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Recipient Reporting Guidance & FAQ

General Information

The U.S. Treasury Office of Inspector General (OIG) is responsible for monitoring and oversight of the receipt, disbursement, and uses of the Coronavirus Relief Fund. The U.S. Treasury OIG provided reporting requirements to prime recipients on July 31, 2020 and August 28, 2020 (OIG-CA-20-025 and OIG-CA-20-028). As the prime recipient, the Ohio Office of Budget and Management (OBM) is providing supplemental guidance which is intended to assist recipients that received funding from the State of Ohio and have a subsequent reporting requirement from their funding agency. This guidance document helps establish a common understanding on reporting elements dictated by the U.S. Treasury OIG in hopes to achieve greater consistency and accuracy of overall reporting.

Expenditure Reporting Overview

The U.S. Treasury OIG has established eighteen categories in which expenditures must be reported for use of funds. As the prime recipient, OBM is required to capture expenditures made in these categories by the state's recipients and include that expenditure information in their quarterly reporting. Additional guidance on defining these categories has not been provided by the U.S. Treasury OIG, nor do the categories map directly to guidance provided by the U.S. Treasury. Therefore, OBM has developed some broad definitions on required reporting categories which should be used by recipients when determining where best to report expenditures.

This should be used as a guide and is not all inclusive. It is recognized that costs may relate to more than one category, thus it is imperative that the best fit be consistently selected and where possible follow the definitions below. In instances where a cost does not fit the definitions provided, an entity must make a best determination on where it may fit or select category "R – Other – Items Not Listed Above." In addition, it is important that costs reported are specific to the expenditures made by the recipient. Expenditures for funds subgranted should be reported in the category that makes sense for the project the funds were subgranted for, versus splitting the subgrant expenditure across categories. For example, if funds were subgranted to a non-profit to run a small business economic relief program then the expenditure reported back should be reported under category "O. Small Business Assistance" even if the non-profit used some of the funds for Administrative Expenses. Entities are still responsible for monitoring to ensure appropriate use of funds and may need further reporting from subrecipients to validate use of funds.

Expenditure Reporting Categories

The following are the U.S. Treasury OIG defined categories along with associated definitions as a guide:

A) Administrative Expenses

This category should be reserved for necessary expenses directly related for the administration of funds such as audit costs or personnel hired to manage the administration of the funds. It could also include "in-house" personnel costs, as well as "in-house" service and supply-related costs. Costs associated with "administrative" leave for public employees who were granted leave due to a stay at home order and

could not telework or a case of COVID in the workplace should not be reported under this category. Those costs should be put in category “N. Public Health Expenses.”

B) Budgeted Personnel and Services Diverted to a Substantially Different Use

This category is limited to public employee personnel costs or other budgeted services that were repurposed or diverted to a substantially different use. This should not include personnel costs for public safety and public health employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency” which should be reported under category “L. Payroll for Public Health and Safety Employees” even though they may also qualify under the “substantially different use” justification. Health care, human services, or similar employees that are not covered by the U.S. Treasury public health and public safety presumption should be reported in this category.

C) COVID-19 Testing and Contact Tracing

This category should be used for costs associated with COVID-19 testing and contact tracing to include testing kits, supplies, testing site set-up, equipment, and other associated non-personnel costs directly related to testing and tracing. Personnel costs for public health employees conducting testing or contact tracing should be reported in category “L. Payroll for Public Health and Safety Employees.” Contracted services or other personnel-related costs for non-public employees conducting COVID-19 testing or contact tracing should be reported in this category. For example, in the situation of a company being hired to run a testing site. The costs to hire that company implicitly includes the company’s personnel nonetheless the aggregate cost paid to the company would be reported in this category and should not be split over other categories.

D) Economic Support (Other than Small Business, Housing, and Food Assistance)

This category should be used for expenditures related to a government payroll support program, provider assistance, efforts to market tourism, funds provided to facilitate transportation for vulnerable populations, workforce development, and economic support programs provided outside of those related to small business, housing, or food assistance. Economic support programs established to assist individuals with essential services outside of those directly related to housing and food assistance should be reported here.

E) Expenses Associated with the Issuance of Tax Anticipation Notes

This category should be used for costs associated with Tax Anticipation Note issuances.

F) Facilitating Distance Learning

This is limited to expenditures related to distance learning by public or private K-12 schools, colleges and universities or other similar learning institution. This can include such things as purchasing new computers, increasing internet capabilities, and hiring staff to manage/coordinate such activities. This would not include distance learning if done in connection with workforce development which would be included in category “D. Economic Support (Other than Small Business, Housing, and Food Assistance).” Costs associated with telework of public employees should be reported in category “I. Improve Telework Capabilities of Public Employees,” unless the telework cost is associated with a teacher or instructor whose job is specifically related to providing or developing distance learning.

G) Food Programs

This category should be used for programs funded to support food insecurity such as to food banks, non-profits, or individuals impacted by COVID-19. This category could also have costs related to providing food to vulnerable populations.

H) Housing Support

This category should be used for programs funded to specifically support housing, to include homelessness and non-congregate sheltering programs or essential service economic support to individuals to assist with mortgage or rent payments. This includes loans or grants to homeowners/tenants, landlords, housing coalitions, shelters and the like, but only if the funds are earmarked for the express purpose of assisting in housing-related services (as opposed to, for example, a grant given to a small business owner who runs his business out of his house so he uses some of the funds to pay a mortgage, which in this example, should be included in category “O. Small Business Assistance”).

I) Improve Telework Capabilities of Public Employees

Costs directly related to teleworking for public employees to include electronic devices such as laptop computers and integrally related items that enable public employees to telework. In addition, other costs necessary to function remotely such as communication meeting platforms such as Zoom or Teams, cybersecurity enhancements, and increased capacity costs should be included here. Costs that facilitate allowing those employees to engage in business activities with the public remotely, for example costs to create a system to allow the general public to submit documents for filing electronically, should also be reported in this category.

J) Medical Expenses

This category should be specifically used for costs associated with a medical setting such as expenses related to hospitals, clinics, or similar facilities; costs related to establishing temporary medical facilities and/or to deal with increased capacity; emergency medical response costs (not including personnel costs); costs associated with establishing telemedicine capabilities; and emergency medical response expenses, including emergency medical transportation, related to COVID.

K) Nursing Home Assistance

This should include assistance provided to a nursing home or assisted living facility for any purposes unless the assistance is earmarked for a purpose that falls into another express category. For example, an undefined grant of assistance of \$10,000 that a nursing home may use to buy PPE would go here, but a \$10,000 grant to a nursing home to specifically pay for PPE would go in category “M. Personal Protective Equipment.” If this assistance is given through a “small business” grant program instead of a nursing home specific grant process, this expense should be included in category “O. Small Business Assistance.”

L) Payroll for Public Health and Safety Employees

This includes all public health and public safety employees’ personnel costs as defined on page six (6) of the U.S. Treasury guidance (<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>). Hazard pay and covered benefits for these employees should also be included in this category. Administrative leave for

public employees that could not telework in the event of a stay at home order or case of COVID-19 in the workplace should be reported under category “N. Public Health Expenses.” In addition, paid sick and family and medical leave to public employees through the Families First Coronavirus Relief Act (FFCRA), or the Family Medical Leave Act (FMLA) should not be included in this category unless it is specific to covered public health and safety employees. These costs should be included in category “N. Public Health Expenses.”

M) Personal Protective Equipment

This category is specific to expenses for acquisition, distribution, and disposal of personal protective equipment in connection with the COVID-19 public health emergency (i.e. gloves, gowns, masks, face shields and similar clothing-type protective items). To the extent a specific cost can be easily identified for cleaning/disinfecting reusable items of this type (e.g. dry cleaning of reusable gowns), that cleaning cost should be included here. This should also include assistance provided to a subrecipient if the assistance was expressly earmarked for use by the subrecipient for “personal” protective equipment.

N) Public Health Expenses

This category should be used for public health protective measures that are not subsumed in another express category to include a variety of costs such as, but not limited to:

- Costs related to creating social distancing to include costs of barriers, signage, remote options for providing services, facility capacity tracking tools for open public facilities, etc.;
- Expenses for communication and enforcement by governments for public health orders related to COVID-19;
- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, government facilities, parks, etc., in response to the COVID-19 public health emergency;
- Costs for public health precautions implemented to mitigate the spread in public facilities such as touchless features on doors and in bathrooms;
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety;
- Expenses for public safety measures undertaken in response to COVID-19;
- Expenses of providing paid sick and paid family and medical leave to public employees who are infected/directly impacted to enable compliance with COVID-19 public health precautions (FFCRA and FMLA);
- Costs associated with compliance of stay at home orders or for instances of COVID in the workplace to include Administrative Leave provided to employees unable to telework that was beyond budgeted amounts;
- Expenses for quarantining individuals; and
- Expenses of maintaining state prisons and county jails, including sanitation and improvement of social distancing measures to enable compliance with COVID-19 public health precautions.

O) Small Business Assistance

This category should be strictly used for assistance programs for small businesses when the assistance is not expressly earmarked for an expense that falls into one of the other categories. For example, a grant to a small business with the express purpose that it be used to buy PPE would go in category “M. Personal Protective Equipment.”

P) Unemployment Benefits

This category should be used strictly for costs related to unemployment benefits related to COVID-19.

Q) Workers' Compensation

This category should be used strictly for costs related to workers' compensation related to COVID-19.

R) Other - Items Not Listed Above

This category should be used as a last resort but may be necessary if no other category fits. Personnel costs for employees that are not defined as public health or public safety but were incremental to budgeted amounts (hired specifically to respond to COVID or COVID related, unbudgeted overtime costs) should be placed in this category. Hazard pay for employees that are not public health or public safety should be reported in this category as well.

S) Transfers to Other Governments (from Counties to Locals Only)

This category is limited only to Counties to report total distributions during the period to local subdivisions as part of funds received from a House Bill or Controlling Board action. This should only be used for the initial distribution, thus redistributed amounts should only be reported back to OBM via the provided distribution spreadsheet template available at <https://grants.ohio.gov/fundingopportunities.aspx#funding-opportunities-coronavirus-relief>.

Other Reporting Elements

Other reporting elements that are required include:

- **Total Receipts for Reporting Period:** Total amount of funds received during the reporting period. This should be the total from all distributions during the reporting time period but does not include interest earnings.
- **Interest Earned:** Total amount of new interest earned during the reporting period. Do not include any previous period interest already reported.
- **Total Expenditures for Reporting Period:** Total amount of expenditures made during the reporting period including any expenditure adjustments posted against the funds during the period.
- **Amounts Obligated/Encumbered:** Total amount of open encumbrances from purchase orders against the funds as of the last date of the reporting period. This may also include grant awards obligated to subrecipients via a grant notice of award which have not yet been fully paid out and were not encumbered as a purchase order.
- Brief description of activities by expenditure total per reporting category.

Frequently Asked Questions

Where am I required to complete my reporting?

Recipients of the Local Government Assistance Program, Ohio Higher Education Program, and Ohio Public Libraries Program are required to report in the OBM grants portal. All other recipients must check with the state agency administering their program.

How do I access the OBM grants portal and who has access?

The grants portal can be accessed at <https://grantsportal.ohio.gov>. The grants contact is the individual responsible for completing reporting on behalf of the entity and is the one with access to the portal. The grants contact is established at the time of registration/application. At approval of the registration/application, an e-mail was sent with log-in information. Entities requiring assistance with access should e-mail the Ohio Grants Partnership at grants@obm.ohio.gov.

Are there recipients that are excluded from completing reporting back to the State?

Programs that are designed for economic relief, are under the U.S. Treasury reporting threshold of \$50,000, are reimbursement only, or are to individuals may not require reporting to the state for purposes of meeting the U.S. Treasury reporting requirements. State funding agencies may require reporting for monitoring purposes, so check with your state funding agency or refer to your guidance document for your program to verify reporting requirements.

How do Counties that distributed funds from HB 481, Controlling Board action, and HB 614 complete reporting?

Reporting for Counties includes both County internal spend and the amount initially distributed to subdivisions during the reporting period. When adding activities to the report, an additional activity should be added to show the distribution expenditure to subdivisions using the category “**Transfers to Other Governments (from Counties to Locals Only)**” and entering the description “**HB 481, CB, and/or HB 614 Transfers to Other Governments (Counties Only)**.” Counties that only distributed funds will show an entire expenditure amount with this activity. The following defines reporting areas for Counties only:

- **Total Receipts** should equal the amount received from OBM in total
- **Total Expenditures** should include the total internal expenditures and the total distributed during the period
- **Interest earned** should include interest from both the County distribution fund and the County CRF fund
- **Amount obligated/encumbered** should only be internal encumbrances of the County

What are the reporting periods and deadlines?

OBM is requiring two interim financial status reports and a final close-out financial status report.

- The first interim report is due October 20th for activity through September 30th
- The second interim report is due January 6th for activity from October 1, 2020 through December 31, 2020. Any unobligated funds reported on this report must be returned to OBM no later than February 1, 2021.

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- A final close-out report is due February 10, 2021 to report final liquidation activities that occurred from January 1, 2021 to January 31, 2021. Any cash on hand reported on this report must be returned to OBM no later than February 1, 2021.

How should a County who received funds for distribution as part of the Local Government Assistance program report to OBM?

Counties who distributed funds as part of the Local Government Assistance Program will report the total expenditures distributed during the reporting period in a specific designated category “Transfers to Other Governments” and will then report their specific CRF county spending by the categories listed within this document. Counties not eligible to retain funds will only show Transfers to Other Governments. Subdivisions receiving funds from the county should not use the Transfers to Other Governments category provided. Reports by subdivisions using this category will be rejected and will need to be corrected and resubmitted.

Will interest earnings need to be reported?

Interest funds earned must be placed back into the program and used in a manner consistent with the U.S. Department of Treasury guidance on eligible costs within the performance period; therefore, expenditures made with interest earnings should be reported with all other expenditures. Interest earnings will be required to be reported if you are required to complete your report on the OBM grants portal.

Are reports required to be reported on cash basis or accrual?

Reporting to the state must be on a cash basis.

If the funds are encumbered, would they be considered spent for reporting purposes?

No, an encumbrance is an obligation and funds are not considered spent. An encumbrance must be reported as an obligation until it is liquidated, at which time it is reported as expenditures.

How do I report funds that are subgranted?

Funds that are subgranted should be reported in the category that makes sense for the project the funds were subgranted for, versus splitting the subgrant expenditure across categories. For example, if funds were subgranted to a non-profit to run a small business economic relief program then the expenditure reported back should be reported under category “O. Small Business Assistance” even if the non-profit used some of the funds for Administrative Expenses. Entities are still responsible for monitoring to ensure appropriate use of funds and may need further reporting from subrecipients to validate use of funds. Funds should be reported as expenditures when an actual expenditure to the subrecipient happens in the reporting period. Total award amounts are considered obligations or encumbrances, until funds are expended against the award. When reporting obligations, total outstanding subrecipient commitments (award amount less expenditures) should be included as obligations/encumbrances on the financial status report to OBM.

Will there be training on how to do reporting in the OBM grants portal?

For those required to report in the OBM grants portal, a job aid and link to a training video will be available at <https://grants.ohio.gov/fundingopportunities.aspx>.

Should I retain records on my reporting compilation?

Yes, ledgers and compilation documentation supporting the grouping of expenditures to categories should be retained for future reference and/or audit purposes.

Who can I contact with questions or concerns?

The Ohio Grants Partnership is available to answer any questions or concerns that you may have via e-mail at grants@obm.ohio.gov.

