

**Date:** April 27, 2021

**Bulletin Number:** 2021-01

**To:** All county officials subject to the Chart of accounts as prescribed by the State Auditor and Inspector

**Regarding:** Accounting procedure for American Rescue Plan Act of 2021

The Oklahoma State Auditor and Inspector is charged with the responsibility of recommending a uniform system of bookkeeping to be used by county officials according to 74 O.S. § 214. In response to this responsibility we recommend the following accounting procedures for federal funds allotted to the county according to the American Rescue Plan Act of 2021.

- The ARPA was signed into law on March 11, 2021.
- The first distribution of ARPA funds to counties and local governments will be within 60 days of enactment. And the second distribution will be no more than 12 months after the first distribution.
- This is not a reimbursement type funding, in contrast to Coronavirus Relief Funds received in 2020.
- You will receive the funds prior to making any expenditures.
- You must keep ARPA separate from other Coronavirus Relief Funds.
- Chart of Accounts
  - Fund name: American Rescue Plan Act of 2021
  - Abbreviation: ARPA 2021
  - Fund number: 1566
  - Revenue code: 9303

*Note: the revenue code for interest earned is 9008. Be mindful of any requirements imposed by the Act regarding interest earned on these funds. It is possible that you will need authorization to utilize any interest earned on the federal funds. Specific compliance requirements for ARPA 2021 have not yet been established by the federal government.*

- Appropriate to the departments as designated by the board of county commissioners in an open meeting.
- Expenditure codes/categories (such as maintenance and operations, capital outlay, and personnel services) will depend on the designated uses as directed by the board of county commissioners in an open meeting.
- Counties will be required to submit periodic reports to the federal government as to how they are using these funds. Failure to report may result in repayment of funds to the U.S. Treasury.



ARPA 2021 funding is designated for a wide variety of pandemic related purposes. As the State Statutes are written – the county would be limited to using the funds for the same purposes counties currently are authorized to use county funds. However, SB 858 (if signed by the Governor) will allow counties to expend federal funds made available through ARPA (and similar funding) according to the permissible uses of the act (which may differ from current state statutory authority). It is mandatory for the board of county commissioners to designate by resolution, the purposes for which the federal funds will be utilized. We further recommend the board develop policies, procedures, and criteria for allotment, expenditure, and/or distribution of the federal funds. If necessary, SAI will assign additional expenditure codes in the chart of accounts.

Sincerely,



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