



This list collects examples of potentially eligible expenses

legal aid programs, courts, and other civil justice system partners can consider if unspent Coronavirus Relief Funds become available. *Many states will have unobligated funds* in the countdown to the December 30, 2020 deadline, after which remaining funds must be returned to the Treasury Department. (See pgs. 3-4 for key Treasury guidance excerpts.)

One-time capacity technology costs to facilitate remote services:

- 1. Computer kiosks/public access workstations** for court hearing attendance, court information, and document prep and filing, put in courthouses, libraries, and other public places
- 2. Software licenses**
- 3. E-filing capability**, especially in eviction, debt collection, small claims, domestic violence, family law
- 4. Translation and interpreter equipment**
- 5. Hotspots, tablets, laptops, webcams, videoconferencing equipment, databases, statewide email system** to connect courts/offices, for staff *and to loan clients/litigants*

Web/mobile content development:

- 1. Produce educational videos for common legal issues arising due to COVID** (that would also have a life after December 30)
 - ✓ **NOTE:** Adam Stofsky of Briefly may be able to adapt existing videos he has developed for legal aid orgs in Los Angeles and South Carolina and NY courts on topics like DV, debt collection, identity theft, eviction, etc. before December 30. Go [here](#) and scroll down to Recent Projects, or submit an inquiry [here](#).
- 2. Pay legal aid staff/developer to create website needed during COVID** (and still useful beyond December 30) like this one from Texas: <https://stoptxeviction.org/>
- 3. Build internet and mobile-friendly intake portal**
- 4. Create online document assembly/guided interviews for high volume issues/cases**



COVID-19 health-related and PPE:

1. **Rapid COVID test kits and funds to pay the health department to administer** them to anyone in attendance at a jury trial through Dec. 30.
2. **Purchase a reserve of PPE** - gloves, masks, hand sanitizer, plexiglass, etc., for organizations, staff, and clients for current COVID pandemic ([FAQ A.41](#))
3. **Trainings for hospitals and hospital associations** on care for people with disabilities if care rationing becomes necessary
4. **Trainings for other government and/or institutional players** about civil justice needs arising from the pandemic

Housing crisis, cost of utilities, expand rural broadband:

1. **Rental assistance** for tenants
2. **Foreclosure assistance** for homeowners (but probably not for property taxes)
3. **Purchase motels and/or other real estate** to house people (tricky but see [FAQ A.58](#))
4. **Grants to individuals facing economic hardship to pay utility fees** and continue essential services ([FAQ A.27](#))
5. **Expand rural broadband** to assist with distance learning and telework (and presumably provide services) — tricky but see [FAQ A.36](#).

Miscellaneous:

1. **Trainings and outreach materials** for local government, social service organizations, client communities, and other partners about civil legal needs during COVID and available legal aid services.
2. **Social media re services to public**
3. **Does your state/city/county have a "required closure" such that you have costs of "business interruption"?** [FAQ A.25](#) allows for economic support.
4. **Ventilation or other air filtering equipment** ([FAQ A.53](#))

Reimbursement for uncovered eligible expenses:

1. **See language from the [September 2 Treasury guidance](#) (see excerpt on next page) about reimbursing for eligible expenses.** This is worth exploring with your government funder if you have what would be eligible expenses (hardware, software, PPE, pandemic-dedicated personnel) that are not otherwise covered by CRF or other federal sources or in anyone's pre-March 2020 budget.



Language from the Treasury [September 2 guidance](#) and [FAQs](#) relevant to various items on the lists:

- "...performance or delivery must occur during the covered period" (though payment of funds can be paid later) and "[F]urthermore, in all cases it must be *necessary* that performance or delivery take place during the covered period. Thus, the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired." ([p. 2](#))
 - ✓ **NOTE:** Emphasis on "necessary" is mine. Make sure to document the need for each expenditure and its use before December 30. But see next bullet.
- "Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient's usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency." ([p. 2](#))
 - ✓ **TIP:** An auditor will likely consider timing of procurement and your normal procurement practices. Document, document, document why it's needed between order date and prior to December 30.
- "This guidance applies in a like manner to costs of subrecipients [i.e., recipient is government, subrecipient is legal aid org/ IOLTA intermediary/court/etc.]. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period." ([p. 3](#))
 - ✓ **NOTE:** Emphasis on "or reimburse a purchase of" is mine. Do you have eligible expenses you can request reimbursement for? Did you use cash reserves to purchase goods and services that would be eligible CRF expenses?



- **FAQ A.3: Regarding what would qualify as a “substantially different use” for purposes of the Fund eligibility**

“Costs incurred for a “substantially different use” include, but are not necessarily limited to, costs of personnel and services that were budgeted for in the most recently approved budget but which, due entirely to the COVID-19 public health emergency, have been diverted to substantially different functions. This would include, for example, the costs of redeploying corrections facility staff to enable compliance with COVID-19 public health precautions through work such as enhanced sanitation or enforcing social distancing measures; the costs of redeploying police to support management and enforcement of stay-at-home orders; or the costs of diverting educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty’s ordinary responsibilities.

Note that a public function does not become a “substantially different use” merely because it is provided from a different location or through a different manner. For example, although developing online instruction capabilities may be a substantially different use of funds, online instruction itself is not a substantially different use of public funds than classroom instruction.” ([FAQ A.3](#))

- ✓ **NOTE:** Did you redeploy or divert any staff—full-time or for a percentage of their time—from normal duties to substantially different work such as COVID-response tech and client needs, or to address COVID-related public health precautions?
- **TIP:** CRF is not grant money, so you cannot use a negotiated or 10% de minimis indirect cost rate — though many of those costs would be eligible direct costs but every cost must be documented.
- **RELATED TIP:** It’s not a grant but you are subject to the Single Audit Rule ([FAQ B.7](#))
- **IMPORTANT:** Audits will happen. The state or local government that gave you funds will be Treasury’s target for recoupment — but your funder will seek the funds from you, so document, document, document.