

Per the request – here are comments on the Draft guidance on requests for reimbursement under section 3610 of the CARES Act.

Implementation Guidance:

1. The quantity of documentation and paperwork for reimbursement is large and we believe a burden. Recommend a condensed version, as required by the contracting officer, to document the reason for the impact, hours impacted, and cost of those hours. Then leave to the discretion of the contracting officer to ask for additional if required.
2. If #1 is not accepted then consider a tiered approach - >\$500k requires full paperwork and <\$500k can be done at the discretion of the contracting officer.
3. Can contractors request 3610 reimbursement more than once for COVID-19 leave for the same contract? If so, does the checklist require completion and submission again? The way the process is written, it seems as if contractors can only submit for reimbursement once. Without knowing if government offices will close in the future, or if there is additional exposure to COVID-19, this could limit contractors' opportunities for reimbursement. Can the FFP line items be modified as necessary? (It sounds like this is up for discussion with the KOs, but I think it should be further defined.)

Reimbursement Checklist:

1. We don't understand the necessity of questions 3b and 4, with regards to, "Is the contractor submitting Section 3610 reimbursement requests to other contracting officers or Federal Agencies?" and the contract information for that. I don't think it should be applicable to reimbursement for a specific contract.
2. For question 5b, last bullet/dash, asks for "Adequate data, documentation, and information to support the requested Section 3610 reimbursement (provided in electronic format whenever possible)." Can the government provide examples of what documentation is required, that is different from the 5a, and the previous bullets (dashes) in 5b?
3. We believe the following section in Question 5d goes against most companies' accounting practices, "For firm-fixed priced (FFP) contracts, contractors must remove sick leave costs that are included in the indirect rates that were used to price the FFP contract." How can companies account for this for FFP contracts?

Thank you for the opportunity to comment. If you have any questions please contact me below.