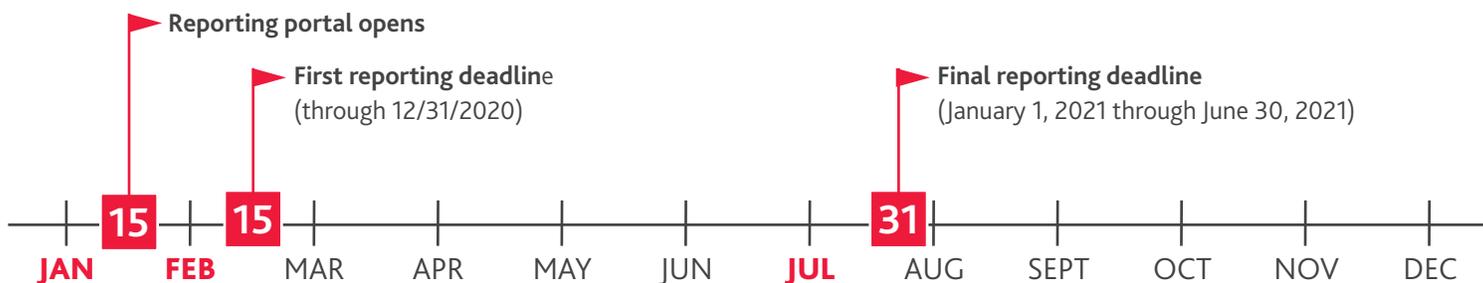


# SUMMARY REQUIREMENTS FOR RECIPIENTS OF THE PROVIDER RELIEF FUND (PRF)

On October 22, 2020, HRSA released a Reporting Requirements Policy Update related to provider relief fund (PRF) reporting requirements, which includes additional guidance related to the portion of distribution that could be applied towards lost revenues. The updated Post- Payment Notice of Reporting Requirements seeks to amend the previous reporting requirements released on September 19, 2020.



## KEY DATES:



## KEY GUIDELINES:

PRF funds are to be used in the following order:

- 1** Expenses attributable to Coronavirus that are not otherwise reimbursed from other sources
- 2** Lost revenues, as represented by a negative change in net patient care revenue from 2019 to 2020

PRF payments received in excess of \$750,000 will require a Single Audit



## KEY DATA ELEMENTS FOR REPORTING:

### Expenses attributable to Coronavirus:

- ▶ Healthcare-related expenses
  - ▶ General and administrative (G&A) expenses
- For recipients of over \$500,000 in aggregate PRF payments, providers must provide a further expense breakdown that includes:
- Personnel
  - Utilities
  - Supplies
  - Equipment (limited to related annual depreciation)
  - Mortgage/rent
  - ...and other high-level expense categories

### Lost revenues:

- ▶ Net revenue from patient care

### Other reimbursement assistance received in 2020 includes:

- ▶ Paycheck Protection Program
- ▶ FEMA CARES Act
- ▶ CARES Act Testing
- ▶ Local/State/Tribal Government assistance
- ▶ Business insurance
- ▶ Other assistance

### Basic organizational information:

- ▶ Taxpayer Identification Number
- ▶ National Provider Identifier (optional)
- ▶ Fiscal year end date
- ▶ Federal tax classification

### Non-financial information:

- ▶ Employees (i.e. total, re-hires)
- ▶ Patients (i.e. visits, admissions)
- ▶ Facility (i.e. staffed beds)

For updates and to learn more about the Provider Relief Program, visit: [hhs.gov/providerrelief](https://hhs.gov/providerrelief).



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