

Coronavirus Relief Fund Eligibility Items



On March 27, the Coronavirus Aid, Relief, and Economic Security ([CARES](#)) Act ([Public Law 116-136](#)) was signed into law. The bill primarily distributed funds to assist Americans, businesses, and state and local governments deal with the early stages of the coronavirus outbreak.

Within the CARES Act, Congress provide \$150 billion Coronavirus Relief Fund (CRF) allocated to states, territories, tribes and some local governments above 500,000 in population. On April 26, the Department of Treasury sent out CRF money to eligible parties with a spending deadline of December 30, 2020.

States and local governments are spending money from the CARES Act quickly and wisely. In cities, counties, territories and states, these funds are going to pay first responders, support families, aid small businesses, and purchase medical supplies, among other things. State and local governments are creating innovative ways to support our residents within Treasury’s limited and changing guidelines, such as shoring up the food and housing needs of our most vulnerable citizens.

This is all while there is a near constant shifting of guidelines from the Treasury Department via Frequently Asked Questions or in some cases Presidential Action. All told, in 4 months there have been 7 substantial guidance changes on CRF spending from the Administration. This is causing challenges, confusion and delays for states and localities because they are continually adjusting spending plans to account for new items with a deadline approaching ever closer.

The list below illustrates the level of complexity and increasing number of eligible items that states, territories and localities much chose to spend their CRF funds on.

Medical Expenses

COVID-19-related expenses	Public hospitals
COVID-19-related expenses	Clinics
COVID-19-related expenses	Similar facilities
COVID-19-related expenses	Private hospitals (FAQ 5/4/20)
Expenses of establishing	Temporary public medical facilities
Expenses of establishing	Other measures to increase COVID-19 treatment capacity
Expenses of establishing	Including related construction costs
Costs of providing COVID-19 testing	Including serological testing
Emergency medical response expense	Including emergency medical transportation
Emergency medical response expense	Establishing public telemedicine capabilities for COVID-19- related treatment
Emergency medical response expense	Operating public telemedicine capabilities for COVID-19-related treatment

Public Health

Public health orders	Communication	
Public health orders	Enforcement	
Expenses for acquisition	Medical supplies	
Expenses for acquisition	Protective supplies	
Expenses for acquisition	Sanitizing products	
Expenses for acquisition	Personal protective equipment	
Expenses for acquisition	Personal protective equipment	Medical personnel
Expenses for acquisition	Personal protective equipment	Police officers
Expenses for acquisition	Personal protective equipment	Social workers
Expenses for acquisition	Personal protective equipment	Child protection services
Expenses for acquisition	Personal protective equipment	Child welfare officers
Expenses for acquisition	Personal protective equipment	Direct service providers for older adults and individuals with disabilities in community settings
Expenses for acquisition	Personal protective equipment	Other public health
Expenses for acquisition	Personal protective equipment	Public safety workers
Expenses for distribution of	Medical supplies	
Expenses for distribution of	Protective supplies	
Expenses for distribution of	Sanitizing products	
Expenses for distribution of	Personal protective equipment	
Expenses for distribution of	Personal protective equipment	Medical personnel
Expenses for distribution of	Personal protective equipment	Police officers

Expenses for distribution of	Personal protective equipment	Social workers
Expenses for distribution of	Personal protective equipment	Child protection services
Expenses for distribution of	Personal protective equipment	Child welfare officers
Expenses for distribution of	Personal protective equipment	Direct service providers for older adults and individuals with disabilities in community settings with disabilities in community settings
Expenses for distribution of	Personal protective equipment	Other public health
Expenses for distribution of	Personal protective equipment	Public safety workers
Expenses for disinfection of	Public areas	
Expenses for disinfection of	Other facilities, e.g., nursing homes	
Expenses for technical assistance on mitigation	Local authorities	
Expenses for technical assistance on mitigation	Other entities	
Expenses for public safety measures undertaken in response to COVID-19.		
Expenses for quarantining individuals		
Expenses for contact tracing (FAQ 5/4/20)		
Payroll expenses for employees whose services are substantially dedicated to mitigating or responding to COVID-19. (Expanded upon in FAQs 5/4/20, 6/24/20)	Public safety	
Payroll expenses for employees whose services are substantially dedicated to mitigating or responding to COVID-19. (Expanded upon in FAQs 5/4/20, 6/24/20)	Public health	

Payroll expenses for employees whose services are substantially dedicated to mitigating or responding to COVID-19. (Expanded upon in FAQs 5/4/20, 6/24/20)	Health care	
Payroll expenses for employees whose services are substantially dedicated to mitigating or responding to COVID-19. (Expanded upon in FAQs 5/4/20, 6/24/20)	Human services	
Payroll expenses for employees whose services are substantially dedicated to mitigating or responding to COVID-19. (Expanded upon in FAQs 5/4/20, 6/24/20)	Similar employees	
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Food delivery to residents	Senior citizens
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Food delivery to residents	Other vulnerable populations
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Food delivery to residents	Enable compliance with COVID-19 public health precautions
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Distance Learning	Technological improvements, in connection with school closings
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Distance Learning	To enable compliance with COVID-19 precautions.
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Improved telework capabilities	For public employees to enable compliance
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Paid sick to public employees	
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Paid family and medical leave to public employees	
Expenses of actions to facilitate compliance with COVID-19-related public health measures	Administrative leave to public employees (FAQ 7/8/20)	
State prisons to enable compliance with COVID-19 public health precautions	Sanitation	
State prisons to enable compliance with COVID-19 public health precautions	Improvement of social distancing measures	
County jails to enable compliance with COVID-19 public health precautions	Sanitation	

County jails to enable compliance with COVID-19 public health precautions	Improvement of social distancing measures	
Homeless populations	Provided to mitigate COVID-19 effects	
Homeless populations	Enable compliance with COVID-19 public health precautions	
Homeless populations	Consumer grant program to prevent evictions (FAQ 5/4/20)	
Housing (FAQ 5/4/20)	Pay overdue rent to avoid eviction	
Housing (FAQ 5/4/20)	Mortgage payments to avoid eviction	
Funerals (FAQ 5/4/20)	unforeseen financial costs	
Economic support in connection with the COVID-19 public health emergency	Grants to small businesses to reimburse the costs of business interruption caused by required closures	Grants to small business for interruptions (FAQ 5/4/20)
Economic support in connection with the COVID-19 public health emergency	Payroll support program	public health employees (FAQ 5/4/20 limited to those employees whose work duties are substantially dedicated)
Economic support in connection with the COVID-19 public health emergency	Payroll support program	public safety employees (FAQ 5/4/20 limited to those employees whose work duties are substantially dedicated)
Economic support in connection with the COVID-19 public health emergency	Payroll support program	payroll and benefit costs of educational support staff (FAQ 5/4/20)
Economic support in connection with the COVID-19 public health emergency	Payroll support program	payroll and benefit costs of faculty responsible for developing online learning capabilities (FAQ 5/4/20)
Economic support in connection with the COVID-19 public health emergency	Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.	Enrollment costs for government benefits (FAQ 5/4/20)

Economic support in connection with the COVID-19 public health emergency	Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.	Emergency assistance to individual and family (FAQ 5/4/20)
Economic support in connection with the COVID-19 public health emergency	Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.	Increased workers compensation cost to the government due to the COVID-19 emergency (example of first responders and critical health care workers contracting COVID-19). (FAQ 5/4/20)
Economic support in connection with the COVID-19 public health emergency	Employment and training programs for furloughed employees (FAQ 5/4/20)	
Economic support in connection with the COVID-19 public health emergency	Lease renewal for business (FAQ 5/4/20)	
Economic support in connection with the COVID-19 public health emergency	Equipment rental and operation (FAQ 5/4/20)	
Economic support in connection with the COVID-19 public health emergency	Reimbursements to public employees for eligible expenses, for example improving telework capabilities. (FAQ 5/4/20)	
Economic support in connection with the COVID-19 public health emergency	Support the operations of hospitals; financial assistance to private hospitals could take the form of a grant or short-term loan. (FAQ 5/4/20)	
Economic support in connection with the COVID-19 public health emergency	Subsidy payments to electricity account holders, if deemed to be necessary expenditures incurred due to the COVID-19 public health emergency. (FAQ 5/4/20)	
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Cost Share	FEMA Cost Share (FAQ 6/24/20)

Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Cost Share	National Guard Title 32 Cost Share (Not addressed by Treasury as of 8/11/20)
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Cost Share	UI/ Wage replacement Cost Share (FAQ 8/10/20 and Presidential Memo 8/8/20)
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Livestock depopulation costs (FAQ 5/4/20)	
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Assistance to farmers and meat processors to expand capacity if deemed a necessary expense incurred due to the public health emergency (FAQ 6/24/20)	
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Costs associated with increased solid waste capacity as a result of the public health emergency (FAQ 5/28/20)	
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Transfer of funds	Transfer of funds from state to local government (FAQ 4/22/20, greatly expanded 5/28/20)
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Transfer of funds	Transfer funds to Counties (FAQ 5/4/20)
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Transfer of funds	Transfer funds to Cities (FAQ 5/4/20)
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Transfer of funds	Transfer funds to Towns (FAQ 5/4/20)
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Transfer of funds	Transfer funds to School Districts (FAQ 5/4/20)

Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Recovery planning (FAQ 5/4/20)	
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Expenses associated with the issuance of tax anticipation notes (FAQ 5/28/20, edited 6/24/20)	
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Costs associated with remarketing the recipient's convention facilities and tourism industry if the costs meet the requirements of the CARES Act (FAQ 6/24/20)	
Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria	Interest and principal amounts of a loan as part of small business assistance program (FAQ 8/10/20)	

Reporting Requirements

Interim Reporting

For the period March 1 through June 30, 2020

By no later than July 17, 2020, each prime recipient is responsible for reporting costs incurred during the period March 1 through June 30, 2020. For this interim report, prime recipients need only report totals by the following broad categories:

Amount transferred to other governments;
Amount spent on payroll for public health and safety employees;
Amount spent on budgeted personnel and services diverted to a substantially different use;
Amount spent to improve telework capabilities of public employees;
Amount spent on medical expenses;
Amount spent on public health expenses;
Amount spent to facilitate distance learning;
Amount spent providing economic support;
Amount spent on expenses associated with the issuance of tax anticipation notes; and
Amount spent on items not listed above.

Quarterly Reporting

Each prime recipient of Coronavirus Relief Fund payments shall report COVID-19 related costs into the Grant Solutions portal. Data required to be reported includes, but is not limited to, the following:

The total amount of payments from the Coronavirus Relief Fund received from Treasury	
The amount of funds received that were expended or obligated for each project or activity	
A detailed list of all projects or activities for which funds were expended or obligated	The name of the project or activity
A detailed list of all projects or activities for which funds were expended or obligated	A description of the project or activity
Detailed information on any loans issued; contracts and grants awarded; transfers made to other government entities; and direct payments made by the recipient that are greater than \$50,000	

Record Retention Requirements

Recipients of Coronavirus Relief Fund payments shall maintain and make available to the Treasury OIG upon request all documents and financial records sufficient to establish compliance with subsection 601(d) of the Social Security Act, as amended, (42 U.S.C. 801(d)), which provides:

(d) USE OF FUNDS.—A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that—

- 1. are necessary expenditures incurred due to the public health emergency with respect to COVID-19;*
- 2. were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and*
- 3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.*

Records to support compliance with subsection 601(d) may include, but are not limited to, copies of the following:

General ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19
Budget records for 2019 and 2020
Payroll, time records, human resource records to support costs incurred for payroll expenses related to addressing the public health emergency due to COVID-19
Receipts of purchases made related to addressing the public health emergency due to COVID-19
Contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts
Grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards
All documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients
All documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards
All internal and external email/electronic communications related to use of Coronavirus Relief Fund payments
All investigative files and inquiry reports involving Coronavirus Relief Fund payments

Records shall be maintained for a period of five (5) years after final payment is made using Coronavirus Relief Fund monies. These record retention requirements are applicable to all prime recipients and their grantees and subgrant recipients, contractors, and other levels of government that receive transfer of Coronavirus Relief Fund payments from prime recipients.