



STATE OF ARKANSAS
**Department of Finance
and Administration**

Office of Intergovernmental Services

1515 West Seventh Street, Suite 400

Post Office Box 8031

Little Rock, Arkansas, 72203-8031

Phone: (501) 682-1074

Fax: (501) 682-5206

<https://www.dfa.arkansas.gov/intergovernmental-services>

UNALLOWABLE ITEMS FOR COVID-19

Below are examples of unallowable expenses. This information was retrieved from the Federal Register: The Department of the Treasury -Coronavirus Relief Fund program guidance. Posted 01/15/2021 [Federal Register :: Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments](#)

The following is a list of examples of costs that would not be eligible expenditures of payments from the CESF Funding:

- Expenses for the State share of Medicaid
- Damages covered by insurance
- Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency
- Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds
- Reimbursement to donors for donated items or services
- Workforce bonuses other than hazard pay or overtime
- Severance pay
- Legal settlements

In Addition,

- Any expenses that do not correlate with the coronavirus pandemic public health safety
- Any expenses that have already been reimbursed or supported by other CARES Act funding