

CARES Act Funding Eligibility - Q&A
8/17/2020

Overview

1. When can a local government draw their 70% allocation?
 - Local governments must submit documentation showing eligible use of the 30% advance funding portion of their grant award first before the 70% remainder will be available to draw. Once DCA and SAO have approved the first 30%, locals can immediately apply for the remaining 70% portion.
2. What is the earliest date on which funds were expended that a reimbursement request can be made?
 - March 1, 2020
3. What was the methodology for the Phase One Disbursement?
 - Cities within counties receiving direct allocations from the U.S. Treasury had their populations included as part of the total population that made the county eligible for direct funding. The state has followed Treasury guidance in distributing the remainder of funds on a per capita basis.
4. Can a local government designate its allocation to another locality? i.e. Can a city transfer its award to a county government?
 - Yes, transferring funds between local governments is an allowable use of CRF funds; however, the local government making the transfer is then responsible for subrecipient monitoring of the receiving government if the funds are transferred directly between local governments. OPB alternatively can reallocate award amounts from entity to another at the written direction of the original award recipient in lieu of a direct transfer that would then not require subrecipient monitoring.
 - If the local government has not yet completed their terms and conditions and received their advance allocation, the local government should contact CARES@opb.georgia.gov and notify the office that they wish to transfer their award amount to a designated alternative local government.
 - If a local government has completed their terms and conditions and received the 30% advance allocation, they must return the funds via check with a memorandum line of "Return of Coronavirus Relief Funds (CRF)" to this address:
 - Attention: Administration
 - Office of Planning and Budget
 - 2 Capitol Square
 - Atlanta, GA 30334
 - Any award amounts transferred to another local government will be added to their 70% reimbursement based allocation and not in the advance payment award. These funds still must have supporting documentation for reimbursement submitted by September 1.
5. Regarding "Projects," are there categories specified, or are those projects defined locally?
 - Categories of activities and sub activities are outline in the system based on guidance of allowable uses from Treasury; however, locals may enter their own project names which should be more specific than the broad allowable categories of spend.
6. Are capital purchases allowed?

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- Yes, if directly COVID-19 related and so long as goods or services are received by September 1, 2020.

Payroll Expenses

7. On CARES act funding state has now, is Public Safety regular payroll an eligible expense?
 - Yes. Per guidance from U.S. Treasury, Public Safety employees are presumed to be substantially dedicated to COVID-19 mitigation. Excepting administrative costs. While CRF funds are not meant to replace previously budgeted items, treasury assumed your locality did not budget for public safety officers to be used for pandemic response.
8. How do we calculate what portion/percentage of Public Safety payroll is eligible for reimbursement?
 - Treasury guidance allows state and local governments to presume that 100% of public safety payroll costs are dedicated to COVID-19 response during the eligible spending period to streamline the administrative burden of accounting for expenses.
9. Are emergency medical personnel or fire fighters included as public safety employees?
 - Yes, Georgia has determined that locally paid emergency medical personnel or fire fighters are Treasury guidance has broadly stated that public health and public safety employees are by definition substantially dedicated to COVID-19 response during the public health emergency.
10. For the purposes of reimbursing for payroll and benefits (including overtime and hazardous pay) for public, are jailers and people work in detention centers included?
 - Yes, Treasury guidance provides that jail and detention center staff performing a substantially different role due to social distancing enforcement or additional sanitizing requirements would be eligible for CRF funding.
11. Even if we cannot determine what percentage of a position's pay was for services "substantially dedicated to COVID" is all 'Hazard pay" eligible?
 - Hazard pay for public health and public safety employees is 100% reimbursable.
12. Would health insurance and related personnel expenses for public safety employees be covered or just payroll?
 - Payroll and any associated benefits costs for public safety employees is a presumed eligible expense.
13. Can local governments use CARES funding to hire a law enforcement person (a new position) to monitor people wearing face masks throughout the administration building?
 - Yes, but only for the eligible time period March 1, 2020 through September, 1 2020.
14. Can a City be reimbursed for full-time pay provided to employees who were sent home after March 1, 2020?
 - The state has not authorized the use of CRF funds for payroll costs associated with administrative leave as those employees were previously budgeted. Additionally, Treasury

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guidance does not allow for payroll costs for employees performing their same duties but from a different location, i.e. teleworking.

15. Would medical expenses of an employee who contacted COVID be a reimbursable expense if your city is self-insured?
 - Costs incurred by the local government through the self-insured risk pool for testing and treatment of COVID-19 for any covered beneficiary would be eligible for reimbursement as these costs were not contemplated in the determination of premiums for the current fiscal year. Treasury guidance also provides for the use of CRF for workers' compensation coverage for first responders and critical health care workers who contract COVID-19.

16. Can funds be used for leave pay for employees that are on leave due to the virus? This might be due to testing positive, having been exposed, workstations were closed due to virus, caring for dependents, etc.
 - Yes, leave time related to additional paid sick and family or medical leave time included in the Families First Coronavirus Relief Act is an eligible expense for CRF.

17. If a county paid a few months of hazardous duty pay to public safety and then discontinued it because of lack of funds OR never paid hazardous duty pay because of lack of funds, can they pay it retroactively for part or all of the time period from March 1 to the present?
 - No. If hazard pay was not incurred at the time the employee worked, then it cannot be retroactively awarded.

18. What documentation is required to support payroll costs?
 - Local governments may submit a summary level report from their accounting system showing total payroll expenses for eligible employees. Individual timesheets for employees for each qualifying pay period are not required as documentation.

19. Is the City Manager's salary a qualified reimbursable expense if their daily activities were "substantially dedicated" to COVID-19 response?
 - Yes, but localities must be able to document use of their time and the activities that would qualify them as substantially dedicated.

20. If a Fire Department responds to medical calls and assists their local EMS are any portion of their salaries reimbursable with CARES funding?
 - Yes, the state has determined fire fighters to be public safety employees and payroll is reimbursable for public safety employees performing direct public health or public safety response.

21. Due to COVID-19, the county administrative office building was closed to the public March 16 through June 15, 2020. During this time, offices worked in teams a week at a time to limit exposure if someone should become ill. The weeks when employees worked from home (if they had that capability) or were on call if needed, hours and wages were tracked by a separate pay type in the payroll system. Is this an eligible reimbursable expense?
 - No, performing the same job duties from a different location does not constitute a "significantly different" purpose and is not reimbursable.

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22. Is there guidance on submitting for reimbursement of Administrative salaries?
- Administrative salaries would only be permissible if that employee's job duties are 'substantially different' from those which they were budgeted for and are directly COVID-19 response related.

Public Health Expenses

23. Would cities with an independent school system be able to use a portion the City's CARES ACT funding allocation for COVID expenses related to school closings?
- Yes, if those expenses are directly related to the cost of transitioning to distance/virtual learning as a public health measure to facilitate social distancing.
24. Some local governments have used a large portion of their annual attorney fees for COVID related items, versus what they had originally budgeted for. Are those expenses eligible for reimbursement?
- CRF may not be used for revenue replacement if the city is seeking to use those funds for other non-COVID purposes that the attorney fees would have otherwise been used for. If the expense itself is COVID related for public health expenses, it is reimbursable regardless of the original source of cash used to make the payment.
25. Can local governments purchase PPE and sanitation supplies and provide them to the schools (e.g. masks, hand sanitizer, Clorox wipes, thermometers, etc.)
- Yes, local entities can transfer this to another local entity (i.e. Local Education Agencies) for eligible expenses, which would include costs of PPE or increased sanitization for public health needs.
26. Teleworking: Can local governments use relief funds to purchase laptops or hotspots for employees that need them? What about infrastructure or software necessary to support teleworking?
- Yes, relief funds may be used for the cost of transitioning to a telework environment so long as it is for the purpose of social distancing as a public health initiative. This should not be used to replace existing teleworking resources, but to enable teleworking for employees who would not otherwise have had equipment to do so or to put in the infrastructure necessary to support a larger number of simultaneously teleworking employees.
 - Fees for software needed to support teleworking are recoverable for those fees incurred between March 1 and September 1.
27. Are costs related to implementing online payments reimbursable?
- Costs associated with shifting service delivery for citizens to an online format as part of local social distancing/public health measures would be eligible for reimbursement. Ongoing costs to maintain a virtual service delivery model would not be eligible.
28. Will the expense of sanitation and deep cleaning be eligible?
- Yes, so long as it is sanitation efforts above normal budgeted expenditures.
29. Is installing cameras/computers at front door of municipal building to capture public temperatures eligible for COVID-19?
- Yes.

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30. Can a police department purchase additional vehicles to limit officers having to share a vehicle during a shift to promote social distancing?
- Yes, however, any good and service must be received by September 1st to be eligible for reimbursement from the first phase of funding.
31. Can a local government retrofit their public facilities to install plexiglass or put up walls to have separate locations for customers coming into the facility to adhere to social distancing guidelines?
- Yes, however, CRF funds are specifically meant to cover immediate needs related to the pandemic and not permanent capital projects. Construction would have to be fully completed by December 1 under federal law but September 1 for state requirements on this round of spending. Funds could be used for temporary barrier measures like installing plexiglass to separate staff from the public moving through the facility. This is not to say that this would not be allowable under a future round of funding from the federal government, but Treasury has said funds cannot be used for preparation for future outbreaks or pandemics.
32. Can funds be used to purchase an ambulance to transport COVID patients that was not otherwise budgeted?
- Yes, however, any good and service must be received by September 1st to be eligible for reimbursement from the first phase of funding.
33. Are sanitizing products and PPE purchased for COVID-19 covered under CARES or will it be considered by FEMA / GEMA?
- These are presumably FEMA Eligible expenditure, but may be covered by either, but not both. It is up to the local government to choose which to use. CRF funds may be used as the 25% Public Assistance match to FEMA grant awards related to COVID-19 disaster response.
34. Our EMA director consulted with our County Attorney on ordinances and executive orders and such as the governor issued guidance. From the categories in Appendix 1 of the User Guide, Public Health seems appropriate, but none of the allowable activities seem to fit. What do you advise?"
- Yes, technical guidance related to COVID-19 response or enforcement of public health orders is an eligible expense.

Economic Support Activities

35. Since funds could be used to help citizens impacted by COVID-19 pay electric bill, would it also cover natural gas bills, garbage fee services and other user fees?
- CRF may be used for economic support initiatives for individuals; however, local governments are encouraged to coordinate any planned economic support spend with state partners to ensure the program will be reimbursable.
36. If a county wants to assist local businesses and nonprofits with COVID-19 related expenses, can we do that as a pass-thru entity of these funds? Would the county be responsible for all reporting and compliance of funds that we pass down to other organizations?
- Economic support for private business or non-profits is an allowable use; however, local governments are encouraged to coordinate any such programs with state partners to ensure activities would be reimbursable. Any grants to sub-recipients is still subject to reporting and compliance requirements by the local government.

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37. Can cities or counties provide grants to their small businesses and/or individuals?
- Yes, but the local governments are encouraged to work with state partners in advance of planned spend to ensure these programs would be reimbursable.
38. Can a locality establish a small business program?
- Yes, this would be allowable under the Treasury guidance. Local governments should consider pursuing grant programs over loan programs given time constraints for spending the funds.
39. Can a local government seek reimbursement of CARES Act funding for non-profits or direct assistance (to citizens and/or businesses) as COVID relief to assist with economic support needs like food or utilities?
- Yes, expansion of a food or utility assistance program in order to address economic issues as a result of COVID-19 is an eligible use of funds.

Other Questions

40. Is there any reimbursement for faith religious organizations?
- Organizations providing goods or services in response to COVID-19 that are eligible for reimbursement under U.S. Treasury guidelines can be reimbursed regardless of the type of organization. CRF may not be used for general revenue recovery.
41. Do any of these acts take in to account the loss associated with closed businesses vs. the uptick from the Internet Sales Tax? Meaning, the municipalities lost local revenue vs. 2019, but with the Internet Sales Tax money it may not appear that way?
- No.
42. Are the cost to store heat sensitive supplies and materials an eligible expense?
- Yes, so long as the materials are directly related to COVID-19 response efforts.
43. Baseball season was cancelled due to COVID-19. Registration fees were refunded to participants and money was spent on uniforms for the season that could not be returned. Are these considered eligible reimbursable expenses?
- No, CRF may not be used for revenue offset for lost revenues.
44. Since people have been at home for the last few months, they have been cleaning out and generating more trash that is being dropped off at the county stations. This has led to an increased disposal cost for us. Would this be considered a reimbursable expense?
- No, additional sanitation costs are not reimbursable unless directly related to COVID-19 response, i.e. disposal of PPE for medical or care facilities.
45. If a local government has not yet exceeded its total budget, how does it meet the standard of filing only for 'unbudgeted' expenses."
- CRF funds may be used for COVID-19 related expenditures that were not known/ expected when your budget was passed.
46. Can counties enter projects for planned expenditures even if they have not been incurred to spend against Phase I dollars in order to meet the September 1 deadline?

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- No, goods or services must be received by September 1 to qualify for reimbursement.