SAMPLE HANDBOOK

ARPA State and Local Fiscal Recovery Funds (ARPA SLFRF) Policies and Procedures

[Your organization's name]

Written from 31 CFR Part 35, Subpart A, checked November 10, 2026.

How to use this sample

Replace the bracketed name with your organization's. Change the job titles to the ones you use. Have the people who do the work read each section and correct anything that does not match how you operate. Then have your director or board approve it and sign the last page.

This is a sample, not legal advice. It follows the federal regulation. Your grant agreement and your funder's manual can add or tighten requirements, and they control where they differ.

Introduction

This handbook explains the policies and procedures our organization uses to manage ARPA State and Local Fiscal Recovery Funds (SLFRF). We receive these funds as a subrecipient, which means the money comes to us from the U.S. Treasury through a city, county, state or Tribal government. In this handbook we call that government the recipient. Treasury's rule and award terms legally bind the recipient, and most of our duties reach us through our subrecipient agreement and through the federal grant rules in 2 CFR Part 200, known as the Uniform Guidance. Treasury's guidance says SLFRF awards generally follow the Uniform Guidance as it read when the recipient accepted its award, so where the old and current text differ we say so and follow our agreement. The program closes on a fixed timeline: the recipient had to commit its funds by December 31, 2024, the funds have to be spent by December 31, 2026, and the recipient's final report to Treasury is due April 30, 2027. Each section states our policy, lists the steps our staff follow, and names the rules and guidance the section rests on. If this handbook and our agreement ever differ, the agreement and the regulation control. The program director reviews this handbook each year and whenever Treasury updates its guidance.

What the program expects in writing

- A signed subrecipient agreement that names the award as SLFRF and lists what you have to follow and report (2 CFR 200.332(a); SLFRF Compliance and Reporting Guidance, Part 1, D.11)
- A Unique Entity Identifier (UEI) from SAM.gov, given to the recipient (SLFRF Compliance and Reporting Guidance, Part 1, D.4; 2 CFR 200.332(a)(1))
- Written procedures for deciding whether a cost is allowable and for handling payments (2 CFR 200.302(b)(6) and (b)(7))
- Documented procurement procedures (2 CFR 200.318(a); SLFRF FAQ 13.2)
- Written standards of conduct and a conflict of interest policy (2 CFR 200.318(c); SLFRF Award Terms and Conditions, paragraph 8)
- Time records that show the work staff actually did (2 CFR 200.430(g) (paragraph (i) in the 2021 text))
- A written plan and calendar for spending the funds by the deadline (31 CFR 35.5(c); SLFRF FAQ 17.26)
- Property records and a physical inventory for equipment bought with SLFRF funds (2 CFR 200.313(d); SLFRF FAQ 13.16)
- Title VI nondiscrimination language in your agreement, steps for serving people with limited English, and a complaint log (Treasury Title VI Assurances, paragraphs 2, 5 and 8; 31 CFR 22.4)
- A record retention schedule that covers the full period in your agreement (SLFRF Award Terms and Conditions, paragraph 4.c; 2 CFR 200.334)
- Final reports and a closeout file for the subaward (2 CFR 200.344; SLFRF FAQ 17.24)
- A single audit for any year your federal spending reaches the threshold (2 CFR 200.501(a); SLFRF Compliance and Reporting Guidance, Part 1, E.3)

1. Eligible use and the scope of our agreement

OUR POLICY

We use SLFRF funds only for the project, the people and the costs described in our subrecipient agreement. Treasury's rule lists the uses open to the recipient, such as responding to the public health and economic harm of the pandemic, and the recipient decided which use our project falls under. We do not decide on our own that a new activity is eligible. Because the recipient could not commit SLFRF funds to new work after December 31, 2024, we do not assume our agreement can grow, and we ask before anything changes.

WHAT WE DO

1. The program director keeps the signed agreement, every amendment, and the recipient's written description of the eligible use and reporting category for our project in one file.
2. The program director keeps a chart that matches each budget line in our agreement to the part of the scope of work it pays for.
3. The program director confirms that a cost fits the scope of work and a budget line before approving it.
4. The program director documents how each person, household or business we serve meets the eligibility rules the recipient set for our project, and keeps that proof in the file.
5. The program director asks the recipient in writing before any change to the scope, the budget or the group we serve, and waits for a written answer before acting.
6. The program director sends questions about what SLFRF can pay for to the recipient, because the recipient answers to Treasury for how the funds are used.
7. The program director adds the funding statement from Treasury's award terms to any publication paid for with these funds, if our agreement passes that term down to us.

Rules this covers: 31 CFR 35.5(a); 31 CFR 35.6; 31 CFR 35.9; SLFRF Award Terms and Conditions, paragraph 1 (Use of Funds) and paragraph 13 (Publications); SLFRF Compliance and Reporting Guidance, Part 1, C.1 and D.4; SLFRF FAQ 13.13; SLFRF FAQ 17.16; SLFRF FAQ 17.19

2. Spending deadlines and what counts as spent

OUR POLICY

The recipient had to obligate its SLFRF funds by December 31, 2024. Obligate means to commit the money, for example by signing a contract or a subaward. Signing our agreement was the recipient's obligation, and Treasury says subrecipients did not have to take further steps to obligate by that date. The spending deadline does apply to us. SLFRF funds have to be spent by December 31, 2026, except funds for Surface Transportation projects and Title I (community development) projects, which had to be spent by September 30, 2026. If our agreement ends sooner, the date in our agreement is our deadline. Treasury points to the federal definition of an expenditure, a charge made to the project, and its reporting guidance treats a cost as spent when the service has been performed or the goods have been delivered. Paying ahead for something that arrives later is not a safe way to meet the deadline.

WHAT WE DO

1. The finance manager keeps a calendar that shows the end date in our agreement, the due date for our final invoice, and the Treasury deadline that applies to our project.
2. The finance manager counts a cost as spent on the same basis, cash or accrual, that we use in all our reports, and only when the goods have been delivered or the work has been done.
3. The program director compares the unspent balance with the work left to do each month and writes down whether the funds will be used by the deadline.
4. The program director tells the recipient in writing as soon as it looks like funds will be left over, so the recipient has time to move them to another eligible project that it had obligated by December 31, 2024.
5. The program director schedules deliveries and contracted work to finish before the deadline and confirms the dates with each vendor in writing.
6. The finance manager does not prepay for goods or services that will arrive after the deadline, and pays any contract costs that fall after the deadline with other funds.
7. The finance manager tracks outstanding checks and tells the recipient about any check that is uncashed or voided, because Treasury stops counting a check that is still uncashed after April 30, 2027 as an expenditure.

Rules this covers: 31 CFR 35.3 (definition of obligation); 31 CFR 35.5; Obligation Interim Final Rule, 88 FR 80584 (Nov. 20, 2023); SLFRF Compliance and Reporting Guidance, Part 1, C.2 and D.7, and Part 2, footnote 7; SLFRF FAQ 14.6; SLFRF FAQ 17.18; SLFRF FAQ 17.19; SLFRF FAQ 17.24; SLFRF FAQ 17.25; SLFRF FAQ 17.26; SLFRF FAQ 17.28; 2 CFR 200.1 (definition of expenditures)

3. Subrecipient, contractor or beneficiary, and what flows down to us

OUR POLICY

The recipient decides, case by case, what role each party it pays has. A subrecipient carries out part of the recipient's SLFRF program. A contractor sells goods or services. A beneficiary is a person or organization that receives help because the pandemic harmed it. Treasury says subrecipients have to follow the restrictions that apply to recipients, including audit rules, while beneficiaries do not. We are a subrecipient, so we follow every requirement our agreement passes down. Treasury also says that money a recipient spends under its revenue loss category does not create subawards, so if our funding comes from that category we confirm with the recipient which rules apply to us.

WHAT WE DO

1. The executive director keeps the agreement pages that identify the award, including the Assistance Listing number 21.027, the federal award number, the amount and the dates.
2. The finance manager keeps our UEI active at SAM.gov and gives it to the recipient.
3. The program director keeps a checklist of each requirement the agreement passes down to us, with the staff member responsible for it.
4. The program director classifies each party we pay with SLFRF funds as a contractor or a beneficiary, using the tests in 2 CFR 200.331, and does not pass funds to another organization to run part of the program unless the recipient approves in writing.
5. The executive director asks the recipient in writing which rules apply if our agreement says the funds come from the recipient's revenue loss category.

6 The program director gives the recipient the reports, records and site visits it asks for when it monitors us and answers any findings in writing by its deadline.
7 The executive director tells employees in writing about their federal whistleblower protections, if our agreement passes that award term down to us.

Rules this covers: 31 CFR 35.9; 2 CFR 200.1 (definitions of subaward and subrecipient); 2 CFR 200.331; 2 CFR 200.332; SLFRF Compliance and Reporting Guidance, Part 1, D.4 and D.11; SLFRF FAQ 1.8; SLFRF FAQ 13.9; SLFRF FAQ 13.13; SLFRF FAQ 13.14; SLFRF FAQ 13.15; SLFRF Award Terms and Conditions, paragraph 9.a and paragraph 16 (Protections for Whistleblowers)

4. Financial management and allowable costs

OUR POLICY

We track SLFRF funds apart from all other money and can trace every charge to a source document. We charge a cost to SLFRF only if it is within our agreement, necessary, reasonable, and benefits the project, and we split shared costs using a fair method that is written down. Treasury's guidance says SLFRF awards generally follow the Uniform Guidance as it read when the recipient accepted its award, unless Treasury says otherwise. One place the versions differ is the de minimis indirect cost rate, a flat overhead rate for organizations without a federally negotiated rate. Treasury's SLFRF guidance names 10 percent of modified total direct costs, and the current text of 2 CFR 200.414(f) allows up to 15 percent. We use the rate our agreement states.

WHAT WE DO

1 The finance manager sets up a separate fund or cost center for the subaward, labeled with the Assistance Listing number 21.027, the recipient's name and our agreement number.
2 The finance manager checks each cost before it is charged: it is in the scope and budget, it is necessary and reasonable, it has a source document, and it falls within the dates in our agreement.
3 The finance manager compares actual spending with the budget each month and tells the program director about any line running over or under.
4 The finance manager splits shared costs such as rent, phones and insurance using the method in our written cost allocation plan, and never charges the same cost as both direct and indirect.
5 The finance manager charges indirect costs only if our agreement allows it, using our federally negotiated rate or the de minimis rate stated in the agreement.
6 The finance manager prepares each payment request on the schedule in our agreement, attaches the ledger, invoices, proof of payment and timesheets, and has the executive director review and sign it.
7 The finance manager, when the recipient pays us in advance, keeps the time between receiving the money and spending it as short as possible and handles any interest the way our agreement says.
8 The executive director reviews our financial controls at least once a year and has any weakness fixed promptly.

Rules this covers: 2 CFR 200.302; 2 CFR 200.303; 2 CFR 200.305(b); 2 CFR 200.403; 2 CFR 200.404; 2 CFR 200.405; 2 CFR 200.414(f); SLFRF Award Terms and Conditions, paragraph 6 (Administrative Costs) and paragraph 9.b.i; SLFRF Compliance and Reporting Guidance, Part 1, D (opening paragraph), D.1 and D.2; SLFRF FAQ 13.1; SLFRF FAQ 17.10

5. Timekeeping and payroll charges

OUR POLICY

Staff time charged to SLFRF is based on records of the work actually done. The records cover all of an employee's paid time, not only the SLFRF hours, and they support how pay is split when a person works on more than one program. A budget estimate may be used for interim bookkeeping, but it is corrected to actual time before we invoice. We charge SLFRF only for work on the project in our agreement, done on or before the spending deadline that applies to us.

WHAT WE DO

1. The program director has each employee paid in part with SLFRF funds keep a timesheet that shows all hours worked, split by program and activity.
2. The program director reviews and approves each timesheet after the work is done.
3. The finance manager charges salaries and benefits to SLFRF from approved timesheets and corrects any charges that were first booked from budget estimates.
4. The finance manager keeps the time records as part of our official payroll records, under the same accounting policies we use for all staff.
5. The finance manager checks that no employee's time is charged above 100 percent across all funding sources.
6. The finance manager charges SLFRF only for pay earned for work performed on or before the deadline that applies to us, and moves later pay to other funds.
7. The finance manager keeps timesheets, payroll registers and proof of payment with the other SLFRF records for the full retention period.

Rules this covers: 2 CFR 200.430(g) (paragraph (i) in the 2021 text); 2 CFR 200.403; 2 CFR 200.405; SLFRF Compliance and Reporting Guidance, Part 1, C.2 and Part 2, footnote 7; SLFRF FAQ 17.26

6. Procurement and conflicts of interest

OUR POLICY

We buy goods and services through fair, documented steps that provide open competition, and we keep a record of each purchase. Treasury says the federal procurement standards in 2 CFR 200.317 through 200.327 apply to purchases made with SLFRF funds, other than revenue loss funds. No employee, officer, board member or agent takes part in choosing or managing a contract when they, their family or a business tied to them could gain from it. We tell the recipient in writing about any potential conflict of interest that touches these funds.

WHAT WE DO

1. The finance manager follows our written procurement procedures, which set the method for each purchase size: micro-purchases, small purchases with price quotes, and sealed bids or proposals for large purchases.
2. The finance manager uses the dollar thresholds in our procurement policy, which we set no higher than the federal rules allow.
3. The program director gets price or rate quotes from an adequate number of qualified sources for purchases above our micro-purchase threshold and keeps the quotes.

4 The finance manager does not treat the pandemic by itself as a reason to skip competition, and writes down which exception in the federal rules applies whenever a purchase is made without competition.
5 The finance manager keeps a file for each purchase that shows why the method was chosen, the type of contract, why the vendor was selected or rejected, and the basis for the price.
6 The finance manager confirms, before a contract is signed, that the vendor is not suspended or debarred from federal work, for example by checking SAM.gov.
7 The executive director has each employee, officer and board member sign our conflict of interest policy and report any possible conflict in writing as soon as it comes up.
8 The executive director discloses any potential conflict of interest affecting SLFRF funds to the recipient in writing.

Rules this covers: 2 CFR 200.112; 2 CFR 200.214; 2 CFR 200.317; 2 CFR 200.318; 2 CFR 200.319; 2 CFR 200.320; SLFRF Award Terms and Conditions, paragraph 8 (Conflicts of Interest) and paragraph 9.b.iv; SLFRF Compliance and Reporting Guidance, Part 1, D.8; SLFRF FAQ 13.2; SLFRF FAQ 13.12

7. Equipment, supplies and real property

OUR POLICY

Equipment and real property bought or improved with SLFRF funds stay tied to the project. Treasury says the federal property rules in 2 CFR 200.310 through 200.316 apply, except to property bought with revenue loss funds. After December 31, 2026, the property has to keep being used for the purpose it was bought for, or for another eligible purpose in the same SLFRF category. If the use moves outside that category, or we want to sell, Treasury says the recipient or subrecipient has to follow the federal disposition rules. The dollar line for equipment is the lower of our own capitalization level or a federal amount, which was $5,000 in the Uniform Guidance when SLFRF awards were made and is $10,000 in the current text. We confirm with the recipient which amount it applies.

WHAT WE DO

1 The finance manager asks the recipient in writing before buying equipment or improving real property that is not listed in our approved budget.
2 The finance manager records each piece of equipment with its description, serial number, funding source and federal award number, who holds title, purchase date, cost, the federal share, location, use, condition, and any sale or disposal.
3 The finance manager takes a physical inventory of the equipment and matches it to the property records at least once every two years.
4 The program director keeps equipment secured and maintained, and investigates and documents any loss, damage or theft.
5 The program director keeps a written record of how each asset is being used after the grant ends, and confirms it is still the original purpose or another eligible purpose in the same SLFRF category.
6 The executive director asks the recipient for disposition instructions before selling, trading or giving away SLFRF-funded property, or before using it for something outside that category.
7 The executive director does not pledge SLFRF-funded property as collateral without the recipient's written approval.

8 The finance manager keeps property records for at least three years after final disposition, or longer if our agreement says so.

Rules this covers: 2 CFR 200.1 (definition of equipment); 2 CFR 200.311; 2 CFR 200.313; 2 CFR 200.314; 2 CFR 200.334(c); SLFRF Compliance and Reporting Guidance, Part 1, D.5; SLFRF FAQ 13.16

8. Civil rights and language access

OUR POLICY

We do not exclude anyone from our SLFRF-funded services, deny them benefits, or treat them differently because of race, color or national origin. Treasury's award terms also list the Fair Housing Act, Section 504 of the Rehabilitation Act (disability), the Age Discrimination Act, and Title II of the Americans with Disabilities Act. The recipient signed Title VI assurances with Treasury. In them it agreed to require its subrecipients to comply and to place specific Title VI language in its agreements with them. Denying a person access because of limited English is a form of national origin discrimination, so we take reasonable steps to give people with limited English meaningful access.

WHAT WE DO

1 The executive director confirms that our agreement includes the Title VI language Treasury requires the recipient to use and keeps the signed copy.
2 The program director makes information about these nondiscrimination protections, and how to file a complaint, available to participants.
3 The program director arranges interpreters and translated materials where they are needed for people with limited English to use our services, and plans for that cost in the budget.
4 The program director makes sure people with disabilities can take part in our SLFRF-funded services and records any accommodation requests.
5 The program director keeps a log of every discrimination complaint and reports each one to the recipient, which has to keep its own log and inform Treasury.
6 The program director keeps the data the recipient asks for about who we serve and sends it when asked, so the recipient can complete its civil rights reporting.
7 The executive director tells the recipient in writing about any court or agency finding of discrimination against our organization, or any settlement of a discrimination claim.

Rules this covers: Treasury Assurances of Compliance with Title VI of the Civil Rights Act of 1964, paragraphs 1 to 10; 31 CFR 22.4; 31 CFR 22.6; SLFRF Award Terms and Conditions, paragraph 9.c; SLFRF Compliance and Reporting Guidance, Part 1, E.4 and Part 2, B.3.i

9. Reporting to the recipient

OUR POLICY

The recipient files a Project and Expenditure Report with Treasury. Larger recipients file every quarter, by the last day of the month after the quarter ends, and smaller ones file once a year by April 30. For every recipient the last report is due April 30, 2027. Our reports feed the recipient's report, so we send complete and accurate numbers by the dates in our agreement, which fall earlier than the recipient's own deadlines. For each subaward of $50,000 or more, the recipient reports details such as the subrecipient's UEI, the award date and amount, the payment method, the place and period of performance, and the amounts obligated and spent.

WHAT WE DO

1. The finance manager reports our spending for each period and to date, using the same accounting basis every time, on the schedule in our agreement.
2. The finance manager ties each report to the general ledger before it is sent and keeps the reconciliation.
3. The program director reports the project's status and the performance measures the recipient asks for, such as the number of people or households served.
4. The program director keeps the source records behind every number we report, so a monitor or auditor can trace it.
5. The finance manager reports any program income we earned and how we used it.
6. The executive director tells the recipient promptly if our legal name, address, UEI or key staff change, so the subaward details it reports stay correct.
7. The program director sends our final report by the date in our agreement and answers the recipient's follow-up questions before its April 30, 2027 report is due.

Rules this covers: 31 CFR 35.4(c); 2 CFR 200.302(b)(2); 2 CFR 200.329; 2 CFR 200.332(a); SLFRF Award Terms and Conditions, paragraph 3 (Reporting); SLFRF Compliance and Reporting Guidance, Part 1, D.10 and Part 2, B.1 to B.3; SLFRF FAQ 13.13

10. Program income, unspent funds and closeout

OUR POLICY

Program income is money the project itself brings in, such as fees for services, rent on property bought with the funds, or repayments on loans made with the funds. Treasury says program income is added to the award and has to be used for the purposes and under the conditions of the award, so we record it, report it, and use it only as our agreement allows. We do not keep SLFRF money we have not spent by the deadline. Treasury's guidance says unspent funds, including funds provided to subrecipients but not fully expended under subawards, must be returned to Treasury, and we return ours to the recipient. Under the federal grant rules, a subrecipient's final reports are due to the pass-through entity no later than 90 calendar days after the subaward's period of performance ends, or an earlier date the two agree on. We follow the date in our agreement.

WHAT WE DO

1. The finance manager records program income in its own account and reports it to the recipient with each financial report.

2 The finance manager uses program income only for project costs our agreement allows, or returns it to the recipient if the agreement says to.
3 The program director collects final invoices from every vendor and confirms in writing that all goods were received and all work was done by the deadline.
4 The finance manager reconciles the SLFRF ledger to every payment received from the recipient before preparing the final invoice.
5 The finance manager promptly returns to the recipient any SLFRF money we received and did not spend by the deadline, or that was spent on a cost later found not allowed, following the recipient's instructions.
6 The finance manager sends the final financial report and the program director sends the final performance report by the closeout date in our agreement.
7 The program director gives the recipient a final list of equipment and real property bought or improved with SLFRF funds.
8 The executive director keeps a closeout file with the final reports, the reconciliation, proof of any refund and the recipient's closeout letter.

Rules this covers: 2 CFR 200.1 (definition of program income); 2 CFR 200.307; 2 CFR 200.344; 2 CFR 200.345; 2 CFR 200.346; 31 CFR 35.5(c); SLFRF Compliance and Reporting Guidance, Part 1, C.2 and D.9; SLFRF FAQ 13.11; SLFRF FAQ 17.5; SLFRF FAQ 17.21; SLFRF FAQ 17.26

11. Record retention, access and audits

OUR POLICY

We keep SLFRF records for the period in our agreement. Treasury's award terms have the recipient keep records for five years after all funds have been expended or returned to Treasury, whichever is later. That clock runs on the recipient's whole award, not just our part, so we plan to keep our records at least that long and ask the recipient for the date. The general three-year period in 2 CFR 200.334 is shorter and does not replace what our agreement says. Closeout does not end audits or the recipient's right to disallow costs later. We have a single audit for any fiscal year in which we spend $1,000,000 or more in federal awards from all sources. That threshold applies to fiscal years beginning on or after October 1, 2024, and it was $750,000 for earlier years. Treasury also offers a simpler compliance examination in place of a single audit, but only to certain governments that received an SLFRF award of $10 million or less. It is not an option for subrecipients.

WHAT WE DO

1 The program director keeps a retention schedule that holds every SLFRF record for the period in our agreement, and asks the recipient to confirm in writing the date the period starts.
2 The finance manager keeps the ledgers, invoices, proof of payment, timesheets, procurement files, cost allocation records and reports for the full period, and the program director keeps eligibility and performance records.
3 The program director holds anything tied to an open audit, claim or lawsuit until it is resolved, even if the retention period has ended.
4 The program director stores records securely with backups, in formats that can still be opened years later, and protects personal information.

5 The executive director gives the recipient, Treasury, the Treasury Office of Inspector General, the Government Accountability Office and their auditors access to our SLFRF records and staff when they ask.
6 The finance manager adds up our spending of federal awards from all sources each fiscal year and arranges a single audit when the total reaches the threshold.
7 The finance manager submits the audit to the Federal Audit Clearinghouse within 30 calendar days after we receive the auditor's report or nine months after our fiscal year ends, whichever comes first, and tells the recipient it has been filed.
8 The executive director answers audit and monitoring findings in writing with a corrective action plan and follows it through.

Rules this covers: SLFRF Award Terms and Conditions, paragraph 4 (Maintenance of and Access to Records); SLFRF Compliance and Reporting Guidance, Part 1, D.11, E.2 and E.3; 2 CFR 200.303(e); 2 CFR 200.334; 2 CFR 200.337; 2 CFR 200.345; 2 CFR 200.501; 2 CFR 200.508; 2 CFR 200.512(a); 2025 Compliance Supplement, Assistance Listing 21.027, Section 2 (alternative compliance examination engagement)

Adoption

This handbook was reviewed and adopted by our organization on the date below. We review it once a year and whenever the grant agreement or the regulation changes.

Adopted by: _____ Title: _____

Signature: _____ Date: _____

Sources

- 31 CFR Part 35, Subpart A: Treasury's rule for the Coronavirus State and Local Fiscal Recovery Funds, including eligible uses (35.6), the obligation and expenditure deadlines (35.5) and the duty to provide for compliance in agreements with other parties (35.9). https://www.ecfr.gov/current/title-31/part-35/subpart-A
- 2 CFR Part 200 (current text): The federal Uniform Guidance on financial management, property, procurement, subawards, closeout, cost principles and audits, as it reads today. https://www.ecfr.gov/current/title-2/part-200
- 2 CFR Part 200 as of June 1, 2021: The Uniform Guidance as it read when SLFRF awards were first made. Treasury's guidance says SLFRF awards generally follow the version in effect when the recipient accepted its award terms. https://www.ecfr.gov/on/2021-06-01/title-2/part-200
- 31 CFR Part 22: Treasury's Title VI regulation on nondiscrimination in programs that receive federal financial assistance from the Department. https://www.ecfr.gov/current/title-31/part-22
- SLFRF Frequently Asked Questions (as of August 7, 2026): Treasury's FAQs. Section 13 covers the Uniform Guidance, subrecipients, program income and property. Section 17 covers obligations, the expenditure deadlines, closeout costs and uncashed checks. https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf
- SLFRF Compliance and Reporting Guidance, Version 10.1 (September 23, 2025): Treasury's guidance on recipient compliance and reporting, including subrecipient monitoring, the Project and Expenditure Report schedule, record keeping and single audits. https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf
- Obligation Interim Final Rule, 88 FR 80584 (November 20, 2023): Treasury's rule that revised the definition of obligation and explained that the December 31, 2024 obligation deadline does not apply to subrecipients, while the expenditure deadline does. https://home.treasury.gov/system/files/136/Obligation_Interim_Final_Rule_2023.pdf
- SLFRF Award Terms and Conditions (Coronavirus Local Fiscal Recovery Fund version): The terms a recipient government accepted with Treasury, including the period of performance, the five-year record retention period, conflicts of interest and the civil rights laws that apply. https://home.treasury.gov/system/files/136/NEU_Award_Terms_and_Conditions.pdf
- Treasury Assurances of Compliance with Title VI of the Civil Rights Act of 1964: The assurances each recipient signed, including the Title VI language it agreed to place in agreements with

subrecipients and contractors. https://home.treasury.gov/system/files/136/Title_VI_Assurances.pdf

- 2025 Compliance Supplement, Assistance Listing 21.027: The audit guidance for SLFRF, including subrecipient monitoring and the alternative compliance examination engagement that is open to certain recipients. https://home.treasury.gov/system/files/136/SLFRF-Part-4-Department-of-the-Treasury-FINAL-OMB.pdf
- SLFRF September 2026 Newsletter: Treasury's reminder of the expenditure deadlines, the new FAQs on final spending, and how recipients close out their awards. https://home.treasury.gov/system/files/136/SLFRF-September-26-Newsletter.pdf
- U.S. Treasury: State and Local Fiscal Recovery Funds: Treasury's page for the SLFRF program, with the current guidance, FAQs, reporting guides and newsletters. https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds