

**Are there any specific Expenditure Accounts that should be used?**

1. Please ensure you are using Expenditure Account 55050 Pass thru Grant Non-State for all payments made to subrecipients/subawardees/subgrantees. This ensures that these entities are properly recorded as part of the Schedule of Federal Awards reporting process.
2. Payments to beneficiaries should NOT be recorded on 55050.

**What is the timeline for the use of ARPA-State Fiscal Recovery Funds?**

1. Grant agreements and contracts must be executed (obligated) by 12/31/2024. Services/supplies must be delivered by 12/31/2026 (expenditure incurred). Final requests for reimbursement/invoices must be received by 2/28/2027 and paid out (recorded in CoreCT) by 3/31/2027.
2. For state agencies doing direct implementation of programs (i.e. state employees delivering services), expenditures are only allowed through 12/31/2024 as a state agency cannot obligate funds to itself. In other words, state employee salaries and fringe can only be charged to ARPA through 12/31/2024. If U.S. Treasury provide further guidance on this issue and broadens the interpretation of obligation to include employee salaries and fringe, we will notify state agencies immediately.

**What are the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements?**

1. Although FFATA reporting is applicable to CSLFRF, Treasury is making all required FFATA reporting on behalf of recipients. Thus, compliance with FFATA reporting requirements is not subject to audit.
2. Furthermore, Treasury received approval from the Office of Management and Budget (OMB) to increase the subaward reporting threshold outlined in 2 CFR Part 170 from \$30,000 to \$50,000 for CSLFRF.

**Do we need to include property disposition requirements related to equipment and capital expenditures?**

1. Yes, if awarding funds to a subrecipient. Real property assets shall not be disposed of during the asset's useful life. If the asset is disposed of, sold, or used in a substantially different manner from that which was outlined in the award agreement, the subrecipient is required to notify the State and abide by the real property disposition requirements.
2. State agencies must include real property disposition instructions consistent with 2 CFR 200.311: <https://www.law.cornell.edu/cfr/text/2/200.311>, and it is recommended you include language consistent with subsection (c)(1).

**Does NEPA and/or CEPA apply?**

1. The National Environmental Policy Act (NEPA) does not apply to Treasury's administration of the SLFRF program, although projects supported with SLFRF funds may still be subject to NEPA review if they are also funded by other federal financial assistance programs.
2. The Connecticut Environmental Policy Act may or may not apply.
  - a. CEPA applies if either of the following 2 conditions are met
    - i. State funding is involved.

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- ii. State agency has discretion over how federal funds are awarded (e.g. competitive grant process).
- b. If CEPA is applicable agencies should follow the guidance and instructions available on the CEPA website, including utilizing the [Generic Environmental Classification Document](#) and other resources to determine if CEPA scoping is required.
- c. If CEPA is deemed not to apply, please provide an explanation (i.e. project is not supported by state funding, the agency's role is ministerial, project is an emergency measure undertaken in response to an immediate threat to public health or safety).
- d. If CEPA applies but the project does not require scoping, please provide an explanation (i.e. project does not significantly impact the environment, project falls under the exclusions listed under Type IV in the ECD). Documenting the agency's decision is required.
- e. If a project is not currently state funded, but has the potential to receive state funding in the future (e.g. project has high likelihood of cost overruns, has a multi-year/broad scope, etc.) state agencies are strongly encouraged to complete the CEPA Environmental Review Checklist to lay the ground work for the CEPA process when/if the project receives state funding and CEPA becomes applicable. This will assist state agencies in navigating the CEPA process if/when CEPA should apply.
- f. Contact Matthew Pafford, (860) 418-6412, [matthew.pafford@ct.gov](mailto:matthew.pafford@ct.gov) with questions.

**Do the Davis-Bacon Act requirements (prevailing wage rates) apply?**

1. Davis-Bacon Act requirements (prevailing wage rates) do not apply to projects funded solely with award funds from the SLFRF program. However, if Davis-Bacon Act requirements are not adhered to, a project employment and local impact report is required (see Page 31 of the [SLFRF Compliance and Reporting Guidance](#)).

**Do Buy America Provisions Apply to American Rescue Plan Act Projects? --- It depends**

1. The Department of the Treasury (Treasury), Office of Recovery Programs (ORP) has determined that Coronavirus State and Local Fiscal Recovery Funds (SLFRF) and Coronavirus Capital Projects Fund (CPF) are not subject to the Buy America preference set forth in section 70914 of the Infrastructure Investment and Jobs Act (IIJA). This determination is based on the programs being authorized to provide assistance for "emergency response expenditures," as provided for in section 70912(4)(B) of the IIJA, in response to the COVID-19 pandemic.
2. If ARPA-SLFRF funds are being used at matching support, and the grant program that is requiring the match requires adherence to Buy American Provisions, the ARPA-SLFRF funds was be expended in a manner consistent with all the requirements associated with the grant programs (i.e. Buy American Provisions would apply to ARPA-SLFRF funds).