

Provider Relief Fund Reporting and Repayment

On June 11, 2021, the Department of Health and Human Services (HHS), through the Health Resources and Services Administration (HRSA) released revised reporting requirements for recipients of Provider Relief Fund (PRF) payments. The announcement included an extension of the amount of time recipients will have to report information and is intended to reduce the burden of reporting. It also extended the deadline for expending those PRF payments received after June 30, 2020. The revised reporting requirements are applicable to payments that exceed \$10,000, in aggregate, during a single Payment Received Period.

The revised requirements issued on June 11, 2021 can be found [here](#).

Important changes included in the revisions include:

- 1) The period of availability of funds is based on the date the payment is received (rather than requiring all payments be used by June 30, 2021, regardless of when they were received).
- 2) Recipients are required to report for each Payment Received Period in which they received one or more payments exceeding, in the aggregate, \$10,000 (rather than \$10,000 cumulatively across all PRF payments).
- 3) Recipients will have a 90-day period to complete reporting (rather than a 30-day reporting period).
- 4) The PRF Reporting Portal will open for providers to start submitting information on **July 1, 2021**.**

In January 2021, HHS [opened registration](#) for the Provider Relief Fund Reporting Portal. HRSA encourages recipients to establish a Provider Relief Fund Reporting Portal account now. They can do so by registering [here](#). Registering now will facilitate the receipt of program updates closer to the time of the official opening of the portal for reporting.

A synopsis of anticipated frequently asked questions is found below:

Terms and Conditions

Is there a set period of time during which recipients must use the funds to cover allowable expenses or lost revenues attributable to COVID-19?

Yes. Provider Relief Fund recipients must use payments only for eligible expenses, (including services rendered), and lost revenues attributable to coronavirus before the deadline that

corresponds to the Payment Received Period. The date is based on the date when the payment was received. Funds will be available for use for at least 12 months and for a maximum of 18 months. The payment is considered received on the deposit date for automated clearing house (ACH) payments or the check cashed date. Recipients must follow their basis of accounting (e.g., cash, accrual, or modified accrual) to determine expenses.

	Payment Received Period	Deadline to Use Funds
Period 1	April 10, 2020 to June 30, 2020	June 30, 2021
Period 2	July 1, 2020 to December 31, 2020	December 31, 2021
Period 3	January 1, 2021 to June 30, 2021	June 30, 2022
Period 4	July 1, 2021 to December 31, 2021	December 31, 2022

Recipients may use payments for eligible expenses incurred prior to receipt of those payments (i.e., pre-award costs) so long as they are to prevent, prepare for, and respond to coronavirus. It should be noted that HHS expects it would be highly unusual for providers to have incurred eligible expenses prior to January 1, 2020.

Recipients are subject to audit and HHS reserves the right to audit Provider Relief Fund recipients now or in the future. HHS is authorized to collect any Provider Relief Fund amounts that have not been supported by documented expenses or losses attributable to coronavirus. In addition, HHS is authorized to collect any Provider Relief Funds not used in a manner consistent with program requirements under applicable law.

All payment recipients must attest to the Terms and Conditions, which require the submission of documentation to substantiate that these funds were used for health care-related expenses or lost revenues attributable to coronavirus.

To accept a payment, must the recipient have already incurred eligible expenses and losses higher than the Provider Relief Fund payment received?

No. Recipients do not need to be able to prove that prior and/or future lost revenues and expenses attributable to COVID-19 (excluding those covered by other sources of reimbursement) meet or exceed their Provider Relief Fund payment at the time they accept such a payment.

Recipients must report on the use of Provider Relief Fund payments in accordance with legal and program requirements in the relevant Reporting Time Period. Payments may be used for eligible expenses incurred prior to receipt of those payments (i.e., pre-award costs) so long as they are to prevent, prepare for, and respond to coronavirus. Duplication of expenses and lost revenues is not permitted.

What should recipients do if they have remaining Provider Relief Fund money that they cannot expend on permissible expenses or losses by the relevant deadline?

Remaining Provider Relief Fund moneys received that cannot be used for permissible expenses or losses by the relevant deadline will be returned to HHS.

Deadlines to use funds correspond to the date the payment was received, as outlined in the Post-Payment Notice of Reporting Requirements. The Provider Relief Fund Terms and Conditions and legal requirements authorize HHS to audit Provider Relief Fund recipients now, or in the future, to ensure that program requirements are met.

HHS is authorized to recoup any Provider Relief Fund amounts that were made in error or exceed lost revenue or expenses due to COVID-19, or in cases of noncompliance with the Terms and Conditions.

How does a Reporting Entity determine whether an expense is eligible for reimbursement through the Provider Relief Fund?

To be considered an allowable expense under the Provider Relief Fund, the expense must be used to prevent, prepare for, and respond to coronavirus. Provider Relief Fund payments may also be used for lost revenues attributable to the coronavirus.

Recipients of funds are required to maintain adequate documentation to substantiate funds were used for health care-related expenses or lost revenues attributable to coronavirus, and that those expenses or losses were not reimbursed from other sources. The burden of proof is on the fund recipients to ensure that adequate documentation is maintained.

Use of Funds

How do I determine if expenses should be considered “expenses attributable to coronavirus not reimbursed by other sources?”

Expenses attributable to coronavirus may include items such as supplies, equipment, information technology, facilities, personnel, and other health care-related costs/expenses for the period of availability. The classification of items into categories should align with how Provider Relief Fund payment recipients maintain their records.

Recipients must identify the expenses attributable to coronavirus, and then any offset amounts received through other sources, such as direct patient billing, commercial insurance, Medicare/Medicaid/Children’s Health Insurance Program (CHIP); other funds received from the federal government, including the Federal Emergency Management Agency (FEMA); the Provider Relief Fund COVID-19 Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration for the Uninsured (Uninsured Program); the COVID-19 Coverage Assistance Fund (CAF); and the Small Business Administration (SBA) and Department of the Treasury’s Paycheck Protection Program (PPP).

Provider Relief Fund payments may be applied to the remaining expenses or costs, after netting other funds received or obligated to be received which offset those expenses. The Provider Relief Fund permits reimbursement of marginal increased expenses related to coronavirus provided those expenses have not been reimbursed from other sources or that other sources are not obligated to reimburse.

Supporting Data

What documentation is required for reporting?

Supporting worksheets will be available to assist Reporting Entities with completion of reports. In addition, Reporting Entities who are using a portion of their funds for lost revenues may be required to upload supporting documentation when reporting on their calculation of lost

revenues. The documentation required is dependent upon which method of calculating lost revenues providers select.

Miscellaneous

Who is required to report when the portal opens?

A Reporting Entity must report only when they have retained over \$10,000 in aggregated Provider Relief Fund payments received during a single Payment Received Period.

What are the required timelines for reporting?

Provider Relief Fund recipients are required to report in each Payment Received Period in which they received one or more payments exceeding \$10,000, in aggregate, as indicated below. Reporting must be completed and submitted to HRSA by the last date of the relevant Reporting Time Period. Provider Relief Fund recipients that do not report within the respective Reporting Time Period are out of compliance with payment Terms and Conditions and funds may be subject to recoupment.

	Payment Received Period	Deadline to Use Funds
Period 1	April 10, 2020 to June 30, 2020	June 30, 2021
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What is the process to return unused funds?

When the first reporting period begins, providers will be able to return unused funds through the Reporting Portal.

Are providers that received payments under Phase 3 of the General Distribution limited to using these funds to cover coronavirus-related losses or expenses experienced during the first two quarters of calendar year 2020?

No. The Terms and Conditions require payment recipients to certify that funds will only be used to prevent, prepare for, and respond to coronavirus, and will only reimburse the recipient for health care-related expenses or lost revenues that are attributable to coronavirus. While HHS collected information on the losses and expenses associated with the first two quarters of 2020 for the purposes of making additional General Distribution payments to those with demonstrated financial need, the Terms and Conditions do not place limits on which quarters these funds must be applied to cover eligible losses or expenses.