

CORONAVIRUS RELIEF FUND – INSTRUCTIONAL SUPPORT

PROGRAM REPORT CODE: 122
UNIFORM CHART OF ACCOUNTS CODE: XXXX-122-XXX
STATUTORY REFERENCE: [SL 2020-4 Section 3.3\(12\)](#)

TYPE: Dollars
TERM: March 1, 2020 to December 30, 2020
PURPOSE: To provide funding for additional contracted physical and mental health support services for students in response to COVID-19, including remote and in-person physical and mental health support services.
ELIGIBILITY: All public school units that are eligible to receive a portion of the instructional support appropriation.
FORMULA: Funds shall be allocated in the same basis as the instruction support allotment. Charter, ISD and Lab schools shall receive a per pupil share.

SPECIAL PROVISIONS:

- 1) The term school health support personnel shall refer to school counselors, school nurses, school psychologists, and school social workers.
- 2) Funds shall not be transferred in to or out of this allotment category.
- 3) Eligible expenditures are those incurred from March 1 to December 30, 2020.
- 4) Use of these funds shall be in accordance with Title V of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which authorizes the Coronavirus Relief Fund
- 5) Funds may only be used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19).
 - a) Necessary expenditures incurred due to the public health emergency mean expenditures used for actions taken to respond to the public health emergency, including expenditures for responding directly to the emergency or incurred in order to respond to second-order effects of the emergency such as the impacts of stay-at-home orders, school closures, etc.

- b) Funds may not be used for revenue replacement or to otherwise fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute.
- 6) In accordance with the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund Title V, these funds may not be used to directly account for revenue shortfalls related to the COVID-19 outbreak.
- 7) Funds may not be used for expenditures that were previously included in the unit's budget as of March 27, 2020. A cost meets this requirement if either:
 - a) The cost cannot be lawfully be funded using a line item, allotment, or allocation within that budget; or
 - b) The cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.
- 8) Funds may not be used for expenses that have been or will be reimbursed under any federal program.

Note: Before expending Coronavirus Relief Fund monies, Public school units that receive funding are encouraged to review the most current applicable guidance from U.S. Department of the Treasury, the U. S. Department of Education, and the North Carolina Pandemic Recovery Office housed in the Office of State Budget and Management.