



POLICY ISSUES

COVID19 Economic Relief

Assistance for American Families and Workers

Assistance for Small Businesses

Assistance for State, Local, and Tribal Governments

State and Local Fiscal Recovery Funds

SLFRF FAQs



Eligible Uses

Reporting and Compliance

Public Data

Additional Reporting Resources

Allocations and Payments

Tribal Governments

Non-Entitlement Units

Capital Projects Fund

Local Assistance and Tribal Consistency Fund

Homeowner Assistance Fund

Emergency Rental Assistance Program

State Small Business Credit Initiative

Coronavirus Relief Fund

Assistance for American Industry

Tax Policy

Economic Policy

Terrorism and Illicit Finance

Financing the Government

Financial Markets, Financial Institutions, and Fiscal Service

Consumer Policy

International

Small Business Programs

Tribal Affairs

State and Local Fiscal Recovery Funds



Treasury recently issued a [Notice to SLFRF recipients](#)  that expresses the intent to vigorously monitor recipients' methods of obligating funds by the December 31, 2024, deadline. Reports covering obligations through the obligation deadline were due on April 30, 2025 for Annual reporters due January 31, 2025 for quarterly reporters.

Treasury is committed to recouping funds used in violation of SLFRF rules and guidance.

MARK YOUR CALENDARS

The deadline for the Quarter 2 (Q2) Project & Expenditure (P&E) Reports is upcoming. Treasury has released new and updated resources, including the July 2026 Project and Expenditure Report User Guide to assist in reporting State and Local Fiscal Recovery Fund expenditures.

- [July 2026 Project & Expenditure Report User Guide](#) 
- [Compliance and Reporting Guidance](#)  (Updated October 2025)
- [SLFRF Reporting How To Guide](#) 
- Webinar: [Updated FAQs on Obligations Webinar](#) and [slide deck](#) 
- Walk-through: [Simplified Project & Expenditure Portal Demonstration 2023](#)
- Updated Tool: [Updated Affordable Housing How-To Guide](#) 
- Supplemental Guidance: [National Environmental Policy Act \(NEPA\) Compliance for SLFRF Title I Projects](#) 

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program authorized by the American Rescue Plan Act, delivered \$350 billion to state, territorial, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency.

Through SLFRF, over 30,000 recipient governments across the country invested these funds to address the needs of their local communities and used these funds to:

- Fight the pandemic and support families and businesses that struggled with its public health and economic impacts
- Maintain vital public services amid declines in revenue resulting from the crisis

Resources

■ [Frequently Asked Questions](#)



■ [Eligible Uses and Program Rules](#)

■ [Best Practices](#)

■ [Reporting and Compliance](#)

■ Reporting Portal: [ID.me](#) | [Login.gov](#)

■ [Compliance and Reporting Guidance](#)

■ [Reporting User Guide](#)

RECIPIENTS GOVERNMENTS MAY USE SLFRF TO:

- Replace lost public sector revenue
- Respond to the public health and negative economic impacts of the pandemic
- Provide premium pay for essential workers
- Invest in water, sewer, and broadband infrastructure
- Provide emergency relief from natural disasters or their negative economic impacts
- Support surface transportation projects, utilizing funds for eligible projects through three pathways
- Support Title I projects that are eligible activities under the Community Development Block Grant and Indian Community Development Block Grant programs

News & Program Updates

August 2026

- [Updated Public Data: Dashboard \(April 2026\)](#)

July 2026

Data Dashboard

[VIEW THE DATA](#)

QUESTIONS

Program recipients with questions about reporting, technical issues, eligible uses of funds, or other items please visit the updated SLFRF Frequently Asked Questions (FAQs) and self-service resources.

[SLFRF FAQs](#)

[Self-Service Resources](#)

Stay Connected

Receive SLFRF Updates

Stay up-to-date with the latest program changes.

[Subscribe to SLFRF Updates](#)

Read our past Newsletter Bulletins

- [SLFRF April 2026 Newsletter | 2026 Annual & Q1 Reporting Deadline, Closeout Corner, Reporting How to Guide,](#)

- [July 2026 Project & Expenditure Report User Guide](#) 

May 2026

- [Updated Public Data: Dashboard \(January 2026\)](#)

April 2026

- [SLFRF April 2026 Newsletter | 2026 Annual & Q1 Reporting Deadline, Closeout Corner, Reporting How to Guide, Reporting Common Errors, Newly Released Resources and More](#) 
- [Reporting Resource: April 2026 Project & Expenditure Report User Guide](#) 
- [SLFRF Treasury Portal Account Access Help - Best Practices + Common Fixes](#) 
- [Reclassification How to Guide](#) 

February 2026

- Updated Public Data: [Dashboard](#) (October 2025)

January 2026

- **Reporting Resource:** [January 2026 Project & Expenditure Report User Guide](#) 

[Reporting Common Errors, Newly Released Resources and More](#) 

- [November 2025 SLFRF Newsletter | Instructions To Return Unobligated Funds, Updated Closeout Corner, and More](#) 
- [April 2025 SLFRF Newsletter | 2025 Annual & Q1 Reporting Deadline, Final 2025 Report Webinars, and More](#) 
- [SLFRF July Newsletter | Reporting Resources, Obligation Resources, and More](#) 
- [April 2024 SLFRF Newsletter: Reporting Deadline, Obligation IFR FAQs, and More](#) 
- [March 2024 SLFRF Newsletter: Reporting Updates, Frequently Asked Questions, and More](#) 
- [December 2023 SLFRF Newsletter: Obligation IFR, Program Updates, and More](#) 
- [Special Edition June SLFRF NewsFlash: Updating User Roles](#) 

Receive General Tribal Affairs Updates

Stay up-to-date with Tribal Affairs program changes.

[Subscribe to Tribal Affairs Updates](#)

November 2025

- [November 2025 SLFRF Newsletter | Instructions to Return Unobligated Funds, Updated Closeout Corner, and More](#) 
- **Updated Public Data:** [Dashboard](#) (July 2025)

October 2025

- **Guidance (Updated):** [State and Local Fiscal Recovery Funds Compliance and Reporting Guidance](#) 
- **Reporting Resource:** [October 2025 Project & Expenditure Report User Guide](#) 

August 2025

- **Updated Public Data:** [Dashboard](#) (April 2025)

June 2025

- **Reporting Resource:** [July 2025 Project & Expenditure Report User Guide](#) 

May 2025

- **Updated Public Data:** [Dashboard](#)
(January 2025)

April 2025

- [April 2025 Reporting Webinar Materials](#)
- [April 2025 SLFRF Newsletter I
2025 Annual & Q1 Reporting
Deadline, Final 2025 Report
Webinars, and More](#) 
- **Guidance:** [State and Local Fiscal
Recovery Funds Frequently
Asked Questions \(FAQs\)](#) 
updated
- **Reporting Resource:** [Compliance
and Reporting Guidance](#) 
(Updated April 2025)
- [SLFRF Reporting How To Guide](#) 
- **Reporting Resource:** [April 2025
Project & Expenditure Report
User Guide](#) 
- **Quick Reference Guide:** [Using
SLFRF Funds to Replace Lost
Revenue and Provide
Government Services](#) 
- [2025 Roadmap to Reporting](#) 

March 2025

- [Notice to Recipients of SLFRF on Compliance Reviews and Related Recoupment Efforts \(March 2025\)](#) 

January 2025

- **Updated Public Data:** [Blog Post](#)  and [Dashboard](#) (October 2024)
- **Reporting Resource:** [January 2025 Project & Expenditure Report User Guide](#) 
- **Guidance (Updated):** [State and Local Fiscal Recovery Funds Compliance and Reporting Guidance](#) 

[View All Updates](#)

KEY LINKS

- [2022 Final Rule](#) 
- [Overview of the 2022 Final Rule](#) 
- [SLFRF FAQs](#) 
- [2023 Interim Final Rule](#) 
- [Obligation Interim Final Rule](#) 
- [Obligation Interim Final Rule Quick Reference Guide](#) 
- [Overview of the 2023 Interim Final Rule](#) 

- [Guidance on Distribution of Funds to Non-entitlement Units of Local Government](#) 
- [List of Local Governments](#) 
- [Non-entitlement Unit of Local Government Definitional and Data Methodology](#) 
- [Overview of NEU Distribution Guidance \(Webinar Deck for State Governments\)](#) 
- [Interim Final Rule FAQs \(Main\)](#) 
- [FAQs \(on Distribution of Funds to NEUs\)](#) 
- [Non-entitlement Unit of Local Government Checklist for Requesting Initial Payment](#) 
- [Award Terms and Conditions for Non-entitlement Units of Local Government](#) 
- [Assurances of Compliance with Title VI of the Civil Rights Act of 1964](#) 
- [Status of Payments to States for Distribution to Non-entitlement Units of Local Government](#) 
- [Compliance and Reporting Guidance](#) 
- [Update on Interpretation for the 75 Percent Budget Cap Calculation \(NEUs\) \(06/30/21\)](#) 
- [National Environmental Policy Act \(NEPA\) Compliance for SLFRF Title I Projects](#) 



BUREAUS

[Alcohol and Tobacco Tax and Trade \(TTB\)](#)

[Bureau of Engraving and Printing \(BEP\)](#)

[Bureau of the Fiscal Service \(BFS\)](#)

[Financial Crimes Enforcement Network \(FinCEN\)](#)

[Internal Revenue Service \(IRS\)](#)

[Office of the Comptroller of the Currency \(OCC\)](#)

[U.S. Mint](#)

INSPECTOR GENERAL SITES

[Office of Inspector General \(OIG\)](#)

[Treasury Inspector General for Tax Administration \(TIGTA\)](#)

[Report Scams, Fraud, Waste & Abuse](#)

[Special Inspector General for Pandemic Recovery \(SIGPR\)](#)

U.S. GOVERNMENT SHARED SERVICES

[Administrative Resource Center \(ARC\)- Bureau of the Fiscal Service](#)

[Treasury Direct Services for Governments](#)

[Financial Management \(FM\) Marketplace Catalog](#)

ADDITIONAL RESOURCES

[Privacy Act](#)

[Small Business Contacts](#)

[Budget and Performance](#)

[TreasuryDirect.gov Securities/Bonds](#)

[Freedom of Information Act \(FOIA\)](#)

[No FEAR Act Data](#)

[Whistleblower Protection](#)

OTHER GOVERNMENT SITES

[USA.gov](#)

[USAJOBS.gov](#)

[OPM.gov](#)

[MyMoney.gov](#)

[Data.gov](#)

[Forms.gov](#)

[Regulations.gov](#)

[PaymentAccuracy.gov](#)

[my Social Security](#)

[Vote.gov](#)

[Privacy Policy](#) • [Google Privacy](#) • [Site Policies and Notices](#) • [FAQs](#) • [Feedback](#) • [Careers](#) • [Accessibility](#) • [Contact](#)

Required Plug-ins [Adobe® Reader®](#)

