

CRRSA ALLOWABLE USES AND EXPENSES REFERENCE CHART*

**As of December 1, 2022, subject to changes/updates*

*Please note this list is representative of the allowable and excluded COVID- related expenses associated with child care and the CARES Act dollars being distributed through the NH DHHS Bureau of Child Development and Head Start Collaboration, under the Coronavirus Response and Relief Supplemental Assistance Act (CRRSA). This list not an exhaustive list and if you have concerns or questions about expense eligibility, please use the contact the Bureau through the Grants Help Desk link at <https://www.surveymonkey.com/r/3GRQY8J>

Reminder these funds cannot be used to supplant other funds, regardless of source. Funds may be used for income losses and COVID-related expenses only for the period from March 1, 2020 to September 30, 2022.

USE/EXPENSE AREA	COVID-RELATED ALLOWABLE	EXCLUDED
<p>Income Losses</p>	<p>All income losses between March 1, 2020 and September 30, 2022 that were directly or indirectly a result of the COVID-19 pandemic including but not limited to – closure (full/partial), reduced enrollment, closure due to staff vaccine side effects, reduced group sizes, lack of staff to cover rooms due to COVID, among other reasons</p>	<p>Income losses that were previously covered by CRRSP, CCAS, Disaster/Absent Due to COVID/School Age/Regular Web-billing and other such programs</p> <p>Income covered by unemployment (the difference is eligible).</p> <p>Any income losses covered by insurance.</p>
<p>Staff Expenses</p> <p>These expenses relate to the cost of recruiting, retaining, training and supporting staff. Staff must fall into the category of direct care, support services, or direct management.</p>	<p>Wages for additional hours for staff to provide expanded COVID-related care such as smaller groups, entry door screening time, remote learning, etc. This includes overtime that is being paid to compensate a smaller number of employees to cover more hours due to the temporary or permanent loss of regular staff to COVID-related issues such as illness, need to support family with remote learning or care.</p> <p>Wages for additional staff added to provide smaller groups, extended care, increased number or hours of children (e.g. school agers for full day)</p> <p>Wages for staff providing EXTRA cleaning or screening services</p> <p>Bonuses and extra pay incentives to retain or recruit staff specifically related to COVID-19</p> <p>Expenses for health testing, mental health services, staff child care directly related to the COVID outbreak</p> <p>Extra health insurance premiums or upcharges due to COVID. Some health providers are charging a “COVID surcharge”</p>	<p>Regular wages for positions that existed pre-COVID or were added for reasons other than COVID such as opening a new location or replacing staff that separated from the organization</p> <p>All associated payroll expenses related to the positions described above, including but not limited to the employer portion of payroll taxes, workmen’s compensation, etc.</p> <p>Any staff costs that are/were covered by the Payroll Protection Program or unemployment compensation</p> <p>Any bonus or extra pay incentive that was already funded by the ECCP Incentive Program, CRRSP, CCAS, Disaster or regular billing, Absent Due to COVID billing, School Age Billing or other like programs</p> <p>Training or education that does not directly support COVID-related activities or the recruiting and retention of staff to support the health and safety guidelines for providing care during the COVID outbreak or is required by licensing as a standard practice for existing staff (staff training expenses added due to COVID fall under allowable)</p>

	Additional training/professional development costs that allowed for staff meeting the above conditions and regular staff to provide care during the COVID outbreak.	
EXPENSE AREA	COVID-RELATED ALLOWABLE	EXCLUDED
<p>Cleaning and Safety Supplies/Services Expenses</p> <p>These are expenses for supplies and services that help keep a program safe, clean and in compliance with health and safety regulations set forth by the Child Care Licensing Unit and the program’s local health regulations</p>	<p>Supplies specifically required to meet the recommended guidelines for providing child care during the COVID outbreak such as masks, hand sanitizer, etc.</p> <p>Additional expenses (increased cost portion only) for regular items that are a result of shortages or increased demand such as additional cleaning supplies, health and safety items, additional cleaning service costs. The base rate that existed pre-COVID is excluded, but the additional expense is allowable.</p> <p>One time or reoccurring services that support the health and safety guidelines for providing care during the COVID outbreak</p> <p>Additional equipment/materials needed to support the health and safety guidelines for providing care during the COVID outbreak such as carpet cleaning equipment, specialized mops or disinfectant cleaning supplies, thermometers, etc.</p>	<p>Regular supplies that were purchased as an ongoing expense (Pre-COVID for operation of the program such as toilet paper, paper towels, trash bags, gloves, hand soap, etc.</p> <p>Existing and ongoing supplies and services such as fire prevention equipment, regular custodial service, cleaning supplies etc. that existed pre-COVID.</p>

<p>Program Supplies and Operational Expenses</p> <p>These include supplies, services and other expenses related to the operation of the business including but not limited to programs supplies and equipment for children and staff, business operations and facility cists</p>	<p>All disposable/reusable items for social distancing such as Plexiglass, portable wall barriers, individual activity items for each child, separate storage receptacles, water services, kitchenware, staff or child protective or program attire for individual use.</p> <p>COVID site renovations/adaptions such as separate entrances, extra sinks, new walls, washing machines, etc.</p> <p>Capacity building supports when capacity is related to COVID such as rent and associated costs of extra space for school age expansion or to replace public school location or to ensure social distancing, additional playground space;</p> <p>One-time or re-occurring irregular expenses related to COVID such as Wi-Fi, laptops, business interruption insurance</p>	<p>Regular expenses such as rent, mortgage, bookkeeping/accounting, utilities, insurance, etc.</p> <p>Regular services such cleaning, appliance repair, etc. that are done as part of regular operations</p> <p>Necessary, ongoing program improvements or repairs such as HVAC systems, structural repairs or replacements, ongoing maintenance such as playground resurfacing or program equipment replacement, etc. – IF NOT RELATED TO COVID-19</p> <p>Subscriptions, membership fees, affiliation expenses, that are all, or in part, to support the quality and operation of the organization.</p> <p>Regular expenses that would have been incurred regardless of the COVID-outbreak</p> <p>Loan repayment</p> <p>Tuition scholarships that are not COVID related.</p>
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