Coronavirus Relief Fund – FY 2021 Instructions for State Agencies

Contents

*Note: these instructions were updated on 9/4/20 to remove the requirement to submit UADMC leave in the CRF Portal. All related changes are indicated in orange font.

Overview

The 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"), CFDA 21.019 Coronavirus Relief Fund (CRF) and on submitting claims for CRF reimbursement to the Governor's Finance Office (GFO) for fiscal year 2021 (FY21).

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 these are federal funds and are subject to federal audit.

How State Agencies Can Request Reimbursement from the Fund

In FY21, Nevada State agencies will request CRF reimbursement from the GFO *as expenses are incurred through October 29, 2020 and for projected expenditures for November and December*. This is different than how the approvals were conducted in FY20, where they were submitted in one "lump sum".

In FY20 State agency fiscal staff and agency directors received the *CRF Reimbursement Guidance for Nevada State Agencies* (15-page document that explains eligible and ineligible expenditures for CRF reimbursements). Additionally, for FY21 staff and directors are receiving:

- *Coronavirus Relief Fund – FY 2021 Instructions for State Agencies*
- *FY21 CRF Agency Worksheet* to help organize information for FY21 (not required to be submitted)

The *FY21 CRF Agency Worksheet* has 4 worksheet tabs to help agencies organize information: "Non-Payroll", "Payroll - UADMC Leave", "Payroll - Substantially Dedicated", and "Payroll-Overtime". **The FY21 CRF Agency Worksheet is an optional document to help agencies track information and streamline data entry, it is _not_ a required document. Agencies should _not_ submit a worksheet for reimbursement – data must be entered in the CRF Reimbursement Portal.**

These materials are also 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. Directors, management, fiscal and program staff should read the entire document to assist in identifying FY21 cost reimbursement requests. You may also email the GFO with any questions about possible expenditure reimbursements at covid19@finance.nv.gov.

Step 2: Use the CRF Job Number for Expenditures

Any transaction (revenue and expenditures) that involves the CRF must use the job number 2101920C in order to report properly on the Schedule of Expenditures of Federal Awards (SEFA) and for auditor review.

Non-Payroll Expenditures

Any non-payroll expenditure that is expected to be reimbursed by the CRF must have this job number on it at the time the Payment Voucher (PV) is issued. For example, if an agency wishes to buy sanitizer and knows this is an eligible CRF expense, staff must generate the PV to purchase it and enter "210190C" in the job number field in ADVANTAGE. If an agency is uncertain if the purchase qualifies for CRF reimbursement, email covid19@finance.nv.gov with questions. If an expenditure is found to be ineligible and the job number was used at the time of purchase, a Restricted Journal Voucher (JVR) document will be required by the agency to remove the job number from the PV. Additionally, if an agency does not enter the job number when the PV is generated and it is a CRF eligible expense, it must be added using a JVR.

Payroll Expenditures

Many agencies are tracking payroll costs for federally funded programs already. If an agency has the "Job" field in NEATS, please enter 2101920C for hours substantially dedicated to mitigating or responding to the COVID-19 public health emergency:

If your agency does not have this view in NEATS, the job number must be added after the expenditure is processed in ADVANTAGE by using a Restricted Journal Voucher (JVR) to add the job number to that specific payroll expense. This is the same process that was required for FY20 CRF payroll expenses.

Step 3: Plan to Submit CRF Expenditure Reimbursements Weekly

Agencies will be submitting FY21 CRF reimbursement requests through two different CRF Expenditure Reimbursement "Portals" – one for non-payroll and the other for payroll.

Information for non-payroll expenditure reimbursements should be entered at the time the expenditure is incurred. For example, if an agency makes a purchase for sanitizer and issues a Payment Voucher on August 3, 2020, the expenditure should be entered in the "NON-PAYROLL Expenditure - CRF Reimbursement Request" Portal on the same day, August 3, 2020. This will ensure CRF reimbursements are collected as they occur for Work Programs.

Information for payroll expenditure reimbursements should be entered immediately after the payday that involved the CRF reimbursable payroll event (Agencies can refer to the FY21 Pay Period Schedule for check dates). For example, an employee has "substantially dedicated" hours mitigating or responding to the COVID-19 public health emergency the entire week of August 3 – 7, 2020, which is in Pay Period 4 (PP04). This employee will be paid on August 21, 2020, so a CRF Reimbursement Claim should be entered into the "PAYROLL Expenditure - CRF Reimbursement Request" Portal on August 21, 2020 since it is the "expenditure" date.

Step 4: (Optional) Organize Information with the FY21 CRF Agency Worksheet

Because agencies will be entering information into a form using either the Non-payroll or Payroll CRF Expenditure Reimbursement Portal, fiscal staff may want to organize data first, before entering it into the Portal. GFO has provided an Excel workbook, similar to the one used for FY20 reimbursements, so agencies can collect

and organize required information. (*Note: if you don't need to use this worksheet click here to skip to Step 5 and 6 to learn how to use the Portals*).

The *FY21 CRF Agency Worksheet* is for organizational purposes only, to help agencies collect information prior to entering it in the CRF Portal. It is not required, and agencies may not substitute a spreadsheet for entering information in the CRF Reimbursement Portals.

The Excel workbook contains (5) worksheets (tabs) listed here 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 – E31): 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 - Reason Codes for UADMC**" table (B34-D41): Gives definition of COVID-19 Administrative Leave (UADMC) reason codes (C1, C2, C3, C4). This information will be used for the "Payroll-UADMC" worksheet.
- **PAYROLL – SUBSTAN. DEDICATED TAB** table (B44-D53): 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 – Fully Reimbursable** table (Columns G-H): Shows a list of all "fully reimbursable" Public Health and Public Safety titles. Payroll with these titles will automatically be reimbursed for payroll from July 1, 2020 through December 30, 2020.

Agencies can use the other four worksheets to organize information for FY21 CRF reimbursement claims.

Non-Payroll Tab

This tab is to organize information related to NON-PAYROLL eligible CRF expenditure reimbursements incurred by the agency from July 1, 2020 through December 30, 2020. See "Step 5" below for information on entering this information in the CRF Portal.

~~Payroll – UADMC Tab~~

~~Agencies can request payroll reimbursements for COVID-19 Administrative Leave (UADMC on timesheets) for FY21 for the time period of July 1, 2020 through December 30, 2020. The "Payroll – UADMC" tab can be used to organize information related to UADMC Leave. See Step 6 - UADMC – COVID-19 Admin Leave for information on entering this information in the CRF Portal.~~ Note: Effective September 4, 2020 UADMC reimbursements will no longer be required to be submitted through the CRF portal. A "UADMC leave report" will be generated by GFO using the UADMC code entered in NEATS timesheets. Agencies will <u>not</u> submit UADMC information through the portal but will instead review the UADMC report provided by GFO and confirm the information is accurate.

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 can complete this worksheet to organize 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 or entering information into the

Portal. See [Step 6 - Regular Pay: "Substantially Dedicated" to COVID-19](#) for information on entering this information in the CRF Portal.

Payroll – OT Tab

Agencies can complete this worksheet to organize information required for **OVERTIME** payroll expense reimbursements for employees whose services are "**substantially dedicated** to mitigating or responding to the COVID-19 public health emergency". See [Step 6 - Regular Pay: "Substantially Dedicated" to COVID-19](#) for information on entering this information in the CRF Portal.

Step 5: Enter NON-PAYROLL Expenditures – CRF Reimbursement Portal

Once your information has been organized, it is ready to be entered in one of the CRF Expenditure Reimbursement Portals, depending on if it is a non-payroll expense or a payroll expense. Remember, agencies should be submitting expenditure reimbursement claims as they occur, upon being paid (with a Payment Voucher for non-payroll expenditures and upon the issuance of a paycheck for payroll-related expenditures).

For all eligible agency CRF expense reimbursements that occur from July 1, 2020 through December 30, 2020 that do <u>not</u> involve payroll, information must be entered in the "NON-PAYROLL Expenditure - CRF Reimbursement Request" Portal. Click on the icon or link below to access this portal. **NOTE**: The preferred browser is Google Chrome. Do not use Explorer, as the form loses some functionality.

NON-PAYROLL
Expenditure - CRF
Reimbursement
Request

https://app.smartsheet.com/b/form/4c6a7b03751141cc9380417b27bbeae8

Agency Information

Agencies must enter the following information in this section:

- **Date Submitted** – select today's date
- **Your Name** – enter your first name and last name
- **Your Email** – enter your work email, double-check spelling
- **Department** – use dropdown menu to select your department
- **Division** – type in your Division name

Expenditure Detail

Each expenditure entered in the Portal 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 the following information in the Expenditure Detail section:

- **Budget Account**
- **Category**
- **Object Code**
- **Amount** - the specific dollar amount of the COVID-19-related expenditure
- **Job Number** – if used for the original expenditure
- **Purchase Order #** - if applicable
- **Document Number**
- **Contracted Service –** Indicate whether this expense was for a contracted service (if yes, additional fields below will appear for you to complete)
  - **Contractor Name –** enter the vendor/contractor's name
  - **Contractor Vendor Number –** enter the vendor/contractor's State Vendor Number
- **Date Cost Incurred -** the PV process date, which must be between 7/1/20 and 12/30/20
- **Budgeted Cost? -** If this expenditure was budgeted for in the FY 20 – FY 21 State budget in effect on March 27, 2020, select "Yes". If not, select "No".
- **Emergency Purchase? -** If this cost was an emergency purchase select "Yes". If not, select "No".

CRF Cost Type and Description

Cost Type

For each expenditure entered in the Portal, agencies must also indicate which eligible "Non-Payroll Cost Type" it is along with the "Sub-Category". Cost types are listed below in the first column (e.g. Medical Expenses), Sub-Categories are listed in the second column (e.g. A. Public hospitals/clinics/similar).

Non-Payroll Cost Type	Sub-Category	Sub-Category Long Description
1. Medical Expenses		
	A. Public hospitals/clinics/similar	A. Public hospitals, clinics, and similar facilities
	B. C19 testing, includes serological	B. Providing COVID-19 testing including serological testing
	C. Emergency medical response, includes med transport	C. Emergency medical response, including emergency medical transportation
	D. Establish/operate public telemedicine	D. Establishing & operating public telemedicine capabilities for COVID-19-related treatment
	E. Temporary public medical facilities/other	E. Establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity (includes related construction costs)
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

Non-Payroll Cost Type	Sub-Category	Sub-Category Long Description
3. Expenses to Facilitate Compliance		
	A. Food access/delivery to residents	A. Food access & delivery to residents (e.g. senior citizens/other vulnerable populations)
	B. Enabling distance learning, tied to school closings	B. Enabling distance learning, tied to school closings (including technological improvements specific to expand access/capacity due to this public health emergency)
	C. Improving telework capabilities for public employees	C. Improving telework capabilities for public employees
	D. Maint./adjust. to prisons (sanitation/social distancing)	D. COVID-19-related maintenance/adjustments to state prisons including sanitation and improvement of social distancing measures
	E. Care & mitigation services: homeless/vulnerable pop.	E. Care and mitigation services for homeless/vulnerable populations
	F. Improving social distancing measures	F. Improving social distancing measures
4. Expenses to Respond to Secondary Effects		
	A. PPE reserve/ICU increase for expected affected regions	A. Creating PPE reserve/developing increased hospital ICU capacity to support regions not yet affected but likely to be impacted by the current pandemic
	B. Increased C19 solid waste costs (more PPE disposal)	B. Addressing increases in solid waste (e.g. more disposal of PPEs) as a result of the COVID-19 public health emergency
	C. Cost of continuing: scheduled decommissioned equip.	C. Continuation of equipment previously scheduled to be decommissioned in order to respond to the public health emergency (costs associated with continuing to operate the equipment)
	D. Cost of continuing: lease payment that would expire	D. Continuation of office space/equipment lease that would not have been renewed in order to respond to C19 emergency (cost associated with ongoing lease payments through 12/30/20)
5. Other		Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria

In the Portal, agencies will select <u>one</u> of the "Non-Payroll Cost Types". An additional field will appear below to choose the specific cost ("Sub-Category") from a dropdown menu. **This is part of an agency's justification, so a "Cost Type" and a "Sub-Category" must be selected.**

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 Non-Payroll Cost Type Table above and see that sanitizing products are a "Public Health Expense" as indicated in the first column, and it is the second item on the list. The person entering information would select the "Public Health Expense" option in the Portal and use the dropdown menu to select "B(1). Acquisition/distribution of sanitizing products".

If the agency's expenditure is not listed in the "Sub-Category" column, an agency must select "Other" and enter the description of the "Other" COVID-19-related expense reasonably necessary to respond to the public health emergency.

Description of Non-Payroll Expenditure

For the expense type and sub-category selected, agencies must provide a description of the Non-Payroll Expenditure. For each cost type/sub-category there are certain pieces of information that should be included in the Description. Below is a list of questions that correspond with each cost type/category. Agencies must answer these questions in the "Description of Non-Payroll Expenditure" field.

Non-Payroll Cost Type	Sub-Category	Questions to Answer in "Description of Expenditure"
1. Medical Expenses		
	A. Public hospitals/clinics/similar	Was expense for hospital, clinic, or similar (specify)? What location? What specific expenses? How did this address C19 emergency?
	B. C19 testing, includes serological	What type of testing did this expense cover: C19, Serological, Other? What regions or locations? Provide date range.
	C. Emergency medical response, includes med transport	What specific emergency medical response? What regions or locations? Who provided service? Provide date range.
	D. Establish/operate public telemedicine	What type of telemedicine capabilities? Who established or operated service? What specific regions/locations? Provide date range.
	E. Temporary public medical facilities/other	What location or region/dates/hours for temporary medical facilities? If construction, specify what makes up these costs (e.g. contractor, tents, labor). Provide date range that construction occurred.
2. Public Health Expenses		
	A. Communication/ enforcement of public health orders	For communication, enforcement, both? What action/measures were taken to support health orders. Were there specific order(s) that led to this action? How was this expected to mitigate C19 risks? Who did them and for what location/region? Provide dates.
	B(1). Acquisition/ distribution of sanitizing products	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.
	B(2). Acquisition/distribution of PPE	What specific supplies (e.g. mask, gloves)? What entities/regions/locations received supplies? Who will be using them? How will this mitigate C19? Give approximate date range products will be used.
	C. Disinfection of public areas/other facilities	What Public Area was disinfected? How did this respond to C19 emergency? What specific regions/locations? How was it disinfected (e.g. carpet cleaning, full sanitation)? Who provided disinfection services?

D. Knowledge transfer to local authorities for C-19 mitigation	Who provided and who received technical assistance (entity)? What location/region? What knowledge transfer occurred (e.g. ways to properly sanitize)? How was this expected to mitigate/respond to C19 emergency? Provide date(s)/date range assistance occurred.
E. Public safety measures: response to C19 health emergency	What order led to measures being taken? What specific measures were taken by whom? What entity/location/region did this happen? How was this expected to mitigate/respond to C19 emergency? Provide date range these measures occurred.
F. Quarantining individuals	Who was quarantined & how did this respond to C19 emergency? What entity/location/region? List all items this covers (e.g. construction/ equipment for space, maintenance, services for those quarantined) Who administered services? Proved date range quarantine occurred.
G. Contact tracing	Who is doing contact tracing? What region(s) will this be conducted in? What are we paying for (e.g. training and material, payroll for tracers, supplies for tracers, travel)? Provide date range these expenses cover.

Non-Payroll Cost Type Sub-Category	Questions to Answer in "Description of Expenditure"
3. Expenses to Facilitate Compliance	
A. Food access/delivery to residents	Which residents served? How are they receiving food access/delivery? What entity/location/region? Name of facility/school (if applicable)? How does this service mitigate/respond to C19 emergency? Who provides access/delivery service? Give date range of service.
B. Enabling distance learning, tied to school closings	How does this enable distance learning? Does this serve districts/charters/privates/other? What region/county/city? Who is providing goods/service to enable distance learning? List all items this covers (e.g. programming, installation, training). Must describe how this responds specifically to this public health emergency through 12/30/20. Provide date range expenses cover.
C. Improving telework capabilities for public employees	How is this teleworking expense improving capabilities and specifically responding to C19 emergency? What employee/group of employees is served? When did they/will they receive the good/service? Who is providing resource/service? List items this covers (e.g. phone service, mobile hot spot, laptop, expanded VPN access), Give date range service was/will be provided.
D. Maint./adjust. to prisons (sanitation/social distancing)	For sanitation, social distancing measures (SDM), other (explain), all? What facility/location/region? What specific area(s) sanitized and/or adjusted for SDM? How sanitized (e.g. carpet cleaning, full sanitation) and/or how adjusted to improve SDM? How was this expected to mitigate C19? When did sanitizing or SDM adjustment occur? Who provided sanitizing and/or adjustment services to improve SDM? Provide dates when sanitations/SDM adjustments were made.
E. Care & mitigation services: homeless/vulnerable pop.	What specific services were provided? Who were services provided to (homeless/vulnerable/other/all)? How did this respond to C19 emergency? Who provided services to this group? What facility/location/area/city/ county/region? Provide date range of services.
F. Improving social distancing measures	What actions were completed, or equipment installed to improve social distancing? What employee(s)/groups/citizens was this for? What facility/office/area/location/city/county/region? Who provided goods/services for improvements? How was this expected to mitigate C19? Provide dates when equipment installed and/or actions taken for social distancing improvements.

Non-Payroll Cost Type Sub-Category	Questions to Answer in "Description of Expenditure"
4. Expenses to Respond to Secondary Effects	

A. PPE reserve/ICU increase for expected affected regions	What region/location/facility does this support? What goods/services are being provided to prepare for potential response/surge? Who is providing goods/services? Why will this region likely be impacted and why is further preparation needed? Must describe how this response is specific to this public health emergency thru 12/30/20. List items covered (e.g. Reserve of masks/gloves; beds/ventilators for ICU)	
B. Increased C19 solid waste costs (more PPE disposal)	What specific solid waste has seen an increase (e.g. PPE)? How is this related to C19 emergency? What facility/location/city/county/region is this for? Who is providing waste services? Must provide the expected waste cost/amount prior to C19 and now (in C19 pandemic) to demonstrate cost increase that will be covered. Provide date range for increase in costs being claimed.	
C. Cost of continuing: scheduled decommissioned equip.	What equipment will continue to be used? When was it scheduled for decommission? How is the continued use of this equipment needed to respond to the C19 emergency? What employee(s)/group will use it? What facility/office/location/region will it be used at? Provide dates of extended use.	
D. Cost of continuing: lease payment that would expire	What space/equipment lease will be extended? With what company? What employee(s)/groups/citizens use it? What is location of leased space/item? When was it scheduled to expire? How long will it be extended note: CRF covers only thru 12/30/20? Is this at offered or negotiated lower rate? How is lease continuation needed for response to the C19 emergency? Provide dates of extended use.	
5. Other	What was the goods/service? Who performed the service/distributed the goods? Who received the goods/services? When were goods used/ distributed or when were services performed? At what location was goods/services received? How did this cost address the C19 emergency?	

As an example, the agency that had an expense for sanitizing products and selected "Public Health Expense" in the "Eligible Non-Payroll Cost Types" field, and "B(1).Acquisition/ distribution of sanitizing products" from the dropdown menu. The agency would reference the "Questions to Answer" table above and see the corresponding questions for this cost:

 "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 the "Description of Non-Payroll Expenditure" field. The agency does not need to worry about coming up with their own description "from scratch" – they just must answer these questions and enter it in the Description field.

If an agency has selected "Yes" in the "Budgeted Cost?" question in the Portal, indicating the expenditure was budgeted in the FY 20 – FY 21 State budget, the agency must acknowledge clearly in the "Description of Non-Payroll Expenditure" field that although the cost was budgeted, it was for a substantially different use from the expected use. In the above example, the agency would make sure to 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."

Fund Information
Agencies are required to provide the funding source(s) of the expenditure in fields listed in this section:

- **2501 - General Fund Amount** – if used for the original expenditure.

- **2507 - Highway Fund Amount** - – if used for the original expenditure.
- **Other Funds Amount** – if used for the original expenditure. Additional field will appear below if any amount is entered:
  - o **Other Funds – RGL** - indicate the Revenue GL for "Other" Funds used for the original expense
- **Federal Funds Amount** – if used for the original expenditure. Additional field will appear below if any amount is entered:
  - o **Federal Funds – RGL** - indicate the Revenue GL for "Federal" Funds used for the original expense.

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:

Fund Information

Indicate the amount of General Fund, Highway Fund, Other Fund or Federal Fund that was used for the original expenditure. Leave blank if it does not apply.

2501 - General Fund Amount
($XXX)

> 223.10

2507 - Highway Fund Amount
($XXX)

> [ ]

Other Funds Amount
($XXX)

> [ ]

Federal Funds Amount
($XXX)

> 223.10

Federal Funds - RGL
Indicate the Revenue GL for "Federal" Funds used for the original expense.

> 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 reimbursement review for additional clarification and coordination to ensure restrictions have not been violated and to ensure the most appropriate use of federal funds.

STEP 6: Enter PAYROLL Expenditures – CRF Reimbursement Portal

Information for all eligible CRF expense reimbursements that occur from July 1, 2020 through December 30, 2020 and involve payroll must be entered in the "PAYROLL Expenditure - CRF Reimbursement Request" Portal. Click the icon or link below to access this portal. **NOTE**: The preferred browser is Google Chrome. Do not use Explorer, as the form loses some functionality.

PAYROLL Expenditure - CRF Reimbursement Request

https://app.smartsheet.com/b/form/d4ed8ad8eb7c40fa95255705b7d367fd

Agency Information

Agencies must enter the following information in this section:

- **Date Submitted** – select today's date
- **Your Name** – enter your first name and last name
- **Your Email** – enter your work email, double-check spelling
- **Department** – use dropdown menu to select your department
- **Division** – type in your Division name

Expenditure Detail

Each payroll expenditure entered in the Portal must have the original account coding in which the payroll expenditure was charged. Enter the following information in the Expenditure Detail section:

- **Budget Account**
- **Job Number** – if used for the original payroll expenditure
- **Amount** - the dollar amount of payroll costs to be reimbursed. If claiming "substantially dedicated" payroll costs, please include salary and benefit costs.

CRF Eligible Reimbursements

Agencies must enter the following information in the "CRF Eligible Reimbursements" section:

- **PCN** – enter the position control number (PCN) for payroll expense. Only one PCN can be entered per submittal.
- **Title** – enter job title *(ex: MANAGEMENT ANALYST 4)*
- **FY21 Pay Periods** - use the dropdown menu to select all pay periods when payroll expenses were incurred. More than one pay period can be selected.
- **Date(s) or Date Range** - enter date range and/or specific dates of the original payroll expense

Type of Payroll Reimbursement

There are three types of eligible payroll expenses that can be reimbursed by the CRF for the date range of July 1, 2020 through December 30, 2020:

1. Payroll expenses for COVID-19 Administrative Leave (UADMC on timesheets)
2. Regular pay for employees "substantially dedicated" to responding or mitigating COVID-19

3. Overtime pay for employees "substantially dedicated" to responding or mitigating COVID-19 or for overtime that is strictly related to responding to the COVID-19 public health emergency

The UADMC claim will automatically be calculated by GFO. Agencies must select what type of "substantially dedicated" payroll expense they are claiming from the list provided in the "Type of Payroll Reimbursement" section. Agencies must submit separate entries for each type of these payroll expense claim.

Example: PCN 0000 has UADMC leave for a quarantine event and an office closure due to COVID-19. This PCN also had "substantially dedicated" regular hours and overtime. The agency would submit 2 different entries in the CRF portal for PCN 0000 with details for each of these events:

1. "Substantially dedicated" regular hours
2. "Substantially dedicated" overtime hours

   *UADMC, C19 Quarantine (the UADMC leave for this event would show in NEATS and be provided automatically in the GFO COVID-19 Admin Leave report)
   **UADMC, Office Closure/High Risk (the UADMC leave for this event would show in NEATS and be provided automatically in the GFO COVID-19 Admin Leave report)

UADMC – COVID-19 Admin Leave

If an agency has UADMC to claim for CRF reimbursements, please ensure employees are using the UADMC code in NEATS and using the associated reason code as listed below. GFO will use the data from NEATS to determine which PCNs have used UADMC and provide a report to agencies to confirm the data and to use for any associated Work Programs to transfer CRF. This report will be sent to agencies on October 29, 2020.

If reimbursing expenditures involving COVID-19 Administrative Leave (UADMC) agencies will select "UADMC – COVID-19 Admin Leave" in the "Type of Payroll Reimbursement" section. Additional fields will appear below to complete:

- **Number of UADMC Hours** - enter the TOTAL number of UADMC hours for this PCN that occurred during the pay period(s) and dates provided in the previous sections.
- **FY21: UADMC Timesheet Code** – This code is _required_. Enter one reason code for the UADMC Leave (indicated in the employee's timesheet). This code is needed to provide adequate documentation for CRF reimbursement and to ensure the proper amount of hours are reimbursed, since allowable hours can vary depending on the type of leave event used. If a PCN has multiple UADMC events, please submit separate claims for each type of event.

Code	Short Description	Long Description
C1	C-19 QUAR	COVID-19 QUARANTINE
C2	C-19 CLOSURE	COVID-19 OFFICE CLOSE/HI RISK
C3	C-19 OTHER	COVID-19 OTHER
C4	C-19 SCHOOL	COVID-19 SCHOOL DAYCARE CLOSE

Examples of UADMC Portal Entry

PCN 9999, an Administrative Assistant 3, was part of an office that was closed as part of public health measures to mitigate the spread of COVID-19 from Wednesday, July 15, 2020 to Sunday, August 2, 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 "9999" for the PCN,

"Administrative Assistant 3" for the Title, and "PP03, PP04" in "FY 21 Pay Periods" because PP03 was from 7/13/20 – 7/26/20 and PP04 was from 7/27/20 – 8/9/20 and these were the pay periods in which UADMC leave was used. The "Date(s) or Date Range would be "7/15/20 – 8/2/20".

Under "Type of Payroll Reimbursement" the agency would select "UADMC – COVID-19 Admin Leave" and the number "144" would be entered in "Number of UADMC Hours". The agency would select the "C2" reason code because it was an office closure.

PCN 5555, a DMV Technician II, had a probable exposure to COVID-19 and is unable to telework. The employee takes a self-imposed quarantine for one full workweek (7/20/20 – 7/24/20) to get tested. He/she codes 40 hours for the week as UADMC, reason code C1. Over the weekend the employee is cleared to return to work but receives a call on Sunday that the office is closed for 2 weeks and employees must practice mandatory isolation due to a confirmed COVID-19 case in the office. PCN 5555 enters an additional 80 hours of UADMC, reason code C2 in the timesheet for the next two weeks (7/27/20 – 8/7/20). The agency would have two Portal entries:

For the 40 hours of UADMC due to quarantine

For the 80 hours of UADMC due to office closure

If reimbursing expenditures involve **non-overtime** agency payroll for employees whose services qualify as "substantially dedicated to mitigating or responding to the COVID-19 public health emergency", agencies will select "Regular Pay: 'Substantially Dedicated' to COVID-19'" in the "Type of Payroll Reimbursement" section. For these types of claims, agencies must provide 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.**

Upon selecting "Regular Pay: 'Substantially Dedicated' to COVID-19'", additional fields will appear below for you to complete:

- **Type of Substantially Dedicated Regular Hours** - select whether the hours spent "substantially dedicated" to responding to COVID-19 were 75% or more time in a workday, or less than 75% of time (in which direct hours will be claimed). If PCN has both, separate entries are required.
- **Total Regular Hours Dedicated to Responding to COVID-19** – full payroll reimbursement hours may be claimed if employee spent 75% or more time in a day responding to COVID-19. Example: 7/13/20 - 7/15/20 employee works 6 of 8 hours responding/mitigating COVID-19 public health emergency each day (75% of time). Enter ALL hours worked for the 3 days = 24 hrs. If employee spent less than 75% of time responding to COVID-19, direct hours may be claimed. Example: 7/13/20 - 7/15/20 employee works 2 of 8 hours on COVID each day. Enter just the hours worked on COVID for the 3 days = 6 hrs.
- **Justification for "Substantially Dedicated" – *This field is required.*** Payroll reimbursement requests must include a justification of how the employee was substantially dedicated to mitigating/responding to the COVID-19 emergency. **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 below:

PCN	Title	Justification
001	Admin Assistant 3	Position normally supports Deputy Directors by answering phones, drafting memos, scheduling meetings and preparing agendas. Duties shifted to assist with food distribution to citizens facing food shortages due to the COVID-19 emergency APPROVED
0021	Admin Assistant 3	Position normally supports Deputy Directors by answering phones, drafting memos, scheduling meetings and preparing agendas. Duties shifted to helping with COVID-19 press conference set up, disinfecting public areas before and after events, and coordinating employees' emergency VPN telework access. APPROVED
004	PIO	Public Information – HOURS NOT APPROVED. JUSTIFICATION NEEDS BRIEF "BEFORE" DUTIES & "AFTER" TO SHOW SHIFT TO RESPONDING/MITIGATING COVID-19 EMERGENCY

"Overtime: 'Substantially Dedicated' to COVID-19'" 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". For these types of claims, agencies must provide strong justification that the employee's prior duties shifted *substantially* to respond to the COVID-19 public health emergency.

Upon selecting "Overtime Pay: 'Substantially Dedicated' to COVID-19'", additional fields will appear below for you to complete:

- **Total Overtime Hours Dedicated to Responding to COVID-19** – enter the total number of overtime hours worked for ALL pay periods entered. *Example. PP03, PP05 & PP06 is entered in the "FY21 Pay Periods" field. Employee had 10 OT hours in PP03; 20 OT hours in PP05; 5 OT hours in PP06. Total Overtime hours entered would be 35 OT hours.*
- **Justification for "Substantially Dedicated" –** ***This field is required.*** Payroll reimbursement requests must include a brief yet clear justification 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)*

Fund Information

Agencies are required to provide the funding source(s) of the expenditure in fields listed in this section:

- **2501 - General Fund Amount** – if used for the original expenditure.
- **2507 - Highway Fund Amount** - – if used for the original expenditure.
- **Other Funds Amount** – if used for the original expenditure. Additional field will appear below if any amount is entered:
  - **Other Funds – RGL** - indicate the Revenue GL for "Other" Funds used for original expense
- **Federal Funds Amount** – if used for the original expenditure. Additional field will appear below if any amount is entered:
  - **Federal Funds – RGL** - indicate the Revenue GL for "Federal" Funds used for original expense.

Step 7: Agency Receives Notices: Confirmation and Approval or Decline

Upon entering information into one or both of the CRF Expenditure Reimbursement Portals it is important to select the "Send me a copy of my responses" checkbox and your email at the bottom of the form (even though it was provided in the "Agency Information" section, it must be entered here to receive a copy of your reimbursement submission). Please double-check the spelling. Upon hitting the "Submit" button, you will receive a copy of the submittal for your records. If you do not receive an email within one hour, please contact covid19@finance.nv.gov to request a copy.

Your submission will be reviewed by the GFO CRF Team within 5 working days. The person who submitted the request will receive notice of approval or decline. This person should also be available if any questions arise about the request. Upon approval of the expenditure reimbursement by GFO, this request will be added to an agency "Master Approval List".

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

There will be two "roll-up" periods for the Master Approval List. Agencies need to be aware of the deadlines:

- **FIRST ROLL-UP PERIOD (OPTIONAL)**: If an agency requires CRF reimbursements earlier in the fiscal year *staff should immediately contact the agency's assigned GFO Executive Budget Officer to arrange a Work Program for the October IFC*. To accommodate this earlier deadline, agency accounting, payroll and/or fiscal staff must enter all CRF expenditure reimbursement requests for the period covering July 1, 2020 through August 31, 2020 in the Non-payroll and Payroll CRF Portals no later than close of business Friday, September 4, 2020 to meet the first "roll-up" deadline. GFO will provide agencies with a fiscal year-to-date Master Approval List spreadsheet of all approved CRF expenditure reimbursements that have been entered into the CRF Portals from July 1, 2020 through August 31, 2020. Agencies should be prepared to generate a Work Program for the October IFC using the document as backup. Executive Budget Officers will work with agencies to process Work Programs to meet the October IFC deadline, if applicable.

- **SECOND ROLL-UP PERIOD (REQUIRED)**: All approved CRF expenditure reimbursements that have been entered into the CRF Portals through October 29, 2020 will be part of the second required roll-up period. **By October 29, 2020, agencies must have all year-to-date expenditures entered in the CRF Portals. Agencies are also required to enter any *projected* CRF expenditures in the CRF Portals for the months of November and December using "PENDING" for any account coding or details not yet available**. Since funds must be used by December 30, 2020, agencies must ensure the majority of CRF eligible purchases are completed <u>prior</u> to October 29, 2020. As a result, November and December projected amounts should be minimal. Agencies will use the second roll-up period Master Approval List (which includes projected amounts) to prepare a Work Program using the document as backup. Executive Budget Officers will work with agencies to process Work Programs to meet the December IFC deadline, if applicable.

Agencies must work with their assigned GFO Executive Budget Officer to coordinate Work Programs. Normal IFC thresholds apply, and this timeline will allow for submitting Work Programs in time for IFC deadlines. All non-IFC Work Programs are expected to be finalized and agencies can expect the transfer of funds within regular Work Program timeframes. Below is a summary of all CRF timelines and deadlines.

CRF Performance Period: 3/1/20 through 12/30/20	DATE
Add Job Number 2101920C	
Non-payroll expenditures	When generating PV
Payroll expenditures – with "Job" field in NEATS	When entering timesheet
Payroll expenditures – if no "Job" field in NEATS	When employee is paid, process JVR
Enter Expenditure in the CRF Portals	
Non-payroll expenditures	When generating PV through 10/29
Payroll expenditures	When employee is paid through 10/29

CRF Performance Period: 3/1/20 through 12/30/20	DATE
Submit Work Program – First Roll-Up Period (optional)	
Agencies must enter all expenses from 7/1/20 through 8/31/20 in the CRF Portals. GFO sends agencies "Master List" of all expenditures that were entered and approved.	Close of business - September 4, 2020
Agencies use "Master List" to generate Work Program to GFO	ASAP – Tent. IFC deadline is 8/26/20
Submit Work Program – Second Roll-Up Period (required)	
Agencies must enter all actual expenses through 10/29/20 and Nov/Dec *projected* expenses in the CRF Portals. GFO sends agencies "Master List" of all expenditures that were entered and approved. GFO also sends a list of agency UADMC used to date for agency to confirm.	Close of business - October 29, 2020
Agencies determine *projected* CRF expenditures for the months of November and December and *enters in the CRF Portals*	October 29, 2020
Agencies use "Master List(s)" for actual expenses through October 29, 2020 and projected costs for Nov/Dec to generate Work Program to GFO	ASAP – Tent IFC deadline is 10/12/20
Agencies "true up" projected expenditures – no CRF reimbursements allowed after this date.	Wednesday, December 30, 2020

Please note, agencies that did <u>not</u> use a Job Number on Payment Vouchers or that were unable to add the job number for direct payroll hours must ensure that all Restricted Journal Vouchers (JVRs) are completed by the first and second "rollup period" deadlines as well. ***Agencies must complete JVRs for each approved expenditure to assign Job Number "2101920C" for federal audit purposes***.

Questions or Comments

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