



State and Local Fiscal Recovery Funds Non-entitlement Units of Government Quick Reference Guide

This reference guide offers resources that may assist non-entitlement units of local government (NEUs) recipients that received State and Local Fiscal Recovery Funds (SLFRF) from the U.S. Department of the Treasury (Treasury).

SLFRF Reporting Requirements

NEUs must submit **Project and Expenditure Reports** quarterly or annually to Treasury, depending on the size of their SLFRF allocation. Set out below is an overview of the reporting requirements, and recipients are encouraged to review the full [Compliance and Reporting Guidance](#) for the SLFRF program. The reports help to determine recipient compliance with the terms and conditions of the SLFRF award, including regarding whether funds were used for their intended purposes. In addition, the reports assist Treasury in assessing the effectiveness of the program and making informed policy decisions. Please note that:

1. Treasury encourages NEUs to include as much detail as possible in their reporting, particularly as it relates to claiming the standard allowance and reporting how recipients used funds under the revenue loss eligible use category for EC 6.1 projects;
2. NEUs are required to satisfy the SLFRF reporting requirements and continue to report, regardless of how much they have expended, until award closeout occurs;
3. In accordance with the [SLFRF Financial Assistance Agreement](#), all recipients, including NEUs, and their subrecipients are required to have an assigned [Unique Entity Identifier \(UEI\)](#) in SAM.gov for the duration of the period of performance of the SLFRF award. Please note that the revenue loss eligible use category does not include subawards. For more information, see [FAQ #13.14](#).

	Project and Expenditure Report
Contents	<ul style="list-style-type: none"> • Types of funded projects • Financial data • Information on contracts, grants, and subawards equal to or greater than \$50,000 • Details on required information are described in Part 2, Section B of the <i>Compliance and Reporting Guidance – State and Local Fiscal Recovery Funds</i>.
Frequency and Submission Date	<ul style="list-style-type: none"> • Quarterly or annually, even if all funds have been expended or the recipient has yet to expend funds • Beginning January 31, 2022, and quarterly thereafter or beginning April 30, 2022, and then annually thereafter



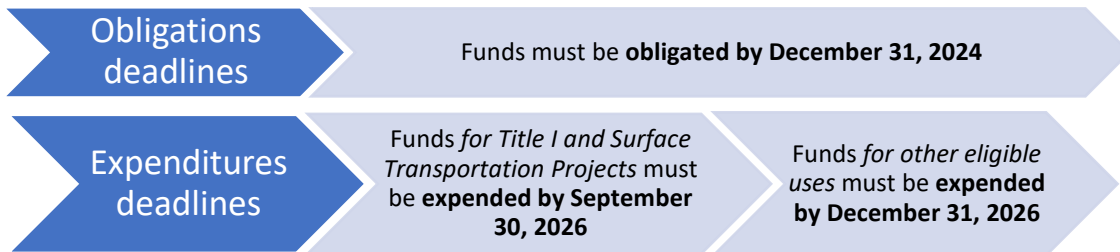
SLFRF at a Glance

For those new to the SLFRF program, Treasury recommends watching the [2022 Final Rule Webinar](#) and the [2023 Interim Final Rule Webinar](#) or referring to the [Quick Reference Guide](#) to understand the program requirements.

For additional information and resources, please review the materials listed below:

1. The SLFRF [Overview of the 2022 Final Rule](#);
2. The [Overview of the 2023 Interim Final Rule](#);
3. Treasury's page on [Recipient Compliance and Reporting Responsibilities](#); and
4. [Self-Service Resources](#).

All SLFRF funds must be obligated by December 31, 2024. The four existing eligible uses described in the 2022 Final Rule, including the revenue loss eligible use category, and the new emergency relief from natural disasters eligible use described in the 2023 Interim Final Rule, are subject to the same administration requirements and the expenditure deadline of December 31, 2026. Funds used for Surface Transportation or Title I projects must be expended by September 30, 2026, which is earlier than the December 31, 2026, expenditure deadline associated with the other eligible uses. Please see page 43 of the [Overview of the 2022 Final Rule](#) and page 65021 of the [2023 Interim Final Rule](#).



For information about the *Uniform Guidance* requirements, including procurement requirements for NEUs, please see Section 13 of the [2022 Final Rule FAQs](#). Treasury recognizes that many NEUs may expend \$750,000 or more in Federal awards during their fiscal year and newly be required to complete a Single Audit or a Program-Specific Audit. Please note that NEUs whose total SLFRF award is at or below \$10 million and other Federal award funds expended during the fiscal year are less than \$750,000 may be eligible to follow the Alternative Compliance Examination Engagement (ACEE) Report. More information about the ACEE process is forthcoming.

For resources to help NEUs meet SLFRF reporting requirements, please see this [20-minute webinar providing step-by-step instructions](#) on how to complete the reporting requirements related to the revenue loss eligible use category. Refer also to page 15 of the [Compliance and Reporting Guidance](#) for more information.

To evaluate whether a specific use is an eligible use of SLFRF funds, consider which of the eligible use categories the use may fall into. As a reminder, there are four eligible use categories described in the [2022 Final Rule](#) and three additional eligible use categories outlined in the [2023 Interim Final Rule](#), for a total of seven eligible use categories. For the four existing



eligible use categories, recipients should refer to the 2022 Final Rule and the [Overview of the 2022 Final Rule](#), which provides a summary of each category, as well as the [2022 Final Rule FAQs](#). For the three new eligible uses, recipients should consult the [2023 Interim Final Rule](#) and the [Overview of the 2023 Interim Final Rule](#).