

# **ARPA – The "Obligation" Interim Final Rule (IFR)**



The U.S. Department of the Treasury has issued the [Obligation Interim Final Rule \(IFR\)](#) to address funding recipients' questions and comments regarding the definition of **obligation**. The Obligation IFR revises the definition of **obligation** in Treasury's implementing regulations for the SLFRF/ARPA program and provides related guidance to give additional flexibility and clarity to recipients to support their use of SLFRF/ARPA funds. We advise referring to Treasury's two-page "[Quick Reference Guide](#)" which informally summarizes the seventeen-page Obligation IFR and Obligation IFR [slide presentation](#).