



April ARPA Reporting Deadline: Annual Project & Expenditure Reports

April 10, 2025



Team Introductions:



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Agenda

1 Obligation Deadline Recap

3 Treasury Portal Refresher

2 2025 Reporting Roadmap

4 Closing and Q&A

Key Reminders

- All ARPA SLFRF recipients are required to continue to submit reports (including this April) until closeout has been completed, even if you have already spent all SLFRF funds and/or have not conducted any SLFRF activities in the prior reporting period.
- All funding that is not reported as obligated in this report (or the past report for quarterly reporters) will need to be returned to Treasury.
- Make sure that the amount you have listed as obligated is the same amount as is listed as your NEU's award in the portal.
- Confirm as soon as possible you can access your reporting portal (Login.gov or ID.me).
- All SLFRF allocations must be spent by December 31, 2026.
- Maintain accurate and organized records of all documents relating to SLFRF funding.
- If projects have changed since they were initially reported to Treasury, you can adjust your reports accordingly.
- MTAP is holding weekly Office Hours through the end of April on Tuesdays from 10-11am.

Obligation Deadline Recap

Treasury's Definition of an Obligation

- In 2 CFR § 200.71, the Uniform Guidance defines “obligation” as “orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.”
 - Funds must have been obligated to eligible uses by the end of 2024.
 - Funds may be expended after 2024 so long as the payment occurs before December 31, 2026.
- The Final Rule states that recipients “must return any funds not obligated by December 31, 2024. A recipient must also return funds obligated by December 31, 2024, but not expended by December 31, 2026.”
- The definition of an obligation does *not* differ under revenue loss or other expenditure categories.

Treasury's Definition of an SLFRF-Eligible Obligation

What IS an SLFRF-Eligible Obligation	What is NOT an SLFRF-Eligible Obligation
An SLFRF-Eligible expenditure from 3/3/21- 12/31/24	A budget line item
A contract with a vendor	A budget resolution
A purchase order	A contract that has been agreed to with a vendor that does not have an associated dollar amount
Projected SLFRF related Legal and Administrative Expenses designated as SLFRF expenditures prior to 12/31/2024	A contract agreed to but not signed by 12/31/2024
Interagency Agreements signed by 12/31/2024	An interagency agreement from after 12/31/2024
Eligible Personnel Costs designated as SLFRF expenditures by 12/31/2024	Personnel Costs not formally designated as SLFRF-funded by 12/31/2024

For more information, see SLFRF Final Rule FAQ Section 17 and MTAP's Obligation Deadline Flyer

Re-Obligating Funds

Under limited circumstances, funding obligated under SLFRF may be re-obligated.

- For example, if your municipality signed a contract with a vendor that subsequently goes out of business, the municipality can hire a new vendor if the new contract has the same scope and purpose.
 - All funding would still need to be expended by December 31, 2026.
- If your municipality has a specific scenario in which funding may need to be re-obligated, please reach out to the MTAP team to discuss.

2025 Reporting Roadmap

2025 Sample Reporting Timeline

APRIL 1, 2025

Treasury's April 2025 Report opens in Portal

BY APRIL 10, 2025


At this stage, recipients are encouraged to:

1. Confirm they can log into Treasury's Portal
2. Ensure User Roles are assigned to the correct POC
3. Resolve outstanding issues with accessing the portal or User Roles

April 10 – 30, 2025

1. Gather project information
2. Internally collect financial information related to the project(s)
3. Input data into Treasury's Portal
4. Review inputted information and submit the report

Portal Access - LOGIN.GOV or ID.ME

**Treasury CARES Hub**
E-Mail: covidreliefitsupport@treasury.gov

In accordance with the Executive Order 14028 Improving the Nation's Cybersecurity, Office of the Chief Information Officer (OCIO) has implemented multi-factor authentication (MFA) for this application. Please select a login method below to login or create an account.


Sign in with **ID.me**

Who is ID.me?

ID.me is a trusted provider specializing in digital identity protection, providing users with secure access to applications.

By selecting ID.me, you will be redirected to ID.me's website.

ID.me is not a government entity. You consent to the privacy and security policies for identity and access management through ID.me [Terms of Service](#) | [Privacy Policy](#) | [FAQ](#)

**Treasury CARES Compliance**
E-Mail: covidreliefitsupport@treasury.gov

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Sign in with **LOGIN.GOV**

Who is Login.gov?

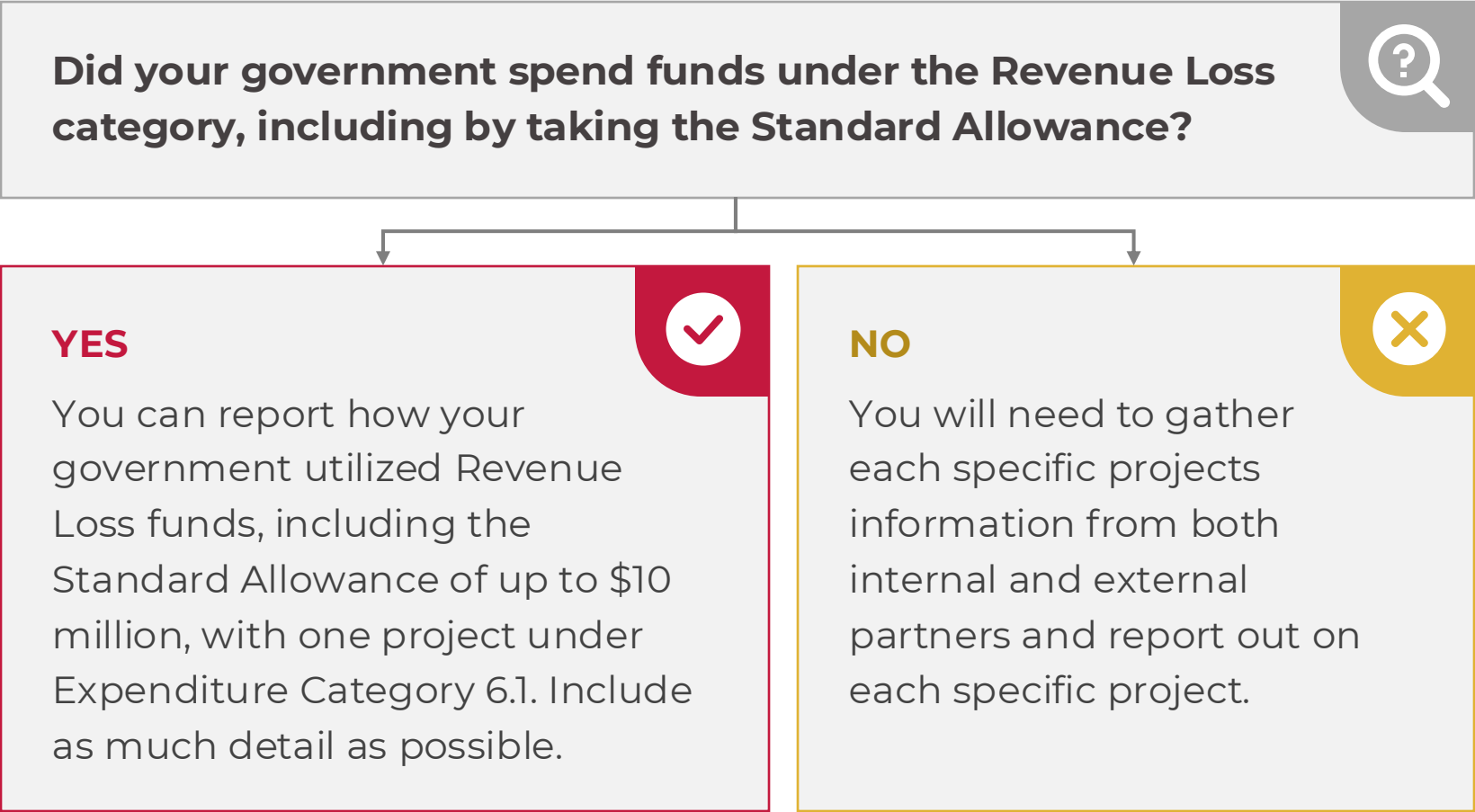
Login.gov is a trusted provider specializing in digital identity protection, providing users with secure access to applications.

You consent to the privacy and security policies for identity and access management through Login.gov [Privacy and Security Practices](#) | [FAQ](#)

If you have any login issues, please contact Treasury via email:

covidreliefitsupport@treasury.gov

2025 Reporting Timeline - Revenue Loss



NOTE:

Treasury requests that descriptions provide details about what type of specific eligible government services are being supported with SLFRF

Treasury Portal Refresher

Treasury Portal Refresher - Compliance Reports

Treasury COVID-19 Relief Hub

State, Local and Tribal Support

Welcome

Introduction

Submissions

Compliance Reports

My compliance reports

SLFRF compliance reports

Search

Records per page: 10 Page: 1 of 1

	Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Inform...	Download
1	Sample Minnesota NEU - NEU Agreement and Support Docs	NEU Agreements and Supporting Documents				Submitted		
2	TEST - 2023 P&E Report	Project and Expenditure Report		Quarter 1 2023 (January-March)	4/30/2023	Draft		
3	Sample Minnesota NEU - P&E Report	Project and Expenditure Report		Annual March 2022	4/30/2022	Submitted		

SLFRF Information and/or Document Requests


You have no IDR Forms

Hide


Help

For assistance on your submission and other questions, contact Covid IT Relief Support

Legend




Maryland
DEPARTMENT OF BUDGET
AND MANAGEMENT



HAGERTY

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Treasury Portal Refresher - Introduction Page



State, Local and Tribal Support
SLFRF Compliance

Introduction/Bulk Templates

Recipient Profile

Project Overview

Recipient Specific

Certification

Introduction and Bulk Upload Templates

Welcome to the Project and Expenditure Report Form

SLFRF recipients will complete the required sections of the Project and Expenditure Report using the left navigation bar to complete the relevant sections.

To ensure you correctly complete your reporting requirements, we encourage you to use the following link to access the 'User Guide' for a reference.

[User Guide](#)

For recipients filling this form out for the first time, and who are receiving less than \$10 million in total SLFRF allocations, there are just two key decisions recipients must know to complete this report in just a few minutes.

1. Does your jurisdiction have any projects to report?

a. If NO, you will simply be asked on the "Project Overview" page to answer "My jurisdiction does NOT have projects to report". And to provide a quick explanation as to why.

b. If YES, you will be prompted on the "Project Overview" page to create records of your project(s) and any associated spending activity. Note: if you have previously created a project, it will be presented on this page.

> Help

> Legend

> Record Details

Status

Draft

Report Name

TEST - 2023 P&E Report

Report Type

Project and Expenditure Report

Report Period

Quarter 1 2023 (January-March)

Reporting Period Start Date

1/1/2023

Reporting Period End Date

3/31/2023

Submission Deadline

4/30/2023 12:00 PM

Allocated Amount

\$1,000,000.00

Treasury Portal Refresher - Reporting Obligations & Attestation

Templates

Recipient Profile

Project Overview

Recipient Specific

Certification

fields, such as project name and project ID, are static and do not change across reporting periods. Other fields, such as status of completion and total obligations, will change across reporting periods.

Note: Bulk Upload templates will appear once you have selected the Project Expenditure Category

You may need to refresh your browser screen to see your new entries.

To submit a report if no projects identified, please answer the conditional questions below and proceed to certification.

No Projects Verification

* Does your jurisdiction have projects to report as of this reporting period?

My jurisdiction does NOT have projects to report

--None--

My jurisdiction has projects to report

☒ My jurisdiction does ~~not~~ have projects to report

Save

- Recipient attests that they understand that is not reported as obligated in this report, and will need to be returned to Treasury.

--None--

Complete this field.

Treasury Portal Refresher - Project Entry

No Projects Verification

* Does your jurisdiction have projects to report as of this reporting period?

My jurisdiction has projects to report

Save

My Projects

✓ = Complete ⓘ

⚠ = Warning ⓘ

✖ = Not Complete ⓘ

Total Number of Projects : 0

Total Adopted Budget:

Total Obligations:

Total Expenditures:

➕ Add New Project

You have no projects. Create a project by clicking 'Add new Project'

Treasury Portal Refresher - Reporting Obligations

Add Project

General Project Information

* Project Expenditure Category Group

6-Revenue Replacement

* Project Expenditure Category

6.1-Provision of Government Services

Please note: obligations and expenditures reported under Expenditure Category: 6.1 Provision of Government Services do not need to have subrecipients, subawards, or expenditures separately reported.

* Project Name

* Recipient Project ID

Adopted Budget

* Total Cumulative Obligations

* Total Cumulative Expenditures

* Current Period Obligations

* Current Period Expenditures

Program Income Earned

Program Income Expended

Add Project

Treasury Portal Refresher - Verify Completion

My Projects

✓ = Complete

⚠ = Warning

✖ = Not Complete

Total Number of Projects : 1

Total Adopted Budget:

Total Obligations:
\$1,000,000.00

Total Expenditures:
\$500,000.00

Add New Project

> Filters

Records per page: 50

Page: 1 of 0

Project Name	Recipient Project Id	Total Obligations	Total Expenditures	Expenditure Category	Project Status	Obligation Status	Expenditure Status
1 Firehouse Staffing	Firehouse01	\$1,000,000.00	\$500,000.00	6-Revenue Replacement	✓	✓	✓

Download as CSV

Treasury Portal Refresher - Revenue Replacement Details

Templates

Recipient Profile

Project Overview

Recipient Specific

Certification

Please note: during the period of performance covered by this report, the Interim Final Rule still applies. However, if your jurisdiction is calculating your "Revenue loss due to COVID-19 Public Health Emergency" using your fiscal year, you may do so by completing the "Fiscal Year End Date" field and entering your revenue loss in the same "Revenue loss due to COVID-19 Public Health Emergency" field.

If that situation applies to you, please make clear in the "Provide an explanation..." text box that you are using fiscal year for your calculation.

Revenue Replacement Key Inputs

* Is your jurisdiction electing to use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying revenue loss?

Yes

If a recipient's total is \$10 million or greater, the recipient may enter in the amount of revenue loss the recipient is electing up to \$10 million.

If a recipient's total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

* Revenue Loss Due to Covid-19 Public Health Emergency

\$1,000,000.00

TEST - 2023 P&E Report

Report Type

Project and Expenditure Report

Report Period

Quarter 1 2023 (January-March)

Reporting Period Start Date

1/1/2023

Reporting Period End Date

3/31/2023

Submission Deadline

4/30/2023 12:00 PM

Allocated Amount

\$1,000,000.00

Treasury Portal Refresher - Revenue Replacement Details

If a recipient's total allocation is less than \$10 million, the recipient may enter in the amount of revenue loss the recipient is electing up to your total allocation.

* Revenue Loss Due to Covid-19 Public Health Emergency

\$1,000,000.00

* Were Fiscal Recovery Funds used to make a deposit into a pension fund?

No

* Please provide an explanation of how revenue replacement funds were allocated to government services

Explanation

Salesforce Sans 12

Revenue replacement funds are being used to maintain current levels of services of the local government, including the salaries of three firefighters and the related operations and maintenance fees associated with the department's emergency vehicles. Additional funds were used to maintain and service streetlamps in the downtown area, as well as a project to rebuild the sidewalks of the commercial district]

Save

Treasury Portal Refresher - FAC & ACEE

Federal Audit Clearinghouse (FAC)

Have you expended \$750,000 or more in federal award funds during your most recently completed fiscal year?

Yes

Have you submitted a single audit or program specific audit report to the Federal Audit Clearinghouse (FAC)?

No

Please explain why you did not submit an audit to the FAC.

Alternative Compliance Examination Engagement (ACEE)

For certain entities that may be new to expending more than \$750,000 in federal awards and are now subject to Single Audit Act requirements, the U.S. Department of the Treasury (Treasury), together with the Office of Management and Budget and other stakeholders, developed the Alternative Compliance Examination Engagement (ACEE).

For qualified SLFRF recipients, the ACEE is a voluntary alternative to a required full Single Audit that is less burdensome, but still upholds good stewardship by focusing on Activities Allowed and Unallowed and Allowable Cost/Cost Principles.

Would you like to submit an ACEE instead of the Single Audit?

Yes

Is the recipient's total SLFRF award below \$10 million?

--None--

Are other Federal award funds the recipient expended (not including their direct SLFRF award funds) less than \$750,000 during the recipient's fiscal year?

--None--

ACEE Criteria not met, Both responses above must be "Yes".

Treasury Portal Refresher - Certify and Submit

State, Local and Tribal Support
SLFRF Compliance

Introduction/Bulk Templates
Recipient Profile
Project Overview
Recipient Specific
Certification

Certification

Review

Total Obligations: \$1,000,000.00
Total Expenditures: \$500,000.00
Total Number of Projects: 1
Total Number of Subawards: 0
Total Number of Expenditures: 0

Project Overview Status

	Project Status	Obligation Status	Expenditure Status
Complete	1	1	1
Incomplete	0	0	0

Statement

I certify that the information provided is accurate and complete after reasonable inquiry of people, systems, and other information available to the SLFRF recipient. The undersigned acknowledges that

> Help

> Legend

> Record Details

Status
Draft
Report Name:
TEST - 2023 P&E Report
Report Type:
Project and Expenditure Report
Report Period:
Quarter 1 2023 (January-March)
Reporting Period Start Date:
1/1/2023
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program. In addition to regular reporting requirements, the Secretary may request other additional information as may be necessary or appropriate, including as may be necessary to prevent evasions of the requirements of this program. False statements or claims made to the Secretary may result in criminal, civil, or administrative sanctions, including fines, imprisonment, civil damages and penalties, debarment from participating in Federal awards or contracts, and/or any other remedy available by law.

Name of Current Login User

The information for the currently signed in user will populate as the Authorizer of this submittal. Only those in Role of Authorized Representative for Reporting or Authorized Representative on the Submission record will have access to Certify and Submit.

Name:
Jane Doe

Telephone:

Title:
Test User


Email:
✉ testuser@treasury.gov

Back

Certify and Submit

Treasury Portal Refresher - Unsubmit





State, Local and Tribal Support
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Submitted

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Unsubmit

Closing and Q&A

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Reporting Resources

- [Reporting and Compliance | U.S. Department of the Treasury](#)
- [SLFRF 2025 Roadmap to Reporting](#)
- [WEBINAR: State & Local Fiscal Recovery Funds: Project & Expenditure Simplified Reporting](#)
- [SLFRF Explainer: Obligating Revenue Replacement](#)
- [Treasury Webinar on 2024 Updated FAQs on Obligations](#)

Q&A

How to Engage with MTAP's Services

Engage with MTAP

- **[Complete a Project Intake Form](#)** - we can assist your municipality in finding IIJA programs that support your project ideas.
- **[Subscribe to our newsletter](#)** and forward it to colleagues.
- **[Watch the recording](#)** of the MTAP Intro to IIJA Webinar.
- **[Attend Office Hours](#)** The next MTAP Office Hours Session will be on Tuesday, April 15 at 10:00am EST.
- **[Submit a Question](#)** on ARPA or IIJA.
- **[Visit our Website](#)** and **[IIJA Resources Page](#)**.

Share Feedback with MTAP at **arpa.neuadmin@maryland.gov** – and let us know how we can help!

April Reporting Deadline: NEU Annual Project & Expenditure Reports

April 10, 2025

