

## NCPRO's Role

- Established under [Session Law 2020-4 of House Bill 1043](#)
- Oversee and coordinate all COVID-19 funds administered by the Governor's Office
- Serve as the point of contact for the State's pandemic economic recovery efforts and develop a plan for NC's recovery
- Provide technical assistance and ensure coordination of federal funds received by state agencies and local governments



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## NCPRO Management of Funds

Funds	Federal Agency	Amount	Direct Recipients	Expenditure Date	Final Reporting Date (frequency of reports)
Coronavirus Relief Funds	US Treasury	\$3.6 billion	1. Hospitals 2. Non-profits 3. Local governments 4. State agencies	December 31, 2021 (Complete)	September 30, 2023 (quarterly); CPI Desk Review underway by federal auditors
Emergency Rental Assistance (Parts 1 and 2)	US Treasury	\$1.1 billion	1. State agency 2. Counties (12)	September 30, 2022 (ERA 1) September 30, 2025 (ERA 2)	December 31, 2022 (ERA 1; monthly and quarterly) December 31, 2025 (ERA 2; monthly and quarterly)
Homeowners Assistance Funds	US Treasury	\$273.3 million	State agency	September 30, 2026 (Funds nearly expended)	December 31, 2026 (quarterly and annual reports required)
Governor's Emergency Education Relief Funds (Parts 1 and 2)	US Department of Education	\$200 million	1. State educational entities 2. Non-profit	September 30, 2022 (GEER 1) September 30, 2023 (GEER 2 & EANS 1) September 30, 2024 (EANS 2)	June 30, 2025 (annual)
Economic Development Administration (Tourism and Strategy)	US Department of Commerce	\$6.4 million (tourism) \$1 million (strategy)	1. State agencies 2. Non-profit	May 31, 2027 (tourism) May 1, 2024 (strategy)	September 30, 2027 (tourism) August 29, 2024 (strategy - semiannual reports due April 30 and Oct 31)
American Rescue Plan Act - State Fiscal Recovery Funds	US Treasury	\$5.4 billion	1. State agencies 2. Non-profits	December 31, 2026	June 30, 2027 (quarterly expenditure; annual plan)
American Rescue Plan Act - Capital Project Fund	US Treasury	\$273.6 million	State agency	December 31, 2026	June 20, 2027

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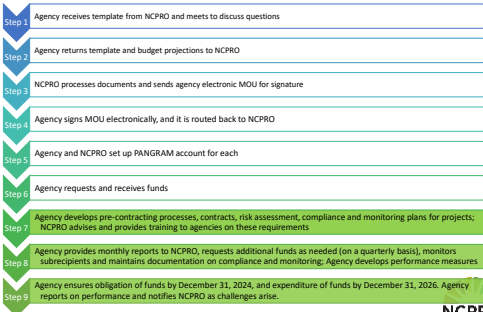
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## Overview of SFRF Process



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## How NCPRO Works with State Agencies

- Grants management assistance
  - Answer questions and provide technical assistance and support
  - Communicate on financial management guidance and processes to efficiently meet financial reporting requirements
- Templates, procedures and training
- Reporting assistance
- State agency working groups to work through common challenges and share information on recovery
  - Legal
  - Communications
  - Management
  - Audit preparation
- Monitoring of state agencies' grants management



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## What does success look like for North Carolina?

Successful recovery from the COVID-19 pandemic means North Carolinians have **economic opportunity, access to resources, and live in a resilient and equitable society** through:

- Improving the quality of life for North Carolinians particularly for vulnerable populations
- Emerging from COVID-19 with equity as a consideration and beginning to measure it
- Maximizing the opportunity to impact the most people for the greatest amount of time
- Better off than we were before the pandemic, especially our underserved and historically marginalized communities
- 100% of households with children have internet subscription
- High-quality education across the State
- High employment
- Growing the economy while creating and retaining jobs
- Strengthening and positioning critical infrastructure to respond to future stressors
- Resilient water infrastructure
- Resilient infrastructure that sets up future generations for success
- More people moving to North Carolina
- North Carolina and local leaders understanding the impact of money in their area



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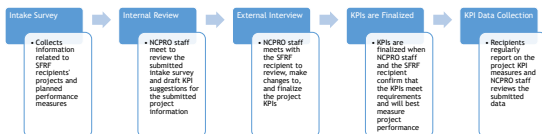
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## Key Performance Indicators (KPI) Development

- NCPRO has developed and implemented a process for creating, gathering, and evaluating KPIs for State Fiscal Recovery Funds



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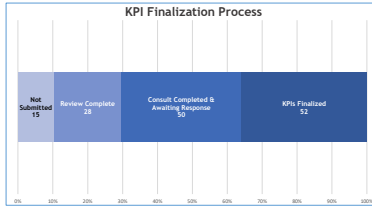
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## KPI Progress Update

NCPRO received 465+ proposed KPIs for 140+ unique SFRF projects.

The NCPRO team has completed review of all submissions and continues to consult directly with recipients on a project-by-project basis to finalize KPIs.

Data collection has started for several projects.



Notes:

- Data is current as of December 8, 2023.
- Does not account for subset of beneficiary programs, for which performance measurement is being conducted through beneficiary surveys.



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## What NCPRO Needs from State Agencies

- Communicate with NCPRO and grants manager on a regular basis
- Follow financial management guidance from NCPRO
- Use the NCPRO grants management portal (PANGRAM)
- Participate in state agency stakeholder groups
- Meet reporting deadlines and respond to requests in a timely manner (expenditure and performance reports)
- Be flexible
- Attend training classes and let NCPRO know if you need additional resources



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## Next Steps: Audit Preparation

- CRF Desk Review underway
  - Transactional level detail for \$3.6 billion in CRF
  - Multiple state agencies being asked to provide detailed documentation
- Additional Desk Review requirements released by US Treasury
- NCPRO working to hire consultant to help State and agencies prepare



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## Obligation: U.S. Treasury Interim Final Rule

- In November 2023, the U.S. Department of the Treasury released a new interim final rule regarding the definition of "Obligation," expanding its definition.
- "Obligation means an order placed for property and services and entering into contracts, subawards, and similar transactions that require payment. An obligation also means a requirement under federal law or regulation or provision of the award terms and conditions to which a recipient becomes subject as a result of receiving or expending funds."
- Key Takeaways:
  - Subrecipients and contractors are not subject to the obligation deadline once the subaward is in place
  - 2025-2026 Administrative costs are "obligations"
  - Contracts or subawards may be replaced after December 31, 2024 under specific restrictions
  - Change orders after 2024 are not allowed
- NCPRO will submit public comments to U.S. Treasury by December 20 to address impacts on state agencies and unanswered questions.



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## Stories of Recovery and Resilience

NCPRO's Stories of Recovery and Resilience series tells the stories of North Carolina's pandemic recovery, takes a closer look at exactly how our State's relief funds are being spent, and the benefits to North Carolinians.

These can be found online at <https://ncpro.nc.gov/stories>.



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## Polling Question #1

What are the deadlines for state agencies to obligate and spend State Fiscal Recovery Funds?

- A. Obligate by Dec. 31, 2023; Expend by Dec. 31, 2025
- B. Obligate by Dec. 31, 2024; Expend by Dec. 31, 2026
- C. Obligate by Dec. 31, 2023; Expend by Dec. 31, 2026
- D. Obligate by Dec. 31, 2024; Expend by Dec. 31, 2027



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## Polling Question #2

Which of the following is NOT one of the state agency's responsibilities for SFRF?

- A. Monitoring subrecipients and maintaining documentation
- B. Submitting expense reports to NCPRO using PANGRAM system
- C. Submitting reports to US Treasury
- D. Developing and reporting on KPIs for SFRF projects

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