

Coronavirus Relief Fund – FY 2020

Instructions for State Agencies

Overview

This purpose of this document is to provide instructions to State agencies on how to identify expenditures that might qualify for reimbursement from the Coronavirus Aid, Relief, and Economic Security Act, (“CARES Act”), Coronavirus Relief Fund (CRF) and on submitting claims for CRF reimbursement to the Governor’s Finance Office (GFO for fiscal year 2020 (FY20)).

The CRF has a very short duration; it only covers expenditures through December 30, 2020. For this reason, it is important for State agencies to thoroughly identify all possible CRF reimbursements to ensure the State does not miss out on recouping any eligible costs. It is important for both agency fiscal staff and program staff to work together to identify eligible expenditures incurred and to provide quality justifications for any reimbursement claims, since this is federal funds and is subject to federal audit.

How State Agencies Can Request Reimbursement from the Fund

Nevada State agencies will request a “lump-sum” CRF reimbursement from the GFO for all eligible cost incurred in **FY20**. GFO Executive Budget Officers will contact State agency fiscal staff and agency directors in June to provide the following materials:

- *CRF Instructions for State Agencies* - (how to submit FY20 CRF reimbursement requests)
- *CRF Reimbursement Guidance for Nevada State Agencies* (15-page document that explains eligible and ineligible expenditures for CRF reimbursements)
- *FY20 CRF Agency Worksheet* (Excel workbook with 4 worksheet tabs: “Non-Payroll”, “Payroll - UADMC Leave”, “Payroll - Substantially Dedicated”, and “Payroll-Overtime”. Each worksheet includes fields for required information and justifications as to why expenditures qualify for CRF reimbursements. Agencies must complete this worksheet and submit it to GFO to receive CRF reimbursements) – **Due Thursday, July 2**

These materials will also be available on the GFO Coronavirus Relief Fund webpage at <http://budget.nv.gov/CRF/>. State agencies should follow the 8 steps listed below to simplify the reimbursement process and to make it more efficient and effective for agency staff and the GFO.

Step 1: Learn Which Expenditures Qualify for CRF Reimbursement

The *CRF Reimbursement Guidance for Nevada State Agencies* document provides information on the funding available through the CRF. It includes details on the Fund’s intended use, ineligible costs, eligible costs for non-payroll-related claims and eligible cost for payroll-related claims (including COVID-19 Administrative Leave). It also contains details regarding the use of CRF for FEMA cost share requirements, and it provides direct links to the Department of Treasury Guidance. The *CRF Reimbursement Guidance for Nevada State Agencies* document will be available to download from the GFO website at <http://budget.nv.gov/CRF/>. **Reading through the entire guideline is advisable for directors, management, fiscal and program staff to use as an essential tool for identifying FY 2020 cost reimbursement requests as well as for FY 2021 planning.**

You may also email the GFO with any questions about possible expenditure reimbursements at covid19@finance.nv.gov.

Step 2: Become Familiar with the FY20 CRF Agency Worksheet

The *FY20 CRF Agency Worksheet* Excel workbook contains (5) worksheets (tabs). Listed in order from left to right:

Eligible Expenditure Tab

Contains several reference tables with information to assist agencies in filling out the other worksheets:

- **NON-PAYROLL TAB – DEFINITIONS** table (B2 – E30): Shows list of eligible NON-PAYROLL expenditures. Also gives information on what should be included in NON-PAYROLL “Description of Expense” entries. This information will be used for the “Non-Payroll” worksheet.
- **PAYROLL – UADMC TAB – Quarantined vs. Non-Quarantined** table (B36-D37): Gives definition of COVID-19 Administrative Leave (UADMC) “quarantine” events. This information will be used for the “Payroll-UADMC” worksheet.
- **PAYROLL – SUBSTAN. DEDICATED TAB** table (B42-D51): Shows examples of acceptable and non-acceptable written justifications for payroll-related claims that involve employees who were “substantially dedicated” to responding or mitigating the COVID-19 public health emergency. Justifications are required on the “Payroll-Substan. Dedicated” and “Payroll-OT” worksheets.
- **Payroll – Substantially Dedicated** table (Columns G-H): Shows list of all “fully reimbursable” Public Health and Public Safety titles. This is for the “Payroll-Substan. Dedicated” worksheet.

Agencies are required to complete the other four worksheets for CRF reimbursement claims.

Non-Payroll Tab

Agencies must complete this worksheet for any CRF-eligible, NON-PAYROLL-related expenditures that were incurred by the agency from March 1 – June 30, 2020. See “[Step 3](#)” below for further instructions.

Payroll – UADMC Tab

All COVID-19 Administrative Leave (UADMC on timesheets) is eligible for CRF reimbursement. If agencies have any UADMC for FY20, they must complete this worksheet. See “[Step 4](#)” for further instructions.

Payroll – Substan. Dedicated Tab

The CRF allows for payroll expenses for employees whose services are “**substantially dedicated** to mitigating or responding to the COVID-19 public health emergency”. Agencies must complete this worksheet for expenditure reimbursements that involve **NON-OVERTIME** hours for “substantially dedicated” payroll claims. Specific details about this eligible cost reimbursement is in the *CRF Reimbursement Guidance for Nevada State Agencies* document and should be reviewed prior to completing this worksheet. See “[Step 5](#)” below for further instructions.

Payroll – OT Tab

Agencies must complete this worksheet for **OVERTIME** payroll expenses for employees whose services are “**substantially dedicated** to mitigating or responding to the COVID-19 public health emergency”. See “[Step 6](#)” below for further instructions.

Step 3: Enter All Non-Payroll Expenditures

The “Non-Payroll” worksheet will be used to enter all eligible agency expenses that do not involve payroll. Agencies must enter their Department, Division and three-digit Agency Number at the top of the worksheet. This will auto-populate to the other tabs.

Columns A - H

Each expenditure listed on this worksheet must have a corresponding ADVANTAGE document number (Payment Voucher number). Items can NOT be “rolled up” into one line-item if they were paid with different Payment Vouchers (PV). For each line-item expenditure, agencies are required to enter the original account coding for the expenditure that was listed on the original PV (enter in Columns A – H).

In Column D, the “Amount” is the specific amount of the COVID-19-related expenditure. In Column H, the “Date Cost Incurred” is the PV process date, which must be between 3/1/20 and 6/30/20.

Columns I - L

For each expenditure entered in this worksheet, agencies must also indicate which eligible “non-payroll cost type” it is. Cost types are listed on the “Eligible Expenditures” tab of the Excel workbook (B2 – E30).

By selecting one option from dropdown menus located in Columns I, J, K, and L, agencies can select the appropriate type of eligible expense. **This is part of an agency’s justification, so a “cost type” must be selected from one of the columns.**

For example, if an agency had an expense for sanitizing products for their office or public space, the person entering information could look on the “Eligible Expenditures” tab and see the following:

2. Public Health Expenses		
	A. Communication/enforcement of public health orders	A. Communication and enforcement by the State of Nevada of public health orders/measures
	B(1). Acquisition/distribution of sanitizing products	B(1). Acquisition/distribution of medical & protective supplies: sanitizing products
	B(2). Acquisition/distribution of PPE	B(2). Acquisition/distribution of medical & protective supplies: Personal Protective Equipment
	C. Disinfection of public areas/other facilities	C. Disinfection of public areas and other facilities (e.g. nursing homes)
	D. Knowledge transfer to local authorities for C-19 mitigation	D. Technical assistance (knowledge transfer) to local authorities or other entities on the mitigation of COVID-19-related threats to public health and safety
	E. Public safety measures: response to C19 health emergency	E. Public safety measures undertaken in response to the COVID-19 public health emergency
	F. Quarantining individuals	F. Quarantining individuals
	G. Contact tracing	G. Contact tracing

Sanitizing products are a “Public Health Expense” as indicated in the first column and it is the second item on the list. In the “Non-Payroll” worksheet, the person entering information would go to the “Public Health Expense” Column and select “B(1). Acquisition/distribution of sanitizing products” from the dropdown menu. Only one cost type is required; all other Columns in this section would remain blank.

Select the non-payroll cost type from one of the columns below (use dropdown menus). See "Eligible Expenditure" tab for dropdown definitions

Medical Expenses (Choose from dropdown)	Public Health Expenses (Choose from dropdown)	Expenses to Facilitate Compliance (Choose from dropdown)	Expenses to Respond to Secondary Effects (Choose from dropdown)
	A. Communication/enforcement of public health orders B(1). Acquisition/distribution of sanitizing products B(2). Acquisition/distribution of PPE C. Disinfection of public areas/other facilities D. Knowledge transfer to local authorities for C-19 mitigation E. Public safety measures: response to C19 health emergency F. Quarantining individuals G. Contact tracing		

Column M

If the expenditure is not found on the dropdown menus, an agency must enter a short description of the expenditure in the "Other" Column (Column M).

Column N

For the expense type that is indicated in Columns I, J, K, L or M, agencies must provide a Description of the Expenditure in Column N. For each cost type there are certain pieces of information that should be included. On the "Eligible Expenditures" tab you will see a list of questions (in Column E) that correspond with each cost type. Agencies must answer these questions in the "Description of Expense" Column (Column N) in the "Non-Payroll" worksheet.

As an example, the agency that had an expense for sanitizing products and selected "B(1). Acquisition/distribution of sanitizing products" from the dropdown menu in the "Public Health Expense" column, would reference the "Eligible Expenditures" tab (B2-E30) and see the following:

Non-Payroll Cost Type:

2. Public Health Expenses

Sub-Category Short Description

B(1). Acquisition/distribution of sanitizing products

Sub-Category Long Description

B(1). Acquisition/distribution of medical & protective supplies: sanitizing products

NON-PAYROLL, COLUMN N: Include this information in "Description of Expense"

What entities/regions/locations received supplies? Who will be using them and for what purpose? How will this mitigate C19? Give approximate date range products will be used.

The person entering information for this expense must answer all these questions in their "Description of Expense". The agency does not need to worry about coming up with their own description "from scratch" – they just have to answer these questions in the "Non-Payroll" worksheet "Description of Expense" Column N.

Column O & P

One of the main requirements of CRF eligibility is that funds must be for costs NOT accounted for in the FY 20 – FY 21 State budget **unless the cost is for a “substantially different use from any expected use of funds”**. In Column O, agencies are asked if this expenditure was budgeted. In Column P, agencies are asked if this expenditure was an emergency purchase. For both columns, on the dropdown menu, select “Y” for “Yes” or “N” for “No”. These codes can also be typed in the cell, but an error will pop up if “Yes” or “No” is typed.

If an agency selects “Y” in the “Budgeted (Y) / Non Budgeted (N)” Column indicating the expenditure was budgeted in the FY 20 – FY 21 State budget, the agency must acknowledge clearly in the “Description for Expenditure” that although the cost was budgeted, it was used for a substantially different use from the expected use. In the above example, the agency would add a sentence to the “Description for Expenditure” stating “Although a small amount of sanitizing products were included as part of the 7020 Operating Supplies budget, the COVID-19 outbreak required ten-times the amount of sanitizing products, which was not part of budgeted costs.”

Columns Q - V

Agencies are required to provide the funding source(s) of the expenditures in the columns provided for General Fund – (2501), Highway Fund – (2507), Federal Funds, and/or Other Funds. Agencies must enter the Revenue GL (RGL) in Column T (Federal Funds – RGL) and in Column V (Other Funds – RGL).

In the above example, if the agency originally spent \$446.20 on sanitizing products and used federal funds to pay for half of the cost, and General Fund for the other half, the agency would enter the following information:

<i>Indicate amount of expense that was charged to GF, HF, Fed or Other Funds. Leave blank if none.</i>					
<i>Provide Revenue GL for Fed/Other Funds.</i>					
2501 - General Fund (\$XXX)	2507 - Highway Fund (\$XXX)	Federal Funds (\$XXX)	Federal Funds (RGL)	Other Funds (\$XXX)	Other Funds (RGL)
\$ 223.10		\$ 223.10	3501		

It should be noted, there are restrictions regarding expenditure reimbursements that “have or will be reimbursed under any other federal program.” If an agency has expenditures that were originally paid for either fully or partially with federal funds, GFO will contact the agency during its review for additional clarification and coordination to ensure restrictions have not been violated and to ensure the most appropriate use of federal funds.

Step 4: Enter Information for UADMC Payroll Expenditures

The “Payroll-UADMC worksheet” will be used to enter all agency payroll expenses involving COVID-19 Administrative Leave (UADMC on timesheets). If you previously filled out the Department, Division and three-digit Agency Number at the top of the worksheet on the “Non-Payroll” tab, this will already be populated. If not, enter this information in the top three lines of the worksheet.

Columns A - E

Each UADMC payroll expenditure listed on the “Payroll-UADMC” worksheet must have a corresponding position control number (PCN) entered in Column D. Each PCN will have its own line of information.

UADMC expenditures will be “rolled up” into one line-item entry for each PCN for the date range of March 12, 2020 through June 30, 2020. Agencies can run a report in HR-Data Warehouse (HRDW) using this date range and collect information about each employee (PCN) that used UADMC leave during that time. This leave can then be claimed for reimbursement on this worksheet. For each line-item expenditure listed, agencies are also required to enter the following information:

- Column A – **Budget Account:** (ex: 9999)
- Column B – **Job Number** (if the original expenditure was coded to a Job Number)
- Column C – **Amount** (dollar amount of UADMC leave costs that was coded in the employee’s timesheet from March 12, 2020 through June 30, 2020): (ex. \$6,882.80)
- Column E – **Title** (job title): (ex: MANAGEMENT ANALYST 4)

Columns F & G

Column F: agencies must provide the total number of UADMC hours for each PCN listed. This will be the total number of hours for that employee that were coded to UADMC from March 12 - June 30, 2020.

Column G: agencies must provide the exact pay periods when any of the UADMC leave was used.

For example, **Employee A** was part of an office that was closed as part of public health measures to mitigate the spread of COVID-19 from Wednesday, March 25 – Sunday, April 19, 2020 and the agency was unable to have this employee telework. The employee normally works 40-hour weeks and used 144 hours of UADMC leave during the 18 days the office was closed. The agency would enter “144” in Column F (“Number of UADMC Hours”) and “PP21, PP22” in Column G (“Pay Periods #”) because PP21 was from 3/23/20 – 4/5/20 and PP22 was from 4/6/20 – 4/19/20 and these were the pay periods in which UADMC leave was used.

Column H

Agencies must indicate if any UADMC leave to be reimbursed was related to a quarantine event. If it was, select “Y” for “Yes” and if not, select “N” for “No”. Per the [Division of Human Resource Management memo issued on March 16, 2020](#), employees who were unable to telework were allowed to use a maximum of 14 days of UADMC for Mandatory Quarantine, Mandatory Isolation, or Self-imposed Quarantine.

Because these leave events are capped off at 14 days or a maximum of 80 hours of leave, they must not exceed 80 hours per event. If an employee had more than one quarantine event back-to-back or throughout the period of March 12, 2020 – June 30, 2020 these quarantine events need to be listed as separate events on separate line items **and not exceed 80 hours per event.**

For example, **Employee B** had a probable exposure to COVID-19 and is unable to telework. The employee takes a self-imposed quarantine for one full workweek (3/30/20 – 4/3/20) to get tested. He/she codes 40 hours for that week as UADMC. Over the weekend the employee is cleared to return to work but receives a call on Sunday night that the office is now closed for 2 weeks and employees must practice mandatory isolation due to a confirmed COVID-19 case in the office. **Employee B** enters an additional 80 hours of UADMC leave in his/her timesheet for the next two weeks (4/6/20 – 4/19/20). The agency would enter the following information in the “Payroll – UADMC” worksheet:

PCN <i>(each PCN must have its own line)</i>	Title	Number of UADMC Hours <i>(timesheet must have UADMC code)</i>	Pay Periods # <i>(ex. PP20-PP26)</i>	Any hours for Quarantine? Y/N <i>(high-risk EEs not included)</i>
000	Hwy Maintenance Worker I	40	PP21	Y
000	Hwy Maintenance Worker I	80	PP22	Y

Columns I - N

Agencies are required to provide the funding source(s) of the expenditures in the columns provided for General Fund – (2501), Highway Fund – (2507), Federal Funds, and/or Other Funds. Agencies must enter the Revenue GL (RGL) in Column L (Federal Funds – RGL) and in Column N (Other Funds – RGL).

Step 5: Enter “Substantially Dedicated” Payroll Expenditures

If you previously filled out the Department, Division and three-digit Agency Number at the top of the worksheet on the “Non-Payroll” tab, this will already be populated. If not, enter this information in the top three lines of the worksheet.

The “Payroll-Subsan. Dedicated worksheet” will be used to enter all **Non-Overtime** agency payroll for employees whose services qualify as “substantially dedicated to mitigating or responding to the COVID-19 public health emergency”. There are two types of “substantially dedicated” payroll allowances. The first allowance is for certain public safety and public health titles whose payroll expenses have been designated as “fully reimbursable”. The second allowance is for payroll for “Other titles” where agencies have provided strong justification that the employee’s prior duties shifted **substantially** to respond to the COVID-19 public health emergency. **Because these claims can be complicated, and because they require a very solid justification, agencies should use information on pages 7-12 in the CRF Reimbursement Guidance for Nevada State Agencies while entering information in this section.**

Columns A - D

Each “substantially dedicated” payroll expenditure listed on the “Payroll-Substan. Dedicated” worksheet must have a corresponding position control number (PCN) entered in Column D and each PCN will have its own line of information. Expenditures will be for the date range of March 12, 2020 through June 30, 2020. For each line-item expenditure listed, agencies are also required to enter the Budget Account, Job Number (if applicable), and dollar amount of payroll costs (salaries and benefits) for hours spent substantially dedicated to mitigating or responding to the COVID-19 emergency.

Columns E - G

Because there are two types of “substantially dedicated” payroll allowances that are based on an employee’s job title, agencies first need to indicate whether the payroll claim is for a title that has been determined to be a “fully reimbursable” title. A list of these titles can be found on the “Eligible Expenditures” tab (Columns G and H).

If payroll reimbursement is for an employee with a “fully reimbursable” title, an agency will use the dropdown menus on Column E (for Public Health titles) or Column F (for Public Safety titles) to select which title it is. Agencies only need to select one title for that specific PCN. **For “fully reimbursable title selections, agencies may skip past Columns H – N and finish completing Columns O-T.**

If the payroll reimbursement is for a different title that is NOT on the “fully reimbursable” list, agencies must enter the Job Title in Column G “Other Title”. The agency must also provide more information in the green section (Columns H – J) if the employee spent 75% or more time in a day responding to the COVID-19 public health emergency. If the employee spent less than 75% in a day responding to the emergency, agencies must enter information about direct hours in the yellow section (Columns K – M). If an employee has both types of hours (75% or more **and** direct hours), enter information on separate lines for each type of reimbursement request.

Columns H - J

Columns H – J must be completed if payroll expenses are for an employee that spent 75% or more of time in a day responding or mitigating the COVID-19 public health emergency. Enter the following:

- Column H - **Pay Period(s) #** (pay periods the employee was “substantially dedicated” to responding to COVID-19): (ex. PP20 – PP24)
- Column I – **Date(s)** (when the employee was “substantially dedicated”): (can be specific dates like “5/18/20, 5/21/20” or a range “5/4/20 – 5/6/20)
- Column J - **Total hours** (total amount of hours worked on the dates listed in Column I): (ex: 5/4/20-5/6/20 employee works 6 of 8 hours on COVID-19 each day. Enter ALL hours worked for the 3 days = 24 hrs.)

Columns K – M

If an employee spent less than 75% of time in a workday responding to COVID-19, direct hours must be claimed in Columns K - M. Enter the following:

- Column K - **Pay Period(s) #** (when the employee responded to COVID-19): (ex. PP20 – PP24)
- Column L – **Date(s)** (when the employee was “substantially dedicated”): (can be specific dates like “5/18/20, 5/21/20” or a range “5/4/20 – 5/6/20)
- Column M - **Total Hours** (total amount of hours the employee was responding to COVID-19 for the dates listed in Column L. (ex: 5/4/20-5/6/20 employee works 2 of 8 hours on COVID each day. Enter just the hours worked on COVID for the 3 days = 6 hrs.)

Column N

“Other Title” payroll reimbursement requests must include a justification how the employee was substantially dedicated to mitigating/responding to the COVID-19 emergency. This field is required. **The justification must demonstrate what the employees’ duties were before COVID-19 and how they shifted substantially to respond to COVID-19.** Enter a brief but clear explanation of how the employee's regular duties shifted to respond to COVID-19 during the hours claimed. Examples of the types of Justifications that will be approved are on the “Eligible Expenditures” Tab, Column B42.

Columns O - T

Agencies are required to provide the funding source(s) of the expenditures in the columns provided for General Fund – (2501), Highway Fund – (2507), Federal Funds, and/or Other Funds. Agencies must enter the Revenue GL (RGL) in Column R (Federal Funds – RGL) and in Column T (Other Funds – RGL).

Step 6: Enter “Substantially Dedicated” Overtime Payroll Expenditures

The “Payroll – OT” worksheet will be used to enter all **Overtime** for employees whose services qualify as “substantially dedicated to mitigating or responding to the COVID-19 public health emergency”.

If you previously filled out the Department, Division and three-digit Agency Number at the top of the worksheet on the “Non-Payroll” tab, this will already be populated. If not, enter this information in the top three lines of the worksheet.

Columns A - E

Each overtime payroll expense must have a corresponding position control number (PCN) entered in Column D. Each PCN will have its own line of information and will be for the date range of March 12, 2020 through June 30, 2020. For each line-item expenditure listed, agencies are also required to enter the Budget Account, Job Number (if applicable), Title (regardless if it is a “fully reimbursable” title or “Other”), and dollar amount of overtime for the employee (hours must have been spent “substantially dedicated to mitigating or responding to the COVID-19 emergency”).

Columns F - H

If an employee was substantially dedicated to mitigating or responding to COVID-19 and had overtime, enter the pay periods and direct hours for that overtime in Columns F & G and enter the required Justification in Column H:

- Column F - **Pay Period(s) #** (when the employee responded to COVID-19): *(ex. PP20 – PP24)*
- Column G – **Total OT Hours in Pay Periods** (total number of overtime hours worked for ALL Pay Periods listed in Column F): *(Ex. PP20, PP21 & PP26 is in Column F. Employee had 10 OT hours in PP20; 20 OT hours in PP21; 5 OT hours in PP26. Total would be 35 OT hours)*
- Column H – Justification (brief but clear explanation of how the employee's regular duties shifted to respond to COVID-19 during the hours claimed: *(ex: Position normally supports Deputy Directors by answering phones, drafting memos, scheduling meetings and preparing agendas. Duties shifted to assist with food distribution for citizens facing food shortages due to the COVID-19 emergency which required Overtime)*

Columns I - N

Agencies are required to provide the funding source(s) of the expenditures in the columns provided for General Fund – (2501), Highway Fund – (2507), Federal Funds, and/or Other Funds. Agencies must enter the Revenue GL (RGL) in Column L (Federal Funds – RGL) and in Column N (Other Funds – RGL).

Step 7: Submit FY20 CRF State Agency Worksheet for Pre-Approval

Agencies must complete the *FY20 CRF State Agency Worksheet* and **submit it to GFO by Thursday, July 2, 2020**. It will be reviewed for Pre-Approval through approximately July 17, 2020. Agency fiscal staff should be readily available during this time to answer any questions about submitted expenditures or provide additional required information or justifications.

Reviews will be prioritized according to the total dollar amount of an agency’s request. Agencies with the largest total dollar reimbursement requests will be reviewed first as these will required IFC approval. GFO will notify each agency mid-to-late July of the total amount of approved reimbursements and will provide a copy of the agency’s submitted *FY20 CRF State Agency Worksheet* showing which

reimbursements were approved or denied. This will be used as backup for agency Work Programs and to complete Restricted Journal Vouchers (JVRs). **Agencies must complete JVRs for each approved expenditure to assign Job Number "2101920C" for federal audit purposes.**

Step 8: Create a Work Program and Submit it to GFO

Agencies will create and submit to GFO a Work Program for their fully approved amount of eligible CRF expenditure reimbursements for FY20. Normal IFC thresholds apply for the August IFC, so agencies must be prepared to submit Work Programs for full FY20 CRF reimbursement by the August IFC deadline. The FY20 CRF Agency Worksheet will act as the agency's Work Program backup and it will be used for auditing purposes.

All non-IFC Work Programs are expected to be finalized and agencies can expect the transfer of funds by mid-August.

Questions or Comments

Inquiries or comments regarding the process for Nevada local governments to request payments from the Coronavirus Relief Fund can be directed to covid19@finance.nv.gov.