BACKGROUND

For auditing purposes, as part of the requirement for expending the funds associated with the HEERF grant, CSUSB must comply with the requirement to maintain all grant financial records and supporting documents for a period of three years, once the final report has been submitted.

TYPES OF CLAIMS

There are two different types of claims a department can submit for reimbursement:

Expenses

Eligible expenditures according to the division proposals that have **already** occurred. Therefore, it is *required* that all expense claims include the detail report from Data Warehouse showing the expense has posted.

Lost Revenues

Lost revenue refers to those revenues an institution of higher education otherwise expected but were reduced or eliminated because of COVID-19 pandemic. As such, lost revenues can only be estimated.

For information related to lost revenues, please visit the following link, which also provides examples of revenue calculation: Lost Revenue FAQs (issued on March 19, 2021).

PROCEDURE

To receive reimbursement for COVID-19 related expenses and/or lost revenues please complete the following:

1. Submit a HEERF Claim Reimbursement Request form.
2. Include back-up documentation to support your claim.
3. Each division has a specific process of how they are submitting the claims. Please contact your division budget analyst for additional information.
4. The HEERF analyst will collect the claims and review to ensure that each claim has the appropriate supporting documentation.
5. If the claim request is accepted, it will then be included in the list of complete claims for that specific month.
6. The total amount will be draw downed and a journal entry will be completed by the University Controller. Please note the draw down is completed once a month at the end of each month.
7. Expect up to six weeks to see the expense reimbursed to the appropriate account based on the chartfield provided.

Supporting Documentation for Expenses

Documents	Expenses	Payroll/Salary
Data Warehouse Drill Down	X	X
Invoice(s)	X	
Purchase Order(s)	X	
Pay Detail Report		X

Supporting Documents for Lost Revenues

Lost revenues can only be estimated; therefore, your supporting documentation should include the following:

- Estimate of lost revenue
- Rationale, calculations, methodology, underlying data, and budgets or projections used to determine the amount of lost revenue

The CRRSAA does not specify how institutions may calculate their lost revenue. Accordingly, institutions have flexibility to reasonably calculate their estimated lost revenue. For example, an institution may use:

- A year-over-year comparison using the prior year.
- A semester-over-semester comparison using the prior year semester (fall 2019 compared to fall 2020 or summer term 2019 compared to summer term 2020).
- A comparison using a 3- or 5-year combined average revenue as baseline revenue.
- A comparison to previously budgeted revenue or projected revenue for the period; or
- A comparison with a baseline year of a fiscal year prior to the March 13, 2020 national emergency declaration, such as the fiscal year from July 1, 2018 – June 30, 2019.

For additional information and examples on how to make calculations, please visit the following link: Lost Revenue FAQs

References:
ARP FAQ (PDF) (ed.gov)
Lost Revenue FAQs (issued on March 19, 2021)