**Section 691.110 Allowable Expenditures**

a) ARPA permits program funding to be used to respond to the COVID-19 Public Health Emergency and its negative economic impacts.

b) Allowable expenditures under ARPA include permitted expenses incurred on or after March 1, 2020, and up to December 31, 2024, providing obligations incurred by December 31, 2024, are expended by December 31, 2026. Eligible expenses include supporting payroll and benefits costs, costs to retain employees, mortgage payments, rent or utility costs, and other operating costs. Additionally, eligible expenses also include costs to implement COVID-19 Prevention or mitigation tactics, such as physical plant changes to enable social distancing, enhanced cleaning efforts, construction of barriers or partitions, and related expenses according to U.S. Department of the Treasury guidance and ARPA.

c) The Department will identify allowable expenditures under the Program and outline those permitted expenses on the Department's website. The Department will utilize ARPA and the applicable rules and guidelines furnished by the federal government to establish the State's guidelines regarding allowable uses. It will update this information as more federal guidelines become available.

d) Expenditures that have been or will be reimbursed under other programs that utilize federal funds are not allowable under this program.