────────────

Obligation (encumbrance) – Executed contract for services

Expenditure (contractual payment) – Payments made for services related to a contract

Expenditure (non-contractual payment) – procurement card payments and payroll

Identifying Obligations & Expenditures

	Reportable Transaction Scenarios	
	Obligation	**Expenditure**
Encumbered with no payments	X	N/A
Expended (Previously Encumbered)	N/A	X
Expended (Not Previously Encumbered)	X	X
Reductions to Existing Encumbrance (Not Yet Paid)	Negative Obligation	N/A

Categorizing Expenditures

	Reported Under Expenditures Greater Than $50,000	Reported Under Aggregate Expenditures Less Than $50,000
One subaward with obligations of $60,000	Yes	No
Two separate subawards with obligations of $30,000 each	No	Yes
One subaward with previous obligations of $60,000 now reduced to $40,000	Remove from Expenditures Greater Than $50,000	Report Under Aggregate Expenditures Less Than $50,000
One subaward with previous obligations of $40,000 now increased to $60,000	Report Under Expenditures Greater Than $50,000	Remove from Aggregate Expenditures Less Than $50,000

Project Reporting Requirements

Project Reporting Requirements

Expenditure Categories:

- ✓ Project Identification Number
- ✓ Project Name
- ✓ Expenditure Category ★
- ✓ Status of Completion
- ✓ Adopted Budget
- ✓ Cumulative Obligations

- ✓ Current Period Obligations
- ✓ Cumulative Expenditures
- ✓ Current Period Expenditures
- ✓ Project Description
- ✓ Program Income Earned & Expended

NOTE: Certain expenditure categories will require additional data (capital expenditures, demographic distribution data, use of evidence, and other programmatic data ★)

Project Reporting Requirements

Capital Expenditures (Applicable to EC 1.1-3.5)

- Determine if the project has Capital Expenditures

- Identify the dollar amount of expected capital expenditure (including pre-development costs)

- Determine type of capital expenditure

NOTE: A written justification is required for projects with total expected capital expenditures use of $10 million or more for an enumerated eligible use, as well as projects with total expected capital expenditures for an "other" use of $1 million or more.

Demographic Distribution (Applicable to EC 1.1-2.37)

- Determine which impacted and/or disproportionally impacted population the project primarily serves

NOTE: Users may select up to two additional populations (secondary and tertiary) being served by the project.

Labor Reporting Requirements

The U.S. Treasury requires additional questions related to Prevailing Wage and Labor Reporting Requirements if the project falls under one of the below criteria's:

A. If the project is an Infrastructure Project (Expenditure Categories 5.1-5.21) with an expected total cost of $10,000,000.00 or more.

B. If the project is a Capital Expenditure Project (Expenditure Categories 1.1-3.5) with total expected capital expenditures of $10,000,000.00 or more.

Labor Reporting Requirements

The below 4 requirements are to be completed if one of the above criteria is met:

- Davis-Bacon Act Certification

- Certification of Labor Agreements

- Whether the project prioritizes local hires?

- Whether the project has a Community Benefit Agreement, with a description of any such agreement?

Subrecipients

Subrecipients are entities that receive a subaward to carry out a project on behalf of the recipient. Individuals or entities that are direct beneficiaries of a project funded by Fiscal Recovery Funds are **NOT** considered subrecipients. Subrecipients are required only for subawards greater than $50,000

For instance, A subaward is provided to a nonprofit to provide homeless services to individuals experiencing homelessness. In this case, the subaward to the nonprofit is based on the services that the recipient intends to provide (assistance to households experiencing homelessness), and the nonprofit is serving as the subrecipient, providing services on behalf of the recipient.
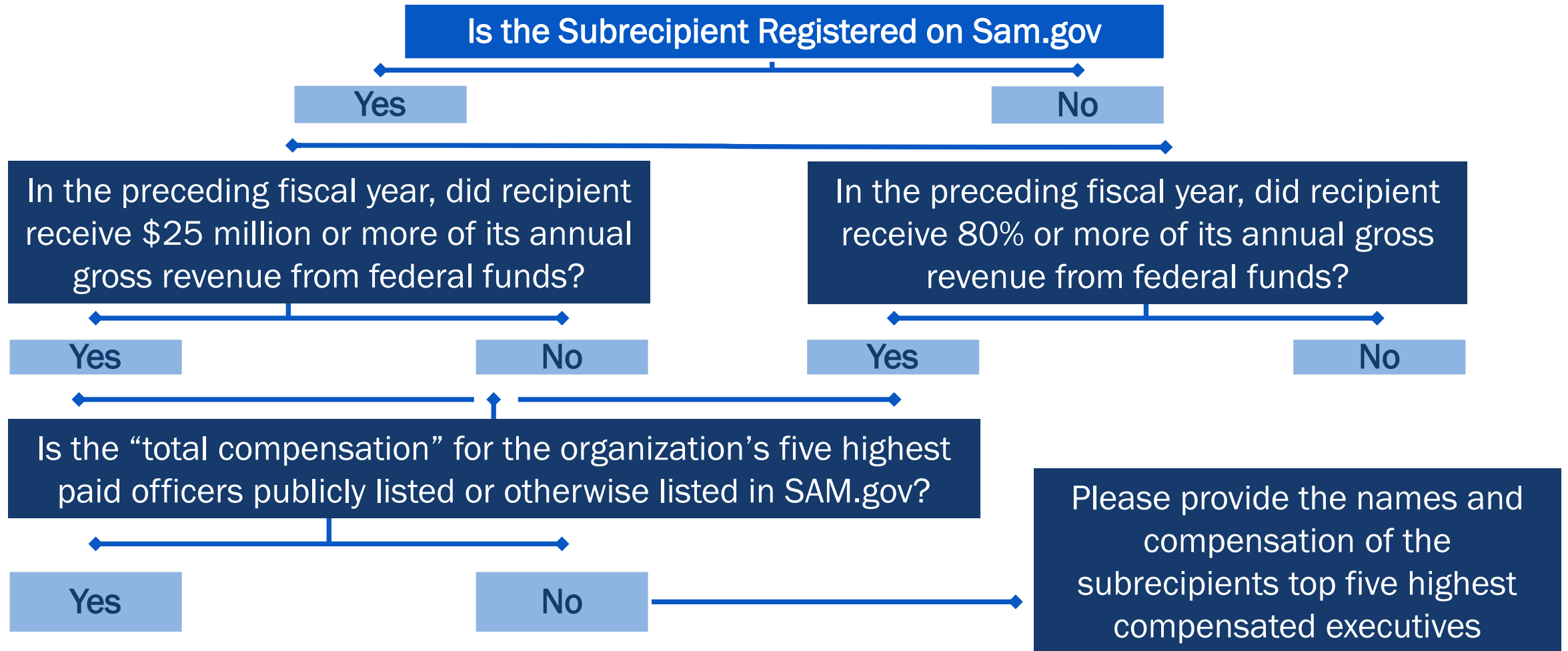
Subrecipient Reporting Requirements

The U.S. federal government will no longer require organizations to get a DUNS Number for registration in SAM.gov beginning on April 4, 2022.

- Subrecipient identification number (TIN, or UEI*)

- Subrecipient Name

- Entity Type (Subrecipient, Contractor, or Beneficiary)

- Point of Contact Email Address

- Subrecipient Address

- Confirmation that the Subrecipient is registered in SAM.gov

NOTE: Unique Entity Identifier (UEI) (SAM) will automatically be assigned to all entities registered in SAM.gov

Subrecipient SAM.gov Registration Workflow

Is the Subrecipient Registered on Sam.gov

Yes

No

In the preceding fiscal year, did recipient receive $25 million or more of its annual gross revenue from federal funds?

In the preceding fiscal year, did recipient receive 80% or more of its annual gross revenue from federal funds?

Yes

No

Yes

No

Is the "total compensation" for the organization's five highest paid officers publicly listed or otherwise listed in SAM.gov?

Yes

No

Please provide the names and compensation of the subrecipients top five highest compensated executives

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Subawards

Required for any Contracts, Grants, Loans, Transfers, or Direct Payments that have obligations Greater than $50,000. Required information for each subaward:

- Subrecipient identification number (TIN or UEI)
- Recipient Project ID
- Sub-Award number
- Award Type
- Sub-Award Amount (Obligation Amount)
- Sub-Award Date

- Primary Sector
- Period of Performance Start & End Date
- Purpose of Funds
- Subaward Description

Subaward Types

Award Type can only be one of the following:

- Contract: Purchase Order
- Contract: Delivery Order
- Contract: Blanket Purchase Agreement
- Contract: Definitive Contract
- Grant: Lump Sum Payment(s)
- Grant: Reimbursable
- Loan: Maturity prior to 12/31/26 with planned forgiveness
- Loan: Maturity prior to 12/31/26 without planned forgiveness
- Loan: Maturity past 12/31/26 with planned forgiveness
- Loan: Maturity past 12/31/26 without planned forgiveness
- Direct Payment
- Transfer: Lump Sum Payments
- Transfer: Reimbursable

Expenditures Greater Than $50,000

Subrecipients and Subawards are required before reporting Expenditures Greater Than $50,000.

Required information:

- Subaward Number

- Expenditure Amount

- Expenditure Start and End Date

Aggregate Reporting Less Than $50,000

Aggregate reporting is required for contracts, grants, transfers made to other government entities, loans, and direct payments that are Less Than $50,000. The below information is required for Aggregate Reporting:

Aggregate Subaward Type:

- Aggregate of Contracts Awarded
- Aggregate of Grants Awarded
- Aggregate of Loans Issued
- Aggregate of Transfers
- Aggregate of Direct Payments

- Obligation Amount
- Expenditure Amount
- Expenditure Start and End Date

Aggregate Payments to Individuals

All obligations and expenditures made directly to individuals, regardless of dollar amount, should be included in aggregate reporting. The below information is needed for Payments to Individuals:

- Total Period Expenditure Amount (Aggregates)

- Total Period Obligation Amount (Aggregates)

- Expenditure Start Date

- Expenditure End Date

NOTE: While the previous guidance specifies any payments under $50,000, please note that the updated compliance guidance states any dollar amount should be included.

Questions?

Please send questions to support@msarpa.com

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CLICK OR SCAN **TO VIEW**

1 Treasury's Website for State & Local Fiscal Recovery Funds

https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds

2 Treasury's Compliance & Reporting Guidance

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

3 Treasury's Project and Expenditure Report User Guide

https://home.treasury.gov/system/files/136/July-2022-PE-Report-User-Guide.pdf

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