



Provider Relief Fund Reporting Requirements

HHS Issued:
September 19, 2020

HHS Reporting Requirements

- Any provider that received one or more payment exceeding \$10,000 from the following CARES Act/Provider Relief Fund (PRF) distributions:
 - General Distributions
 - Initial Medicare
 - Additional Medicare
 - Medicaid, Dental & CHIP
 - Targeted Distributions
 - High Impact Area
 - Rural
 - Skilled Nursing Facility
 - Indian Health Service
 - Safety Net Hospital

Timelines

	July Guidance	September Guidance
Reporting System Available	October 1, 2020	January 15, 2021
Reporting Deadline for CY 2020 Expenditures	February 15, 2021	
Reporting Deadline for CY 2021 Expenditures	July 31, 2021	

Definitions

Use of Funds	June Guidance *	September Guidance **
Healthcare Related Expenses	A broad term that may cover a range of items and services purchased to prevent, prepare for, and respond to coronavirus.	More specific list of eligible expenses categorized as either: General & Admin. Expenses or Other Healthcare Related Expenses
Lost Revenue	Any reasonable method of estimating the revenue during March and April 2020 compared to the same period had COVID-19 not appeared.	Negative change in calendar year 2020-over-2019 net patient care operating income.

* Source: <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/faqs/provider-relief-fund-general-info/index.html#terms-conditions>

** Source: <https://www.hhs.gov/sites/default/files/post-payment-notice-of-reporting-requirements.pdf>

Other Provisions

Order in which PRF funds are used:

1. Health care related expenses attributable to COVID-19
2. Lost Revenues

Cap on use of PRF Payments:

- For lost revenue, only up to the amount of the 2019 net gain from health care related sources.
 - Recipients that reported negative net operating income from patient care in 2019 may apply PRF amounts to lost revenues up to a net zero gain/loss in 2020.

The guidelines Do NOT Apply to:

- Nursing Home Infection Control Distributions
- Rural Health Clinic Testing Distributions
- Payments from the Health Resources and Services Administration (HRSA) Uninsured Program

Next Steps by HHS

- Question and Answer Sessions via Webinar in advance of the reporting deadline
- To Issue Frequently Asked Questions and Answers

More Information

HHS Website for Reporting Requirements and Auditing:

<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/reporting-auditing/index.html>

Summary of PRF Reporting Requirements:

<https://www.hhs.gov/sites/default/files/reporting-requirements-summary.pdf>

Final Reporting Data Elements:

<https://www.hhs.gov/sites/default/files/post-payment-notice-of-reporting-requirements.pdf>

Terms and Conditions:

<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/providers/index.html#terms-and-conditions>