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 final reporting requirements state that PRF payments can be used 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, administrators, or support personnel
Fringe benefits: health insurance, childcare assistance, overtime pay, hiring bonuses, or retention payments to expand or maintain patient care capacity
Lease payments: diagnostic equipment leases or clinical care software leases
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 care
Facilities: temporary Emergency Department expansions for patient volume increases, inpatient unit retrofits to accommodate COVID-19 or other patients, or outpatient clinic enhancements for improved infection control

When considering if an expense is allowable under the use of funds policy, ask yourself:
- Is this expense necessary and reasonable to support patient care efforts to prepare for, prevent, or respond to coronavirus?
- Is this expense incurred consistent with our organization’s policies and procedures?