

Overview:

This document is **intended to clarify the intent and provide examples** of allowable expenses for the use of PRF General and Targeted Distribution payments.

This is **not an exhaustive list of allowable expenses**, but will help to inform and support providers as they categorize expenses for reporting on use of funds.

Use of funds guidance:

The [June 11 Notice of Reporting Requirements](#) states that PRF payments can be used by any provider of health care, services, and support in a medical setting, at home, or in the community towards **health care-related expenses attributable to coronavirus** that another source has not reimbursed and is not obligated to reimburse, which may include General and Administrative (G&A) or health care-related operating expenses. Reference the [Reporting FAQs](#) for additional details and guidance.

G&A expense examples:

Mortgage/rent: rent for a clinical setting, medical office building, etc.

Insurance: property, malpractice, or other business insurance

Personnel: direct employee expenses for staff such as nurses, contractor payroll administrators, or support personnel

Fringe benefits: employee health insurance, childcare assistance, transportation, temporary housing, overtime pay, hiring bonuses, hazard pay, recruitment and retention payments to expand or maintain patient/client care capacity

Utilities/operations: HVAC services, environmental services for cleaning, or food and nutrition services

Health care-related expense examples:

Supplies: N95 or surgical masks, gowns, temperature monitoring devices, or cleaning agents

Equipment: ventilators, HVAC systems or improved filtration for infection control, or lab and radiology diagnostic equipment

Information technology: telehealth software and hardware, improved internet services to support increased telehealth or remote working, or new Electronic Medical Record modules to support patient or client care

Facilities: temporary Emergency Department expansions for patient volume increases, inpatient unit retrofits to accommodate COVID-19 or other patients, or outpatient clinics, school-based health centers, adult day centers, assisted living facilities, or- enhancements for improved infection control.

When considering if an expense is allowable, ask yourself:

- Is this expense **necessary and reasonable** to support patient or client care efforts to prevent, prepare for, or respond to coronavirus?
- Is this expense incurred **consistent** with our organization's policies and procedures?