



Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Assistance – Supporting Information

Award identification

- The Coronavirus Aid, Relief, and Economic Security Act, Section 5001, Public Law 116-136
- **CFDA Number**¹: 21.019²
- **Subrecipient Award Number**: A unique registration number will be provided once the entity's registration form is approved.

Eligibility requirements to receive reimbursements from the Coronavirus Relief Fund

- Provide the State of Idaho with the entity's DUNS number prior to awarding reimbursement of funds.
- Obtain and maintain a System for Award Management (SAM) registration³ (www.sam.gov) and provide the assigned CAGE code to the State.⁴ Per guidance from the Office of Management and Budget (OMB), SAM registration is not required prior to award; however, registration must be completed and the CAGE code sent to the State as soon as possible.
- Register and submit reimbursement request(s) at this site:
<https://transparent.idaho.gov/transparentidaho/Pages/home.aspx>.

Eligibility and Funding Availability ⁵

Entities eligible to receive reimbursements and grants are counties, cities, certain special purpose taxing districts, state tribal governments, state agencies and small businesses in the state of Idaho. Allocations are outlined in the Governor's Coronavirus Financial Advisory Committee (CFAC) memo, dated May 4, 2020.

Use of Assistance

Payments may only be used to cover costs that meet all of the following requirements⁶:

1. Are for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).
 - o Expenditures related to medical or public health needs, employment or business interruptions due to COVID-19 related business closures.
 - o Expenditures must be reasonably necessary for its intended use in the reasonable judgement of the government officials responsible for spending Fund payments.
 - o Examples of eligible COVID-19 related expenditures:
 - Related expenses of public hospitals, clinics, temporary public medical facilities, testing, emergency medical response, establishing and operating public telemedicine capabilities.

¹ 2 CFR 200.331(a)(1)(xi)

² Coronavirus Relief Fund – <https://beta.sam.gov/fal/31b961c4b4574ce49c94733f94c16a95/view>

³ Per OMB M-20-17 – “Awarding agencies can relax the requirement for active SAM registration at time of application in order to expeditiously issue funding. At the time of award, the requirements of 2 CFR §200.205, Federal awarding agency review of risk posed by applicants, continue to apply.”

⁴ 2 CFR 200.331(b) and 2 CFR 200.205

⁵ 2 CFR 200.331(a)(1)(vii) and (viii)

⁶ U.S. Department of the Treasury Coronavirus Relief Fund Guidance – <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

- Communication and enforcement of public health orders, acquisition and distribution of medical and protective supplies, disinfection of public areas and other facilities, public safety measures taken, quarantining individuals.
 - Payroll expenses for public safety, public health, health care, human services, and similar employees whose service are substantially dedicated to mitigating the emergency.
 - Food delivery to vulnerable populations, expenses related to distance learning for school closings, telework capabilities for public employees, expenses for providing paid sick, family and medical leave to public employees, sanitization of and social distancing measures for state prisons and county jails, care of homeless populations.
 - Expenditures related to providing grants to small businesses for interruptions caused by COVID-19, payroll support program for a State, territorial, local or Tribal government, unemployment insurance costs if such costs will not be reimbursed by the federal government pursuant to the CARES Act (Note 1).
 - Any other COVID-19 related expense reasonably necessary to the function of government that satisfy the eligibility criteria.
2. Were not accounted for in the budget most recently approved as of March 27, 2020.
 - Costs meet this requirement if (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget or (b) the cost is for substantially different use from any expected use of funds in such a line item, allotment, or allocation.
 - The “most recently approved” budget refers to the enacted budget for the relevant fiscal period, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by the government in response to the COVID-19 emergency.
 3. Were incurred during the period that begins March 1, 2020, and ends December 30, 2020⁷. A cost is “incurred” when the government has expended funds to cover the cost.

Applying for Assistance

Governmental entities must complete and submit the registration form at <https://transparent.idaho.gov/transparentidaho/Pages/home.aspx>.

Award Procedure

Payments will be issued by the State Controller’s Office once expenditure information and accompanying documentation have been submitted and approved.

Compliance Requirements

Fund payments are subject to the requirements of Uniform Guidance (2 CFR Part 200):

1. 2 CFR 200.303 – Internal Controls.
2. 2 CFR 200.333 – Records Retention Requirements
3. 2 CFR 200, Subpart F – Audit Requirements

Non-Federal entities expending \$750,000 or more in Federal awards (which includes the sum of CARES Act awards and any other Federal awards) during the recipient’s fiscal year must meet audit requirements specified in 2 CFR 200, Subpart F. The recipient must⁸:

4. Arrange for audit completion within nine months of the end of the recipient’s audit period.⁹
5. Prepare appropriate financial statements, including the schedule of expenditures of Federal awards (SEFA). Recipients must submit SEFA reports to State of Idaho via email or mail.
6. Promptly follow up and take corrective action on audit findings.¹⁰

⁷ 2 CFR 200.331(a)(1)(v) – Provide period of performance start and end dates.

⁸ 2 CFR 200.501

⁹ 2 CFR 200.510 and 2 CFR 200.512

¹⁰ 2 CFR 200.511

Non-Federal entities that expend less than \$750,000 during the entity's fiscal year in Federal awards are exempt from Federal audit requirements for that year, but records must be available for review or audit by appropriate State representatives.¹¹

If a state agency or local government passes funding through to a subrecipient, they must also ensure compliance with 2 CFR 200.330-332.

Contact Information

Idaho State Controller's Office
CARES Act Funding
700 W State Street
Boise, ID 83702
CARESInfo@Sco.idaho.gov

Useful links:

2 CFR 200 guidance

<https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=62595566667e9a49ff3c8366675203b9&mc=true&n=pt2.1.200&r=PART&ty=HTML>

Coronavirus Funds Reimbursement Registration

<https://transparent.idaho.gov/transparentidaho/Pages/home.aspx>

Coronavirus Relief Fund

<https://beta.sam.gov/fal/31b961c4b4574ce49c94733f94c16a95/view>

SAM registration

<https://sam.gov/SAM>

U.S. Department of the Treasury Coronavirus Relief Fund Guidance

<https://home.treasury.gov/policy-issues/cares/state-and-local-governments>

¹¹ 2 CFR 200.331(a)(5)