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?