



**State and Local Fiscal Recovery Funds
(SLFRF)**

Non-Entitlement Unit (NEU)

Project & Expenditure Reporting

Basic Overview for Beginners

Kansas Office of Recovery

April 3, 2024

Agenda



- SLFRF Overview
- Project and Expenditure Reporting Overview
- Pre-reporting Step by Step Guide
- Treasury Portal Navigation
- [Kansas Office of Recovery Resources \(https://covid.ks.gov/\)](https://covid.ks.gov/)



State and Local Fiscal Recovery Funds (SLFRF)

The State and Local Fiscal Recovery Funds (SLFRF) created through the American Rescue Plan Act (ARPA) provides \$350 billion of relief to States, Territories, Municipalities and Tribal Governments.

Purpose:

- Ensure public and social services are available and maintained amidst a global pandemic.
- Provide support to individuals and businesses financially impacted by COVID-19.
- Build strength and resiliency in communities as they recover from the impacts of the pandemic.

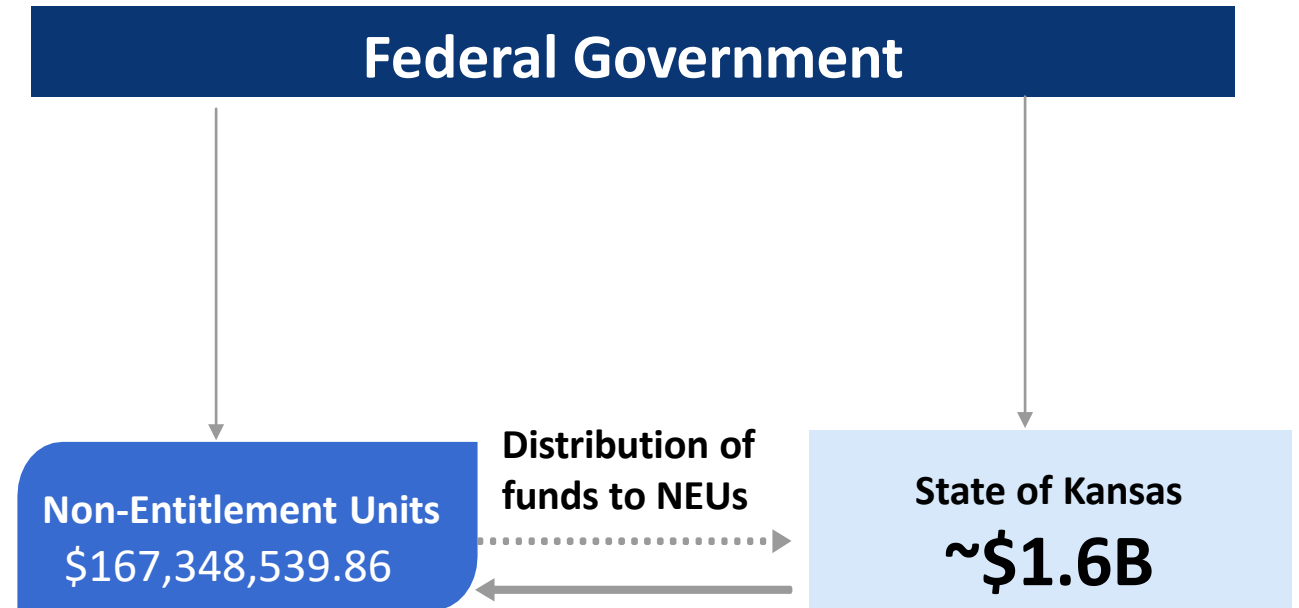
Distribution of SLFRF to NEUs

Non-Entitlement Units (NEUs), which are local governments typically serving a population under 50,000, are considered Tier 5 prime (direct) recipients of the ARPA SLFRF from the U.S. Treasury.

The role of the State of Kansas is to distribute the funds to the NEUs on behalf of the Treasury, based on the Final Rule requirements. The State of Kansas does not act as a pass-through entity in regards to the distribution of SLFRF to NEUs.

The amount of each NEU's grant allocation is based on its population per Treasury guidance.

For more information on the Kansas SLFRF allocation, see <https://covid.ks.gov/>.



As of December 2023, NEUs that received less than \$10 million are considered Tier 5

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	*Not Required for NEUs	By April 30, 2022, and then annually thereafter ¹¹	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31 ¹⁰
2	Metropolitan cities and counties with a population below 250,000 residents which received more than \$10 million in SLFRF funding			Not required
3	Tribal Governments which received more than \$30 million in SLFRF funding			
4	Tribal Governments which received less than \$30 million in SLFRF funding			
5	Metropolitan cities and counties with a population below 250,000 residents which received less than \$10 million in SLFRF funding			

SLFRF Reporting and Obligation Dates

Annual Project and Expenditure Report: NEUs receiving less than \$10M in SLFRF are ONLY required to report project and expenditures annually on **April 30th** through award closeout.

- First NEU reporting date was April 30, 2022, so NEUs should have two reports in their portals.
- Reporting Period: April 1st – March 31st.

Obligation: All funds must be obligated (orders placed for property and services, contracts and subawards made, and similar transactions that require payment) by **December 31, 2024**.

- Treasury considers an interagency agreement to constitute an obligation for purposes of the SLFRF rule if the agreement satisfies certain conditions.
- Treasury considers a recipient to have incurred an obligation with respect to personnel costs for an employee through **December 31, 2026**, to the extent the employee is serving in a position that was established and filled prior to **December 31, 2024**.
- For annual reporters, the deadline for recipients to report an estimate of costs to meet legal and administrative requirements is **April 30, 2025**.

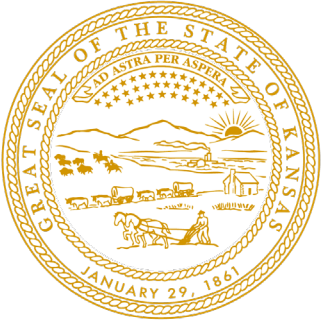
Liquidation: NEUs have two years after the obligation deadline to liquidate funds. Obligations must be expended and liquidated by **December 31, 2026**.

- Surface Transportation and Title I obligations must be liquidated by **September 30, 2026**.

Closeout: NEUs will be notified when Treasury releases the closeout process.

NOTE: All recipients must submit annually, even if no activity took place in the reporting period.

Project & Expenditure Reporting Guidance



Project and Expenditure Reporting

Accountability

Recipients of SLFRF are held responsible for maintaining accountability in their use of public funds by accounting for every dollar spent and providing detailed information on the purposes of each project.

Transparency

The Project and Expenditures Report promotes transparency and public awareness of the use of public funds by making all reports available to the public. Here is the link to [Treasury SLFRF Public Data](#).

Recovery

Recipients are expected to use the SLFRF to create economic recovery opportunities by funding projects that support individuals, businesses, and industries most impacted by the COVID-19 Pandemic.



Definitions

Expenditure Categories (EC):

ECs are the numerical coding used to organize all eligible uses into categories based on project activity. Multiple projects may be reported under the same EC.

Projects:

A project is defined as a grouping of closely related activities that together are intended to achieve a specific goal or are directed toward a common purpose. Each project must be assigned one EC.

Expenditures:

An expenditure is the amount that has been incurred as a liability of the entity (the service has been rendered or the good has been delivered to the entity).

Obligations:

An obligation is an order placed for property and services, contracts, MOUs, interagency agreements and subawards made, and similar transactions that require payment.

SLFRF Eligible Spending Categories

Allowable Uses

Respond to the **public health emergency** with respect to COVID- 19 or its negative **economic impacts**, including assistance to households, small businesses, and nonprofits.

Provide premium pay¹ for public employees that are performing essential work, or by providing grants to eligible employers that have eligible workers who perform essential work.

Provide government services to the extent of reduction in revenue due to COVID-19 relative to revenues collected in most recent full fiscal year.

Make **necessary investments** in water, sewer, housing or broadband infrastructure.

Administrative expenses.

Emergency relief from natural disasters, Surface Transportation & Title I projects.

Potential Expenditures

- Direct financial relief payments to residents.
- Direct financial relief payments to local businesses.
- Investment in public health equipment.
- Premium pay for essential employees through **April 10, 2023**.
- Revenue loss.
- General government services.
- Water tanks & sewer infrastructure.
- Broadband equipment.
- Affordable housing.
- Staffing expenses for SLFRF administration.
- Obligations for natural disaster emergency relief must be expended by September 30th, 2026.

1. Up to \$13 per hour—premium amount may not exceed \$25,000 with respect to any single eligible worker

SLFRF Eligible Spending Category: Revenue Replacement (EC 6)

The Revenue Replacement (revenue loss) EC is the most commonly used EC among Tier 5 recipients and provides financial support to communities that experienced a decrease in revenue due to the COVID-19 pandemic.

SLFRF recipients reporting projects under the revenue loss category DO NOT need to submit proof of loss of revenue, as the Treasury presumes each jurisdiction allocated SLFRF has experienced a loss of revenue.

Recipients will be required to report on how funds have been used to provide government services, including any funds used under revenue loss for non-federal cost share or matching requirements of other federal programs.

Provision of Government Services may include:

- Salaries and fringe benefits of local government employees.
- Park improvement projects.
- Purchasing equipment and supplies for local government operations.
- Renovating public buildings and facilities.

Property, supplies, or equipment acquired with revenue loss funds are exempt from the use and disposition requirements of the Uniform Guidance (2 CFR 200), regardless of award size.

Revenue Replacement

It is strongly recommended that Tier 5 (NEUs awarded less than \$10M) choose to use their SLFRF allocations towards Revenue Replacement. Revenue loss may be claimed through EITHER:

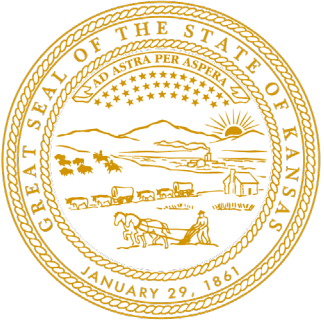
Recommended

- Standard allowance up to \$10M (not to exceed total award); or
- Complete revenue loss calculation.

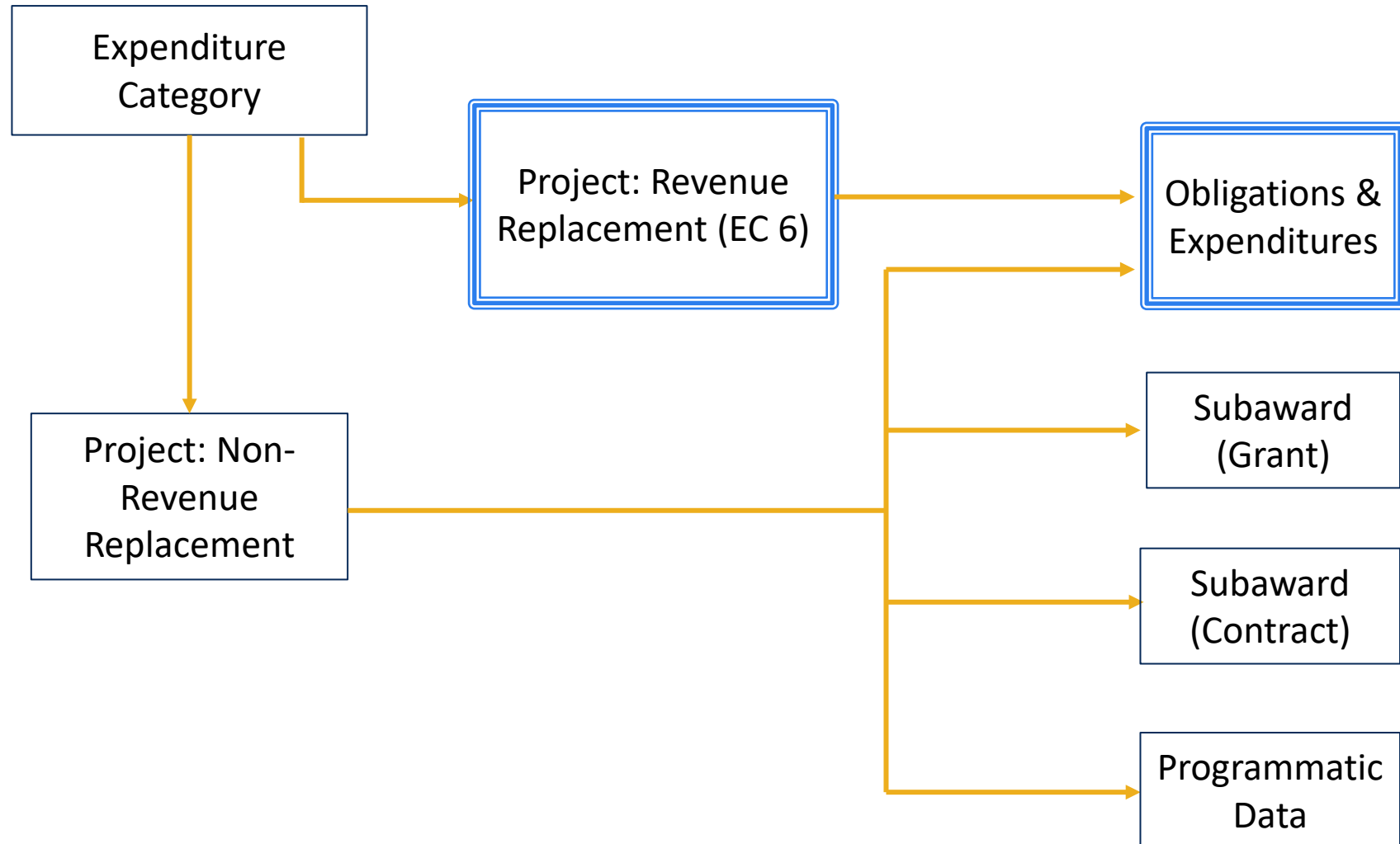
Recent updates from the treasury now allows for recipients that would like to update their revenue loss determination to be able to do so, as appropriate, through the April 2025 reporting period. **Upon update, any prior revenue loss election will be superseded.**

Example 1: If a recipient awarded \$6M in SLFRF chooses to claim the maximum amount in revenue loss, it may spend its total allocation of \$6M under the revenue loss eligible use category toward the provision of government services.

Example 2: If a recipient awarded \$12M in SLFRF chose to claim the maximum amount in revenue loss, it may spend a total allocation of \$10M under the revenue loss eligible use category toward the provision of government services.



Project and Expenditure Reporting





Streamlined Reporting for Revenue Replacement EC 6.1

STEP 1: Create a Project(s) aligned to EC 6.1 “Provision of Government Services”

- Ensure the Cumulative Obligations and Expenditures you are reporting are under your allowed maximum.

STEP 2: Complete the Revenue Replacement fields in the “Recipient Specific” module.

- Choose whether to Elect the Standard Allowance or calculate your Estimated Revenue Loss.
- Complete the required fields.

STEP 3: Certify and Submit!



Unallowable Uses of SLFRF

- Offsetting a reduction in net tax revenue.
- Deposits into a pension fund.
- Servicing debt or replenishing financial reserves (e.g., “rainy day funds”).
- Satisfying settlements and judgments.
- Funding programs, services, or capital expenditures that include a term or condition that undermines efforts to stop the spread of COVID-19.

Pre-Reporting Step-by-Step Guide



Pre-Reporting Checklist

- Step 1.** Review applicable Treasury reporting resources.
- Step 2.** Ensure you have access to the Treasury Portal.
- Step 3.** Ensure all User Roles are assigned to the correct point of contact.
- Step 4.** Ensure your NEU has obtained a Unique Entity Identifier (UEI) through SAM.gov.
- Step 5.** Collect and review all required data.
- Step 6.** Review prior project and expenditure reports for accuracy.



Step 1: Review Treasury Resources

Treasury Portal & Reporting Webinars

[SLFRF Reporting Troubleshooting Explainer Video](#)

[SLFRF New User Explainer Video](#)

[SLFRF Reporting Resources Explainer Video](#)

[Project & Expenditure Simplified Reporting](#)

[SLFRF User Roles Explainer Video](#)

[Portal Demonstration & Overview of SLFRF Reporting and Compliance Responsibilities](#)

Reporting Guidance & Treasury Contact Emails

NEU Quick Guide

[NEU Quick Reference Guide](#)

Updated SLFRF Frequently Asked Questions

[FAQs](#)

SLFRF Self Service Resources

[SLFRF Self-Service Resources | U.S. Department of the Treasury](#)

U.S. Department of the Treasury, SLFRF Compliance and Reporting Guidance

[Compliance and Reporting Guidance](#)

Treasury Portal or technical support, please email

covidreliefitsupport@treasury.gov

SLFRF general questions, please email

SLFRF@treasury.gov

Step 2: Ensure Access to the Treasury Portal

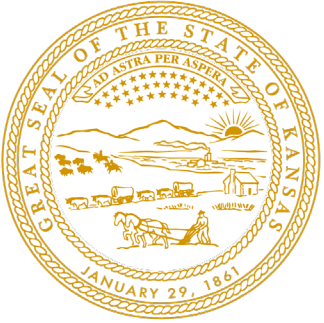
Treasury recommends new NEU administrators register through Login.gov. Previous administrators may sign in using the portal access used in prior reports OR create a new portal login via Login.gov using the same email address used for ID.me.

Login.gov

- Recommended & more user-friendly.
- Secure sign-in service used by the public to sign in to participating government agencies.
- Provides access to the Compliance Reporting sections of the portal.
- Cannot access applications or application information.

ID.me

- Not recommended for NEUs.
- Provides secure digital identity verification to those government agencies and healthcare providers.
- All Personally Identifiable Information is encrypted and disclosed only with the express consent of the User.



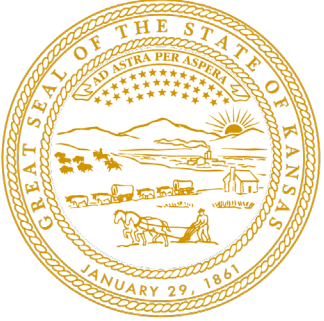
Step 3: Designate Staff Roles

The SLFRF recipient is required to set the following three designated staff roles in the Treasury Portal. You may select one individual to be designated for all three roles or multiple individuals for each role.

- 1. Account Administrator:** Maintains and designates the following 2 roles and contact information.
- 2. Point of Contact for Reporting:** Primary contact to receive official Treasury notifications for reporting and may be responsible for completing SLFRF reports.
- 3. Authorized Representative for reporting:** Responsible for certifying and submitting SLFRF reports.

Guidance:

- Refrain from using personal emails to create portal logins.
- Assign multiple users to each role. In the event of designated staff departure, ensure at least one current staff member has Account Administrator designation PRIOR to any departures.
- If you are having trouble accessing the Treasury Portal, email SLFRF@treasury.gov.



Step 4: Obtain a UEI

All SLFRF recipients and subrecipients are required to have Unique Entity Identifiers (UEIs). Please note that it can take up to three weeks to obtain a UEI.

- Registration with SAM.gov is a requirement for ALL entities doing business with the federal government.
- The UEI is the replacement for the previously used DUNS number.
 - Please consult [SAM.gov](https://sam.gov) if you have questions about obtaining a UEI.
- For non-revenue loss projects: Subrecipients over \$50,000 are also required to have a UEI.

Step 5: Collect & Review Required Data - Revenue Replacement

The Final Rule offers a standard allowance for revenue loss of up to \$10M not to exceed the total award. The Treasury recommends that all Tier 5 recipients elect the standard allowance in order to streamline the reporting process.

- Select between the standard allowance for revenue loss or complete a full revenue loss calculation.
- The standard allowance of \$10M can be claimed even if no revenue loss took place.
- Recipients that would like to update their revenue loss determination will be able to update their revenue loss determination, as appropriate, through the April 2025 reporting period.

Project Description	Obligations & Expenditures	Election
<p>Determine if the project falls under Revenue Replacement.</p> <ul style="list-style-type: none">• Ensure you have a detailed description of the project and revenue replacement funding usage.	<p>Collect the obligations and expenditures.</p> <ul style="list-style-type: none">• Current period obligations.• Cumulative obligation.• Current period expenditures.• Cumulative expenditures.	<p>Choose or update your preferred revenue replacement method.</p> <ul style="list-style-type: none">• The standard allowance.• Calculation of revenue loss.

Step 5: Collect & Review Required Data - Subawards & Contracts

Non-Exhaustive List of SLFRF Project & Expenditure Required Information

All Projects			Non-Revenue Replacement	
Project Description	Obligations & Expenditures	Project Status	Contracts & Subawards	Additional Metrics
<ul style="list-style-type: none"> Detailed project descriptions 	<ul style="list-style-type: none"> Current period obligations Cumulative obligation Current period expenditures Cumulative expenditures 	<ul style="list-style-type: none"> Not started Completed less than 50% Completed 50% or more Completed 	Required for Contracts & Subaward over \$50,000 Project description <ul style="list-style-type: none"> UEI (Subawards) TIN (Contracts) Award amount Payment method Primary place of performance 	Treasury has identified additional reporting metrics for certain ECs. More information on the additional reporting requirements can be found on Appendix 1 (Pg. 49) of the <i>SLFRF Compliance and Reporting Guidance</i>

Recipients whose reported expenditure amounts match the total award amount will be asked **“Have you spent your full SLFRF award and are ready to close out the award?”** If “Yes”, recipients will still need to submit a final closeout report and await further instructions from the Treasury.

Step 6: Review Prior Reports

Once you have obtained access to the Treasury Portal, you should see the following reports:

- 2022 **Submitted** Project and Expenditure Report
 - 2023 **Submitted** Project and Expenditure Report
 - 2024 **Draft** Project and Expenditure Report
1. Review all pre-populated information for accuracy. In the event that information presented in Treasury's Portal requires correction, please email SLFRP@treasury.gov and provide the necessary edits.
 2. Review both your 2022 and 2023 reports for accuracy. If any of the information reported is inaccurate, you have the opportunity to reopen and provide edits to the submitted Project and Expenditure Reports any time before the reporting deadline. You will then be required to re-certify and submit the report again to properly reflect any edits made.

Treasury Portal Navigation

Treasury Portal Navigation: Project and Expenditure Reporting

The following steps are used for both Revenue Replacement & non-Revenue Replacement project reporting.

Step 1: On the portal home page, select “Compliance Reports.”



Introduction

Welcome to the Treasury Programs supporting State, Territory, Tribal, and Local Government as part of the 2021 American Rescue Plan.

Programs

State and Local Fiscal Recovery Funds (SLFRF)

\$350 billion available for state, territory, Tribal, and local governments to support the public health response and lay the foundation for a strong and equitable economic recovery.

Emergency Rental Assistance (ERA)

\$21.6 billion available for state, territory, and local governments to assist households that are unable to pay rent and utilities.





Treasury Portal Navigation: Project and Expenditure Reporting

Step 2: Select the pencil icon for Draft 2024 “Project and Expenditure Report.”

My compliance reports

SLFRF compliance reports

Search:

	Report Name	Report Type	CFDA No	Report Period	Deadline	Status	Provide Informat...	Download
1	- P&E Report - 2024	Project and Expenditure Report		Annual 2024	4/30/2024	Draft		
2	- P&E Report - 2023	Project and Expenditure Report		Annual 2023	4/30/2023	Submitted		
3	-P&E Report- 2022	Project and Expenditure Report		Annual 2022	4/30/2022	Submitted		

Treasury Portal Navigation: Electing Revenue Replacement

Step 3: Click on “Recipient Specific” from the left-side menu and complete the Revenue Replacement fields. Recipients may choose: “Yes” to elect the standard allowance of \$10M or “No” to calculate estimated revenue loss.

Recipient specific

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.

Tax offset provisio

After inputting data in the Recipient Specific section for Revenue Replacement, you must also create/update an associated project(s) in the Project Overview section in the 6-Revenue Replacement Expenditure Category to report the amount of revenue loss funds budgeted, obligated and expended, including a project description(s) that specifies the eligible use of those funds.

Certification

Recommended

✓ --None--

Yes

No

--None--

Save

key inputs

use the standard allowance of up to \$10 million, not to exceed your total award allocation, for identifying

Treasury Portal Navigation: Electing Revenue Replacement

Step 4: Complete the required fields and "Save."

* Revenue loss due to Covid-19 public health emergency

* Were fiscal recovery funds used to make a deposit into a pension fund?

--None--

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

Save

Revenue Replacement must now be saved as a project. Once the Revenue Replacement election is saved, select **"Project Overview"** from the left-side menu.

Treasury Portal Navigation: Adding a New Project

Step 5: Add a Project

This step is only for those who have not yet reported a project or have new projects to add.

Jurisdictions who have NOT reported projects will be asked: **“Does your jurisdiction have projects to report?”**

If you see this question, select either:

- **“My Jurisdiction does NOT have projects to report.”** (This will require an explanation.)
- **“My Jurisdiction has projects to report.”**

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 Navigation: Adding a New Project

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.

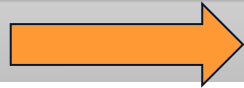
* Project Name * Recipient Project ID Adopted Budget

* Total Cumulative Obligations * Total Cumulative Expenditures * Current Period Obligations * Current Period Expenditures

Program Income Earned Program Income Expended

Add Project

Project Name and Recipient Project ID are determined by the recipient.



Treasury Portal Navigation: Project and Expenditure Reporting

Step 6: After the project is added, if the "Total Obligations" match the "Total Expenditures," you may "lock" the project.

- Before you can "lock" a project, a "Completion Status" must be assigned.
- To assign a "Completion Status," select the green check box under "Project Status."

Total adopted budget
\$10,000,000.00

Total obligations
\$10,000,000.00

Total expenditures
\$10,000,000.00

Remaining funding that will be lost if not obligated by December 31, 2024.
(Calculation based off of Total adopted budget minus Total obligations)
\$0.00

[Add new project](#)

> Filters

Records per page: 50 Page: 1 of 1

Project Name	Recipient Project Id	Total Obligation	Total Expenditure	Expenditure Category	Completion Status	Project Status	Obligation Status	Expenditure Status	Locked Status
1 Test Rev Rep	1234	\$10,000,000.00	\$10,000,000.00	6-Revenue Replacement	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Treasury Portal Navigation: Assigning a Completion Status

Step 7: Assign the project a “Status to Completion” and select “Save Project.”

*Project Name Test Rev Rep	*Recipient Project ID 1234	*Adopted Budget 10,000,000.00	
*Total Cumulative Obligations 10,000,000.00	*Total Cumulative Expenditures 10,000,000.00	*Current Period Obligations 10,000,000.00	*Current Period Expenditures 10,000,000.00
Program Income Earned	Program Income Expended		

Status to Completion

--None--

- ✓ --None--
- Not Started
- Completed less than 50%
- Completed 50% or more
- Completed
- Cancelled

Delete Project Save Project

Next

Treasury Portal Navigation: Locking a Project

Step 8: Once the "Completion Status" is assigned, you are now able to select the lock icon and lock the project from the pop-up window.

Project Name	Recipient Project Id	Total Obligation	Total Expenditu	Expenditu Category	Completic Status	Project Status	Obligation Status	Expenditure Status	Locked Status
1 Test Rev Rep	1234	\$10,000,000.00	\$10,000,000.00	6-Revenue Replacement	Completed				

NOTE: Recipients must still complete annual reports until closeout, even if all projects are locked and/or no new activity took place. Locking the project means the recipient will not be required to provide updates to this project information. Future reports will only require certification and submission.

Recipients whose reported expenditure amounts match the total award amount will be asked **“Have you spent your full SLFRF award and are ready to close out the award?”** If “Yes”, recipients will still need to submit a final closeout report and await further instructions from the Treasury.

Treasury Portal Navigation: Certification and Submission

Step 9: Select “Certification” from the left side menu. Review all information for accuracy and select “Certify and submit.”

Name of current login user

Note: 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:	Telephone:
<input type="text"/>	<input type="text"/>
Title:	Email:
<input type="text"/>	<input type="text"/>

[Back](#) [Certify and submit](#)

[Certify and submit](#)

Kansas Office of Recovery Resources

[American Rescue Plan Act Information - Kansas COVID-19 Response and Recovery \(ks.gov\)](#)

- NEU Guidance, FAQs & Funding Information
- Treasury Guidance Links
- Webinars & Newsletters
- Office of Recovery Contact Form
- Job Aides

Recovery Office Resources for Local Governments: <https://covid.ks.gov/>

Resource

Content

Inquiry Form

[KS Office of Recovery Question/Request Form](#) – This is the direct link to the inquiry form where you can send questions/inquiries. You can also get to this form by clicking “Contact Us” on the upper right of the [Covid.KS.Gov](#) page.

RO Website – NEU – ARPA Webinars

[Webinar Materials - Kansas COVID-19 Response and Recovery \(ks.gov\)](#) – Past NEU webinars contain a wealth of information. Both the videos and the webinar slides are available on this site. Specific topics include:

- Grant Implementation: Getting Started.
- Procurement Best Practices.
- Statewide Contracts and Cooperative Agreements.
- Overview of US Treasury Final Rule.



Recovery Office Resources for Local Governments

Resource

Content

RO Website – Compliance Resource Library

[Compliance Resource Library - Kansas COVID-19 Response and Recovery \(ks.gov\)](#) – This site lists job aids (resources) by grant phase. Checklists and job aids include:

- **ARPA SLFRF Grant Compliance Checklist and Guide** – A comprehensive list of compliance requirements and related resources. Links to applicable sections of the Uniform Guidance (2 CFR 200) are also included.
- **Procurement Job Aid – Public Procurement-Introduction and First Steps** – This aid guides you through the first steps of purchasing decisions/actions and contains a federal procurement types-threshold chart.
- **Internal Controls Checklist** – As a recipient of SLFRF, your entity is responsible for ensuring that it is maintaining effective internal controls. Review this tool to learn more about internal controls (such as policies and procedures, organizational structure, and segregation of duties).
- **Duplication of Benefits Guide** – SLFRF recipients are required to avoid a duplication of benefits. This guide can assist your entity in conducting a duplication of benefits analysis.
- **Many more** including risk assessment tools; cost principles; subrecipient/pass-through entity resources; fraud, waste, abuse guide, etc.



COMPLIANCE RESOURCE LIBRARY

(*) - Job Aid Appears in Multiple Phases



Job Aids by Grant Phase

PRE-AWARD	AWARD	POST-AWARD	CLOSE-OUT
Need Assessment/Planning & Preparation	Procurement and Contracting/Sub-Awards	Implementation, Reporting and Monitoring	Closeout Processes/Final Reporting/Audit
<ul style="list-style-type: none"> ARPA Compliance Master Service Contract - Information Request Form* → ARPA Master Services Contract - Vendor Contracts* → Grant Compliance Checklist And Guide -ARPA SLFRF* → Internal Controls Checklist* → Duplication Of Benefits* → Risk Assessment Tool (Local Gov)* → Subrecipient, Beneficiary, Or Contractor Checklist* → Subrecipient Award/Agreement Checklist → 	<ul style="list-style-type: none"> ARPA Compliance Master Service Contract - Information Request Form* → ARPA Master Services Contract - Vendor Contracts* → Federal Conflict Of Interest Form* → Grant Compliance Checklist And Guide -ARPA SLFRF* → Internal Controls Checklist* → Cost Principles - Basic Considerations* → Cost Principles - Selected Items Of Cost* → Duplication Of Benefits* → Risk Assessment Tool (Local Gov)* → Subrecipient, Beneficiary, Or Contractor Checklist* → 	<ul style="list-style-type: none"> Federal Conflict Of Interest Form* → Grant Compliance Checklist And Guide -ARPA SLFRF* → Internal Controls Checklist* → Cost Principles - Basic Considerations* → Cost Principles - Selected Items Of Cost* → Fraud, Waste And Abuse Guide* → Pass-Through Responsibilities Checklist* → Procurement Job Aid* → 	<ul style="list-style-type: none"> Fraud, Waste And Abuse Guide* → Grant Compliance Checklist And Guide -ARPA SLFRF* → Internal Controls Checklist* → Pass-Through Responsibilities Checklist* →

Questions?