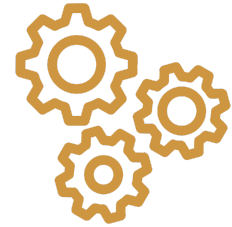


Analysis Plan

Project Name: Understanding and Improving Tribal Governments' and Non Entitlement Units' Experiences with the State and Local Fiscal Recovery Funds Program

Project Code: 2112G

Date Finalized: August 25, 2022



Project Description

The Department of the Treasury (“Treasury”) is interested in evaluating the efficacy and equity of the State and Local Fiscal Recovery Funds (SLFRF) program. As part of the American Rescue Plan, SLFRF provides \$350 billion in funding for eligible state, local, territorial, and Tribal governments (“grantees”) to support their response to and recovery from the COVID-19 public health emergency. SLFRF provides substantial flexibility for each government to meet local needs—including support for households, small businesses, impacted industries, essential workers, and the communities hardest hit by the crisis.

The SLFRF program has a large number of grantees with varying capabilities. Treasury designated reporting tiers that depend on recipient type, population, and allocation amounts, and correspond to different reporting requirements. Treasury asked OES to study and provide recommendations to better understand the experiences of two groups of grantees: Tribal governments and non-entitlement units (NEUs) of local government, which are local governments typically serving populations of 50,000 or less.¹ In particular, Treasury is interested in understanding these grantees’ experience with (1) implementing SLFRF in their communities and (2) reporting on the use of funds.

This descriptive study would identify ways to support Tribal governments and NEUs to effectively use and report on their SLFRF program funds by identifying obstacles and ways that Treasury could improve upon their experience.

Pre-registration Details

This Analysis Plan will be posted on the OES website at oes.gsa.gov after taking possession of the data and is therefore not blind to outcomes.

Data and Data Structure

We will employ a mixed methods approach using convergent parallel design. The qualitative and quantitative analyses will be conducted mostly independently and given equal priority. Some

¹ Non-entitlement units are defined in section 603(g)(5) of the Social Security Act, as added by section 9901 of the American Rescue Plan Act of 2021.

quantitative analyses may be informed by the early insights from the qualitative research, which will be completed first, but for the most part the qualitative and quantitative strands will be analyzed independently and "mixed" during the overall results interpretation and reporting. Data sources and methods are described below.

Qualitative Analysis

The qualitative analysis will focus on understanding Tribal governments' and NEUs' perceptions (including bright spots, pain points, and opportunity areas) of the SLFRF program, and their experience implementing it in their communities and meeting compliance reporting requirements. We are also interested in understanding the underdiscussed dynamics of NEUs and Tribal governments, such as economic context pre-pandemic, how the pandemic affected these communities, and any generalizable thoughts.

The guiding research questions are:

RQ1: What is the local context and what are the opportunities for using SLFRF funds?

We are interested in gaining an understanding of the local context by having representatives of NEUs and Tribal governments paint a picture of daily life within their jurisdictions or nations. This context can provide useful information about potential opportunities for using SLFRF funding.

RQ2: What was NEUs' and Tribal governments' experience with using SLFRF funds?

NEUs and Tribal governments employed different processes to decide whether, when, and how to use SLFRF funds. They may have had different experiences receiving the funding, and owing to different capacities and contexts, they may have also had different experiences implementing projects.

RQ3: What was grantees' experience with meeting compliance reporting?

We are similarly interested in understanding grantees' experience meeting compliance reporting requirements. We are seeking input on their experience using Treasury's resources, navigating the reporting portal, and completing their reports.

To answer all three research questions, we will conduct a small set (less than nine) of semi-structured conversations with Tribal governments and/or Tribal government regional representatives and NEUs and/or NEU representatives, such as state level liaisons or NEU association leaders.

Because the sample is small, we do not rely on the logic of random sampling in order to generalize about the processes in which we are interested. Rather, we employ purposive sampling and use the logic of "key informants" – individuals who have a broad overview of the experience faced by those they represent and work with, and who are therefore well-placed to provide insight into the experience of numerous Tribal governments/NEUs. Furthermore, the interviews with individuals working with multiple Tribal governments act as an aggregated unit of analysis for those communities. Examples of key informants include regional representatives of Tribal governments,

state NEU liaisons, and NEU association leaders. We will invite members of these bodies to the conversations and will aim to cap the participant number at a maximum of 5 individuals. We believe that this cap will allow all individuals to participate in the conversation and will facilitate ease of note taking, as the conversations will not be recorded. Conversations will last no more than one hour.

We will supplement these conversations with conversations with individual Tribal governments and NEUs that attempt to account for the groups' diversity across the dimensions of population, region, age, and budget. These factors should broadly correspond to differences in reporting requirements and may also reflect diversity in use of SLFRF funds.

The conversation scripts for NEU and Tribal government representatives are located in the Appendix. There will be at least one primary facilitator and a minimum of one note-taker present for each conversation.

The conversations will not be recorded. Notes will be typed in Google documents and note takers will attempt to capture the following: verbatim and/or summary of responses by attendees, re-phrasing of questions, interjections, or prompts by interviewers, contextual information regarding the calls (for example, whether attendees were on the phone, or on screen), any disruptions to calls (such as power or internet outages), open questions, and any summary of thoughts.

The conversations will inform a journey map that delineates the steps that Tribal governments and NEUs took to implement SLFRF in their communities from initial request for funding or submission of an SLFRF application, to using funds, and reporting. Based on this journey map, we will identify potential ways to improve NEUs' and Tribal governments' ability to effectively and efficiently implement SLFRF.

Qualitative activities following these conversations will include:

- **Cleaning:** Compiling notes and removing personally identifying information (PII) prior to downloading.
- **Downloading:** Reviewing conversation notes and adding one thought per post-it onto virtual whiteboard [Mural].
- **Coding:** Deductive coding following the scheme of neutral statement/gray, bright spot/green, pain point/pink, opportunity area/yellow.
- **Thematic grouping:** Clustering and labeling emerging themes.
- **Journey mapping:** Create graphic presentations of the qualitative data to verify our interpretation of the steps that NEUs and Tribal governments took throughout the SLFRF process as well as the perceived bright spots, pain points, and opportunity areas.
- **Crafting insight statements:** Writing sentences clearly articulating the key takeaways from the research in plain language, supported by 2-3 sentences with additional details.

We will look for differences in responses that overlap with factors such as the Tribal governments' and NEUs' population size, age, and rurality that could reveal the reasons contributing to any challenges that they are experiencing.

- **Concluding:** Creating a report documenting the above.

Quantitative Analysis

RQ1: What are the demographic and economic characteristics of NEUs and communities served by Tribal governments?

In order to inform Treasury's decision-making around ways to support NEUs and Tribal governments to get the most out of SLFRF, our first question simply tries to understand and convey the kinds of economic and health situations facing NEUs and Tribal governments. We will not report data on individual NEUs or Tribal governments – all summary reporting will be aggregated to the state level in the case of NEUs and to the level of the 12 [regional boundaries](#) defined by the Department of the Interior for Tribal governments.

To answer question one, we will combine data from three main sources:

- The American Community Survey (ACS): this data contains information on the racial and ethnic composition, unemployment, income, and other key socio-demographic variables for incorporated places and county subdivisions (the statistical entities that encompass NEUs) as well as for so-called American Indian Areas and Alaska Native Areas.² ACS reporting is not entirely accurate for US Indigenous populations—notably, ACS is likely to underestimate Tribal poverty and thus provides a lower bound—but provides a useful quantitative description of Tribal governments.
- Census of Governments (CoG): this data contains information on the financial health of municipalities and townships. It is fielded every five years and the most recent survey was conducted in 2017, so the data provides baseline information for understanding NEUs in a systematic way. Variables include tax rates for various sectors, outlays, debts, and other measures of fiscal health. Tribal governments are not included in this data.
- Project and Expenditure Report (P&E) data reported by grantees to Treasury: we are specifically interested in characterizing differences in self-reported revenue levels³ among NEUs and Tribal governments. We are also interested in the timing of report submissions.

We start by providing descriptive statistics at an aggregate level, focusing on population size, racial and ethnic composition, unemployment, median household income, home ownership rates, number of individuals per household, and revenues collected (e.g., from taxes and sales). For these

² The ACS currently provides 1-year estimates for geographic areas with at least 65,000 people, and 5-year estimates for smaller geographic areas down to the census tract and block group level. Starting with the 2014 ACS, the Census Bureau is also producing 1-year Supplemental Estimates—simplified versions of popular ACS tables for geographic areas with populations of 20,000 or more. See [here](#) for further information.

³ Treasury has supplied us with a dataset that contains reported budget amounts for all NEUs. If this dataset can be merged using the NEU recipient ID number, we will privilege this dataset.

statistics, and separately for NEUs and communities served by Tribal governments, we focus on the mean (or median) and variance.

For NEUs only, we decompose the variation between and within states, because state-level factors are likely important for NEU capacity. We decompose variation between and within states for NEU characteristics in a fixed effects framework, which allows us to identify the ratio of the between-state variances relative to the sum of the between- and within-state variances. For example, this analysis might show that the majority of variation in median household income occurs between states. Such a result would indicate that NEUs are similar within states but very different between states. If the opposite result is found (i.e., there is more NEU variation within states than between states), that would then indicate that states are less relevant for understanding that characteristic of NEUs. In general, this variance decomposition is useful for our understanding of NEUs insofar as we think state-level factors affect NEU capacity to utilize federal aid.

For communities served by Tribal governments, states are a less relevant geographic or governmental unit for decomposition because (1) the principle of Tribal sovereignty and self-governance establishes a direct relationship between federal, state, and local governments and Tribal governments, (2) many Tribal governments boundaries cross state lines, and (3) some states only have a single Tribal government, which could result in identification. We therefore focus on the 12 regional boundaries defined by the Department of the Interior and endorsed by the [National Congress of American Indians \(NCAI\)](#). Within these regions, we follow the same procedure as that conducted for the NEUs described above, decomposing variation between and within boundaries in a fixed effects framework. Measuring between-region variance will help summarize the key differences in the diverse situations facing communities served by Tribal governments.

Reporting: We will report summary statistics for NEUs at the state-level and for communities served by Tribal governments at the regional level.

RQ2: What do Help Desk submissions from NEUs and Tribal governments indicate about the main challenges when registering for and reporting on SLFRF funds?

SLFRF grantees are required to complete a host of online reporting tasks in order to remain compliant. When they encounter difficulties with this process, they are able to submit tickets to the Treasury Help Desk. We obtain a dataset—the Help Desk dataset—that includes grantee time of Help Desk submission, descriptive content of the Help Desk request (i.e., a text descriptor), the time in hours it took for the ticket to be closed, and an indicator of whether the request required IT support. We plan to analyze the ticket-level Help Desk data to understand common barriers NEUs and Tribal governments encounter.

To conduct the analysis we will first merge the complete list of SLFRF grantees—including not only NEUs and Tribal governments, but also states, counties, metropolitan cities, and territories^{4,5}—to the Help Desk dataset. Our first goal is to try to understand whether the Help Desk portal was accessible to all grantees. For instance, one possibility is that small grantees (e.g., those in the bottom 10 percent of population size) or very rural grantees may not have filed Help Desk tickets because they could not reliably get internet access due to lack of access (i.e., lack of reports does not reflect an absence of problems). One piece of evidence in support of this hypothesis would be if grantees that did not submit Help Desk tickets also submitted compliance reports late. Therefore, we first document what percent of NEUs, Tribal governments, and other grantees, respectively, filed a Help Desk ticket, summarizing at the grantee level. Then, we will attempt to merge the universe of SLFRF recipients to the purchases and expenditures report dataset that we obtain from Treasury, which is generated from the Salesforce platform. With this merged dataset, we generate a variable that indicates whether grantees submitted compliance reports on time. We can then generate four percentages: on-time and not on-time compliance report submissions with and without Help Desk tickets. Those grantees that neither submitted on time nor requested support would be evidence of capacity constraints, whereas those that submitted on time but did not request help would be evidence that they did not have difficulty submitting compliance reports.⁶

As further evidence of difficulties grantees may have faced when submitting compliance reports, this combined dataset will also let us evaluate how often grantees submitted on time. Specifically, we will document what percent of grantees (by NEU and Tribal government) submitted reports on time, late, and “very late” (e.g., more than one week after the submission deadline). In addition, we will report how late, on average, grantees submitted compliance reports among those that submitted late (again by NEU and Tribal government).

Next, we provide descriptive statistics for these Help Desk requests, focusing on two aspects: the quantity of Help Desk requests (in total and per NEU/Tribal government) and the quantity of requests over time.⁷ We are interested in the quantity of Help Desk requests, as this can indicate

⁴ Notably, there is not always a clean distinction between an “NEU”, “city”, or “county”; for instance, approximately 200 consolidated local governments were able to apply to Treasury directly for SLFRF program funds and also received funding as NEUs.

⁵ Merging Help Desk tickets to the complete list of NEUs is probabilistic, as we only have grantee names in Help Desk data. Some of these names do not perfectly match with Treasury’s published list of NEUs. For example, “Coopersburg Borough” may be listed as “Borough of Coopersburg” in another dataset. Thus, we need to merge probabilistically, relying on overlap in the characters of the names. In addition, it is not necessarily the case that a unique *name* in the Help Desk dataset indicates a unique NEU. As we discuss below in reference to the application of Salesforce data, we observe 1,808 unique NEU ID numbers that merge to duplicated names. In Help Desk, we are unable to distinguish between a duplicated name that represents two submission tickets for unique NEUs (NEUs that share a name but have different *unobserved* NEU ID numbers) or two submission tickets from the same NEU.

⁶ We note here that merging Help Desk to Salesforce data is probabilistic, as Help Desk data only contain names of NEU grantees and not unique NEU ID numbers. From Salesforce, we observe that there are 1,808 unique NEU ID numbers that contain duplicate grantee names. For instance, Liberty Township, Ohio is repeated 21 times but attached to 21 unique NEU IDs. Help Desk data does not distinguish reporting from the different NEUs located within Liberty Township, Ohio from one another.

⁷ Note that we have very little information about the type of support the grantee is requiring from the Help Desk submission.

the level of difficulty grantees faced. Our preliminary analysis of the data, for instance, has identified that 25 percent of grantees submit 60 percent of Help Desk requests. Using information about the date when Help Desk tickets were resolved and grantee revenues,⁸ we can investigate whether this concentration of requests is due to unresolved requests (indicated by new requests submitted before prior requests were resolved) or potentially due to issues of capacity (which would be supported by an association between the number of requests and grantee revenues). State and regional variation may add additional insights into where bottlenecks are most concentrated.

We are interested in the quantity of Help Desk requests over time because this can indicate bottlenecks in the request process, if, for example, the majority of Help Desk requests occurred at common time points (e.g., the days prior to submission deadlines). We can test for bunching of Help Desk requests at important time intervals using a class of local polynomial density estimators (essentially a flexible test of whether there is clumping or bunching of Help Desk requests on one side of a cutoff point, such as a submission deadline).⁹ Focusing on the level and distribution of counts of help requests by grantee and over time provides a first order characterization of the amount of help that grantees required and when the needs were the strongest.

Some grantees have significant prior experience managing and reporting on federal funds beyond SLFRF, whereas staff at other levels of government, such as NEUs, may be navigating the complexities of federal funds management for the first time. To explore the degree to which prior experience with federal funds explains reliance on the Help Desk, we plan to generate a variable that indicates whether a grantee is an NEU ($=2$),¹⁰ a Tribal government ($=1$), or other type of grantee ($=0$). We then regress Help Desk request counts against this indicator variable. In the absence of control variables the coefficient on this indicator variable is equivalent to a simple difference in means of Help Request tickets between NEUs, Tribal governments, and non-NEUs. The allocation amount may be correlated with Help Desk requests, because, for example, larger allocation amounts have greater reporting requirements and complexity. Further, unobserved state-level factors might affect a grantee's ability to navigate submission requirements if, for example, states provided logistical support to grantees. For these reasons, we also plan to include allocation amounts and state fixed effects in the regression model as controls. As discussed above, for Tribal governments, we would exclude state fixed effects and include Department of the Interior region boundary fixed effects.¹¹

⁸ Here again we note that we will privilege the baseline revenue report provided to us by Treasury if those data can be easily merged using the NEU recipient ID number.

⁹ Technical details of this estimator can be found [here](#).

¹⁰ As noted before, a small fraction of NEUs have received federal funding in the past. If we receive data identifying these grantees, we will control for this group in the regression.

¹¹ Note that we could also include year, month, and week fixed effects, which could allow us to control for seasonality (e.g., submission requirements that occur in the same month) and periodicity (e.g., grantees tending to submit requests on Mondays or Fridays) effects. However, we should be careful with these covariates since there may be characteristics of the grantee that are correlated both with ease of reporting and with time. For instance, grantees experiencing staffing shortages may also be more likely to submit last minute; controlling for time might incidentally control for the short staffing.

Reporting: We will report the percentage of NEUs and Tribal governments not submitting Help Desk requests, and we will report the average number of Help Desk requests submitted by NEUs and Tribal governments, respectively. None of these statistics will report on or identify individual NEUs or Tribal governments, they will be expressed at the aggregate level.

RQ3: How successfully did help requests get resolved, and did Help Desk closure differ by grantee type?

Help Desk data provide information about the date the request was made, the date the request was resolved (i.e., closed)¹², as well as some information about whether the help request was resolvable by the help desk or needed to be elevated for IT support. In other words, they can shed light on how difficult the issue was for Treasury to resolve, which may inform additional insights on how to best support NEUs and Tribal governments. We plan to generate two variables: first, the time to closure for support tickets; second, indicators from the help description variable to identify elevation to IT for resolution. In addition to descriptive statistics, we can regress these variables on indicators for grantee type, as well as allocation amounts and state or region fixed effects. By controlling for variation in the award amount and geographic area, we are able to hone in on whether grantees face challenges of differing levels of difficulty, net of factors having to do with award levels or location. We will also subset the data to evaluate heterogeneity in closure times at different time points, paying specific attention to submission deadlines, when Help Desk ticket requests increase dramatically.

Reporting: We will report the average time it took a Help Desk request to be completed for NEUs and Tribal governments, respectively.

Inference Criteria, Including Any Adjustments for Multiple Comparisons:

We will use a threshold of .05 as the cutoff when using p-values to make a determination of statistical significance. We do not plan to make any adjustments for multiple comparisons.

¹² We note here that a Help Ticket being closed might not indicate the exact date when the actual problem was resolved, as staff capacity may have limited Treasury's ability to formally close requests even though in practice the problem was resolved.

Appendix

Discussion Points for Meetings with NEUs on the State and Local Fiscal Recovery Funds Program

Introduction (5 minutes)

Thanks so much for taking the time to speak with us today, [Briefly include names and roles for personalization]. We work for the Office of Evaluation Sciences within the General Services Administration, and we are partnering with the Department of the Treasury to support various American Rescue Plan efforts. Today, we're hoping to learn more about your experience using and reporting on your funding under the State and Local Fiscal Recovery Funds (SLFRF) program. SLFRF provided funds to governments to respond to the public health and economic impacts of the pandemic, provide premium pay to eligible workers, to replace lost public sector revenue, and to invest in necessary water, sewer, and broadband infrastructure.

We are having several conversations such as this one, and your insights will help us form recommendations to Treasury on ways that they could potentially improve the SLFRF program experience. We will not record you, share direct quotes, or attribute anything you say to you or to the Nation(s)/jurisdictions you work with. We will share the findings from this study with you and on our website.

Before we start, do you have any questions for us?

Description of Local Context (10 minutes)

- We read up a bit about your jurisdiction prior to this call but are hoping to learn more about your jurisdiction, and to get a sense for what it is like to live there. Can you tell us about your community?
 - Probe: Are there issues or concerns that your community is currently facing?
- What do most people do for work?
 - Probe: Is there an informal economy?

SLFRF Implementation (15 minutes) - review data on their allocation prior to call

- What was the process for determining the use of SLFRF funds in your jurisdiction?
 - Probe: Did you experience any challenges allocating SLFRF funds?
 - Probe: Did you take the standard allowance?
- Can you describe the experience of receiving, allocating, managing, and/or spending funds so far?
 - Probe: Approximately what share of funds were allocated to revenue replacement?
 - Probe (if applicable): Did you experience any challenges implementing SLFRF-funded programs?
- If time: Can you describe the impact you hope these funds could have?

SLFRF Reporting (15 minutes)

You were asked to submit Project and Expenditure reports as part of the program. We would like to ask you questions about your experience completing these reports. We are not auditing them, and are only interested in knowing whether and how this experience can be improved.

- Can you describe your experience getting an account, filling out, and submitting the forms that were required as part of the Project and Expenditure report submission (which were due on January 31st or April 30th).
 - Probe: Did you review the guidance/user guide prior to reporting? Were the reporting guidelines clear? Did you have the necessary information you needed to complete the report?
- Can you describe your experience signing up and submitting your report on Treasury's American Rescue Plan Reporting and Compliance Portal?
 - Probe: Did you use any of Treasury's resources (webinars, presentations, templates)? If no, why not? If yes, did you find these resources helpful?
 - Probe: On average, how long did it take you to gather the required data and then enter it into the reporting portal?
 - Probe: What could have been improved about the reporting process? What other resources would have been helpful?

Additional questions, if time:

- Are there any other concerns you have about SLFRF we did not address?
- If you had two recommendations for how the process of participating in SLFRF for jurisdictions like yours could be improved, what would they be?

Wrap-up/Thank you (2 minutes)

- Thanks again for taking the time to speak with us today.
- We will be in touch with a summary of what we've learned in the coming months.

Discussion Points for Meetings with Tribal Government Representatives on the State and Local Fiscal Recovery Funds Program

Introduction (5 minutes)

Thanks so much for taking the time to speak with us today, [Briefly include names and roles for personalization]. We work for the Office of Evaluation Sciences within the General Services Administration, and we are partnering with the Department of the Treasury to support various American Rescue Plan efforts. Today, we're hoping to learn more about your experience using and reporting on your funding under the State and Local Fiscal Recovery Funds (SLFRF) program. SLFRF provided funds to governments to respond to the public health and economic impacts of the pandemic, provide premium pay to eligible workers, to replace lost public sector revenue, and to invest in necessary water, sewer, and broadband infrastructure.

We are having several conversations such as this one, and your insights will help us form recommendations to Treasury on ways that they could potentially improve the SLFRF program experience. We will not record you, share direct quotes, or attribute anything you say to you or to the Nation(s)/jurisdictions you work with. We will share the findings from this study with you and on our website.

Before we start, do you have any questions for us?

Description of Local Context (10 minutes)

- Understanding that there is a wide diversity of Tribal government experience, can you tell us about the diversity of Tribal government contexts?
 - Probe: Are there common themes or important differences in issues Tribal governments are dealing with?
- What do most people do for work?
 - Probe: Is there an informal economy?

SLFRF Implementation (15 minutes) - review data on their allocation prior to call

- What was the process for determining the use of SLFRF funds in your Tribal government?
 - Probe: Did you experience any challenges allocating SLFRF funds?
 - Probe: Did you take the standard allowance?
- Can you describe the experience of receiving, allocating, managing, and/or spending funds so far?
 - Probe: Approximately what share of funds were allocated to revenue replacement?
 - Probe (if applicable): Did you experience any challenges implementing SLFRF-funded programs?
- If time: Can you describe the impact you hope these funds could have?

SLFRF Reporting (15 minutes)

You were asked to submit Project and Expenditure reports as part of the program. We would like to ask you questions about your experience completing these reports. We are not auditing them, and are only interested in knowing whether and how this experience can be improved.

- Can you describe your experience getting an account, filling out, and submitting the forms that were required as part of the Project and Expenditure report submission (which were due on January 31st or April 30th).
 - Probe: Did you review the guidance/user guide prior to reporting? Were the reporting guidelines clear? Did you have the necessary information you needed to complete the report?
- Can you describe your experience signing up and submitting your report on Treasury's American Rescue Plan Reporting and Compliance Portal?
 - Probe: Did you use any of Treasury's resources (webinars, presentations, templates)? If no, why not? If yes, did you find these resources helpful?
 - Probe: On average, how long did it take you to gather the required data and then enter it into the reporting portal?
 - Probe: What could have been improved about the reporting process? What other resources would have been helpful?

Additional questions, if time:

- Are there any other concerns you have about SLFRF we did not address?
- If you had two recommendations for how the process of participating in SLFRF for jurisdictions like yours could be improved, what would they be?

Wrap-up/Thank you (2 minutes)

- Thanks again for taking the time to speak with us today.
- We will be in touch with a summary of what we've learned in the coming months.