

From: U.S. Department of the Treasury <subscriptions@subscriptions.treas.gov>

November 20, 2025

Subject: SLFRF November Newsletter | Updated Resources, New Reporting How to Guide, Reporting Common Errors and More



CORONAVIRUS

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

STATE AND LOCAL FISCAL RECOVERY FUNDS (SLFRF) NEWSLETTER

Welcome to the November edition of the SLFRF Newsletter, meant to inform and empower SLFRF recipients. In this issue, you'll find our recently updated guidance for reporting and compliance, additional resources, a checklist to prepare for closeout when it is made available to you, along with other important information related to the program. Plus, we have answers to some of SLFRF recipients' most frequently asked questions and reporting common errors.

We encourage you to forward this newsletter to someone you know who would benefit from receiving this newsletter and let them know to subscribe [here](#).

KEY UPDATES

- [Instructions to Return Unobligated Funds](#)
- [Updated October 2025 P&E Report User Guide Now Available](#)
- [Updated Compliance and Reporting Guidance](#)
- [SLFRF Reporting How to Guide](#)
- [Explainer Videos and Other Resources to Assist Recipients in Reporting](#)
- [Are Your User Roles Current in the Treasury Portal?](#)
- [Ask the Answer Team](#)
- [Public Data Release](#)
- [Closeout Corner](#)

INSTRUCTIONS TO RETURN UNOBLIGATED FUNDS

At this time, recipients who have received instructions to return funds are not permitted to revise previously submitted P&E Reports. As outlined in Treasury guidance, any funds not obligated by December 31, 2024, must be returned. The unobligated balance is determined based on the most recent P&E Report submitted to Treasury following the obligation deadline.

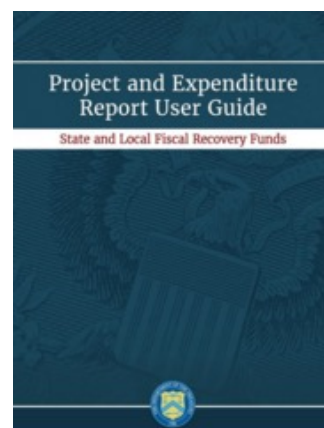
Please note that each report is certified by the Authorized Representative for Reporting, who is responsible for ensuring the accuracy of the information and submitting official reports on behalf of the SLFRF recipient. Accordingly, the most recent P&E Report serves as the official record for determining compliance with program requirements.

If unobligated funds are not returned to Treasury by the deadline specified in the “Instructions to Return Unobligated SLFRF Funds” email September 19th, Treasury will proceed with the recoupment process in accordance with [31 CFR § 35.10](#). Recipients have been provided ample time and multiple opportunities to meet this reporting requirement and receive support from Treasury staff. To assist recipients, Treasury hosted more than 10 webinars and office hour sessions between April and September 2025, focused on supporting the submission of accurate and complete P&E Reports.

The next step in the process is the issuance of an Initial Notice of Recoupment. Recipients will have the opportunity to remedy their noncompliance or to submit a request for reconsideration within the specified timeframe. In all cases, Treasury will issue a Final Notice of Recoupment, which will include the final amount to be returned, if any.

UPDATED OCTOBER 2025 P&E REPORT USER GUIDE NOW AVAILABLE

Treasury has released the [October 2025 P&E Report User Guide](#) to assist recipients with a successful submission for Q3 2025 Quarterly P&E Report, due October 31, 2025. There are four notable modifications to the User Guide for the current reporting cycle. These are:



- 1. Update to threshold amounts for Single Audit and Alternative Compliance Examination Engagement (ACEE). (Page 82-83)**

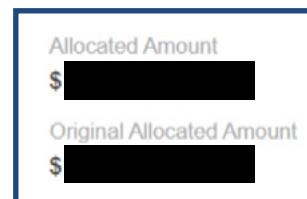
For all Single Audit and Alternative Compliance Examination Engagements (ACEE) questions, the threshold amount is \$1,000,000 only for fiscal years ending on or after October 1, 2024.

- 2. Program Income Breakouts have been updated. (Page 58-59, 101-102, 124)**

There will be an initial conditional question to identify whether the entity has Program Income to Report for the project. Also, the fields have been renamed and updated to better reflect the reporting options for Program Income as described in FAQ 17.21. These fields now include fields for before and after the obligation deadline of December 31, 2024 for the amount of Program Income earned, obligated and expended. These fields will display for Expenditure Categories where recipients may report Program Income. As described in FAQ 13.15, the Program Income requirements do not apply under the revenue loss eligible use category; therefore, these fields will not display for EC-6 Revenue Replacement projects. For the listing of updated field names and more information, please refer to pages 5, 58-59, 101-102, and 124.

- 3. Original Allocation Amount. (Informational Only)**

A new field will be added to the ledger on the right side of the portal to reflect the Original Allocated Amount that indicates the amount disbursed to the recipient prior to any Return of Funds.



- 4. Broadband Location Data. (Page 167)**

For Broadband projects, there is the addition to the template to included “Void” location information to hide those locations from the table.

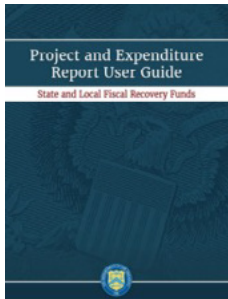
[Access the User Guide](#)

UPDATED COMPLIANCE AND REPORTING GUIDANCE

On October 15, 2025, Treasury released the latest version of the [Compliance and Reporting Guidance](#) for the SLFRF program. Recipients are encouraged to review the Compliance and Reporting Guidance.

Explore Reporting Requirements in Part 2 of the guidance.

Review Part 2: Reporting Requirements to gain a clear understanding of the specific reporting obligations by recipient type (see page 19). This section outlines the key responsibilities and distinctions for various recipient categories.



Additionally, review the **P&E Report Timeline** (page 21), which provides an essential overview of both **annual** and **quarterly** reporting schedules.

Please note: The deadline to obligate all SLFRF funds was December 31, 2024. Recipients must expend SLFRF funds obligated for all eligible uses, except Surface Transportation projects and Title I projects, by December 31, 2026. Recipients must expend SLFRF funds obligated for Surface Transportation projects and Title I projects by September 30, 2026.

SLFRF REPORTING HOW TO GUIDE

SLFRF Reporting How to Guide: [Reporting How To Guide](#)

1. Account Access
 - Establishing Login.gov credentials • Logging in • Entering the Portal
2. Reporting
 - Access and View Reports • Creating a New Project • Review Data
3. Reporting:
 - Revenue Replacement EC6
4. Certification
 - Federal Audit Clearinghouse (FAC) & Alternative Compliance Examination Engagement (ACEE) • Submission
5. Common Errors
 - Account Access • Reporting • Program Income

[Access the Reporting Guide](#)

EXPLAINER VIDEOS AND OTHER RESOURCES TO ASSIST RECIPIENTS IN REPORTING

We want to re-acquaint you to our series of explainer videos designed to assist you with the reporting requirements for SLFRF. We understand navigating the reporting process can sometimes be challenging, and these step-by-step videos aim to provide clear, visual guidance to help resolve common issues and ensure smooth, accurate submissions. Whether you're facing technical difficulties or simply need a refresher on best practices, these videos will help you troubleshoot efficiently and stay on track with your reporting requirements.

- [How to Fix Obligation Errors](#) – Fix projects that have red or yellow errors for Obligations
- [How to Fix Expenditure Errors](#) – Fix projects that have red or yellow errors for Expenditures
- [Using Bulk Uploads for Reporting](#)
- [SLFRF Reporting Troubleshooting](#)
- [Troubleshooting When Unable to Lock Projects](#)
- [SLFRF 2025 Annual/Q1 2025 Reporting Demonstration - YouTube](#)
- [SLFRF 2025 Annual/Q1 2025 P&E Reporting Webinar - Youtube](#)

For other explainer videos, webinars, and demonstrations, please visit [Additional Reporting Resources | U.S. Department of the Treasury](#)

ARE YOUR USER ROLES CURRENT IN THE TREASURY PORTAL?

It's crucial that all SLFRF recipients keep their **user roles up to date in the Treasury's Portal**. Incorrect role designations may prevent access to your entity's account, potentially delaying key reporting and compliance activities—such as program closeout invitations, document requests, return of funds, and other important requirements.

To assist with this, we've created an **Explainer Video** to walk you through the process of understanding and updating user roles in the Treasury's Portal. Watch it here: [Understanding User Roles in the Treasury's Portal](#).

For detailed guidance on how to designate and update your user roles, please [visit our "Recipient Compliance and Reporting Guidance Responsibilities" webpage](#). Specifically, scroll to the "[Updating User Roles in Portal](#)" link under the "Accessing Treasury's Portal" section, and be sure to check out [Section 3, "System Support-the Treasury Reporting Portal FAQs"](#) of our SLFRF Self-Service Resources for more information on Points of Contact and Authorized Representatives.

Account Creation and New User Role Requests Template

To facilitate account creation and new user role requests for the reporting portal, please email SLFRF@treasury.gov utilizing the template below:

Subject: [Community Name] Account Access

Body:

City EIN #:

[City Name]

To Whom it May Concern:

I am the [Job Title] for the [Recipient Name], [State] and am requesting to be linked to my community's SLFRF account. I have already created a contact account through login.gov utilizing the information listed below. I understand that I cannot utilize an email address that was previously registered to a different contact and therefore am using the same email I am sending this request from, acknowledging that all future communications will flow through this email.

I am requesting to have my contact account linked to my community account in order to stay in compliance with the program requirements. When adding my contact to our account, please ensure I have the roles of Account Administrator, Point of Contact, and Authorized Representative for Reporting assigned.

Here is our contact information to update the recipient's record:

Name:

Title:

Email:

Phone Number:

Recipient Address with zip code:

I also understand that if I have not already created my account, the process may be delayed.

Additional resources, including explainer videos and self-service tools, are available to help you navigate this process:

[Additional Reporting Resources Webpage](#)

[SLFRF Self Service Resources](#)

Make sure your user roles are up to date today to avoid any interruptions in accessing the Treasury's Portal!

ASK THE ANSWER TEAM

Here are the SLFRF questions we've received most frequently in our SLFRF@Treasury.gov inbox during Q3 2025. We hope the Q&A below helps clarify any common points of confusion.

Question: We are unable to locate the forms to submit our Treasury report. Where are they on the SLFRF website?

All reporting for the SLFRF program is submitted online using the Treasury's Portal. There are no paper forms.

To submit your report in the Treasury's Portal using an ID.me account, please navigate to [Treasury's Portal - Login.gov](#).

To submit your report in the Treasury's Portal using Login.gov, please navigate to [Treasury's Portal - ID.me](#).

Please note: Users who have previously registered through ID.me may continue to access the Treasury's Portal through that method at [Portal.Treasury.gov](#). You are not required to register again with Login.gov; however, you can choose to do so by going to [Portal.Treasury.gov/Compliance](#). Both Login.gov and ID.me are valid ways to log into the Treasury's Portal, and both methods will remain open going forward.

While both are valid methods of creating an account, please remember if you are using Login.gov, you can access only the Compliance Reporting sections of the Treasury's Portal; you cannot access applications or application information.

To gain access to applications, you must log in using ID.me, and then follow the instructions to log into the specific portal. You should use a Treasury's Portal supported web browser such as Google Chrome or Microsoft Edge. As a reminder, the Treasury's Portal does not work well on Internet Explorer.

Be sure that your Account Administrator has added you to the account and has used the correct email address.

Please visit the [Additional Reporting Resources](#) webpage and click on the Reporting Resources Treasury Portal button, where you will find links to webinars, explainer videos, PDFs, and more – including User Roles.

Question: We've spent our money. When can we stop reporting? When is closeout?

Recipients are required to continue to submit reports to Treasury as outlined in the latest [SLFRF Compliance and Reporting Guidance](#). Please refer to "Part 2: Reporting Guidance, Section B – Project and Expenditure Report" for reporting responsibilities and note the due dates in that section for quarterly and annual reporters.

Recipients that have reported fully expending their SLFRF allocation may be invited to close out their SLFRF award ahead of the period of performance end date. As of summer 2025, Treasury has initiated this process on a rolling basis, notifying recipients with instructions as applicable.

If the point(s) of contact associated with your community have not received communication from Treasury with an invitation to close out, the option is not yet available for your community. In the meantime, please ensure your point(s) of contact are up to date in the portal and you review the SLFRF award closeout preparation checklist.

Question: How do I edit or delete a report? Can we reopen our submitted reports? What about cumulative reporting? How do I request copies of our previously submitted report?

- **Reopening submitted reports:** Reports from prior periods will not be re-opened for revisions after the reporting deadline has passed.
- **Cumulative reporting:** The [P&E Reports](#) are cumulative reports, and adjustments can be made in the current reporting period, if it is still open, or in some cases in the next open reporting period when it opens.
- **Editing or deleting a report:** For the quarterly or annual P&E Report, edits may be made prior to the submission deadline during an open reporting period. If it is before the deadline and you have already submitted the report and need to make an edit, you can hit the “Unsubmit” button, make the edit, then re-submit and re-certify the report. If the deadline has passed and you need to make edits, you will need to wait for the next reporting period to open to make edits. Once you make edits, you should provide detailed notes in the description text box for any updates. If the updates are related to projects, subawards, or expenditures, you can make the following applicable edits:
 - ♦ change the project status to cancel;
 - ♦ create a new project; or
 - ♦ create negative subaward or expenditure line items to reconcile incorrect line items.
- **To view copies of your previously submitted reports,** log in to the Treasury’s Portal or contact the support team for assistance.

Question: We missed the obligation deadline. When and how can we report our obligations in 2025?

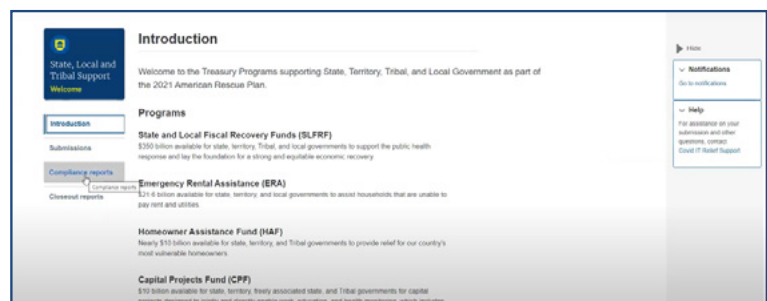
Recipients must have obligated funds by December 31, 2024. Treasury is unable to provide any extension to or waiver of this deadline. Recipients that report quarterly were required to report this information in January 2025. Recipients that report annually must have reported this information by April 30, 2025. Please see Section 17 of the [SLFRF FAQs](#) for more detail.

Question: Why did I receive an IDR and what am I expected to do?

There are a variety of reasons you may receive an Information Document Request (IDR). Some of the most common reasons are:

- Questions or clarification needed on a submitted P&E Report;
- Missing documentation for the program award;
- To communicate necessary updates to a previously submitted P&E Report;
- To gather more information for oversight agencies and single audit inquiries; and
- Post-closeout adjustments.

Step 1: Log into the Treasury’s Portal and go to the Compliance Reports tab on the left.



Step 2: Once you click on the Compliance Reports tab, then scroll down to the SLFRF information and/or document requests section.

Subject	Date Created	Date Due	Status	View/Edit
1 IDR Test Account 2	Oct 1, 2024	Oct 8, 2024	Submitted	
2 ACTION REQUIRED: SLFRF Information Request for Project & Expenditure Report	Oct 1, 2024	Oct 11, 2024	Draft	

Step 3: There will be an IDR entry. Click on the blue pen icon in the status column to open the IDR. This will take you to the IDR questions and response blocks.

Step 4: Once you click on the blue pen icon, you will receive guidance on how and when to respond. You provide your response in the bottom of the IDR. Please ensure your response is thorough, and upload documents as necessary. Recipients are able to upload and submit the documents at the bottom of the page.

Question 2:
If the above answer is yes, please provide further detail to show compliance with the project requirements.
If the above answer is no, please provide justification for using SLFRF funds for this project.

Response

IV. Additional Documents
All Uploaded files will be displayed in "All Referenced files" section below.

Upload required documents:
Upload Files Or drag files

Submit Save

Once you submit your response, Treasury will be notified. If the response satisfies the IDR, then the IDR is closed, you will receive an email informing you that the IDR is closed. If the response is not satisfactory, then Treasury will contact you. Treasury has recorded a brief video to walk through the steps to access, review, and respond to IDRs in the Treasury's Portal.

Please see link here to view this IDR explainer video: [SLFRF Explainer: Information Document Requests \(IDRs\)](https://www.youtube.com/watch?v=X-H4-eSkaEI) [https://www.youtube.com/watch?v=X-H4-eSkaEI] on the Treasury YouTube channel.

Question: What is an Initial Notice of Recoupment, and why did I receive it?

Recipients with unresolved compliance violations are considered noncompliant and may be subject to recoupment of SLFRF funds in accordance with [31 CFR 35.10](#). Recoupment is initiated via an Initial Notice of Recoupment. The Initial Notice of Recoupment serves as the first formal written notice of the amount subject to recoupment, along with an explanation of those amounts. This notice provides an opportunity to request reconsideration, and also generally will provide the recipient with an opportunity for remediation. The Initial Notice of Recoupment generally will be distributed via postal mail and is available in Treasury's Portal. The recipient will receive an email indicating that there is an important message in the Notification Center within Treasury's Portal where they can view and download the Initial Notice of Recoupment.

PUBLIC DATA RELEASE

Treasury regularly releases the reporting data submitted by state, local, and territorial governments. This public data provides transparency and accountability for communities, local leaders, and the public about how SLFRF resources are being used by recipient governments.



Among other features, recipients can now check their submission status—such as “Submitted” or “Administratively Closed”—by navigating to the “Recipients” and “Projects” tabs on the dashboard. **July 2025**

- [July 2025 SLFRF Data Dashboard](#)
- [Quarterly Reporting: Data through June 30, 2025](#)

CLOSEOUT CORNER

The Closeout Corner section of the SLFRF newsletter aims to comprehensively prepare recipients for closeout, including providing recipients with educational resources available.

Now that the obligation deadline has passed, recipients should look towards the expenditure deadline, which is December 31, 2026, for all eligible uses except Surface Transportation projects and Title I projects. Recipients must expend SLFRF funds obligated for Surface Transportation projects and Title I projects by September 30, 2026.

Given this stage of the SLFRF program, some recipients may have met the necessary requirements for Treasury to initiate early closeout. Recipients that have reported fully expending their SLFRF allocation may be invited to close out their SLFRF award ahead of the period of performance end date. As of summer 2025, Treasury has initiated this process on a rolling basis, notifying recipients with instructions as applicable.

Please review the [State and Local Fiscal Recovery Funds \(SLFRF\) Award Closeout Preparation Checklist](#), which serves as a vital resource for recipients who have fully obligated and expended their SLFRF awards. It offers comprehensive guidance to ensure recipients are fully prepared when it is time to close out their awards.

If the points of contact associated with your community have not received communication from Treasury with an invitation to close out, the option is not yet available for your community. In the meantime, please ensure your points of contact are up to date in the portal and review the SLFRF award closeout preparation checklist.



To initiate close-out, recipients must have an active SAM.gov registration. This registration is administered by the General Services Administration (GSA), a federal agency. To determine the current status of your government's SAM.gov registration, [click here](#). If your registration is currently active, note the registration expiration date, and ensure you complete the steps to renew the registration ahead of closing out your SLFRF award. **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 an 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 Entity Administrator but you are now assuming that role, the current Administrator will need to [assign that role directly to you](#). **Recipients should not create a new UEI/SAM registration, but instead, should renew the existing registration provided when funds were disbursed.** 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)

Non-entitlement units of local government (NEUs) that are registering their entity for the first time should e-mail their assigned UEI to Treasury at SLFRF@treasury.gov. Once the UEI is verified, we will update our records accordingly.

There is no cost to renew your SAM.gov registration, and assistance from the Federal Service Desk is free for public use. Additionally, SAM.gov does not use social media or contact individuals by phone to solicit, review, or make awards. In general, emails from the U.S. government come from a .gov or a .mil email domain. Look at both the sender's display name and the sender's email address. Be cautious of email addresses that try to look like U.S. government email addresses, e.g. sam-registration-gov@gsasam.com. If you are suspicious, do not respond or follow any links. To help identify potential phishing emails, view [this article](#).

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CONNECT WITH US

Please share SLFRF news by forwarding this newsletter to others!

Subscribe to the State and Local Fiscal Recovery Funds Newsletter by signing up [here](#).

If you require additional assistance, please reach out to us by email:

For questions about the Treasury Portal or for technical support, or for general questions about the Coronavirus State and Local Fiscal Recovery Funds, please email

SLFRF@treasury.gov.

