U.S. DEPARTMENT OF THE TREASURY

Closeout Instructions for the State and Local Fiscal Recovery Funds (SLFRF) Program

SLFRF Closeout Guide

1. Key Terms

2. Account Access

- Establish Login.gov credentials.
- Log into the Treasury Portal.

3. Closeout Checklist

- Verify entire SLFRF award is obligated and expended.
- Confirm completion of all reporting requirements.
- Verify and upload signed Award Terms and Conditions Agreement.
- Ensure active SAM.gov registration.
- Verify Treasury Portal roles are current.

4. Initiate & Confirm Closeout in Treasury Portal - Walkthrough

5. Next Steps





The following information is to be used as a resource by State and Local Fiscal Recovery Funds (SLFRF) recipients for the closeout of their award. Before proceeding, please ensure you have reviewed the SLFRF Award Closeout Preparation Checklist, SLFRF Closeout Resource, SLFRF Compliance and Reporting Guidance, and the Award Terms and Conditions Agreement for additional compliance resources. Recipients may also want to complete the following tasks:

1. Confirm your government has completed all reporting requirements as outlined in your signed Award Terms and Conditions Agreement.
2. Ensure your SAM.gov registration is currently active here: SAM.gov | Check Entity Status.
3. Ensure your designated points of contact in the Treasury Portal are up-to-date.

Please Note: Only the Account Administrator or an Authorized Representative may initiate and submit reports necessary for closeout.

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Key Terms

SLFRF: State and Local Fiscal Recovery Funds (SLFRF) Program, established under the American Rescue Plan Act (ARPA).

Non-entitlement unit of local government (NEU): Non-entitlement unit of local government recipient of the State and Local Fiscal Recovery Funds (SLFRF) Program (*see: Non-entitlement Units (NEUs) of Government Quick Reference Guide*).

Closeout: A process taken by Treasury when it determines that all administrative actions and required work of the Federal award have been completed. Treasury may offer recipients the opportunity to initiate closeout before the end of the period of performance, which ends in 2026.

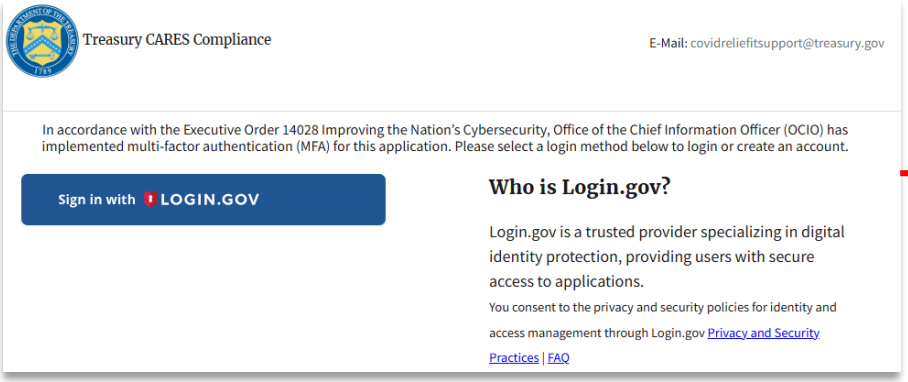
Project and Expenditure Reports (P&E Reports): Recipients must submit P&E Reports quarterly or annually to Treasury, depending on the size of their SLFRF allocation (See: Compliance and Reporting Guidance: State and Local Fiscal Recovery Funds and Project and Expenditure Report User Guide). The last P&E Report submitted by a recipient prior to closeout is considered the Final Report.

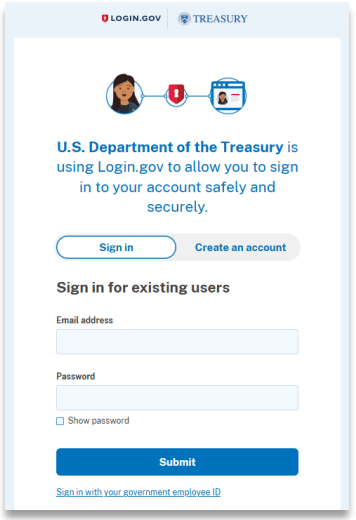
Award Terms and Conditions Agreement: Agreement between Treasury and recipients that sets forth the terms and conditions of the SLFRF award (See: NEU_Award_Terms_and_Conditions Example).

Account Access

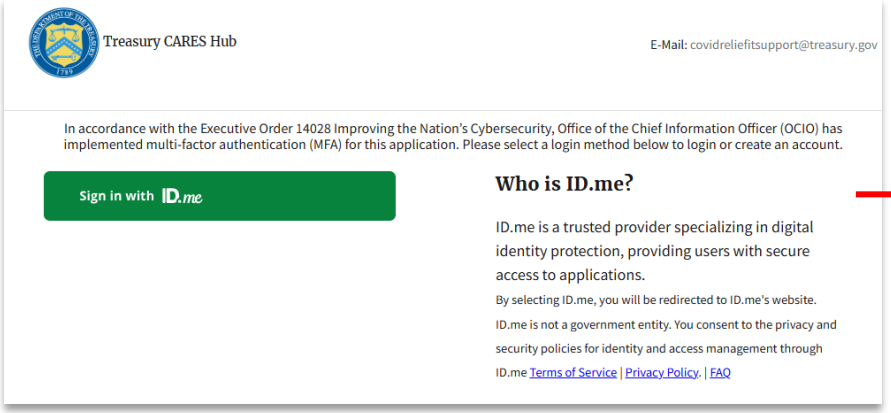
There are two ways to access the Treasury Portal.

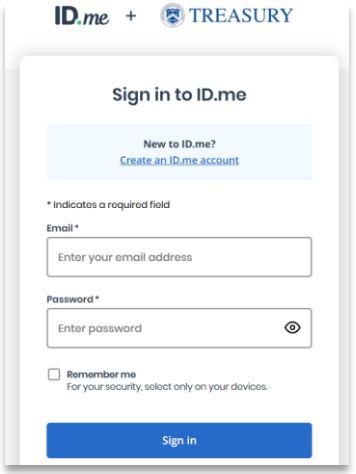
1. Through Login.gov at Portal.Treasury.gov/compliance/s ***(recommended).***
   Login.gov is the approach we will focus on today.





2. Through ID.me at Portal.Treasury.gov/cares/s/slt



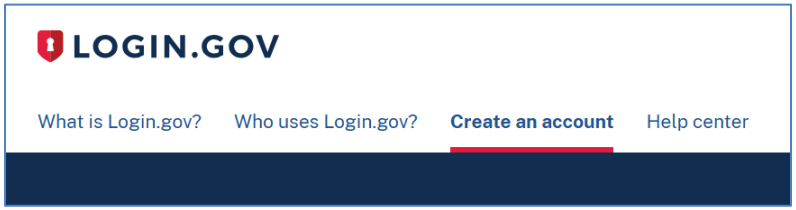


Account Access

Step 1: Establish Login.gov Credentials.

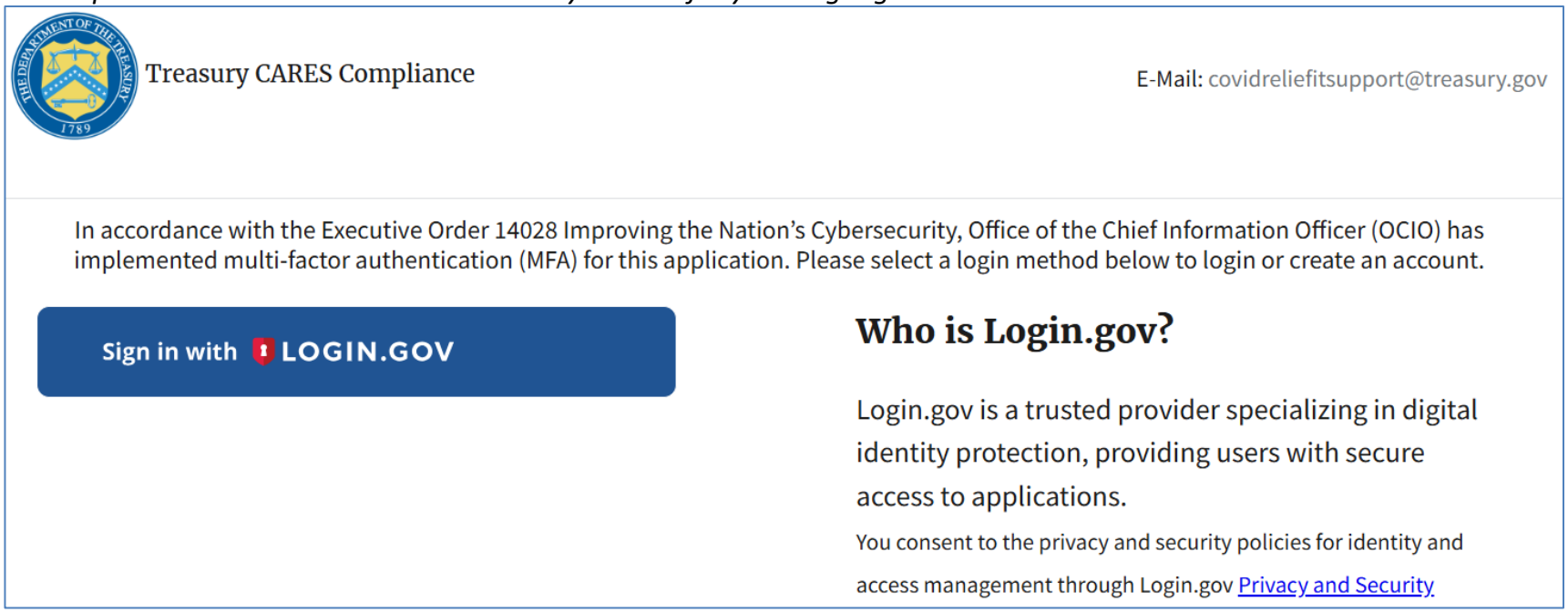
Needed only if users do not already have a Login.gov account.

- **Go to: https://login.gov/create-an-account/**



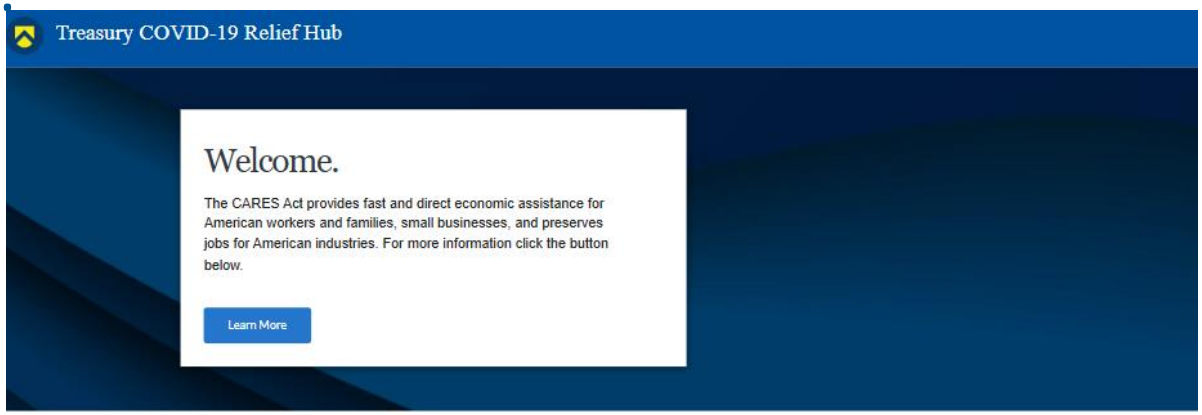
Step 2: Log into the Treasury Portal with your Login.gov credentials.

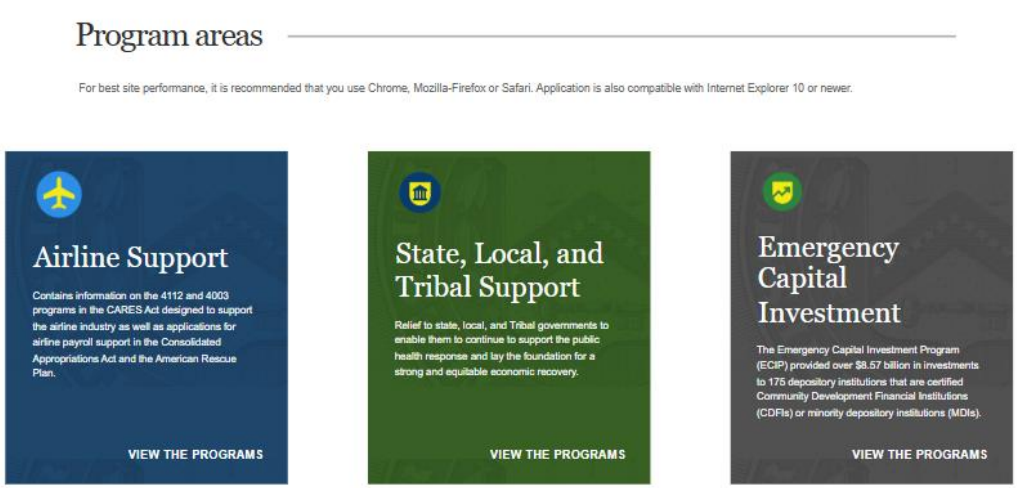
- Go to: **https://portal.treasury.gov/compliance/s**
- *Important: Use the same email address you used for your Login.gov account*



Account Access

Step 2: Log into the Treasury Portal with your Login.gov credentials (continued).





Click the green State, Local, and Tribal Support icon to access your community's portal page

SLFRF Closeout Guide

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3. Closeout Checklist

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- Confirm completion of all reporting requirements.
- Verify and upload signed Award Terms and Conditions Agreement.
- Ensure active SAM.gov registration.
- Verify Treasury Portal roles are current.

4. Initiate & Confirm Closeout in Treasury Portal - Walkthrough

5. Next Steps

Closeout Checklist

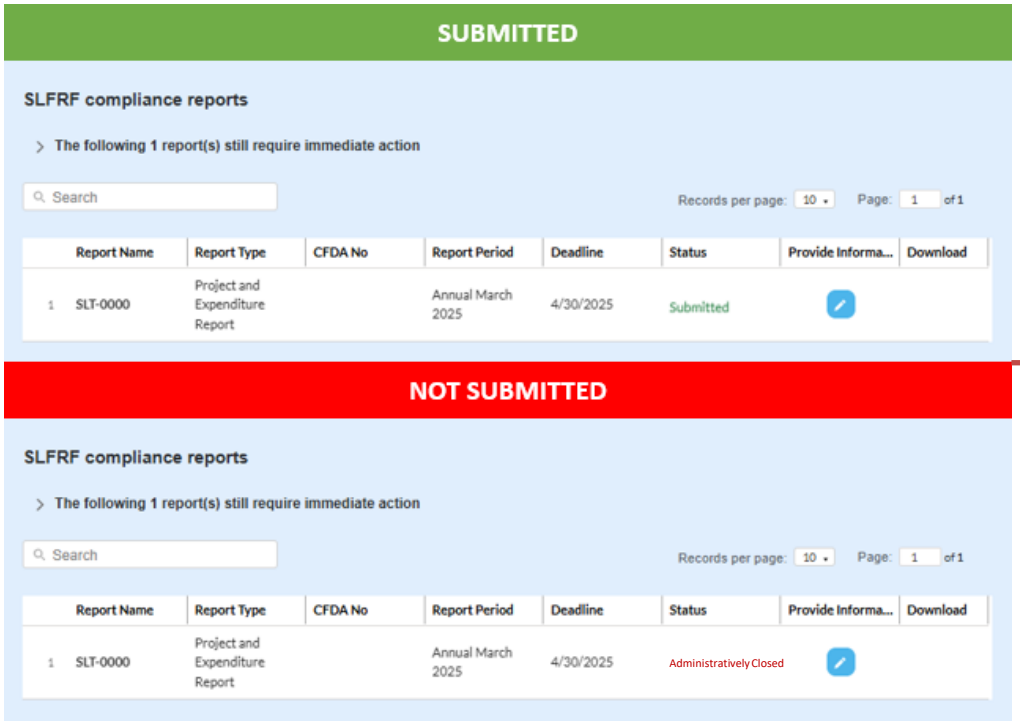
Step 1: Verify entire SLFRF award is obligated and expended.

- Please confirm the recipient's allocation amount in the Treasury Portal matches your records and confirm the allocation is fully expended. Visit the Treasury Portal via Login.gov or ID.me.
  - **State, Metropolitan City, County, Territorial, and Tribal Governments:** If you have questions about the allocation shown in the Treasury Portal, please send us an email at SLFRF@treasury.gov.
  - **Non-Entitlement Units of Local Government (NEUs):** Contact your State point of contact for guidance on allocations if the amount in the Treasury Portal does not match your records.

Closeout Checklist

Step 2: Confirm completion of all reporting requirements.

- All recipients are required to submit P&E Reports to Treasury by the due dates associated with the recipient's reporting requirements in the most up-to-date SLFRF Compliance and Reporting Guidance. To check your reporting status, navigate to the Treasury Portal via Login.gov or ID.me.



NOTE ON P&E REPORTS (CUMULATIVE): *Because P&E Reports are cumulative,* ***recipients must have submitted the latest P&E Report to be current on reporting. If previous reports are in an "administratively closed" status, the recipient can still be up to date in its reporting if it has submitted its latest P&E Report.***

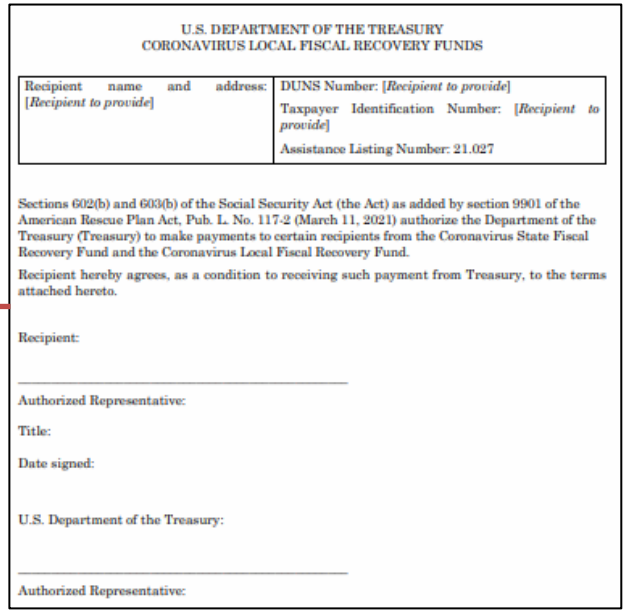
Closeout Checklist

Step 3 (NEUs only): Verify and upload signed Award Terms and Conditions Agreement.

- NEUs must verify that their Award Terms and Conditions Agreement is signed.
- NEUs must upload a copy of their signed Award Terms and Conditions Agreement in the Treasury Portal.

NOTE ON AWARD AGREEMENTS:
If the terms and conditions agreement is missing or in a "draft" status, ***please ensure the signed document is uploaded*** *in the Treasury Portal.*

MUST BE SIGNED…



U.S. DEPARTMENT OF THE TREASURY
CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS

Recipient name and address: [*Recipient to provide*]	DUNS Number: [*Recipient to provide*] Taxpayer Identification Number: [*Recipient to provide*] Assistance Listing Number: 21.027

Sections 602(b) and 603(b) of the Social Security Act (the Act) as added by section 9901 of the American Rescue Plan Act, Pub. L. No. 117-2 (March 11, 2021) authorize the Department of the Treasury (Treasury) to make payments to certain recipients from the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund.

Recipient hereby agrees, as a condition to receiving such payment from Treasury, to the terms attached hereto.

Recipient:

_____

Authorized Representative:

Title:

Date signed:

U.S. Department of the Treasury:

_____

Authorized Representative:

Closeout Checklist

Step 4: Ensure active SAM.gov registration.

- Pursuant to 2 CFR Part 25, recipients must maintain a current and active registration in SAM.gov until the recipient submits all Final Reports required under this Federal award. To renew the registration, your SAM.gov Entity Administrator should review the following GSA renewal resource for step-by-step guidance: How do I update/renew an existing entity registration in SAM.gov? Note: Only the SAM.gov Entity Administrator can renew the registration.
- If your SAM.gov Entity Administrator is no longer with your government or there is not a SAM.gov Entity Administrator associated with the registration, create a user account and submit an Entity Administrator Appointment Letter to gain access to update the existing registration. If there is an existing SAM.gov Entity Administrator but you are now assuming that role, the current SAM.gov Entity Administrator will need to assign that role directly to you.
- If your government encounters any issues with the SAM.gov registration renewal, the SAM.gov Entity Administrator should select **Create an Incident** to login and submit a ticket, or they can select **Live Chat** to login and chat with the FSD Service Desk.

NOTE ON SAM.GOV**: To initiate closeout once it is available, recipients will need to have an active SAM.gov registration. This registration is administered by the General Services Administration (GSA). Click here to determine the current status of your government's SAM registration. If your registration is currently active, note the registration expiration date. **Only the SAM.gov Entity Administrator can renew the registration.

Closeout Checklist

Step 4: Ensure active SAM.gov registration (continued).

Recipients should not create a new UEI/SAM registration, but instead, should renew the registration that was active when funds were disbursed. To determine the current status of your government's SAM.gov registration, click here. Please find below a list of GSA-provided resources to assist with your SAM.gov registration renewal:

- **How do I update/renew an existing entity registration in SAM.gov?**
- **What is an Entity Administrator in SAM.gov?**
- **How can I become the new administrator for our entity registration?**
- **How do I create a SAM.gov user account?**
- **What happens after I submit my entity validation documentation?**
- **State and local government resources on entity validation and registration**
- **Guide for state and local governments applying for Federal Financial Assistance**
- **Validating Your Entity in SAM.gov (video)**

Closeout Checklist

Step 5: Verify Treasury Portal roles are current.

The Treasury Portal requires the designation of three roles. The roles can be occupied by three different individuals, or one individual can occupy more than one role. This person will need to register with login.gov or ID.me and can access the required information. They will also need to re-enter the Treasury Portal if any fields in a report need to be updated.

- The **Account Administrator** may initiate and submit the reports necessary for closeout. An
- **Authorized Representative** may initiate and submit the reports necessary for closeout. This person must have legal authority to bind the recipient (e.g., the Chief Executive Officer of the government entity).
- The **Designated Point(s) of Contact** will receive email notifications on the status of the Final Report. They may update and complete P&E Reports, but they cannot initiate or submit P&E Reports because only the Account Administrator or Authorized Representative is authorized to initiate and submit reports.

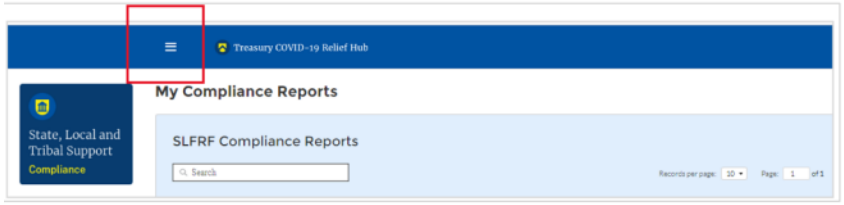
Closeout Checklist

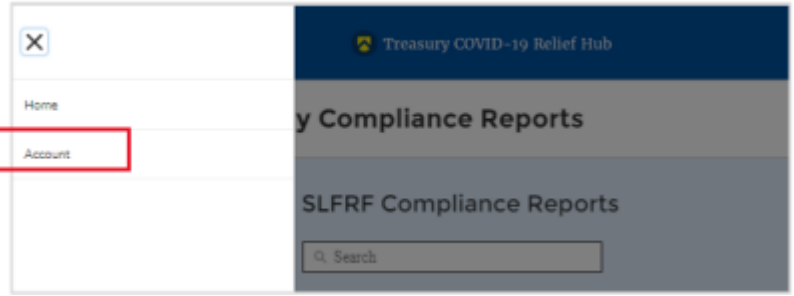
Step 5: Verify Treasury Portal roles are current (continued).

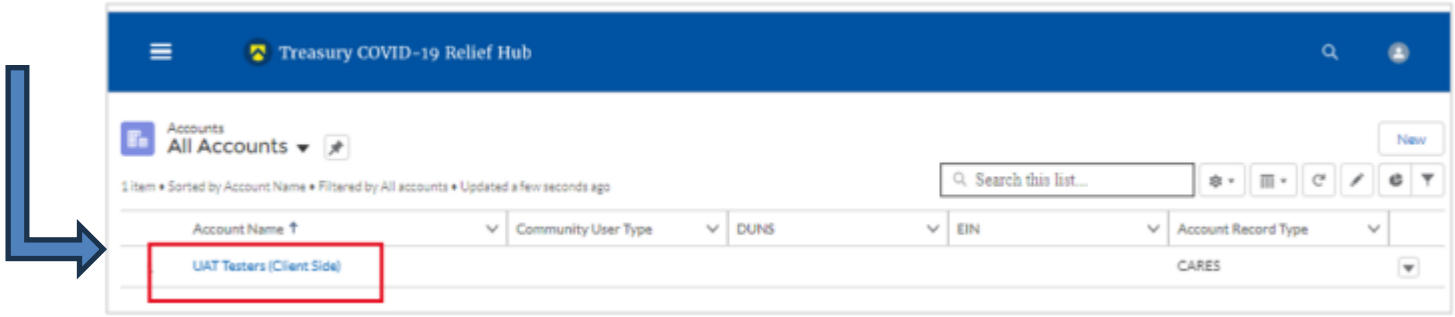
Additionally, recipients should work with their IT department to ensure that emails from the @treasury.gov domain will arrive without being blocked (a process commonly known as 'whitelisting').

Update Treasury Portal Roles Demo

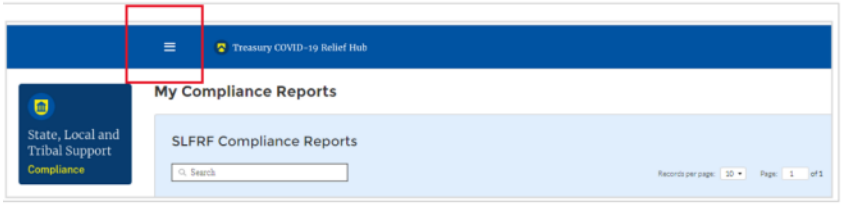
If needed, add or update your Points of Contact to adjust roles and Account Administrators.

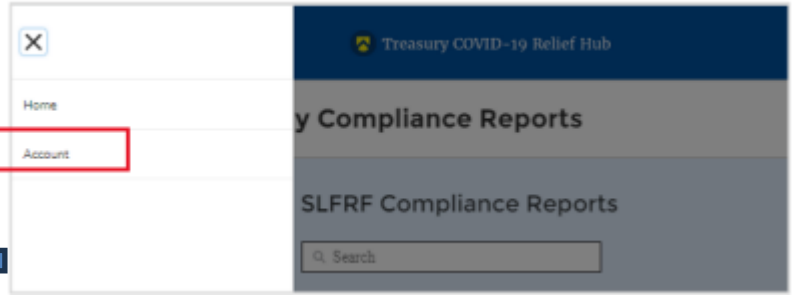


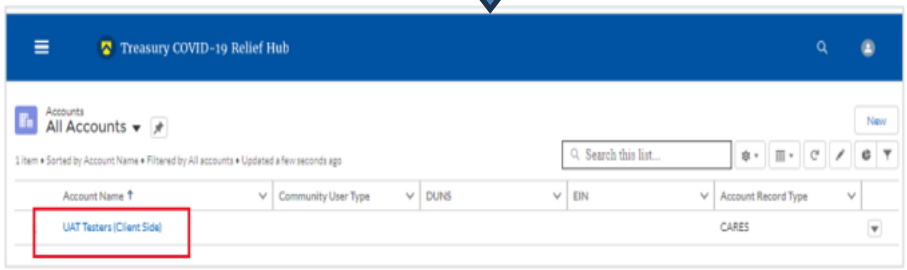


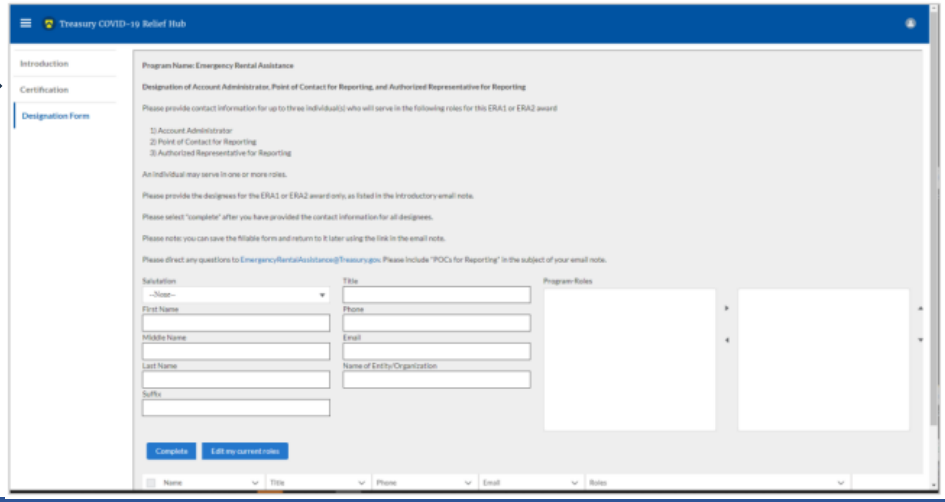


Update Treasury Portal Roles Demo (continued)









- **Enter or modify contact information as individual entries**
- **Click “Complete” box**

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5. Next Steps

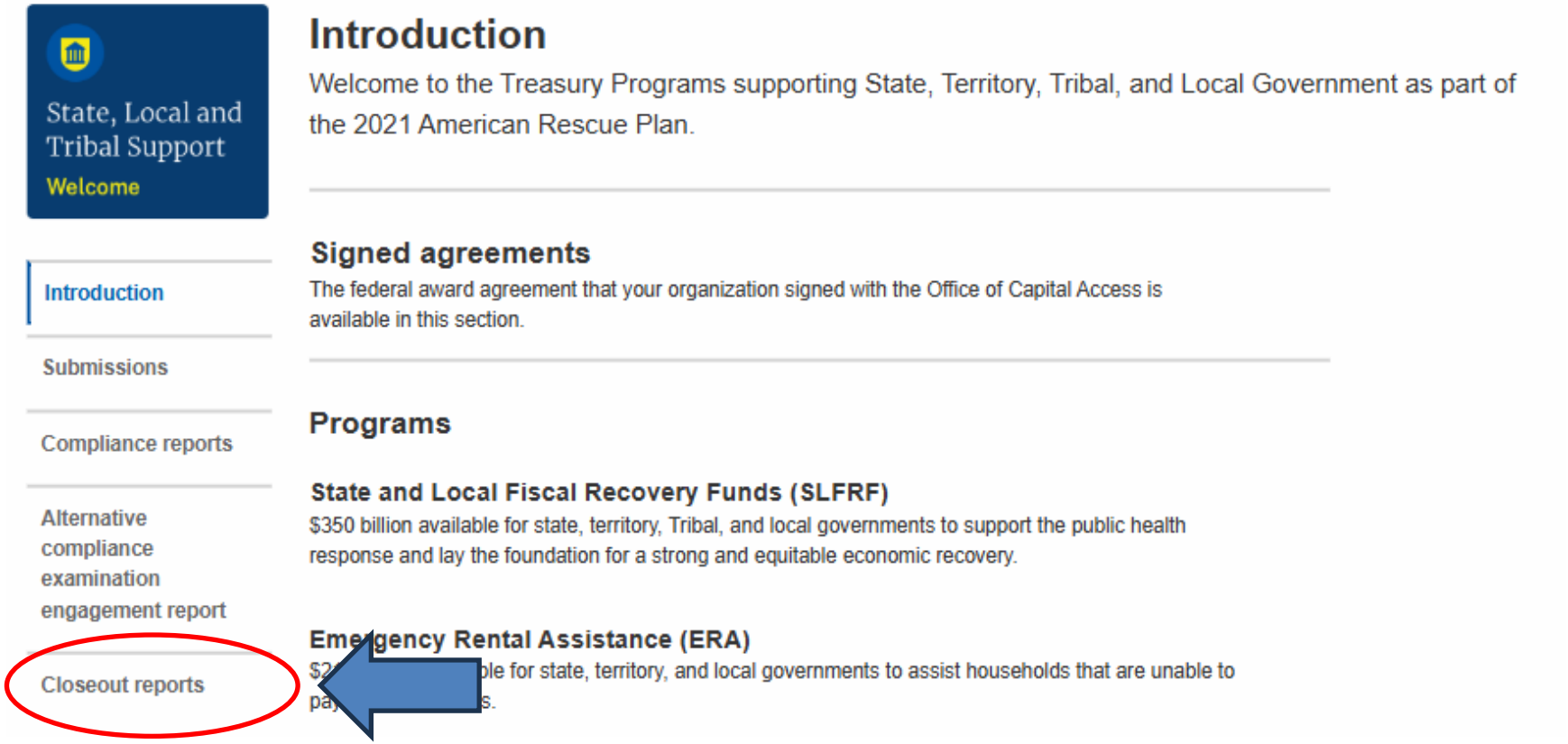
Initiate & Confirm Closeout in Treasury Portal - Walkthrough

After receiving an invitation from Treasury to initiate closeout, recipients may initiate closeout by selecting "Closeout Reports " in the Treasury Portal.

- Initiate Closeout & Confirm Readiness to Proceed.
- Review & Certify Reported Data is Accurate and Final.
- Confirm Final Report.
- Submit Optional Impact Stories.
- Confirm Closeout

Initiate & Confirm Closeout in Treasury Portal - Walkthrough

Initiate Closeout & Confirm Readiness to Proceed.

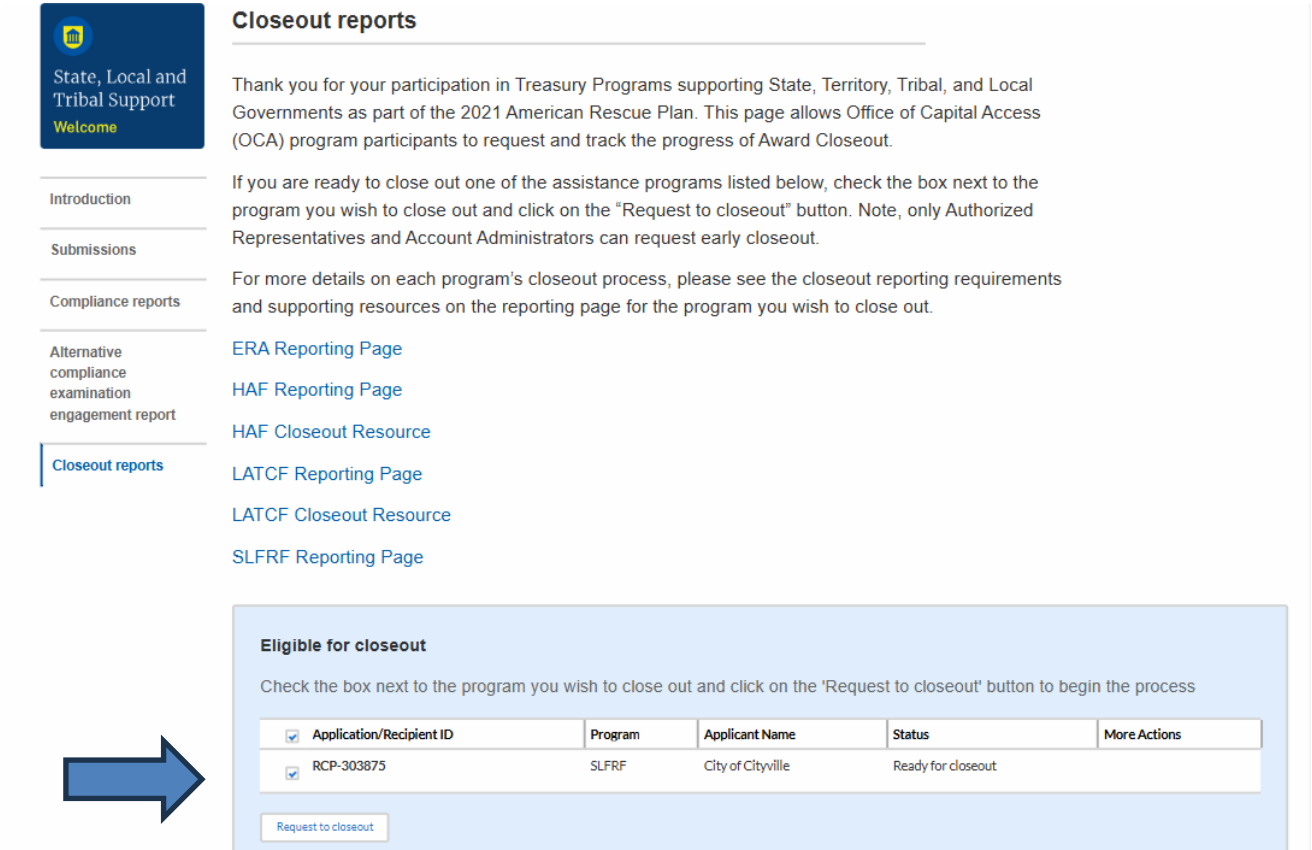


Initiate & Confirm Closeout in Treasury Portal - Walkthrough.

Initiate Closeout & Confirm Readiness to Proceed (continued).

Select “Request to Closeout.”

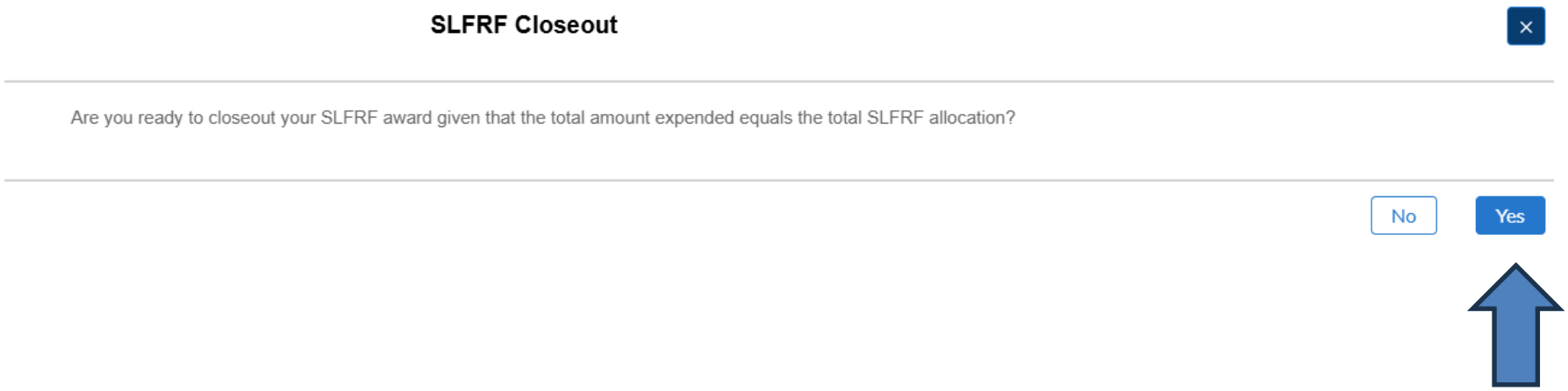
***NOTE**: Click this checkbox and then the button 'Request to Closeout' in the Portal to initiate closeout once it is available in the Portal. This will launch a review process by Treasury to ensure eligibility. When complete, Treasury will email the recipient via the Portal to confirm next steps.*



Initiate & Confirm Closeout in Treasury Portal - Walkthrough.

Initiate Closeout & Confirm Readiness to Proceed (continued).

Are you ready to closeout your SLFRF award given that the total amount expended equals the total SLFRF allocation?

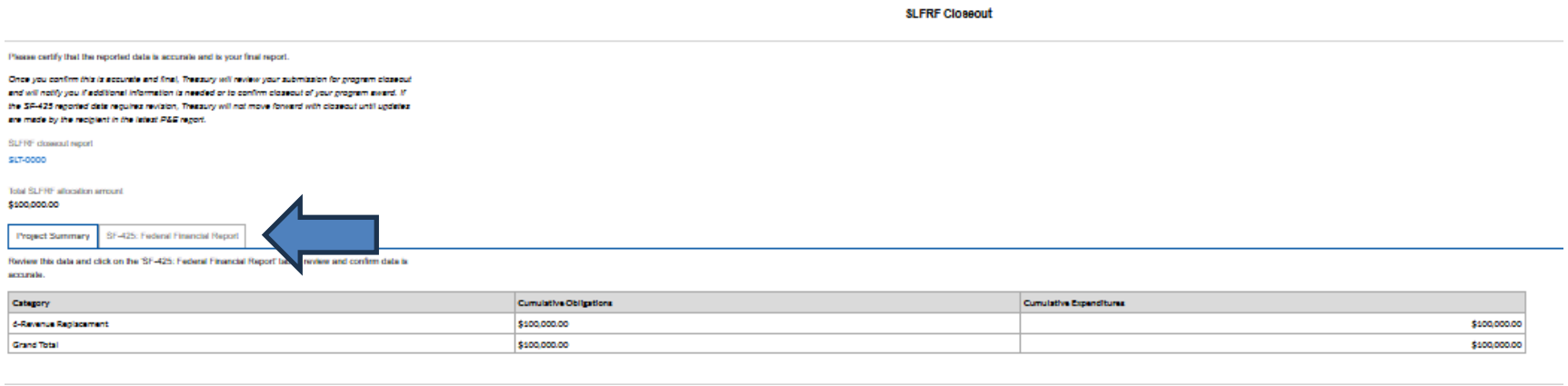


If yes, click the blue “Yes” box to proceed

Initiate & Confirm Closeout in Treasury Portal - Walkthrough.

Review & Certify Reported Data is Accurate and Final.

Click “Project Summary” and “SF-425: Federal Financial Management” tabs respectively to review your data.



SLFRF Closeout

Please certify that the reported data is accurate and is your final report.

Once you confirm this is accurate and final, Treasury will review your submission for program closeout and will notify you if additional information is needed or to confirm closeout of your program award. If the SF-425 reported data requires revision, Treasury will not move forward with closeout until updates are made by the recipient in the latest PAR report.

SLFRF closeout report

SLT-0000

Total SLFRF allocation amount

$100,000.00

Project Summary | SF-425: Federal Financial Report

Review this data and click on the 'SF-425: Federal Financial Report' tab to review and confirm data is accurate.

Category	Cumulative Obligations	Cumulative Expenditures
6-Revenue Replacement	$100,000.00	$100,000.00
Grand Total	$100,000.00	$100,000.00

Initiate & Confirm Closeout in Treasury Portal - Walkthrough.

Review & Certify Reported Data is Accurate and Final.

Review SF-425 data.

SLFRF Closeout

Please certify that the reported data is accurate and is your final report.

Once you confirm this is accurate and final, Treasury will review your submission for program closeout and will notify you if additional information is needed or to confirm closeout of your program award. If the SF-425 reported data requires revision, Treasury will not move forward with closeout until updates are made by the recipient in the latest P&E report.

SLFRF closeout report
SLT-0000

Total SLFRF allocation amount
$100,000.00

Project Summary | SF-425: Federal Financial Report

The SF-425 is a standard Federal financial report, and the information to complete this report has been pre-populated based on the recipient's latest SLFRF report submission. Please review the information below to confirm that the pre-populated amounts are accurate, complete, and final. If the information below is not accurate, please indicate so below.

10. Transactions	
Federal cash:	
a. Cash receipts	$100,000.00
b. Cash disbursements	$100,000.00
c. Cash on hand (line a minus b)	$0.00
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
d. Total federal funds authorized	$100,000.00
e. Federal share of expenditures	$100,000.00
f. Federal share of unliquidated obligations	$0.00
g. Total federal share (sum of lines e and f)	$100,000.00
h. Unobligated balance of federal funds (line d minus g)	$0.00
Recipient Share:	
i. Total recipient share required	Not Applicable to Program
j. Recipient share of expenditures	Not Applicable to Program
k. Remaining recipient share to be provided (line i minus j)	Not Applicable to Program
Program Income:	
l. Total Federal program income earned	$0.00
m. Program income expended in accordance with the deduction alternative	Not Applicable
n. Program income expended in accordance with the addition alternative	$0.00
o. Unexpended program income (line l minus n)	$0.00
11. Indirect Expense	

a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
Not required at this time						

The SF-425 is a standard Federal financial report, and the information to complete this report has been pre-populated based on the recipient's most recently submitted P&E Report.

Please review the information to confirm that the pre-populated amounts are accurate, complete, and final. If the information below is not accurate, please indicate so below.

Initiate & Confirm Closeout in Treasury Portal - Walkthrough.

Review & Certify Reported Data is Accurate and Final.

Select "Yes" to certify the data in the SF-425 is accurate and final.

Please certify that the reported data (the SF-425 and Expenditure Category reported summary tables) is accurate and final. *Once you confirm this is accurate and final, Treasury will review your submission for program closeout and will notify you if additional information is needed or to confirm closeout of your program award. If the reported data requires revision, Treasury will not move forward with closeout until updates are made by the recipient in the latest P&E report.*

- ○ Yes – the data in the table above (SF-425 reported data) is accurate and final
- ○ No – the data in the table above (SF-425 reported data) is not accurate and requires update

The SF-425 is a standard Federal financial report, and the information to complete this report has been pre-populated based on the recipient's most recently submitted P&E Report.

Please review the information to confirm that the pre-populated amounts are accurate, complete, and final. If the information below is not accurate, please indicate so below.

If yes, click the box "Yes – the table above (SF-425 reported data) is accurate and final" to proceed

Initiate & Confirm Closeout in Treasury Portal - Walkthrough.

Review & Certify Reported Data is Accurate and Final.

Select "No" if pre-populated data is inaccurate to reopen its latest P&E Report.

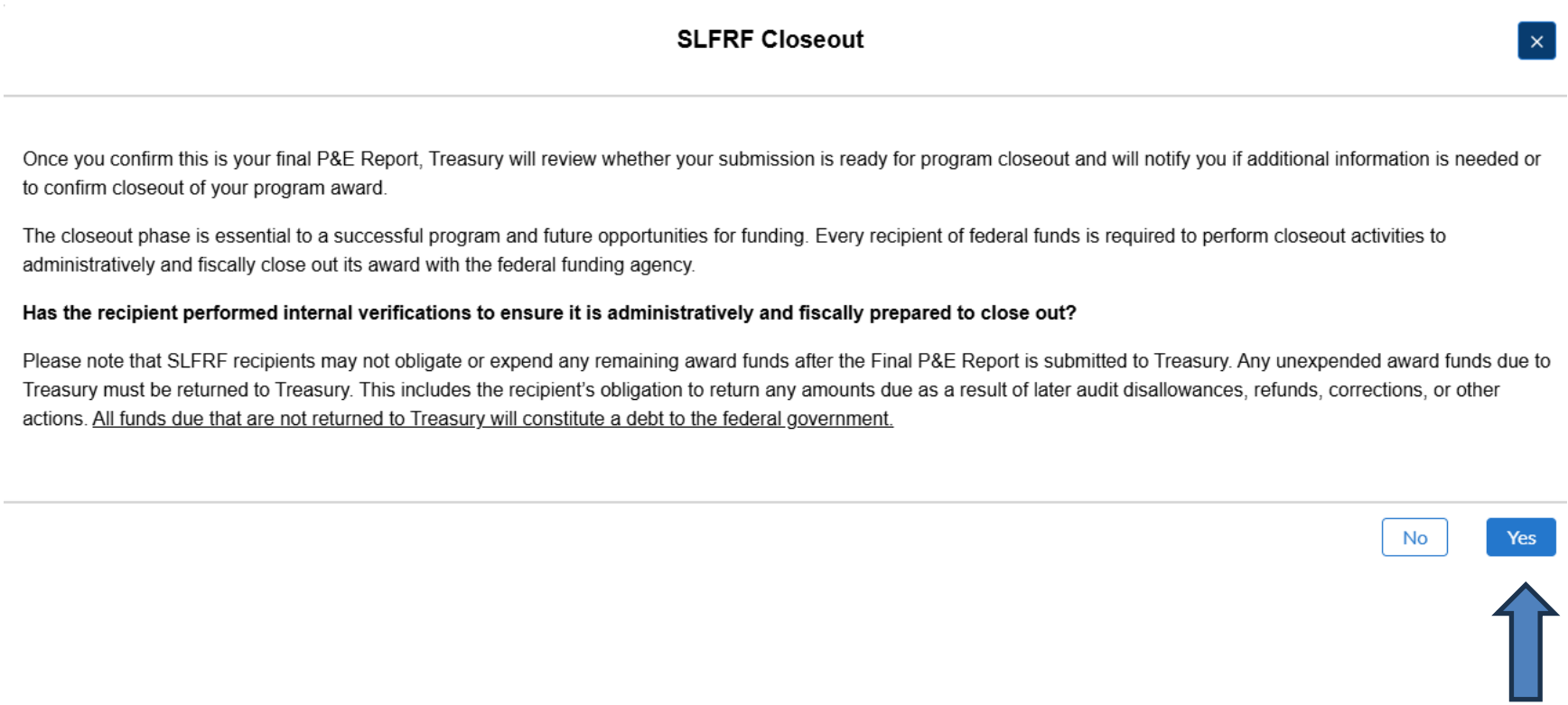
Please certify that the reported data (the SF-425 and Expenditure Category reported summary tables) is accurate and final. *Once you confirm this is accurate and final, Treasury will review your submission for program closeout and will notify you if additional information is needed or to confirm closeout of your program award. If the reported data requires revision, Treasury will not move forward with closeout until updates are made by the recipient in the latest P&E report.*

- ○ Yes – the data in the table above (SF-425 reported data) is accurate and final
- ○ No – the data in the table above (SF-425 reported data) is not accurate and requires update

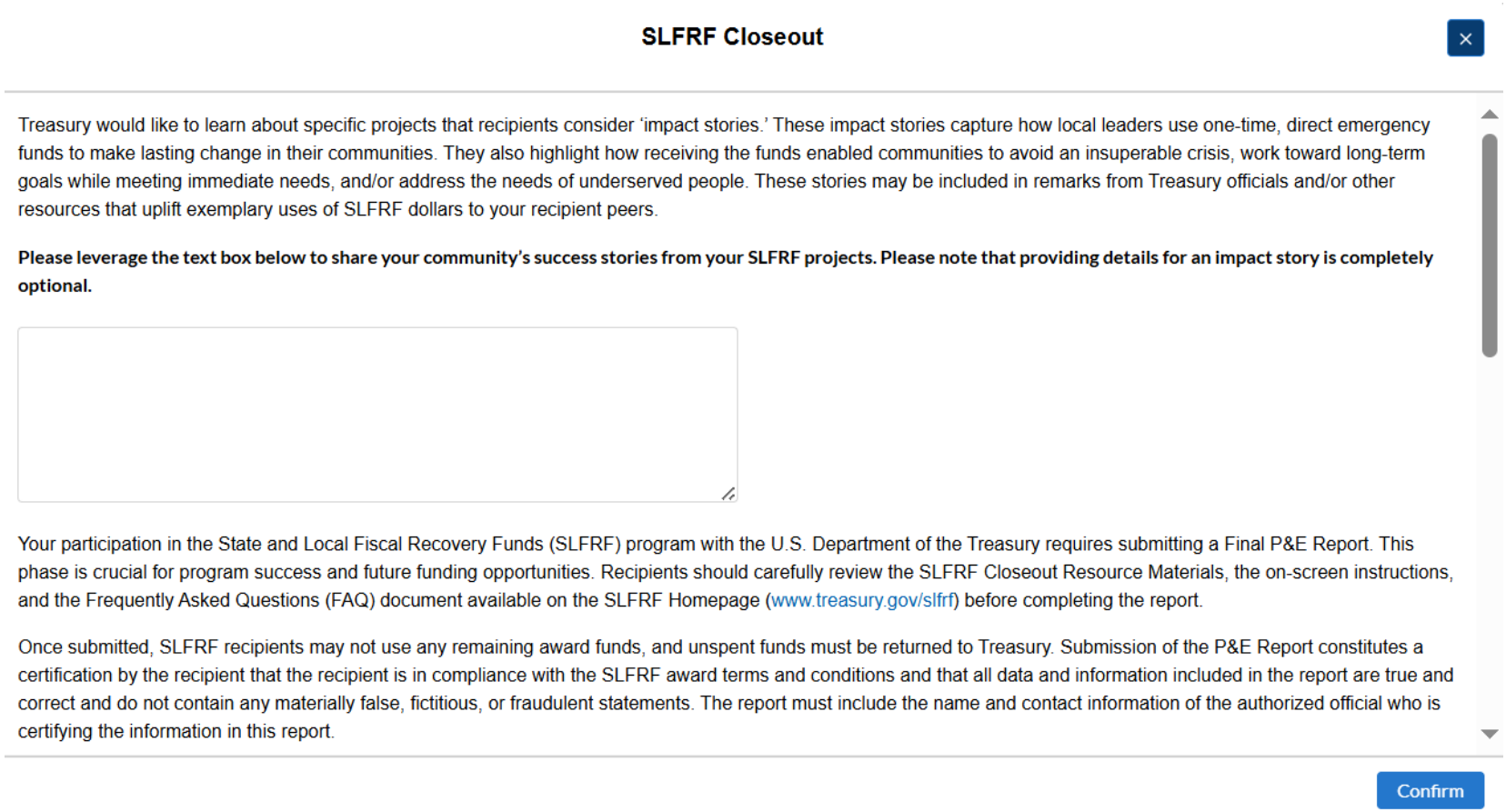
After updating, recipients must resubmit their revised P&E Report so their records will show as received by Treasury. If a recipient reopens its last submitted P&E Report to correct reported data, it must be resubmitted to proceed with their closeout submission.

Initiate & Confirm Closeout in Treasury Portal - Walkthrough.

Confirm Final Report.



Submit Optional Impact Stories



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4. Initiate & Confirm Closeout in Treasury Portal - Walkthrough

5. Next Steps

Next Steps

- **"Closeout in Progress" Update:** After recipients confirm closeout, recipients will receive an email that their closeout is in progress.

- **Financial Closeout:** Treasury reviews the Final Report and allocation information to determine whether any adjustments are needed before proceeding with closeout.

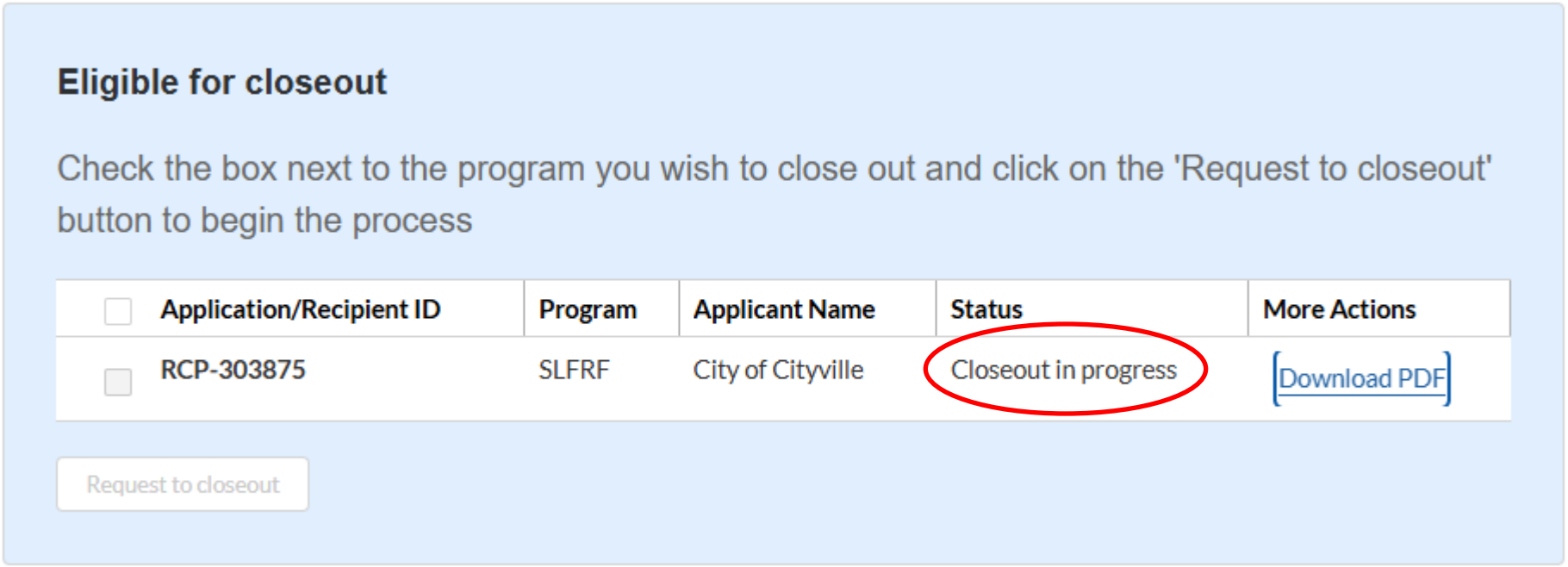
- **Information Document Request (IDR) (if applicable):** If Treasury requires additional information, Recipients will receive an email notice that an IDR is available in their Treasury Portal for review and response.

- **Final Closeout:** Treasury will notify recipients by emailing a Notice of Final Closeout when their SLFRF awards have been successfully closed out.

- **Post-Closeout Considerations:** After closeout, recipients must continue to comply with the applicable laws and regulations in their Award Terms and Conditions Agreement, including but not limited to records retention and documentation, compliance with federal civil rights statutes and regulations, and audit requirements.

Next Steps

"Closeout in progress" Update



Next Steps

Information Document Request (IDR) (if applicable)

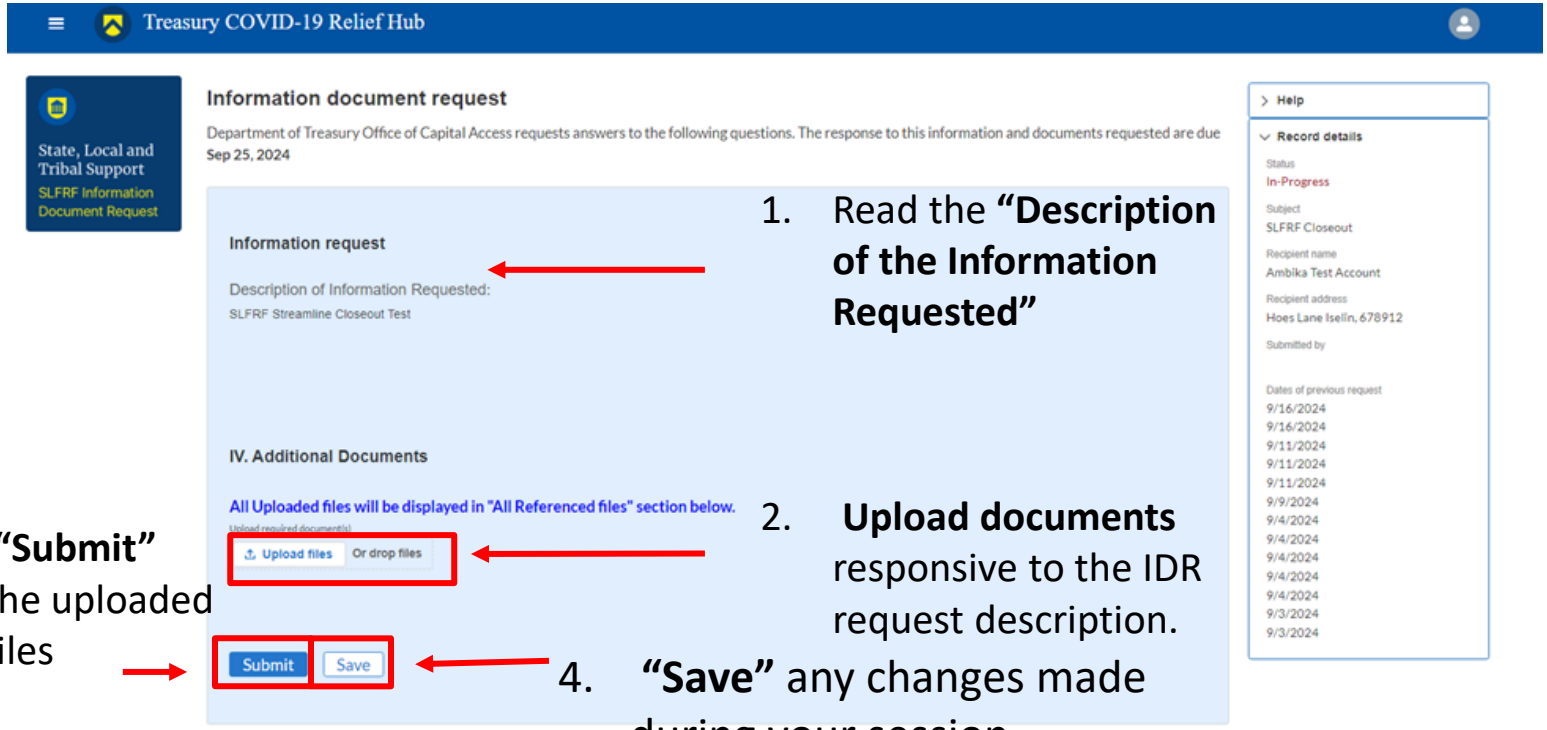
An **IDR** is the formal term for a notice from Treasury requesting additional information.

A recipient will receive an email notifying it that an IDR is available for review in the **Treasury Portal**. Recipients must respond to the IDR and certify and submit their response within the Treasury Portal in a timely manner.

Note: Please disregard the following slides if you are not in receipt of an IDR.

Information Document Request (IDR)

How to Respond to an IDR

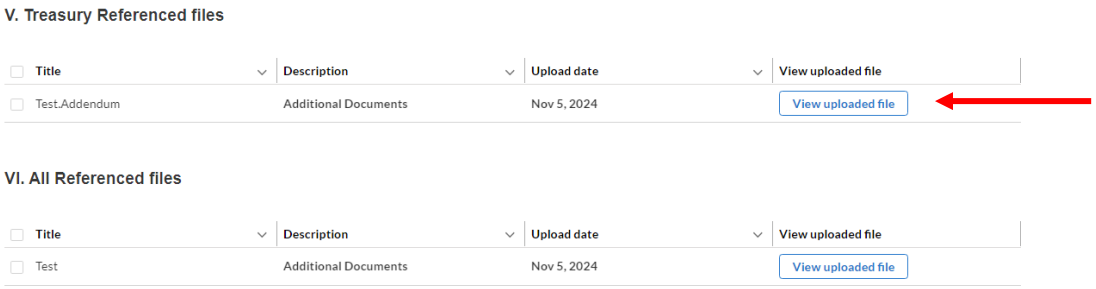


1. Read the **"Description of the Information Requested"**

2. **Upload documents** responsive to the IDR request description.

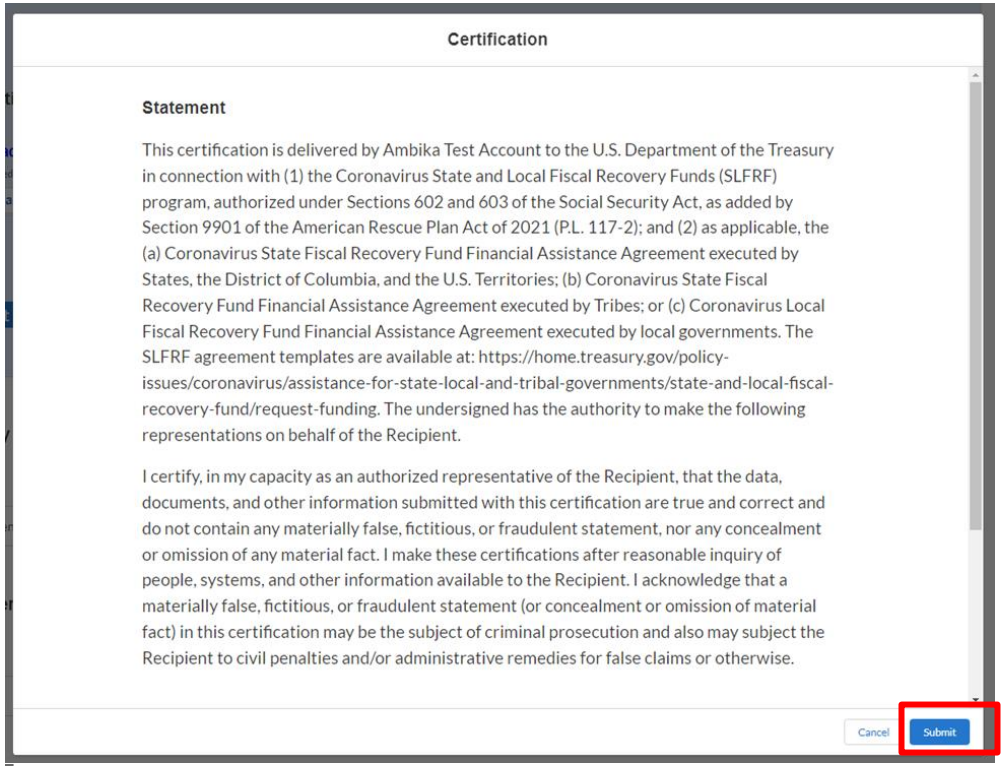
3. **"Submit"** the uploaded files

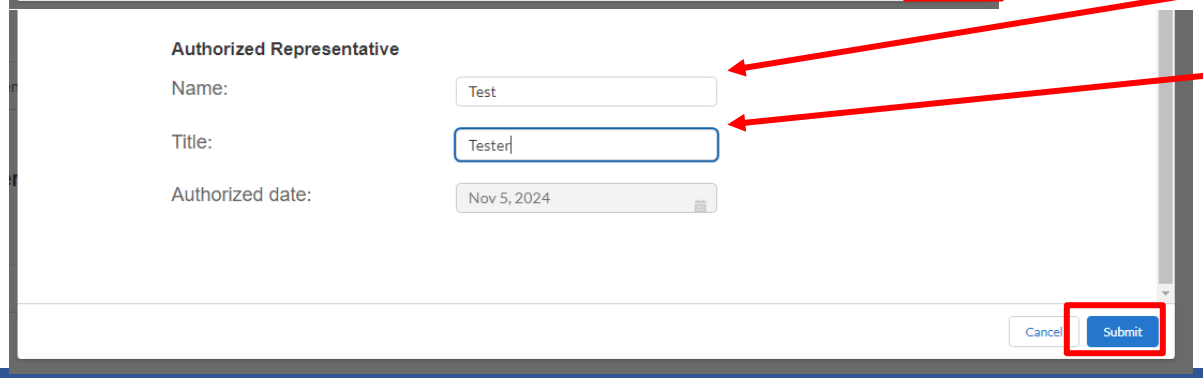
4. **"Save"** any changes made during your session.



5. Select **"View the uploaded file"** to confirm the correct file successfully uploaded.

Treasury Review:
How to Respond to an IDR (cont.)



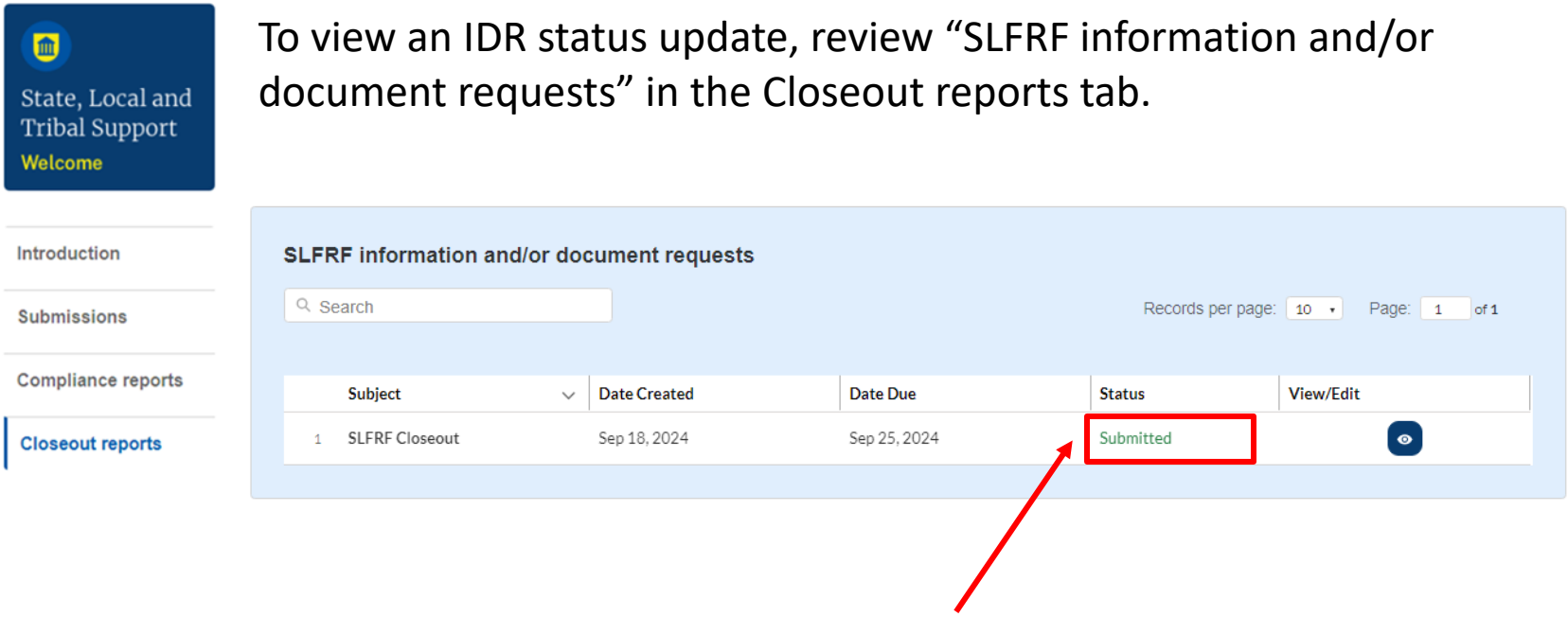


6. Review the **certification statement** and select "**Submit**" to **certify**.

7. Enter the **Name** and **Title** of the **Authorized Representative**. *Note: This must be the submitter of the reports and an individual with legal authority to bind the entity.*

8. Select **"Submit"** to complete.

Treasury Review: How to Respond to an IDR (cont.)



To view an IDR status update, review "SLFRF information and/or document requests" in the Closeout reports tab.

Once certified, the status of the closeout will read '**Submitted**'.

For more information about record retention and other post-closeout considerations, refer to the **SLFRF Closeout Process Overview Resource.**