



# STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

*Intergovernmental Policy and Planning Division*

October 29, 2021

To: Chief Executive Officers  
Chief Finance Officers  
COVID Portal Users

From: Martin L. Heft, Undersecretary

RE: **Municipal CRF Program Balance**

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Thank you for filing your interim reporting your July 1, 2020 to September 30, 2021 with the Office of Policy and Management. As we approach the end of the calendar, any municipality with an unspent balance remaining has until December 31, 2021 to incur eligible COVID-related expenses.

As outlined in [Treasury's Coronavirus Relief Fund Guidance for State, Territorial, Local and Tribal Governments](#), performance or delivery must occur during the covered period (March 1, 2020 through December 31, 2021) in order for the cost to be considered incurred; payment of funds need not be made during that time (though it is generally expected that payment will take place within 90 days of cost being incurred).

Federal Coronavirus Relief Fund (CARES Act) expenditures are subject to Single Audit by an Inspector General within the U.S. Department of the Treasury. Documenting that costs are eligible uses is essential to managing compliance risk and to minimizing the possibility that the costs are deemed ineligible, thereby requiring that the municipality and the state may need to return funds to the federal government.

The CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that –

- are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
  - were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government;
- and

- were incurred during the period that begins on March 1, 2020 and ends on December 31, 2021.

Guidance on eligible uses of Fund disbursements is available at [Municipal CRF Program \(ct.gov\)](#) and [Coronavirus Relief Fund | U.S. Department of the Treasury](#).