

## What expenses can an RHC claim as allowable PRF Funds

1. First, the expenses must not be reimbursed by another source (no double dipping) and the PRF funds are the Payor of last resort.
2. Expenses are Net Unreimbursed Expenses Attributable to Coronavirus (net after other assistance received) by quarter for the period of availability, broken out as General and Administrative and/or other Health Care-Related Expenses.
3. See Page 9 & 10 of the June 11, 2021 Post-Payment Notice of Reporting Requirements for a listing of expenses broken down between General and Administrative Expenses and Healthcare Related Expenses.
4. Review the FAQ for examples of the expenses that may or may not be allowable.
  - a. Expenses incurred by providers to secure and maintain adequate personnel, such as offering hiring bonuses and retention payments, child care, transportation, and temporary housing, are deemed to be COVID-19-related expenses if the activity generating the expense was newly incurred after the declaration of the Public Health Emergency and the expenses were necessary to secure and maintain adequate personnel.
  - b. Outsourced or third-party vendor services that enable sustained access to health care services and daily operations, such as food/patient nutrition services, facilities management, laundering, and disinfection/anti-contamination services, are considered reimbursable expenses if they are attributable to coronavirus.
  - c. HHS considers taxes imposed on Provider Relief Fund payments to be "healthcare related expenses attributable to coronavirus" that are reimbursable with Provider Relief Fund money.
  - d. Direct employee (full and part-time), contract labor, and temporary worker expenses are eligible expenses provided they are not reimbursed from other sources, or only the incremental unreimbursed amounts are claimed.
  - e. Fringe benefits associated with both types of personnel may be eligible if not reimbursed by other sources.