

# Coronavirus Relief Fund Reimbursement Guidance For Nevada State Agencies



*Administered by the Governor's Finance Office, Budget Division*

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## Overview

The purpose of this document is to provide guidance to State of Nevada agencies of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (“CRF”) and authorized \$150 billion to the fund for state and local governments, including \$1.25 billion for Nevada. Under the CARES Act, the fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories and Tribal governments. The Inspector General of the United States Department of the Treasury (“Treasury”) conducts monitoring and oversight of the receipt, disbursement and use of funds.

The CRF reserves 45 percent of the State’s total allotment for local governments and 55 percent for the State government. The State of Nevada received \$836 million directly from the fund of which \$148.5 million is to be paid to local governments with populations less than 500,000 (Clark County and its cities along with the City of Las Vegas received direct allocations). The remaining \$687.5 million is for the State’s eligible expenditures for actions taken to respond to the COVID-19 public health emergency.

***It is important to note, expenditures eligible for reimbursement by the CRF must be used for actions taken to respond to the COVID-19 public health emergency.***

Under the CARES Act, the CRF may be used to reimburse State agency expenditures that were in response to the COVID-19 public health emergency during the period of March 1, 2020 through December 30, 2020.

These may include expenditures incurred to allow the state government to respond directly to the emergency, such as by addressing medical or public health needs and public safety measures as well as expenditures in response to secondary effects of the emergency, such as economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

***Funds may NOT be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.***

## Intended Use

Under the CARES Act, the CRF may be used to cover costs that:

1. Were ***incurred*** during the period that begins on March 1, 2020, and ends on December 30, 2020.
2. Are ***necessary expenditures*** incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19); AND
3. Are NOT accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State. The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government. A cost meets this requirement if:
  - A. The cost cannot lawfully be funded using a line item, allotment, or allocation within that budget; **OR**
  - B. The cost is for a ***substantially different use*** from any expected use of funds in such a line item, allotment, or allocation. (e.g. base salary of employee may have been a budgeted

line item in the FY20-21 budget, but it was for specific duties that can no longer be performed because the employee's time shifted to a **substantially different** use to respond to the COVID-19 public health emergency – these services were **NOT** budgeted).

- C. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

## Definitions (as referenced above)

**“Incurred”**: a cost is “incurred” when the responsible unit of government has expended funds to cover the cost.

**“Substantially different use”**: a cost incurred for a “substantially different use” includes but is not limited to:

1. Costs of personnel and services that were budgeted for in the most recently approved budget as of March 27, 2020 but which, due entirely to COVID-19 have been diverted to substantially different functions. Examples include but are not limited to the costs of:
  - A. redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures
  - B. redeploying police to support management and enforcement of stay-at-home orders
  - C. diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty's ordinary responsibilities
2. A public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. An example is:
  - A. developing online instruction capabilities may be a substantially different use of funds, however online instruction itself is not a substantially different use of public funds than classroom instruction.

## Ineligible Costs

Under the Treasury and State of Nevada guidance, The CRF **cannot** be used for:

1. Filling shortfalls in government revenue. Revenue replacement is NOT a permissible use of CRF payments
2. Expenses that have been or will be reimbursed **under any other federal program\*** (e.g. reimbursement by the federal government to the State unemployment funds)
3. Expenditures to prepare for a future COVID-19 outbreak past December 30, 2020
4. Expenses for the State share of Medicaid
5. Damages covered by insurance
6. Legal settlements
7. Severance pay
8. Hazard pay
9. Workforce bonuses (other than overtime for employees who were substantially dedicated to responding or mitigating to the COVID-19 public health emergency)

10. Stipends to employees for eligible expenses (e.g. to improve telework capabilities)
11. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency
12. Payroll or benefit expenses of private employees contracted to work for the State of Nevada unless they are substantially dedicated to mitigating or responding to the COVID-19 public health emergency
13. Prepayments on contracts using the CRF to the extent that doing so would not be consistent with ordinary course policies and procedures (e.g. pre-paying for one or two-year facility lease to house staff hired in response to COVID-19 public health emergency)
14. Capital improvement projects that broadly provide potential economic development in a community (if not directly necessary due to the COVID-19 public health emergency)

*\* Per Treasury guidance, CRF recipients are NOT required to use other federal funds or seek reimbursement under other federal programs first before using CRF payments (CRF is NOT required to be used as the source of funding of last resort). However, recipients may NOT use the CRF to cover expenditures for which they will receive reimbursement. Agencies need to consider the applicable restrictions and limitations of other sources of funding, such as combining a transaction supported with Fund payments with other CARES Act or COVID-19 relief federal funding. They also need to consider time constraints and other limitations that exist within various forms of federal COVID-19 relief funding.*

## Eligible Costs – Non-Payroll

There are five primary non-payroll “cost types” that are eligible for CRF reimbursement as outlined in the Treasury’s guidance. Allowable expenditures include, but are not limited to:

1. COVID-19-related **medical expenses** for:
  - A. Public hospitals, clinics, and similar facilities
  - B. Providing COVID-19 testing, including serological testing
  - C. Emergency medical response, including emergency medical transportation
  - D. Establishing and operating public telemedicine capabilities for COVID-19-related treatment
  - E. Establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity (includes related construction costs)
2. COVID-19-related **public health expenses** for:
  - A. Communication and enforcement by the State of Nevada of public health orders/measures
  - B. Acquisition and distribution of medical and protective supplies:
    - i. Sanitizing products
    - ii. Personal protective equipment (PPE) for:
      1. medical personnel
      2. police officers
      3. social workers
      4. child protection services
      5. child welfare officers
      6. direct service providers for older adults and individuals with disabilities in community settings

7. other public health or safety workers in connection with the COVID-19 public health emergency
  - C. Disinfection of public areas and other facilities (e.g. nursing homes)
  - 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 undertaken in response to the COVID-19 public health emergency
  - F. Quarantining individuals
  - G. Contact tracing
3. **Expenses of actions to facilitate compliance** with COVID-19-related public health measures/precautions, including:
    - A. Food access and delivery to residents (e.g. senior citizens and other vulnerable populations)
    - 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
    - D. COVID-19-related maintenance/adjustments to state prisons including sanitation and improvement of social distancing measures
    - E. Care and mitigation services for homeless/vulnerable populations
    - F. Improving social distancing measures
  4. **Expenses to respond to secondary effects** of the COVID-19 public health emergency including:
    - A. Creating a reserve of PPE or developing increased Intensive Care Unit capacity to support regions not yet affected but likely to be impacted by the current pandemic
    - B. Addressing increases in solid waste (e.g. more disposal of PPEs) as a result of the COVID-19 public health emergency
    - 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. Continuation of a lease on office space or equipment that would not have been renewed in order to respond to the public health emergency (costs associated with the ongoing lease payments through December 30,2020)
  5. Any **other** COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund’s eligibility criteria.

#### FY 2020 Reimbursements

If agencies have any FY 2020 eligible non-payroll costs that were incurred from March 1, 2020 through June 30, 2020, a CRF reimbursement request can be submitted to recover all of those costs at once for FY 2020, through a Work Program. Agencies must fill out a reimbursement spreadsheet which will be available on the Governor’s Finance Office website starting June 22, 2020 at <http://budget.nv.gov/CRF/>. All non-payroll reimbursements entered on the spreadsheet require the agency to identify what type of expense type it was (as listed in #1 - #5 in the outline above) **and** they must provide a brief, yet complete description and justification of the expenditure to substantiate it was for COVID-19 related allowable purposes. As this is federal funds subject to audit, ***items must have adequate justification***. It is extremely important for agencies to work with program staff to provide complete descriptions. Easy-

to-follow instructions for this requirement is provided on the spreadsheet and it will walk staff step-by-step of what should be entered to make it easy to provide adequate justification.

The reimbursement spreadsheet will be returned to GFO for review and agencies will be informed of the total amount of approved non-payroll reimbursements and which specific reimbursement requests were approved or rejected. 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.**

#### FY 2021 Reimbursements

Agencies can request eligible non-payroll cost reimbursement for FY 2021 for the time period of July 1, 2020 through December 30, 2020. Your submission will include the same items as required in FY 2020; however the information will be submitted to the Governor’s Finance Office via the “CRF Non-Payroll Reimbursement Portal” (coming in July 2020 on <http://budget.nv.gov/CRF/>). For FY21 expenditures that are expected to be submitted to GFO for CRF reimbursement, **agencies must assign Job Number “2101920C” on the Payment Voucher document** for federal audit purposes. If determined to be ineligible later, a JVR must be completed to remove the job number.

### Eligible Costs –Payroll for Employees “Substantially Dedicated”

The CRF allows for payroll expenses for employees whose services are ***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 “as a matter of administrative convenience” per Treasury Guidance. The second allowance is for employee payroll where agencies have provided clear justification that the employee’s prior duties shifted ***substantially*** to respond to the COVID-19 public health emergency.

#### Fully Reimbursable Public Health and Public Safety Payroll

Per Treasury Guidance, “as a matter of administrative convenience” it is presumed that payroll costs for public health and public safety employees are for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency. The State of Nevada has determined the following job titles meet the Treasury’s intention of public health and public safety services specific to the COVID-19 public health emergency. From March 1, 2020 through December 30, 2020 it can be presumed that payroll expenses for these titles (***excluding positions with federal funding matches***) will be covered 100% in full by the CRF under this provision of Treasury Guidance:

##### Occupational Group 10.000

- 10.230 Health Program Manager III
- 10.217 Health Program Manager II
- 10.232 Health Program Manager I
- 10.237 Health Program Specialist I
- 10.239 Health Emergency Preparedness Eval
- 10.240 Quality Assurance Specialist IV
- 10.241 Quality Assurance Specialist III

- 10.242 Quality Assurance Specialist II
- 10.244 Quality Assurance Specialist I
- 10.228 Disease Control Specialist III
- 10.223 Disease Control Specialist II
- 10.220 Disease Control Specialist I
- 10.375 Community Health Nurse IV
- 10.376 Community Health Nurse III
- 10.377 Community Health Nurse II
- 10.378 Community Health Nurse I
- 10.502 Health Bureau Chief
- 10.505 Health Resource Analyst III
- 10.507 Health Resource Analyst II
- 10.512 Health Resource Analyst I
- 10.514 Emergency Medical Svcs Rep III
- 10.515 Emergency Medical Svcs Rep II
- 10.518 Emergency Medical Svcs Rep I
- 10.520 Child Care Facilities Surveyor Mgr
- 10.517 Child Care Facilities Surveyor Supv
- 10.519 Child Care Facilities Surveyor
- 10.523 Child Care Facilities Surveyor Trainee
- 10.550 Health Facilities Inspection Manager-Rn
- 10.551 Health Facilities Inspector III-RN
- 10.552 Health Facilities Inspector II-RN
- 10.553 Health Facilities Inspector I-RN
- 10.508 Health Facilities Inspection Manager
- 10.510 Health Facilities Inspector III
- 10.509 Health Facilities Inspector II
- 10.516 Health Facilities Inspector I
- 10.526 Environmental Health Spec IV
- 10.529 Environmental Health Spec III
- 10.532 Environmental Health Spec II
- 10.535 Environmental Health Spec I

**Unclassified Public Health**

- U9038 Chief Biostatistician
- U5306 Chief Medical Officer
- U9091 State Epidemiologist
- U5307 Medical Epidemiologist

**Occupational Group 13.000**

- 13.141 Park Ranger III (Commissioned)
- 13.142 Park Ranger II (Commissioned)
- 13.143 Park Ranger I (Commissioned)



- 13.205 DPS Sergeant\*
- 13.206 DPS Officer II\*
- 13.207 DPS Officer I\*

*\*Approved titles are only applicable for Nevada Highway Patrol, Parole and Probation, Capitol Police, and Dignitary Protection*

#### FY 2020 Reimbursements

Agencies with public safety and public health job titles listed above can request full payroll cost reimbursement for FY 2020 for the time period of March 1, 2020 through June 30, 2020. Agencies must fill out a reimbursement spreadsheet which will be available on the Governor’s Finance Office website starting June 22, 2020 at <http://budget.nv.gov/CRF/>. Justification for these positions is NOT required, but all requested information on the spreadsheet should be included.

#### FY 2021 Reimbursements

Agencies can request full payroll cost reimbursement for FY 2021 for the time period of July 1, 2020 through December 30, 2020 for positions with these titles. Your submission will include the same items as required in FY 2020; however the information will be submitted to the Governor’s Finance Office via the “CRF Payroll Reimbursement Portal” (coming July of 2020 on <http://budget.nv.gov/CRF/>).

#### **All Other Titles – Justification Required**

For positions with titles not listed in the Public Health and Public Safety section above, CRF payroll reimbursement requests must include a justification as to how the employee was substantially dedicated to mitigating or responding to the COVID-19 public health emergency. For purposes of determining what qualifies as “substantially dedicated”, an employee who spends 75% or more of his or her time in a workday mitigating or responding to the COVID-19 public health emergency (e.g. 6 hours or more of an 8 hour workday), is considered to have that day’s services substantially dedicated and therefore eligible for CRF payroll reimbursement for the entire day .

In many instances, agencies instructed employees to keep records and track hours directly as their services were diverted to mitigating or responding to the COVID-19 pandemic. These direct hours will be allowed for reimbursement if justification is provided on how services shifted from regular duties to functions substantially dedicated to responding or mitigating the COVID-19 public health emergency.

It is possible that an agency could have some employees that meet the 75% threshold and some that don’t meet the threshold but can still claim direct hours. Both can be claimed. For example:

Agency X has *Employee A* who worked a 40-hour week with 30 hours dedicated to COVID-19 response. Agency X also has *Employee B* that spent 4 hours a day (20 hours/week) dedicated to COVID-19 response. Because 75% of *Employee A*’s time is spent mitigating or responding to the public health emergency, the employee is considered to be substantially dedicated and the entire 40 hours would be reimbursed as long as the agency provides a brief, clear justification.

*Employee B* only spent 50% of time responding to the public health emergency so he or she does not meet the 75% threshold for full salary reimbursement. However, *Employee B*’s direct hours can be claimed. The agency would submit a request for the specific hours *Employee B* spent mitigating or

responding to the public health emergency (20 hours) along with a clear, brief justification of how the employee’s regular duties shifted to respond to COVID-19 during those hours.

#### FY 2020 Reimbursements

CRF reimbursements for “Substantially Dedicated” employee payroll for FY 2020 can be submitted for the time period of March 12, 2020 through June 30, 2020. Agencies must fill out a reimbursement spreadsheet which will be available on the Governor’s Finance Office (GFO) website starting June 22, 2020 at <http://budget.nv.gov/CRF/>. Submissions should include all information as requested on the spreadsheet. A justification of how the employees’ services were mitigating or responding to the COVID-19 public health emergency is **required**. Justifications should include an explanation of duties prior to responding to the COVID-19 public health emergency and after. An example is below for reference:

PCN	Title	Total Hours	Eligible Hours	% Spent on C19	Justification	Hours apprvd by GFO
001	Admin Assist 3	40	40	75%	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	40
002	Admin Assist 3	40	20	50%	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.	20
002	PIO	40	40	80%	Public Information – <b>JUSTIFICATION NEEDS BRIEF “BEFORE” DUTIES &amp; “AFTER” TO SHOW SHIFT TO RESPONDING/MITIGATING COVID-19 EMERGENCY</b>	<b>40 HOURS NOT APPRVD</b>

#### FY 2021 Reimbursements

For FY 2021 “Substantially Dedicated” hours must be added to employees’ timesheet notes to record the specific hours spent mitigating or responding to the COVID-19 public health emergency (see example below):

Regular Hours:

8:00 AM – 5:00 PM

Hours for COVID-19 Response:

8:00 AM – 11:00 AM

1:00 PM – 4:30 PM

The “Additional Description” of the timesheet must also explain how the employees’ services shifted to mitigate or respond to the COVID-19 public health emergency (see “Justification” example above).

Agencies can request “Substantially Dedicated” payroll reimbursements for FY 2021 for the time period of July 1, 2020 through December 30, 2020. Submissions will include the same items as required in FY

2020; however the information will be submitted to the GFO via the “CRF Payroll Reimbursement Portal” (coming July 1, 2020 on <http://budget.nv.gov/CRF/>). Remember, a justification is **required** for these types of CRF payroll reimbursements.

### **Redeploying or Diverting Staff for “Substantially Different” Use**

Treasury guidance states that if a cost is for a “**substantially different use**” from any expected use of funds in such a line item, allotment, or allocation in the FY20-21 budget, it is eligible. Cost incurred for a “substantially different use” includes the costs of personnel and services that were budgeted for in the most recently approved FY 2020- 2021 budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This includes but is not limited to:

- A. The costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures
- B. The costs of redeploying police to support management and enforcement of stay-at-home orders
- C. The costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Please note, a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner (e.g. developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction).

However, certain positions may begin performing primary public safety or public health duties in response to the COVID-19 pandemic and as a result could be considered to be performing substantially dedicated services to respond or mitigate the COVID-19 public health emergency. For example, a Correctional Officer title is not included for the purposes of full CRF payroll reimbursement (see *Public Health and Public Safety* section above). However, when placed in an area guarding quarantined COVID-19 inmates, a Correctional Officer’s duties shift to include mitigating the COVID-19 pandemic and direct payroll costs qualify for CRF reimbursements.

### **Repurposing Staff That Could be Furloughed or Laid Off**

The CRF covers payroll and benefit costs associated with public employees who could have been furloughed or otherwise laid off but who were instead repurposed to perform previously unbudgeted functions substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

### **Federal Funding for Payroll**

Prior to submitting any claim for reimbursement of payroll-related costs from the CRF, agencies must identify if the specific payroll cost is being funded through any other federal funds (e.g. funded at general fund/federal fund: 10/90, 25/75, 50/50). Most federal funding will not allow for the “swapping out” of the State’s share of the match with other federal funds (in this case the CRF).

For this reason, if payroll for a position has any federal funding, it will not qualify for CRF reimbursement. However, an agency Director may work with the State Budget Director to evaluate if

any qualifying payroll expenses can be reimbursed fully by the CRF to avoid this issue. The State Budget Director approval will be required for CRF reimbursements in these instances.

### **Division of Emergency Management (DEM)/Homeland Security**

The Department of Treasury has provided guidance specifically related to employees of DEM/Homeland Security and their status as “substantially dedicated”. Any payroll expenses for positions that are fully funded by the General Fund (do NOT have a federal match requirement), must consider that a “base level” of the position’s payroll is there for prudence – the position’s services before and after the COVID-19 pandemic are there for coordination, preparedness, response, recovery and mitigation of emergency situations.

As such, only amounts that are beyond the base level of payroll costs will be considered for CRF reimbursements (e.g. overtime for services directly related to the mitigation and response to the COVID-19 emergency). The only exception is, if due entirely to COVID-19, a DEM employee was repurposed or diverted to substantially different functions to respond or mitigate the COVID-19 public health emergency (e.g. Accounting Technician was now substantially dedicated to distributing PPEs). A justification would be necessary for these CRF reimbursement requests.

### **Educational Support Staff or Faculty**

The Department of Treasury has provided guidance specifically related to educational support staff and faculty that develop online learning capabilities, such as through providing information technology support, that is not part of the staff or faculty’s ordinary responsibilities. The CRF will reimburse the costs of diverting educational support staff or faculty for this purpose if it is a necessity to continue educational instruction in response to COVID-19-related school closures. The Treasury further clarified that a public function does not become a “substantially different use” to respond to the COVID-19 emergency merely because it is provided from a different location or through a different manner. Developing online instruction capabilities may be a substantially different use of funds, however online instruction itself is not a substantially different use of public funds than classroom instruction.

## **Eligible Costs – Admin Leave for COVID-19 Related Events**

### **Administrative Leave for COVID (UADMC)**

Treasury guidance states that eligible CRF costs include “expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.” The Guidance also allows CRF payments for expenditures incurred to address public health needs including “public safety measures undertaken in response to COVID-19”.

The State of Nevada’s COVID-19 Administrative Leave CV19 (UADMC) encompasses leave for the following COVID-19 emergency events, all of which qualify for CRF reimbursement:

- Sick or Family Sick Leave related to confirmed cases of COVID-19
- Mandatory quarantine or isolation due to confirmed or probable exposure to COVID-19 infected person(s) (maximum of 80 hours of leave)
- Self-imposed quarantine due to confirmed or probable exposure to COVID-19 infected person(s) (maximum of 80 hours of leave)

- Closure of State office due to the COVID-19 pandemic
- Closure of school or childcare center due to the COVID-19 pandemic
- Self-isolation (stay-at-home) for vulnerable populations unable to work or telework, most likely to experience severe symptoms, such as older Nevadans and those with underlying chronic conditions including persons:
  - 65 years and older;
  - having chronic lung disease or moderate to severe asthma;
  - having serious heart conditions;
  - who are immunocompromised;
  - determined to be high risk by a licensed healthcare provider; and
  - pregnant women

As a result, all UADMC leave that was entered in employee timesheets from March 15, 2020 through June 30, 2020 in accordance with the [Department of Administration March 16, 2020 memo](#) can be claimed for CRF payroll reimbursements.

#### FY 2020 Reimbursements

CRF payroll reimbursements for “UADMC Admin Leave” for FY 2020 can be submitted for the time period of March 12, 2020 through June 30, 2020. Agencies must fill out a reimbursement spreadsheet which will be available on the GFO website starting June 22, 2020 at <http://budget.nv.gov/CRF/>. Submissions should include each PCN that used UADMC leave, their title, number of UADMC hours, pay period(s) and date range UADMC leave was used.

For all UADMC Admin Leave payroll claims, the agency must also provide one of the following reasons in the spreadsheet:

1. Non-Quarantine event (includes stay-at-home vulnerable populations)
  2. Mandatory or Voluntary Quarantine event (not including stay-at-home vulnerable populations)
- Note: quarantine events are limited to 80 hours per event. If there are multiple events per employee, separate line items must be submitted for each event**

#### FY 2021 Reimbursements

For FY 2021 employees will be required to continue using the UADMC code, however they will also need to provide one of the following reason codes in their timesheet to provide adequate documentation:

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

Agencies can request “UADMC Admin Leave” payroll reimbursements for FY 2021 for the time period of July 1, 2020 through December 30, 2020. Submissions will include the same items as required in FY 2020; however the information will be submitted to the GFO via the “CRF Payroll Reimbursement

Portal” (coming July of 2020 on <http://budget.nv.gov/CRF/>). A reason code (as listed in the above table) is **required** for all FY 2021 CRF “UADMC Admin Leave” payroll reimbursements.

## FEMA Reimbursements

On Monday, May 18, 2020 President Trump clarified for States that they may use Coronavirus Relief Fund (CRF) dollars, provided under the CARES Act, to pay for FEMA’s cost share requirements under the Stafford Act. As a result, all agencies are directed to use the CRF for any FEMA cost share requirement. As with all expenses that have been or will involve other federal programs, agencies should be diligent in understanding limitations with other federal funding and they should work with GFO to evaluate if there will be any potential issues.

## More Resources

Agencies are charged with determining whether or not an expense is eligible based on the [US Treasury’s Guidance](#). Specific documents can be referenced for full information and guidance:

- [Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments](#) (04/22/2020)
- [Coronavirus Relief Fund Frequently Asked Questions](#) (05/28/2020)

## Eligibility Cost Test

To assist State agencies with determining if expenses will qualify, an eligibility cost test has been developed as a starting point.

If all responses for the particular incurred cost are “true” for all six statements below, then an agency can feel confident the cost qualifies for basic eligibility (**Note: some items might require further evaluation against the Treasury Guidance and FAQs**):

1. The expense occurs between March 1 and December 30, 2020
2. The expense is “necessary”
3. The expense is not filling a shortfall in government revenues
4. The expense is not funded through another budget line item, allotment or allocation, as of March 27, 2020 **OR** is funded, but the cost is for a substantially different use from any expected use of funds (e.g. base salary funded but duties become substantially different to respond to COVID-19 emergency)
5. The expense wouldn’t exist without COVID-19 **OR** would be for a “substantially different” purpose

### Additional consideration

The intent of these funds is to help the State cover the immediate impacts of the COVID-19 emergency, both direct costs to the State and costs to communities. There are many possible eligible costs.

Many costs are clearly eligible, and others fall into a more “grey area”. Some costs fit in to one eligible cost category while others fit into several. The “grey area” costs could be justified based on the test; however, it must be determined if they directly address the immediate impacts as well. If the answer is

questionable, it may be safer and more appropriate to utilize the funds in one of the many other eligible cost categories that more clearly meet the intent of the funds.

It is important to keep in mind however, that any funds expended by the State that fail to comply in any manner with official federal guidance shall be booked as a debt owed to the Treasury and subsequently collected and returned to the Federal government. For this reason, it is important to provide quality justification where requested. All requests for reimbursement from the CRF will go through a “pre-approval” review by GFO to ensure clear and appropriate justification is given as to why the cost qualifies for payment. ***If inadequate or no justification is given where requested, the reimbursement will be denied, resulting in a potential unnecessary loss for your agency.***

## Additional Guidance

Additional guidance for agencies on submitting reimbursements for FY 2020 will be provided through a Budget Division agency memo. Additional guidance will also be given on the use of “CRF Reimbursement Portal” for FY 2021 submissions.

For specific questions regarding any State of Nevada agency CRF reimbursements, please email [covid19@finance.nv.gov](mailto:covid19@finance.nv.gov).