



**STATE OF NORTH CAROLINA**  
**OFFICE OF STATE BUDGET AND MANAGEMENT**  
**Employment First State for Individuals with Disabilities**

ROY COOPER  
GOVERNOR

CHARLES PERUSSE  
STATE BUDGET DIRECTOR

December 21, 2020

**MEMORANDUM**

**TO:** All Recipients of CRF

**FROM:** NCPRO

**RE:** Potential Deadline Extension for Use of Coronavirus Relief Funds (CRF)

The North Carolina Pandemic Recovery Office (NCPRO) thanks you for your continued diligence in helping the State provide relief aid to North Carolinians during the COVID-19 pandemic. We have received questions about the expected extension of the CRF deadline, so we are providing information that is contingent on Congress passing the appropriations act they are currently debating. NCPRO remains committed to providing timely information to CRF recipients throughout the process given the time pressures of the original deadline and we wanted to address these issues proactively.

**UPDATE 12/21/2020, 3:00 p.m:**

- The U.S. Congress reportedly reached a bipartisan agreement to pass a new COVID-19 relief bill. As written, the bill would extend the deadline for use of CRF to **December 31, 2021**. The bill must still pass both chambers and be signed by the President, but it is generally expected to become law.
- While the deadline may be extended, we currently expect all other requirements on CRF to remain in place and the same guidance to apply. The U.S. Treasury Department remains the definitive source of all CRF guidance, and any guidance they give takes precedence over this or any NCPRO document.

NCPRO is providing the following updates to guidance in the event that Congress passes the extension. After the bill is enacted, we will update our FAQs and guidance documents, and hold information sessions and office hours to communicate the changes. You may always email us at [ncpro@osbm.nc.gov](mailto:ncpro@osbm.nc.gov) with questions or concerns.

**Documentation on Delayed Goods and Payments:** An extended covered period means that CRF recipients may continue paying for allowable expenditures beyond December 30, 2020. Therefore, you do not have to collect and submit documentation from vendors related to delayed delivery assuming delivery is expected on or before the end of 2021.

**Return of Funds:** You do not need to return unspent funds to the State at this time.

**Interest Usage:** Interest earned on CRF is subject to the same requirements as CRF, namely, that interest must be used for eligible expenditures during the covered period. You must continue to document any accrued interest on CRF (see below), and you should do so throughout the time that you are using CRF funds.

**Documenting Interest:** To document any accrued interest CRF recipients should note this interest on their monthly C-1 forms from this point on. To document how the accrued interest was used, CRF recipients should continue to show grant expenditures in both Part A and Part B of the C-2 form. The expenditure total can include the interest earned. The grant amount award is to remain the same. Reported expenditures may therefore exceed the award amount by the amount of interest earned.

**Final Report on CRF to NCPRO:** Attachment F is the standard reporting form to close out your CRF funds and reporting to NCPRO. All recipients must submit this final summary report, which should show your organizations total final expenditures, projects, and accomplishments.

- If you have already spent all of your funds, you may submit Attachment F at any time. We would prefer to have these reports by Feb. 10, 2021, so that we may include this information in our report to the Legislature in March.
- If you have not yet spent all of your funds, please plan to submit your Attachment F no later than 45 days after your final expenditure. You should use the same upload link you have been given for monthly reporting.

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