

State of Florida
Coronavirus Relief Fund (CRF)
Frequently Asked Questions
State Agencies
October 16, 2020

Please note that when FAQs are added or modified the modification date will follow the answer.

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Eligible Expenses

Medical Expenses

Are the funds available for antibody testing of all employees?

Answer

Yes, this would be an eligible expense if the purpose of the testing is to test for COVID-19 antibodies. Treasury guidance allows for CRF to be used for medical expenses associated with COVID-19, including testing for current infection or serological testing for antibodies. This may include testing of employees to identify or mitigate COVID-19 spread or as part of determining reopening procedures.

Public Health

Can an agency use Coronavirus Relief Fund for the additional cleaning and cleaning products to fight the virus at all of its facilities?

Answer

Yes, this would be an eligible cost as long as it is not a part of budgeted cleaning expenses (it would need to be above and beyond, they would need to provide documentation supporting this and it must be for COVID-19).

Can the funds be used for the purchase of hand sanitizer for all of an agency's facilities?

Answer

Yes, as long as it's for uses related to preventing the spread of COVID-19.

Payroll

Can the funds be used to cover payroll expenses for employees?

Answer

Yes, the funds may be used to cover payroll expenses, but only for employees who are substantially dedicated to mitigating or responding to COVID-19.

These employees who are deemed substantially dedicated to COVID-19 can have their payroll



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from March 1-December 30, 2020 reimbursed in full. If the employee was only partially dedicated to COVID-19 then you would only be able to seek a portion of their payroll to be reimbursed and documentation would need to be supplied regarding the percentage of time and hours spent working on COVID-19 related activities.

What are some examples of types of covered employees?

Answer

Treasury's Guidance provides examples of broad classes of employees whose payroll expenses would be eligible CRF expenses. These classes of employees include:

1. Public safety, public health, health care, human services, and similar employees whose services are presumed to be substantially dedicated to mitigating or responding to the COVID-19 public health emergency. Per Treasury's September 2, 2020, guidance the following personnel are considered public health or safety under the CRF:
 - o "Treasury is supplementing its guidance to clarify that public safety employees would include police officers (including state police officers), sheriffs and sheriff deputies, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel."
 - o "Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g. laboratory technicians) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel."
2. 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.
3. Payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19 related school closures.

To what level of documentation will an agency be held to support the reimbursement of public health and safety payroll that was "presumed" to be substantially dedicated to mitigating the emergency?

Answer

The recipient of CRF payments must maintain and make available to Treasury OIG upon request, all documents and financial records sufficient to establish compliance with subsection 601(d) of



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the Social Security Act, as amended (42 U.S.C. 801(d)). Documents/records include payroll records for the covered period March 1 through December 30, 2020.

Records include, but are not limited to: (1) general and subsidiary ledgers used to account for the receipt of CRF payments and subsequent disbursements; and (2) payroll, time, and human resource records to support costs incurred for payroll expenses. Please refer to the Treasury OIG memorandum, Coronavirus Relief Fund Reporting and Record Retention Requirements (OIG-20-021; July 2, 2020). These document requirements apply to supporting payroll reimbursement amounts using CRF proceeds and not to support the presumption that public health and safety payroll is substantially dedicated to mitigating the emergency.

Will an agency have to demonstrate/substantiate that a public health or public safety employee's function/duties were in fact substantially dedicated to mitigating the emergency?

Answer

No. The agency will not have to demonstrate/substantiate that a public health or public safety employee's function/duties were substantially dedicated to mitigating the emergency but must maintain records and documentation supporting payroll amounts reimbursed using CRF proceeds. As indicated in Treasury's Guidance, as an administrative accommodation, agencies may presume that public health and public safety employees meet the substantially dedicated test, unless the chief executive (or equivalent) of the relevant agency determines that specific circumstances indicate otherwise. Treasury's FAQs add that entire payroll cost of an employee whose time is substantially dedicated to mitigating or responding to the COVID-19 public health emergency is eligible, provided that such payroll costs are incurred by December 30, 2020.

For payroll that was accounted for in the FY2020 budget but was then "presumed" to be substantially dedicated to mitigating the emergency, will the agency have to demonstrate/substantiate that a public health or public safety employee's function was a substantially different use?

Answer

No. The agency will not have to demonstrate/substantiate that a budgeted public health or public safety employee's function was a substantially different use. As stated in Treasury's Guidance, within the category of substantially different uses, Treasury has included payroll and benefits expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID19 public health emergency. The Treasury OIG does require the agency to maintain budgetary records to support the fiscal years 2019 and 2020 budgets.

Is the agency required to perform any analysis or maintain documentation of the



“substantially dedicated” conclusion for payroll expenses of public safety, public health, health care, and human service employees?

Answer

No, the agency is not required to perform an analysis or maintain documentation of the substantially dedicated conclusion for payroll expenses of public safety, public health, health care, and human service employees. As indicated in Treasury’s Guidance, as an administrative accommodation, agencies may presume that public health and public safety employees meet the substantially dedicated test, unless the chief executive (or equivalent) of the relevant agency determines that specific circumstances indicate otherwise.

How does an agency determine whether payroll expenses for non-public health and/or safety employees satisfy the “substantially dedicated” condition?

Answer

For a non-public health and public safety employee, the agency “should maintain documentation of the ‘substantially dedicated’ conclusion with respect to its employees.” This documentation may include a detailed narrative, activity log, payroll hourly breakdown, or any other documentation that would allow a reasonable conclusion that the employee was substantially dedicated to responding or mitigating COVID-19. If a non-public health and safety, otherwise budgeted personnel, is deemed to be substantially dedicated based on adequate documentation then 100% of that budgeted personnel’s payroll will be eligible for reimbursement under this Fund.

In the event an employee spent less than a substantial amount of time performing COVID-19 related duties then the jurisdiction may only be reimbursed for the time that employee was dedicated to COVID-19. Per Treasury’s September 2, 2020, guidance “[t]his means, for example, that a government could cover payroll expenses allocated on an hourly basis to employees’ time dedicated to mitigating or responding to the COVID-19 public health emergency.” For example, if the employee spent five hours each week performing COVID-19 related duties then only those five hours of the employee’s payroll are reimbursable.

Do eligible straight-time payroll costs only include medical, law enforcement and EMS type payroll? What about other departments whose normal activities have now been dedicated to mitigation roles such as custodial staff, Emergency Management Office/team, and jailers. Would these types of roles also be eligible costs?

Answer

Possibly. CRF funding may be used for non-public health and public safety employee if there is adequate documentation available to demonstrate they were working on COVID-19 related



tasks and those tasks took up the majority of each employee's time.

Is overtime eligible under this funding?

Answer

Possibly. If the employee falls under the public health and safety category or is otherwise shown to be substantially dedicated to mitigating or responding to COVID-19, then the overtime is deemed an eligible expense under this program. If the employee is not substantially dedicated to mitigating or responding to COVID-19, then only the overtime related to that employee's COVID-19 duties is eligible under this program.

May payments from this program be used to cover across the board hazard pay for employees working during the current state of emergency?

Answer

No. Hazard pay may be covered under this program if it is provided for performing hazardous duty or work involving physical hardship that in each case is related to COVID-19. If an employee falls under the public health and safety category or is otherwise shown to be substantially dedicated to mitigating or responding to COVID-19 their hazard pay must still be paid only for the duties related to COVID-19. For example, a jurisdiction may use payments from this program to cover hazard pay for a police officer who came in close contact with members of the public to enforce public health or public safety orders. Across the board hazard pay, however, for all members of a police department regardless of their duties would not be covered under this program.

Hazard pay and overtime pay for employees who are not substantially dedicated to mitigating or responding to COVID-19 may only be reimbursed under this program for hazard pay and overtime for COVID-19 related duties.

May payments from this program be used to cover employee bonuses?

Answer

No. Treasury strictly prohibits payments for workforce bonuses using CRF dollars.

Do payroll expenses include fringe benefits?

Answer

Yes. Benefits are eligible for reimbursement under this program for public health and safety employees or other budgeted employees who are shown to be substantially dedicated to



mitigating or responding to COVID-19.

What benefits are considered eligible for reimbursement under this Fund to public health and safety employees or other employees shown to be “substantially dedicated” to mitigating or responding to COVID-19?

Answer

Covered benefits include, but are not limited to, the costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (health, life, dental, vision), retirement (pensions, 401(k)), unemployment benefit plans (federal and state), workers compensation insurance, and Federal Insurance Contributions Act (FICA) taxes (which includes Social Security and Medicare taxes).

The CARES Act Relief Fund Program mentions payroll related to the COVID-19 emergency as an eligible expense. Does that mean straight time and overtime?

Answer

Funds may be used to cover payroll or benefits expenses of public employees whose work duties are substantially dedicated to mitigating or responding to the COVID-19 public health emergency, including public safety, public health, health care, human services, and similar employees. Payroll expenses would not include any other types of bonuses, even if for employees in the aforementioned categories.

Would this funding apply to general employees who are not public safety or healthcare that are responsible for managing reimbursement of COVID-19 funds, managing budgets related to COVID-19 expenditures, purchasing COVID-19 protective equipment; staff who have been cross-trained to operate COVID-19 hotlines or information channels; or public information officers dedicated to keeping the community updated with services offered to help treat, mitigate or respond to COVID-19 public health measures?

Answer

Yes, this would be an eligible expense so long as a detailed narrative and documentation are supplied demonstrating that the employee was substantially dedicated to mitigating or responding to COVID-19. The Fund may support a “broad range of uses” including payroll expenses for several classes of employees whose services are “substantially dedicated to mitigating or responding to the COVID-19 public health emergency.”



Can an agency utilize these funds for contracting with a person to provide childcare, so employees do not miss work when their children lost childcare?

Answer

This would be an eligible expense IF it were for employees (public safety, public health, health care, human services, and similar employees) whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

Are personnel costs related to COVID-19 sick time for agency employees eligible costs?

Answer

Expenses of providing paid sick and paid family medical leave to public employees to enable compliance with COVID-19 public health precautions are eligible costs.

May fund payments be used to cover increased administrative leave costs of employees who are required to stagger work days in an effort to mitigate the impact of COVID-19?

Answer

Possibly. The use of payments from this program to cover administrative leave may be permissible when the entity can show: (1) the amount of leave awarded is above and beyond the leave budgeted for by the entity; and (2) the leave was necessary to mitigate the impact of COVID-19. Accordingly, if employees are paid leave time in order to comply with social distancing requirements then they would potentially be eligible for reimbursement for that paid leave if the leave is due to COVID-19 and over and above the leave typically budgeted for that employee. This would fall under the category of administrative leave where the employee is paid not to work (in person or remote) in order to mitigate the impact of COVID-19.

Public Health Compliance

Can the funds be used to pay for marketing materials to communicate to and educate the public on CDC guidelines related to COVID-19?

Answer

Yes. So long as these costs were necessary due to COVID-19, not budgeted for as of March 27, 2020, and are incurred costs between March 1, 2020 and December 30, 2020.



If an agency incurs expenses for additional cleaning services and the purchase of additional cleaning and disinfecting supplies, are these eligible costs under this program?

Answer

Yes, this would be an eligible cost as long as it is not a part of budgeted cleaning expenses as of the March 27, 2020 budget (i.e., it would need to be above and beyond the original budgeted amount if cleaning supplies were previously budgeted for, and documentation supporting this increased need due to COVID-19 would be required).

In an instance where COVID-19 created a need for an Emergency Medical Responder to have a dedicated vehicle for the purpose of emergency management; if the vehicle is to be used to conduct COVID-19 surveillance, respond to medical calls, transport equipment, comply with the Governor's executive orders, and any other COVID related issues that continue to arise would the purchase of that vehicle be an eligible expense under this program?

Answer

Yes, so long as the applicant can show that there was an unbudgeted need for the vehicle due to COVID and the purchase occurred between March 1, 2020 and December 30, 2020.

Can funds be used to build a public health building in order to meet the increased demand of caring for and treating patients diagnosed with COVID-19?

Answer

No. The purchase of real property as a tangible asset is a prohibited use under this program. To the extent that an agency would like to use the funds to renovate a building that it already owns that may be eligible for reimbursement so long as the goods or services are rendered by December 30, 2020, the renovations are necessary due to COVID-19, and these expenses were not accounted for in the approved budget as of March 27, 2020.

Would the purchase of new PC's with integrated cameras to allow staff to attend remote meetings via Zoom, Google Meet, Microsoft Teams, etc. be an eligible cost?

Answer

U.S. Treasury guidance expressly allows for "Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions."



Are costs for IT, phones, computers, and other equipment eligible costs under this program?

Answer

Computer and IT costs necessary to facilitate telework for employees are eligible costs under this program so long as they were not originally budgeted for as of March 27, 2020, are necessary due to COVID, and are purchased by December 30, 2020.

Economic Support

Can funds from the CRF be used to supplement an agency's lost revenue?

Answer

No, Treasury guidance states that CRF Funds may not be used for purposes of replacing lost revenue.

Can funds from this program be used to supplement lost revenue due to cancelled events or revenue generating programs that were cancelled due to COVID-19?

Answer

No. Lost revenue is not an eligible expense under this program. An applicant may be able to recoup lost expenses related to the event, for example a non-refundable deposit for a venue, only if that expense was not budgeted for as of March 27, 2020.

Allocation and Nature of Funds

Are Fund payments to agencies under this program considered to be grants?

Answer

No. Fund payments made by Treasury to state agencies are not considered to be grants but are "other financial assistance" under 2 C.F.R. § 200.40.

Are Fund able to be used to pay single audit costs?

Answer

Yes. The recipient can pay for Single Audit costs with CRF dollars. Additionally, Treasury recognized the Single Audit expense as the one and only cost where the services can be delivered after December 30 and still be covered with CRF. The December 30 deadline does not apply to the Single Audit.



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