**Provider Relief Funding Reporting Requirements**

HHS issued [new reporting guidance](https://www.hhs.gov/sites/default/files/provider-post-payment-notice-of-reporting-requirements-june-2021.pdf) in June. HHS is assigning multiple reporting deadlines depending on when the Provider Relief Funds were received. Here is a table on the new reporting requirements:

Table

Description automatically generated

The following is a summary of major changes:

**1. Deadline to Use Funds and Reporting Time Period -** The deadline for use of funds and reporting will be based on when the various targeted and general distributions were received. The reporting period is only 90 days long in each instance. The result of HHS's reporting approach is that even if a hospital has enough costs and/or lost revenue to allocate every dollar of PRF funding received to date, you would not be able to during this first 90 day reporting period. You can only report the use of PRF funding received by June 30, 2020. This is obviously going to extend the PRF program far longer than most hospitals anticipated. For example, HHS will likely distribute PRF funding after July 1st, 2021, to some hospitals, and these hospitals will not be able to actually report on the use of that funding until 2023.

**2. Reporting Entity -** For Targeted Distribution recipients, the direct recipient must be the reporting entity. That remains the case even if a Parent Organization is reporting on the use of General Distribution payments, or if the Targeted Distribution was transferred to the Parent or other Subsidiaries. This guidance also adds that transferring Targeted Distribution payments will increase the odds of being audited by HRSA.

**3. Other Assistance Received -** Just like the January 15, 2021, reporting guidance, the Other Assistance request is for data purposes, but distinct and separate from the lost revenue calculation. In other words, HHS is keeping the position that FEMA funding received should not factor into revenue calculations. This guidance does add detail that Other Assistance must be documented by quarter instead of an overall amount.

**4. Use of Funding -** The new guidance maintains the existing understanding that COVID-19 costs must be claimed first before lost revenue. The key addition is the requirement that COVID-19 expenses claimed be broken out by quarter.

**5. Lost Revenue Reimbursement -** The policy maintains the option of comparing actuals to actuals, actuals to budget, and an allowance to propose an alternative approach.  Again, the key addition is the requirement that the revenue calculation must be broken out by quarter until the deadline for use of funds for that reporting period.

**6. Survey Section -** The only completely new data requirement included in the updated guidance is a "Survey" section, focusing on the following questions:

Text

Description automatically generated

In addition, HHS published an update of the Provider Relief Funding [Frequently Asked Questions](https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-faqs.pdf).

If you have questions, please contact Andrew Busz at [AndrewB@wsha.org](mailto:AndrewB@wsha.org) or (206)216-2533 or Eric Lewis at [EricL@wsha.org](mailto:EricL@wsha.org) or (206)216-2502.