

Grants Management Guidelines



Governor's Crime Commission
NC DEPARTMENT OF PUBLIC SAFETY

2024 – 2025 EDITION

Incorporating guidelines and amendments effective October 1, 2024, and later.



NC Department of Public Safety
GOVERNOR'S CRIME COMMISSION

Roy Cooper, Governor
Eddie M. Buffaloe Jr., Secretary

Robert A. Evans, Chairman
Caroline Farmer, Executive Director

September 19, 2024

Dear Subrecipients,

Glad to have your project with the Governor's Crime Commission! The Governor's Crime Commission staff is here to assist you in making the State and its residents safer and healthier. Please review our guidelines and ask questions. These are some of the rules that will guide your reporting and decisions.

Our staff is here to help. I encourage you to get to know your Grant Planner and Grant Administrator. Invite us to visit your facility to see the good work that you do. If you are new, ask for a mentor from an established agency that has a similar role. We want to ensure your success.

Our commissioners had to make hard decisions based upon what they saw as the greatest need for assistance to help the residents of North Carolina. As funding for VOCA decreases, it becomes more critical that you maximize the funding that you have been awarded and return any funding that cannot be utilized so we can use that to help others.

Good luck with your project. Please let us know if there is anything that we can do to better assist you.

Sincerely,

Caroline Farmer
Executive Director



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1 INTRODUCTION

Congratulations on receiving a grant through the North Carolina Governor's Crime Commission (GCC). The GCC staff is here to help guide you through the process of administering your awarded grant, often referred to as an agreement. The terms "grant", "award" and "agreement" are used interchangeably within this Guidebook.

The next several sections of this Guidebook will focus on policies and issues pertaining to the administration of your agreement including opening the award, reimbursements, budget change requests, monitoring, utilization, reporting, and closing the award.

Each agreement is assigned to a Grant Planner to work with you up to the opening of the agreement. After the agreement is opened, you will work with a Grant Administrator. Your Planner and Administrator are named in the "Partners" section at the bottom of the agreement overview in the Enterprise Business System (EBS). The Grants Administrator is your primary point of contact for all post-award issues, including reimbursements, reporting requirements, and grant adjustments. Your Grant Administrator has been trained to understand the details of a U.S. Department of Justice Grant, GCC policies, and the online EBS Grants Management System. In addition to providing grant and technical assistance, your Grant Administrator is charged with oversight and monitoring duties which are discussed in future sections of this Guidebook.

2 OPENING YOUR AWARD

Per North Carolina Administrative Code, grantees have 30 days from the date the grant is awarded and delivered to accept and return all award documents to GCC. If your agency needs additional time to process the award acceptance, you must contact GCC before the 30-day window expires.

Once you have signed your completed grant package, a member of the GCC Planning Team will review the grant information you have submitted and uploaded in EBS to ensure all certifications, policies, and other required programmatic documentation have been included for the opening of your agreement. You will be contacted by a member of the Planning Team should your grant package be incomplete and will advise if necessary corrective steps are needed. Each agreement must have the following policies attached in EBS:

- Conflict of Interest
- Procurement and Purchasing
- Unlawful Discrimination
- Whistleblower
- Travel (if travel is to be incurred)

(Based on the source of your grant, there may be other policies required. Work with your Grant Planner to determine what is required for your specific situation.)

After all grant information is received and completed, the agreement will be forwarded to the Grants Administrator Supervisor who will notify the Grants Administrator that the agreement is ready for reimbursement in EBS.

2.1 Introduction Letter

Your agreement will be officially opened after all reviews are completed. At this point, you will receive an introduction letter from your Grant Administrator via e-mail. The introduction letter will contain additional processes to complete, documents, and information specific to your agreement. While this is a lengthy letter, please read the entire document as it contains vital information. The introduction letter should also include your Grant Administrator's contact information, so that you can easily contact them for support.

2.2 Grant Period of Performance

The U. S. Department of Justice specifies general Federal award information in the terms and conditions of the Federal Award. The Grant Award letter includes the period of performance which is the official start and end date of your agreement. **NOTE:** *You will not be reimbursed for any expenses or encumbrances of funds occurring before your agreement start date or after your agreement end date.*

2.3 SAM.gov and Unique Entity Identifier Registration

All GCC subrecipients are required on the Federal System for Award Management (SAM) to have a Unique Entity Identifier. Subrecipient SAM records are publicly viewable and require a Unique Entity Identifier (UEI) number which may be obtained via <https://www.sam.gov>.

2.4 VOCA Initial Subaward Report (ISAR)

The Initial Subaward Report (ISAR) [Grant Forms | NC DPS](#) is for VOCA agreements only. This report must be completed on the form provided by your Grant Planner, and it must be submitted to GCC immediately after receiving notification from your Grant Planner that your grant agreement has been officially opened and is ready for reimbursements in EBS. Details of the process are below:

- The grant agreement is open once the status of the agreement is set to “Ready for Reimbursement” in EBS.
- The ISAR information reported on the form provided is required to complete Part 1 on the Office of Victims of Crimes – Performance Measurement Tool (OVC-PMT) website which enables the subrecipient to submit quarterly PMT reports for each agreement. Make sure to correctly enter all information and upload the ISAR into EBS.
- The Grant Planner will complete part 1 of the SAR by adding the new sub-award under the current, open agreement on the OVC-PMT website. Once part 1 is completed, the Grant Planner will email the subrecipient to complete Part 2 of the SAR.
- Once part 2 is completed, the subrecipient should email the Grant Planner to let them know that part 2 is complete on the OVC website. The Grant Planner will review and certify the SAR and will inform the subrecipient that the grant is ready in OVC PMT to have the required quarterly PMT reports submitted.

Be advised that the GCC staff cannot address any technical issues with OVC-PMT website or system. You must contact the OVC-PMT Help Desk at <https://ovcpmt.ojp.gov>, or via telephone at 1-844-884-2503. Customer support is available Monday – Friday, 8:00 a.m. – 5:00 p.m. ET.

2.5 Technical Support/Customer Service

You may reach out to the assigned Grant Administrator with any questions regarding your grant or for technical assistance at the phone number and email address that were provided in the grant introduction letter. Please be sure to review all communications from your Grant Administrator and respond in a timely manner to any requests. Your Grant Administrator may contact you to remind you of any reporting deadlines, to ask questions about submitted documentation, or to schedule a review or site visit. Additionally, from time to time, your Grant Administrator will reach out to you for updates on the progress of your agreement.

2.6 Online Training

Training for EBS can be found within the EBS system under web links. Here you will find videos for Application submission, Reimbursements, Change Requests, Managing the workflow, and more. You will also find the GCC External User Guide.

2.7 GCC Online Resources

GCC maintains a web page at <https://ncdps.gov/gcc> which is frequently updated. The subrecipients are strongly encouraged to visit the GCC website for information pertaining to grant application dates, deadlines, grant workshops, GCC quarterly meetings, grant resources, forms, etc. Examples of some of the resources maintained are listed below:

- Staff contact information: [Contact GCC Staff](#)
- GCC grant forms: [Grant Forms | NC DPS](#)
- GCC grant resources: [Resources | NC DPS](#)

3 REIMBURSEMENTS

3.1 Reimbursements Overview

A reimbursement request is a process by which GCC releases grant funds to the subrecipients upon demonstrating that submitted expenses are allowable, allocable, reasonable, and necessary to the success of the grant agreement. Unless prior approval from the Governor's Crime Commission is obtained, the expenditures have to be incurred during the period of performance. Proof of payment for the expenditures for each reporting period must be submitted with the reimbursement.

Some things to keep in mind concerning reimbursements:

- Based on statutory grant authorization or other regulatory requirements, budgeted items may be determined to be unallowable at any point during the grant period.
- The agency must have completed the purchase, paid in full, and have evidence that payment was made. Purchases must comply with the grant agreement and be within budget.
- Federal Funding from GCC should not be the sole funding source to run a program in its entirety nor for the life of the program but rather as an opportunity to assist in building financial stability and sustainability until the program can operate independently without the need for grant funding support.

Agencies are recommended to have at least 3-4 months in reserve funds to support their program. This can assist with any reimbursement delays or issues that may arise and have potential to stop services or to cause program interruptions due to financial hardships.

3.2 Reimbursement Timeline

3.2.1 Reimbursement Deadlines

The subrecipient is required to submit monthly expenditures reports, unless there are no reimbursable activities in a particular month. If the subrecipient fails to follow this requirement the Grant Administrator must include a note under the grant agreement in EBS for any subrecipient who does not follow the monthly reimbursement requirement or requires a different reimbursement schedule. Expenses must be filed by the end of the month following the month in which grant funds were incurred and paid by the subrecipient. For example, expenses incurred in January must be filed for reimbursement by the end of February. Any reimbursement requests submitted later will be subject to delays in the review and payment process.

Examples of determining when funds are incurred include:

- Equipment and Supplies - When the purchase transaction begins either by way of creation of a purchase order (internally) or via an order sent to the vendor (if purchase orders are not required).
- Personnel - When the work was accomplished/completed.
- Utilities - When the utility service was provided.
- Rent - When the rent became due.

3.2.2 Final Grant Reimbursements

Subrecipients have 60 days after the end of the grant period of performance to submit their final reimbursements and supporting documents under the agreement in EBS. Any reimbursements in status of "In Process by Recipient" are not considered submitted and may be rejected if not properly received by the end of the 60-day submission window.

3.2.3 Reimbursement Review Process

Reimbursements received by GCC are processed as follows:

- Quarterly PMT and Project Progress Reports must be current - Your grant must not have any overdue reports. If any reports are overdue, reimbursements will not be processed, and GCC has the right to place the project on "Hold".
- If received on time – The Grant Administrators will review requests within 10 days of being received.
- If received late - Grant Administrators have up to 30 days to review reimbursements received after the due date.
- If the reimbursement is returned to the recipient for corrections and modifications - If your Grant Administrator finds errors in a reimbursement request, it will be returned to the subrecipient in EBS, and a system generated email will be sent to the grant personnel who created the reimbursement. After the corrections are made and the request is resubmitted in EBS, the Grant Administrator has up to ten days to review the corrections. If further corrections are deemed necessary, the request will be returned followed by contact by the Grant Administrator.

3.2.4 Documentation and Page Number Labeling

3.2.4.1 Document Labelling and Contents

The subrecipient will label all supporting documents consistently according to expense category. Documents submitted must be legible, viewable, and in PDF format. Examples:

- PERSONNEL - October-2024 – (AGENCY NAME & AGREEMENT ID 2000012345)
- EQUIPMENT - November 2024 – (AGENCY NAME & AGREEMENT ID 2000012345)
- SUPPLIES - December 2024 – (AGENCY NAME & AGREEMENT ID 2000012345)

3.2.4.2 Page Numbering

All uploaded documents must have page numbers (sequential) and those page numbers must be entered in the "Document id #" column of the respective coversheet. For example:

PERSONNEL - Start with **P1, P2, P3, etc.**

SUPPLIES - Start with **S1, S2, S3, etc.**

EQUIPMENT - Start with **E1, E2, E3, etc.**

TRAVEL - Start with **T1, T2, T3, etc.**

3.2.5 Contract Reimbursement Requirements

3.2.5.1 Drafting and Approval of Contracts

All contracts must be approved by GCC prior to execution. Further, approved and executed contracts must be uploaded into EBS before requesting any reimbursement.

- Prior to execution, submit a copy of the proposed contract along with a completed GCC Pre-Contract Request Form to your Grant Administrator.
- If for any reason the subrecipient is requesting an excess rate above the \$81.25 hourly standard rate, the Contract Excess Rate Request Form must be submitted prior to submitting the contract for approval.
- All contracts greater than \$10,000 will require a paragraph that addresses how either party can terminate the contract or agreement. The paragraph must address termination of the contract for cause or convenience by the contractor and/or the subrecipient. (2CFR200, Appendix II (B)).
- Once the contract is approved by the Grant Administrator, the subrecipient may execute the contract with the contractor. The fully executed contract will need to be sent to the Grant Administrator. The Pre-Contract Request form and the contract will be uploaded in EBS by the Grant Administrator.

3.2.5.3 Pre-contract Request Form (Sample)

Current form available [here](#):

PRE - CONTRACT REQUEST FORM	
Complete and submit this form to your Grant Administrator. The Subrecipient must provide a contract draft with this request.	
Agreement Description:	
Agreement ID:	Request Date:
Contractor / Agency / Company	
Contractee / Individual	
Requested Hourly Rate	Rate Per Day Not to Exceed
Federal Share to be reimbursed	Match Share to be allocated
Grant Period of Performance	
Scope of work / describe services:	
Program Director Signature	Date
GCC official use only	
<input type="checkbox"/> Approved	Amount Approved:
<input type="checkbox"/> Denied	Reason for denial:
Date:	Signature:

3.2.5.4 Excess Rate Request (Sample)

Current form available [here](#):

CONTRACT EXCESS RATE REQUEST FORM

Complete and submit this form to your Grant Administrator. The Subrecipient must provide the following documentation for each request.

1. Proof that subrecipient received the rate for similar services.
 - a. Contract (should the rate change during grant period of performance a new contract will be needed)
 - b. Paid invoice or paystub (redacted)
2. Proof that vendor / contractor is the only one that can provide the necessary services.
 - a. Proof of level of expertise and experience necessary for the grant.
 - b. Resume and certification / accreditation.

Agreement Description: <input style="width: 90%;" type="text"/>	
Agreement ID: <input style="width: 40%;" type="text"/>	Request Date: <input style="width: 40%;" type="text"/>
Contractor / Agency / Company <input style="width: 95%;" type="text"/>	
Contractee / Individual <input style="width: 40%;" type="text"/>	
Requested Hourly Rate <input style="width: 40%;" type="text"/>	Rate Per Day Not to Exceed <input style="width: 40%;" type="text"/>
Federal Share to be reimbursed <input style="width: 40%;" type="text"/>	Match Share to be allocated <input style="width: 40%;" type="text"/>
Grant Period of Performance <input style="width: 95%;" type="text"/>	
Above maximum rate justification: <div style="border: 1px solid black; height: 80px; width: 100%;"></div>	
Program Director Signature <input style="width: 90%;" type="text"/>	Date <input style="width: 20%;" type="text"/>

GCC official use only	
<input type="checkbox"/> Approved	Amount Approved: <input style="width: 70%;" type="text"/>
<input type="checkbox"/> Denied	Reason for denial: <input style="width: 70%;" type="text"/>
Date: <input style="width: 30%;" type="text"/>	Signature: <input style="width: 70%;" type="text"/>

3.2.5.5 Contract Template (Sample)

Current sample form available [here](#): Can be used as a sample contract, for comparison, or as a guide to create your own contract.

This is a contract template. Contracts should be on the subrecipient's letterhead. Subrecipients do not have to include all of this information, but they do have to provide the basic information included in the GCC contract approval guide.

AGREEMENT

THIS AGREEMENT, for PROJ0 _____ is made between _____, the
service provider in _____ County, hereinafter referred to as the
"AGENCY" and _____, (insert position title here) hereinafter referred to as the
"CONTRACTOR".

WITNESSETH

That WHEREAS, the AGENCY desires to engage the CONTRACTOR to perform the professional services hereinafter described;


Therefore, the AGENCY and the CONTRACTOR do mutually agree as follows:

- (1) CONTRACTUAL STATUS: The AGENCY and CONTRACTOR agree that the CONTRACTOR shall perform the services required of the CONTRACTOR herein set forth for grant funded through GCC Project Number _____; provided that the CONTRACTOR is not and will not by virtue of this contract acquire the status of an employee of the AGENCY.
- (2) TIME OF PERFORMANCE: The effective date of this agreement is _____ and the termination date is _____. (Grant Period)
- (3) COMPENSATION: The AGENCY will pay CONTRACTOR at a rate of \$ _____ per hour, for a total sum not to exceed \$ _____ to be paid by GCC, and \$ _____ to be paid using non-GCC funds (MATCH) for services performed by the CONTRACTOR.
- (4) SCOPE OF SERVICES TO BE RENDERED: The CONTRACTOR hereby agrees to perform in a manner satisfactory to the AGENCY the following services:

Services will include, but not be limited to:

Truthfully and accurately maintain and preserve such records and statistics, and make, on a timely basis, such reports as AGENCY may from time to time require.
- (5) INVOICE: Payment under this AGREEMENT will be made upon receipt of an original invoice from CONTRACTOR documenting the services performed; hours worked providing the services, hourly rate of pay, and the amount due and payable pursuant to Paragraphs 3 and 4 of this AGREEMENT. All services must be performed to the satisfaction of the AGENCY prior to any payment being made.
- (6) CONTRACT ADMINISTRATOR: _____, Project Director, is designated as the contract administrator for this AGREEMENT. The contract administrator is responsible for monitoring the CONTRACTOR'S performance, approving payment to the CONTRACTOR and for providing evaluation of the CONTRACTOR.

- Time and Activity sheets
 - Time and activity sheets come in multiple forms and can be found [here](#):
 - 205B-Time-and-Activity-Form-Match-or-Single-Funding-Source
 - 205A-Time-and-Activity-Form-Multiple-Funding-Sources (4)
 - 205A-Time-and-Activity-Form-Multiple-Funding-Sources (6)
 - 205A-Time-and-Activity-Form-Multiple-Funding-Sources (14)
 - [The single sole source form](#) is used for documenting a volunteer Match and for personnel who are sole-sourced 100% on a single agreement.

 NORTH CAROLINA GOVERNOR'S CRIME COMMISSION ONE FUNDING SOURCE TIMESHEET (Single Source/In-Kind or Cash Match)						
Employee/ Volunteer Name:	Liza McDougle			Position Job Title	Court Advocate	
Pay Period:	1/1/2020-1/31/2020					
Date	FSL WORK HOURS	FSL ACTIVITY CODE(S)		HOURS WORKED	LEAVE	TOTAL
1	8.00	C		8.00		8.00
2	8.00	B		8.00		8.00
3	8.00	B, C		8.00		8.00
4				0.00		0.00
5				0.00		0.00
6	8.00	B,C		8.00		8.00
7	8.00	A,B		8.00		8.00
8	8.00	A,B		8.00		8.00
9	8.00	A,C		8.00		8.00
10	8.00	A,B,C		8.00		8.00
11				0.00		0.00
12				0.00		0.00
13				0.00		0.00
14		D		0.00	8.00	8.00
15		D		0.00	8.00	8.00
16		D		0.00	8.00	8.00
17		D		0.00	8.00	8.00
18				0.00		0.00
19				0.00		0.00
20				0.00		0.00
21				0.00		0.00
22				0.00		0.00
23				0.00		0.00
24				0.00		0.00
25				0.00		0.00
26				0.00		0.00
27				0.00		0.00
28				0.00		0.00
29				0.00		0.00
30				0.00		0.00
31				0.00		0.00
HOURS WORKED	64.00			64.00	32.00	96.00
ALLOCATED LEAVE	32.00					
TOTAL BY FS	96.00					


Note: Signatures must be original. Typed copied/pasted or other facsimilies are not acceptable.

Employee Signature: _____ Date: _____ Supervisor Signature: _____ Date: _____

Funding Source: Project Number, Source Name, Grant Name (PROJ012345, GCC, Somewhere Co Direct Services)	
FSL:	Governors Crime Commission - PROJ
Activity Codes	A FILLING OUT PAPERWORK
	B ACCOMPANYING VICTIM TO COURT
	C COURT ADMINISTRATIVE DUTIES
	D LEAVE

- Make sure to enter the employee’s full legal name and position title accurately.
- Make sure correct agreement numbers are included on all documentation prior to submission.
- Enter all work hours and enter the appropriate activity codes for work performed.
- Make sure the employee and supervisor have signed the time and activity sheet.

- The [multiple funding source form](#) is used for personnel paid through more than one agreement or funding source.
 - Make sure to include ALL funding sources and time worked for the entire month. We need to verify all hours worked for GCC and other sources to total a full month of hours worked and how these hours were allocated.



**NORTH CAROLINA
GOVERNOR'S CRIME COMMISSION**

**MULTIPLE FUNDING SOURCE
TIME & ACTIVITY SHEET**

Employee Name: **LIZA MCDOUGLE**

Pay Period: **1/1/2020 - 1/31/2020**

Position Job Title: **COURT ADVOCATE**

Date	FS1 WORK HOURS	FS1 ACTIVITY CODE(S)	FS2 WORK HOURS	FS1 ACTIVITY CODE(S)	FS3 WORK HOURS	FS3 ACTIVITY CODE(S)	FS4 WORK HOURS	FS4 ACTIVITY CODE(S)	HOURS WORKED	LEAVE	TOTAL
1									0.00		0.00
2									0.00		0.00
3	7.00		1.00						8.00		8.00
4	4.00		2.00		1.00		1.00		8.00		8.00
5	8.00								8.00		8.00
6	4.00				4.00				8.00		8.00
7	7.00		1.00						8.00		8.00
8									0.00		0.00
9									0.00		0.00
10									0.00		0.00
11									0.00		0.00
12									0.00		0.00
13	3.00				5.00				8.00		8.00
14	8.00								8.00		8.00
15	5.00		1.00		1.00		1.00		8.00		8.00
16	7.00		1.00						8.00		8.00
17	7.00				1.00				8.00		8.00
18									0.00		0.00
19									0.00		0.00
20									0.00		0.00
21									0.00		0.00
22									0.00		0.00
23									0.00		0.00
24									0.00		0.00
25									0.00		0.00
26									0.00		0.00
27									0.00		0.00
28									0.00		0.00
29									0.00		0.00
30									0.00		0.00
31									0.00		0.00
32									0.00		0.00
HOURS WORKED	60.00		6.00		12.00		2.00		80.00	0.00	80.00
ALLOCATED LEAVE	0.00		0.00		0.00		0.00				
TOTAL BY FS	60.00		6.00		12.00		2.00				
Effort Percent	75.00		7.50		0.1500		0.0250				

Note: Signatures must be original. Typed copied/pasted or other facsimiles are not acceptable.

Employee Signature: _____

Date: _____

Supervisor Signature: _____

Date: _____

Funding Sources: Project Number, Source Name, Grant Name (PROJ012345, GCC, Somewhere Co Direct Services)

FS1:	PROJ123456, GCC, Someone's CAC, Somewhere, NC
FS2:	BR549, NCDHHS
FS3:	N5261F, NCGHSP
FS4:	PROJ024680, GCC, Yet Another GCC Fun Filled Project, Somewhere Else, NC

Activity Codes	A	FILING PAPERWORK	E	
	B	COURT ACCOMPANIMENT	F	
	C	ADMIN DUTIES	G	
	D		H	

- Complete all hours worked based on actual activity.
- Make sure the effort percentages are correct and reflected on the cover page.
- Enter activity codes according to actual activities worked.
- Signed and dated by employee and supervisor.
- Make sure the agreement number is entered and is consistent with the cover page.

- Fringe benefits

- Current form available here: [Prior Approval for Out-of-State Travel form](#)

PRIOR APPROVAL REQUEST FOR OUT-OF-STATE TRAVEL	
<p>This request should include the costs for all attendees funded by the grant to attend the conference. Request should conform with Federal and State regulations, and the organization's travel policy. Use of federal funds is allowable ONLY for permanent employees and volunteers (VOCA), funded by the grant.</p>	
<p>Agreement Description: _____</p>	
<p>Agreement ID: _____</p>	
<p>Conference Name: _____</p>	
<p>Conference Dates: _____</p>	
<p>Place of Conference: _____</p>	
<p>Briefly explain purpose of the conference, reason for attending, and how it relates to your grant. Provide supporting documentation (agenda, brochure, etc.)</p>	
<div style="border: 1px solid black; background-color: #e6f2ff;"></div>	
<p>Attendees:</p>	
Employee Name	Title
<p>Budgeted costs:</p>	
<p>Registration fees total: _____</p>	
<p>Lodging total cost: _____</p>	
<p>Subsistence total cost: _____</p>	
<p>Transportation total cost: _____</p>	
<p>Other fees directly related: _____</p>	
<p>Note: A detailed breakdown of all costs per employee must be provided separately, reimbursement request must be submitted after travel is completed.</p>	
Submitted by: _____	Date: _____
GCC official use only	
<input type="checkbox"/> Approved	Comments: _____
<input type="checkbox"/> Denied	Reason for denial: _____
Date: _____	Signature: _____

- Proof of attendance, conference agenda, invoice, and proof of payment
- Lodging invoices and proof of payment
- Transportation invoices and proof of payment
- Meal receipts – limited to the daily per diem maximum

4 COST PRINCIPLES

4.1 Cost Principles

The objective of cost principles is to provide, to the extent applicable, all organizations which have a similar way of doing similar work with the federal government the means to follow the same policies and procedures, to increase efficiency, to reduce administrative burden, and to strengthen oversight. (See 2 CFR 200, Subpart E).

Under the Basic Factors of Allowability for a cost to be approved, the cost must be allowable, allocable, reasonable, and necessary. These are the general criteria to follow when planning budgets, budget change requests, and requesting reimbursements.

An **allowable** cost is one that meets the criteria for authorized expenditures and meets federal standards of allowability. (See 2 CFR 200.403 - Factors Affecting Allowability of costs).

A cost is **allocable** to an award if the goods or services involved are chargeable or assignable to the award or cost objective. Note that to be allocable to an award, a cost must either be incurred specifically for or must benefit that award, and the cost is **necessary** to the overall operation of the organization and is assignable in part to the award. (See 2 CFR 200.405 - Allocable Costs).

A cost is considered **reasonable** if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. (See 2.CFR.200.404 - Reasonable Costs). The cost needs to be ordinary and necessary for the operation of the non-federal entity and efficient performance of the federal award.

4.2 Direct and Indirect Costs

4.2.1 Direct Costs

Generally, if a cost can be identified specifically with a cost objective, such as a grant or agreement, service, or other activity of an organization, it is a **direct cost**. If a cost has been incurred for common or joint objectives of an organization and cannot be readily identified with a cost objective or agreement, it is an **indirect cost**. Simply stated, **direct costs** are specific to an agreement and **indirect costs** are the costs of doing business. (See 2 CFR 200.412 - Classification of Costs).

Direct costs are those costs that can be identified specifically with, or directly assigned to, a federal award relatively easily and with a high degree of accuracy. (See 2 CFR 200.413 - Direct Costs.)

Typically, direct costs may include:

- Salaries and benefits of certain employees engaged in work under the award.
- Travel of certain employees with salary funded by the federal award.
- Materials and supplies used specifically to accomplish the federal award purpose.

4.2.2 Indirect Costs

Indirect costs are costs incurred for a common or joint purpose benefiting more than one cost objective. They are not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. These costs, though not readily assignable to an award, are necessary for both the operation of the subrecipient and to the performance of the award. (See 2 CFR 200.414 - Indirect Facilities and Administration (F&A) Costs).

Examples of costs frequently treated as indirect costs include:

- Facility or building maintenance
- Telephone and internet expenses
- General supplies
- Depreciation
- Rental costs and leases
- Salaries and benefits of certain employees (those whose work benefits the entire organization)

A subrecipient may negotiate an "indirect cost" rate with its cognizant federal agency to facilitate the equitable allocation of indirect costs to federal awards. Generally, the rate is determined by the ratio of the total "indirect" costs of an organization (grouped together into an "indirect cost pool") to some equitable "direct" cost base. A subrecipient must be permitted to charge its negotiated indirect cost rate to each of its federal awards if the rate remains current, though certain exceptions are permitted by law. Some grants may not allow indirect costs. In many cases, the cognizant agency for indirect costs may approve, upon request, a one-time extension of a current (unexpired) negotiated indirect cost rate, for up to four years. A copy of the approved indirect cost rate agreement is required.

The **indirect cost rate** is a ratio or percentage of an organization's total indirect costs to its direct cost base.

$$\frac{\text{Total indirect costs}}{\text{Direct cost base}} = \text{INDIRECT COST RATE}$$

Subrecipients who have never negotiated an indirect cost rate may elect to use the 15% (effective for grants that are opened after October 1, 2024) de minimis rate of modified total direct costs. This rate may be used indefinitely, or until an indirect cost rate can be negotiated with a cognizant federal agency. Effective with the agreements that are awarded after October 1, 2024, the first \$50,000 of each subaward can be used when calculating the modified total direct costs.

[4.2.3 Budget Planning](#)

One integral part of your grant application is the grant budget. This is where you define what the grant funds you are applying for will be spent on:

To add a budget line item, complete the following steps:

1. Access the Budget Summary section of the Application.
2. Select "Add Line"
3. Provide Line Details on the Details Window (See image below).
4. The following Line Item Details are required:

Budget Line Details	Description
Budget Year	Some grants are multi-year and have budgets for each year.

Expense Group	Expense Groups are large categories of expenses, GCC Expense Groups include Supplies, Equipment, Personnel Contractual, etc.
Expense Code	Expense Codes are sub-categories of Expense Groups. For instance, "In-State is an Expense Code of the Expense Group, "Travel."
Indirect Relevant	Select if this budget is eligible for indirect cost collection.
Requested Amount	Budgeted amount for this line item.
Detailed Description	Provide details on this budget line, including any calculations. Describe how this item relates to the goals of your grant.

5. Select "OK" to return to the Budget Summary.

In developing your Budget line items, you might be required to distinguish between Equipment and Supplies if your grant requires you to purchase products. Federal Regulation 2 CFR 200.1 defines Equipment below.

Federal Regulation 2 CFR 200.1 defines the designation of equipment for the purposes of budgetary classification(s) as follows:

"equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000. See the definitions of capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment, and supplies in this section."

If the Subrecipient is unsure about whether to classify a specific item as either Supplies or Equipment, they should take the following steps:

- Consult with their organization's Finance Officer to determine if their local regulations are stricter than the Federal threshold.
- Determine if the item's value is less than either \$10,000 and/or the local organization's threshold for equipment designation. If so, the item should be classified as a Supply.
- Determine if the item's value is greater than either \$10,000 and/or the local organization's threshold for equipment designation. If so, the item should be classified as Equipment.
- If the local organization's regulation is stricter than the figure found in 2 CFR 200.1, the local policy must be followed.

The proper classification of a budget line item is based upon the category in which the specific identified item falls. GCC currently has five different categories of line items: Equipment, supplies, personnel, contractual, and travel. If the Subrecipient is unsure of how to classify equipment, supplies, personnel, travel, etc. they should consult the following:

Equipment

If the threshold for equipment designation has been met (See Section 4.2.3 above), the Subrecipient should do the following:

- Create a separate line item for each equipment category. For example, if the Subrecipient was intending to purchase five cameras and six Mobile Data Terminals, they would need to create two line items. The Budget Table should show a line item Requested Amount for cameras and one for MDT's.
- Give a thorough explanation in the Detailed Description Box of the line item. The description should be enough for GCC staff to be able to have a good idea of the product the Subrecipient intends to purchase.

Supplies

If the threshold for equipment designation has NOT been met (See Section 4.2.3 above), the Subrecipient will categorize the product(s) as supplies and should do the following:

- Create a separate line item for each supply category. For example, if the Subrecipient was intending to purchase five cameras and six Mobile Data Terminals, they would need to create two line items. The Budget Table should show a line item Requested Amount for cameras and one for MDT's.
- Give a thorough explanation in the Detailed Description Box of the line item. The description should be enough for GCC staff to be able to have a good idea of the product the Subrecipient intends to purchase.

Personnel

Personnel Budget line items must be handled differently than Equipment and Supplies due to employee salaries and benefits comprising the greatest part of these elements. If the Subrecipient is entering employee salaries and benefits in the budget, they should do the following:

- Each individual employee's salary must be entered into a separate line item. For example, if the Subrecipient has a Director, Project Specialist, and Admin Specialist, then three different Budget line items must be created.
- The Subrecipient must show the calculations for each employee's salary in the Detailed Description Box.
- Each of the benefits categories must be given their own individual Budget line item. For example, FICA, Workers Compensation, and Dental Insurance would require the creation of three different line items. However, the Dental Insurance for all employees could be in one line item.

Contractual

If the Subrecipient is entering into a contract with a third party to provide consulting services for their Agreement, the following is required:

- A separate line item must be created for the consultant contract. This line item should contain a detailed description of the services to be performed by the consultant.
- If the Subrecipient has a two-year Agreement with GCC, the Budget line item for the contract needs to specify whether it is for Year 1 or Year 2. If the contract will encroach into both Year 1 and Year 2, two Budget line items should be created for each year.

Travel

If the Subrecipient's Agreement requires them to travel, the following is required for the Budget line items:

- A separate line item must be created for each conference/training to which the Subrecipient will be traveling. For example, if the Subrecipient is sending employees to a Conference in Orlando in August and a class in Charlotte in September, they should create two line items.
- If the Subrecipient will be seeking reimbursements for gas/mileage, they should create a separate line item for that item.

Operating Expenses

These are the costs a non-profit organization incurs to runs its operations; it broadly refers to costs related to overhead, including:

- Rent and Utilities: Office space and utilities (electricity, gas, water), cleaning services.
- Technology: Software, and IT support.
- Insurance: Liability, property.

5 CHANGE REQUESTS

Grant change requests occur whenever any terms or conditions mutually agreed upon in the grant agreement need to be adjusted during the grant's period of performance. A grant adjustment changes the grant agreement between your organization and GCC after the initial grant agreement has been signed. All grant change requests must be within the approved agreement goals and programmatic scope of work of your agreement unless specifically approved by your Grant Administrator. Budgetary change requests are evaluated on a case-by-case basis, and only budgetary changes intended to meet the goals of the agreement and the federal award will be approved.

NOTE: Certain types of agreement changes require **prior approval** by GCC. Prior approvals are necessary where extensive financial and programmatic changes in budgets and scope of work would alter the grant/agreement from the original, approved intent. Subrecipients must contact their Grant Administrator to discuss prior approvals to ensure adherence to federal regulations and GCC guidelines. There are two types of change requests: Budget change requests and non-budgetary change requests.

5.1 Budgetary Change Requests

Sometimes referred to as budget modification or budget adjustment, budget change requests are submitted to make financial changes to a federal award.

5.1.1 Purpose of Budgetary Change Requests

Grantees or subrecipients may request budgetary changes or modifications to the approved budget to reallocate funds among budget categories/line items within the existing federal award. The originally awarded amount may not be increased by this process.

Budget change requests can be submitted at any time throughout the life of a grant agreement up to 90 days prior to the agreement end date. Any budget adjustment submitted after this deadline must have reasonable justification and approval by the assigned Grant Administrator. Note that no reimbursement request can be processed while there is an unapproved change request in the EBS workflow process.

GCC subrecipients must initiate a **prior approval** process for a budget adjustment in the event of any of the following:

- For grants/agreements with budgets of more than \$250,000, where changes in the budget will generate changes in the scope of work of the agreement, and/or that changes the budget by more than 10% of the awarded amount (referred to as the 10% Rule) **requires prior approval** (2 CFR 200.308 (f)) from the Grants Administrator. If approved, the subrecipient will be informed by the Grants Administrator to submit the change request in EBS.

Example of the 10% Rule (Prior Approval Received):

Total award amount	\$ 250,000
10% of the award amount	\$ 25,000
Change 1	\$ 10,200
Change 2	\$ 9,450
Change 3	\$ 7,800
Total desired budget adjustment exceeds 10% of the award amount.	\$ 27,450

The adjustment affects a cost category that was not included in the previously approved budget.

- Moving funds between line items.

5.1.2 Budgetary Change Request Affects Grant Indirect Cost Awards

For grants having an effective indirect cost rate and associated budget line may be affected by a budgetary adjustment. Budget lines added, deleted, or edited will receive the same direct cost basis review as occurred during the grant application phase. The results of the cost basis review may result in the following:

- Increase in grant Federal share – If the Grant Agreement is already opened, any potential increase in funds must be discussed with and reviewed by your Grant Administrator and your Grant Planner. If the grant agreement is in the pre-award phase it must be discussed with and reviewed by your Grant Planner. An increase in funds cannot be guaranteed, and if disapproved may cause the change request/adjustment to be modified or rejected.
- Decrease in grant federal share - Direct-basis budget lines transferred to surplus will lessen the amount of grant indirect funds proportionately.
- No effect on federal share.

5.2 Non-Budgetary change requests

Non-budgetary change requests are submitted to make non-financial changes to a federal award. Subrecipients must report deviations from approved budget or project scope or objective and must request prior approvals from their assigned Grant Administrator for budget and program plan revisions. Non-budgetary change requests are used for:

- Changes in program activities, objectives, goals, and scope changes
- Changes in key personnel (including employees and contractors) that are identified by name or position in the federal award
- Grant agreement period extensions
- Change in timeline of activities

Non-budgetary change requests may be submitted at any time during the period of performance of the grant agreement. Non-budgetary changes made within 90 days of the agreement's end date must be justified and receive approval from the designated Grant Administrator.

5.2.1 Grant Period Extensions

Subrecipients may submit a one-time, post-award request for an extension of up to 90 days and possibly up to 6-12 months on their agreement depending on the federal award period of performance. A no-cost extension (NCE) is made to ensure the completion of the originally approved agreement or to permit an orderly phase-out of an agreement that will not receive continuation support.

Extensions involve changes to the agreement end date. The following guidelines apply:

- All requests for extensions require prior approval from GCC.
- Extensions generally do not exceed 3 months, but agreements may be extended up to 6-12 months.
- Two awards cannot overlap if they are funded under the same priority, recipient grant, or for the same purpose. For example, a current Sexual Assault Basic Services agreement cannot be extended if it overlaps a continuing Sexual Assault Basic Services agreement that will begin during the extension period.
- A request for an extension of the agreement period must be justified by circumstances that adversely affected the subrecipient's ability to perform some aspect of the agreement or to fully expend funds during the period of performance.
- Requests for retroactive extensions of agreement periods will not be considered.

Extensions will not be made to spend down remaining funds from year one. Requests to extend for the purposes of spending down year two funds must contain a statement as to why year two activities did not spend down available funds, and a plan for how the funds will be spent down within the extension period.

5.2.2 Grant Scope and Programmatic Changes

GCC subrecipients must initiate an approval process for a non-budgetary adjustment in the event of any one or a combination of, but not limited to, the following:

- Changing programmatic activities.
- Changing the length of time to complete the agreement.
- Changing the goals/purpose of the agreement.
- Changes in scope involve making one or more adjustments to the cost, budget, timeline, and/or other features of the agreement to the extent that the changes deviate from the budget, goals, and objectives of the award. When in doubt about whether a needed change involves a change in scope, contact the Grant Administrator.
- Grants Administrator will forward the EBS workflow to the appropriate planner in order to allow them to review the scope change. The workflow can be sent back to the GA once the planner has completed any necessary amendments or adjustments.

NOTE: **Prior approval** is required for a change in scope adjustment. Subrecipients must contact their Grant Administrator to discuss prior approvals to ensure adherence to federal regulations and GCC guidelines.

5.3 Personnel Changes

5.3.1 Persons Affected by Personnel Change Requests

Subrecipients must receive pre-approval from GCC whenever there is a change concerning a “key personnel specified in the application or Federal Award” (see 2 CFR 200.308 (c)(2)). This requirement affects, at a minimum, the following persons:

- Authorizing Official
- Project Director (see also 2 CFR 200.308 (c)(3))
- Key personnel include:
 - Executive Directors of non-profit agencies
 - Positions funded all, or in part, by the grant

5.3.2 Changing the Authorizing Official or Project Director

Changes to the Authorizing Official or Project Director are accomplished in the same manner as follows:

- Prior approval for changes in key personnel is required before further action may be taken.
 - Approval must be requested in writing through email to the Grants Administrator by the new Executive Director, Project Director, Authorizing Official, or Chairperson of the Board.
 - The email should specify the name and job title of the individual designated as the new Authorizing Official or Project Director, along with the effective date of the change.
 - The request for approval will be forwarded to the Grants Administrator to authorize the submission of the change request on EBS, including attached board minutes, if a non-profit, that confirm the appointments of the new Authorizing Official, Executive Director, or Project Director.
- Actions to be taken by the new official. The steps taken to update the new grant official in EBS is summarized as follows:

- Obtain an NCID here: <https://itservices.nc.gov/services/security-privacy/nc-identity-management-ncid>
- Users are not allowed to share NCID's. Each individual requiring access must have a unique NCID to access the GCC Grants Management System.
- For the general public, your account will expire if you do not confirm it within three days of creating it. It will also expire if you do not use it within 18 months.
- The online EBS External Access Request Application requires that you have a NCID, which is a unique account that allows the general public and government employees access to state resources and services online.

5.3.2.1 Requesting Access to EBS

If you require access to the GCC Grants Management System to create or review an application, or to manage or view an existing awarded grant, you will need to request access by following the steps below:

1. Access the online **EBS External Access Request Application** found at (open link in Google Chrome) <https://www.ebs.nc.gov/sap/crmaccess/>
 2. Provide the details required by the form and submit. (See sample, below)
 3. Your authorization will be processed over the next 48 business hours. If approved, you will receive a "WELCOME TO THE GCC ENTERPRISE BUSINESS SYTEM" email from sapacct@ncdot.gov. EBS Support should only be contacted after you have received this email. Please make sure your email spam filter is not blocking this email address: sapacct@ncdot.gov
- (EBS External Access Request Application)*

5.3.3 Changes to Positions Specified in the Grant Application

Any changes to expense lines that finance salaries require prior approval from GCC. This approval can be obtained by submitting either a budgetary change request or a non-budgetary change request.

5.3.3.1 Adding New or Updating an Existing Personnel Line

- On the EBS platform, select the Change Request GCC Tile.
- Use this option to add a new position and delete an existing position.
 - Using the [Create New Change Request] button to open the interface

Create New Change Request

- Complete the required Justification for the change request.
- Select the [Budget/Personnel Update] tab.

Budget Table

Year	Expense Group	Expense	Indirect Relevant	Current Approved Budget	Reimbursed Amount	Remaining Balance	Change (+) or (-)	New Requested Budget
Year 1	Personnel	Salary - Specify P...	<input type="checkbox"/>	1,100.00	0.00	1,100.00	0.00	1,100.00
Year 1	Personnel	Salary - Specify P...	<input type="checkbox"/>	100.00	0.00	100.00	0.00	100.00
Year 1	Equipment	Equipment - Specify	<input type="checkbox"/>	1,000.00	0.00	1,000.00	0.00	1,000.00

[Add Lines](#)

- Select the line item to be modified and subtract the amount on the line item, see example.

*Year: Year 1

*Expense Group: Personnel

*Expense Codes: Salary - Specify Position

Indirect Relevant:

*Change Amount: -1,100.00

Note: that the negative line item will remain on the budget.

- Make sure to accept or cancel the changes by selecting blue buttons at the bottom of the screen.

Ok Cancel

- Select [Add Line(s)]

Add Line(s)

- Complete the Item Details required information, year, expense group and expense codes and change amount.

*Year:

*Expense Group: Personnel

*Expense Codes: Salary - Specify Position

Indirect Relevant:

*Change Amount: 0.00

- Enter the item description – Job Title and job details, employee name and effort percent.

*Item Description:

Detailed Description:

*Employee Name:

*% Time Spent On Project:

- Make sure to accept or cancel the changes by selecting blue buttons at the bottom of the screen.

Ok Cancel

- Once all the changes have been entered ensured that the total change requested is ZERO.

Total Requested Change Amount (Including Indirect Cost): 0.00

6 MONITORING & UTILIZATION

6.1 Monitoring Overview

The Governor's Crime Commission is responsible for the oversight of grant-supported activities and operations. Subrecipients are monitored at least annually and must submit quarterly PMT reports as well as a Federal fiscal year-end performance report according to the terms and conditions of the Federal award.

What gets monitored:

- Financial reporting and systems that are aligned with 2 C.F.R. 200.328 for financial reporting.
- Program performance reporting is aligned with 2 C.F.R. 200.329 which relates to monitoring and reporting program performance.
- Compliance requirements and special conditions are communicated with the subrecipient at the time of the award.
- Subrecipient activities are monitored throughout the period of performance of the grant.

6.2 Monitoring Process

Some of the mechanisms GCC uses to monitor subrecipient activities throughout the period of performance include regular communication with subrecipients, inquiries concerning program activities; performing subrecipient site visits to examine financial and programmatic records and observe operations; and reviewing detailed financial and program data and information submitted by the subrecipient. The type of monitoring activities include desk reviews and on-site monitoring site visits.

6.2.1 Desk Review

A desk review involves a thorough examination of the grant file to assess compliance with administrative, financial, programmatic requirements, and grant performance. Usually conducted virtually by your Grant Administrator, this process may or may not involve input from the subrecipient and is intended to facilitate and produce an evaluation of the subrecipient's capacity to effectively manage their award. In addition, desk reviews can serve as a preliminary step before an actual site visit takes place.

During a desk review a Grants Administrator verifies subrecipient activities, validates reports, and the subrecipient will be asked to provide a general ledger printout. Should deficiencies be identified during either a desk review or an on-site review, or if there have been deviations from the approved program and budget without prior approval from the GCC, the Grants Administrator will work with the subrecipient to provide technical assistance.

6.2.2 On-Site Visits

GCC is required to perform on-site visits on all VOCA, VAWA, CESF, SCIP, RSAT, CVI, JJ, and Byrne-Jag (Non equipment) grants. On-site monitoring visits allow Grant Managers to go on site to meet with the subrecipient to discuss specific issues related to implementing the program, observe grant activities, review relevant materials/documents, and review the budgeted vs. actual progress.

GCC's Grants Management staff will review financial reports, performance and program reports and administrative requirements. During the on-site monitoring and technical assistance visit the Grants Administrator will review the subrecipient's policies and procedures including the following:

- Internal controls, accounting, and procurement systems.
- Organizational policies and procedures.
- Allowability and inventory process.
- Federal financial reports, audit resolution process and records retention.

- Compliance with reporting requirements and/or award special conditions
- Risk Matrix

The Grants Administrator will compare actual expenditures with award objectives and the approved budget to determine if the subrecipient is spending the funding according to the purpose of the award. The Grants Administrator may also provide technical assistance to the subrecipient during the visit.

6.2.3 On-site Visit Process and Requirements

6.2.3.1 Entrance Interview

Required to attend the interview: the Executive Director, Project Director, and CFO/Director of Finance.

During the visit, the program is discussed, a tour conducted, and a batch review of cost reports the agency has submitted (this will include all original supporting documentation for reimbursement requests). This will also be an opportunity to discuss concerns/issues.

6.2.3.2 Organization/Financial/Program Review

- Organizational Policies and Procedures
 - List of executive, management, supervisor, and clerical staff being charged to the grant agreement
 - Lease/Rental Agreements (for any facility billed to GCC)
 - Organizational Chart
 - Travel policy, Record Retention policy, Procurement policy (bids, sole source)
 - Conflict of Interest Policy
- Finance
 - Accounting System
 - Chart of Accounts (including sub-accounts)
 - Accounting Policy and Procedures Manual (documentation of internal controls)
 - Bank Reconciliations (with approval signatures)
 - General Ledger – Program Specific
 - Cost Allocation Plan (related to GCC programs along with worksheets for allocating costs)
 - Most current audit/audited financials completed by an outside auditing firm (including A-133 Single Audit)
 - List of Match/Cost sharing sources for the program (including volunteers)
 - Payroll tax returns (including proof of payment)
- Program
 - Walk-through of intake process
 - Determination of participant eligibility
 - Walk-through of the follow-up process once clients have completed the program
 - The system being utilized to collect client-level data (HMIS, CAP60, spreadsheets, etc.)
 - If applicable – finalized contract for services that have been subcontracted that ensures they are not debarred from receiving federal funds
 - If applicable - List of equipment purchased by the grant (include location, condition, if it was disposed of, the sale price/fair market value)
 - Original timesheets with signatures

6.2.3.3 Exit Interview

Upon completion, the Grants Administrator will discuss their initial assessment of the site visit. This may include any issues/concerns, corrective actions, or recommendations.

6.3 Use of Funds

6.3.1 Appropriate Usage of Funds

Award agreements create a legally binding obligation for the subrecipient to use funds in a certain way and to comply with various certifications, assurances, applicable federal law, rules, and regulations. By signing the award agreements, the subrecipient is accepting responsibility for the proper oversight and administration of the grant, in compliance with all applicable rules, regulations, and statutes.

Award subrecipients should pay close attention to the following issues to better address this area:

- **Accounting Systems.** Subrecipients must establish and maintain an adequate accounting system and be able to provide sufficient documentation to prove that all reimbursements are reasonable, allowable, documented, allocable, and provided with regular consistent treatment. A subrecipient's accounting system must be able to track the specific use of each source of revenue to avoid commingling issues. In some cases, all reimbursements of expenses can be called into question if the commingling of separate grant revenues and expenses makes a proper accounting for federal award funds impossible.
- **Expenditures per Grant Award.** Funds must be used for the purposes identified in the grant solicitation and award documents—they cannot be unilaterally re-directed for another use. Certain uses of award funds are categorically prohibited or restricted, such as lobbying or purchasing land and armored vehicles. Recipients should be familiar with these restrictions to properly oversee or manage award funds.
- **Record Keeping.** Subrecipients should carefully review their accounting procedures and other internal controls related to indirect costs, matching/cost sharing funds, and employee time and effort records—where errors can occur.

6.3.2 Timely Usage of Funds (Utilization)

GCC encourages subrecipients to accurately perform, monitor, and deliver agreements in a timely manner. The utilization of funds should coincide with the grant period. If you have a two-year grant, funds expended in the first year should be at 50 percent of the total budget. Utilization of the grant funds is monitored quarterly by your Grant Administrator and if necessary, discussed with your Project Director. The following is a table that gives you an idea of the usage of funds.

Any unused funds from year one will be reverted to GCC as will any unused funds from year two.

Year 1	Overall Percentage
1 st Quarter	12.5%
2 nd Quarter	25%
3 rd Quarter	37.5%
4 th Quarter	50%
Year 2	Overall Percentage
1 st Quarter	62.5%
2 nd Quarter	75%
3 rd Quarter	87.5%
4 th Quarter	100%

6.3.3 Monthly Reimbursements

Monthly reimbursements should be submitted in a timely manner. Reimbursements submitted should be for the prior month. If possible and under normal circumstances, there should not be more than one reimbursement submitted monthly.

NOTE: Monthly reimbursements may be placed on hold due to reports not being submitted in a timely matter or the expiration of certain information. Monthly reimbursements must include the necessary documentation for approval. For details, refer to the sections on Reimbursement Documentation.

6.4 Risk

6.4.1 Risk Assessment

Grant risk is determined in two ways. If the subrecipient is brand new, GCC will conduct a Pre-Award Risk Assessment prior to the opening of a grant. The risk level is determined through a risk assessment interview and on-site visit conducted by the Grant Planner and Grant Administrator. Subsequent risk measurements are conducted by the assigned Grant Administrator using a matrix-based evaluation tool.

Grants may be evaluated as high, medium, or low risk; the assessment of risk is used to determine the monitoring approach for a grant. Generally, a subrecipient that lacks experience in implementing federal awards or with implementing similar grants may require closer monitoring.

Closer monitoring might also be warranted if the subrecipient has a history of non-compliance as either a recipient or subrecipient, new personnel, or new or substantially changed systems.

Each grant will be assigned a risk rating. Some considerations that will impact risk rating are:

- Subrecipients implementing programs with complex compliance requirements may be at a higher risk for non-compliance.
- A pass-through entity passing through a large portion of the federal award (whether in terms of dollars passed through or in terms of the share of accountability for implementing approved activities within the overall level of effort—or both) may give rise to the need for a careful and deliberate approach to subrecipient monitoring.
- Larger dollar awards may have more risk potential.

6.4.2 Risk Ratings

Below are common examples of why a subrecipient may have particular risk scores but does not include all reasons possible.

6.4.2.1 Low Risk

Subrecipient is knowledgeable of grants and submits all documentation on time and accurately. The program is running according to applicable standards and funds are being utilized at the expected rate.

6.4.2.2 Medium Risk

Subrecipient is late with submitting reports, submitting reimbursements sporadically or rarely, lack of communication on subrecipient side, frequently missing documents. Medium risk subrecipients require closer monitoring of agreements and assistance from the Grant Administrator to bring them into compliance.

6.4.2.3 High Risk

The agreement is not functioning according to application, reimbursements are not being submitted, missing reports/frequently late, lack of spending funds, subrecipient needs excessive training to come into compliance.

6.5 Holds Affecting your Grant Agreement

Holds on grants may originate from conditions at either the organization or the agreement levels. Generally, holds will affect all grants in an organization. Therefore, it is imperative that both organization triggers and grant triggers for all grants must be monitored for compliance. Multiple holds may be in place at any given time and all hold conditions must be remediated before reimbursement requests may be submitted or paid.

6.5.1 Organization Level Holds

6.5.1.1 Suspension of Funding List (SOFL)

- Subrecipient appears on the State Suspension of Funding List.

NOTE: This hold can only be released once the subrecipient has been removed from the SOFL list by the Office of State Budget Management.

6.5.2 Grant Level Holds

Grant level holds are placed when reports are not submitted by the date due as noted below:

- Juvenile Justice Report is past due.
- Annual Agreement Progress Report is past due.
- Quarterly PMT Report is past due. See notes:
 - The report is created and registered with <https://ovcpmt.ojp.gov> AND must be submitted in EBS as well as reviewed and approved by the Grants Administrator.
 - PMT reports are required by more than one Federal Grant. Each may have different submission criteria.
- VAWA Annual Progress Report is past due.

7 REPORTING

Recipients are required to submit both financial reports and performance reports (also called *progress reports*). These reports describe the usage of funds, a comparison of actual accomplishments to the grant's objectives/goals, and other pertinent information. Grant award documents may also include special requirements specific to the individual award.

Progress and performance reports provide information relevant to the performance and activities of a plan, program, or agreement. Depending on the awarding agency and the specific grant program, progress/program reports may be submitted annually, semi-annually, or quarterly. Information on due dates is discussed by report type, below.

GRANTS MUST BE CURRENT IN ALL REPORTS IN ORDER TO HAVE REIMBURSEMENTS PROCESSED FOR PAYMENT.

7.1 Audit (Financial) Reporting

North Carolina state law (G.S. 143C-6-22; 143-6-23) and the North Carolina Administrative Code (09 NCAC 03M) establish annual reporting requirements for entities receiving State or Federal pass-through funds through a state agency. These reports are intended to describe how the funds received were used. Reporting instructions and associated forms are located here: [Grant Forms | NC DPS](#)

7.1.1 Level I (Less than \$25,000)

A grantee receiving less than \$25,000 (combined) in State or Federal pass-through funds must submit:

- Certification Form
- State Grants Compliance Reporting for Receipts of Less than \$25,000
- Level I form and reporting instructions are available on the GCC website forms page: [Grant Forms | NC DPS](#)

7.1.2 Level II (\$25,000 – 499,999)

A grantee that receives between \$25,000 - \$499,999 (combined) in State or Federal pass-through funding must submit:

- Certification Form
- State Grants Compliance Reporting for Receipts of \$25,000 or More
- Schedule of Receipts and Expenditures
- Program Activities and Accomplishments Reports
- Level II form and reporting instructions are available on the GCC website forms page: [Grant Forms | NC DPS](#)

7.1.3 Level III (\$500,000 - \$999,999)

A grantee that receives a combined \$500,000 or more in North Carolina State funding or Federal funding passed through a State Agency must submit:

- Certification Form
- State Grants Compliance Reporting for Receipts of \$25,000 or More
- Program Activities and Accomplishments Reports

7.1.4 Level III+, (\$1,000,000+)

For agreements that are opened effective October 1, 2024, grantee that receives a combined \$1,000,000 or more in funding from all Federal funding sources, even those passed through a state agency must submit:

- Certification Form
- State Grants Compliance Reporting for Receipts of \$25,000 or More
- Program Activities and Accomplishments Reports
- Submit within nine months of the grantee's fiscal year-end:
 - Submit to DPS Internal Audit a single audit prepared and completed in accordance with Generally Accepted Government Auditing Standards.
 - Post the single audit to the Federal Audit Clearinghouse (<https://harvester.census.gov/facweb/>).
 - Make copies of the single audit available to the public.
- Level III form and reporting instructions are available on the GCC website forms page: [Grant Forms | NC DPS](#)

7.2 VOCA Subgrant Award Report

The VOCA *Subgrant Award Report (SAR)* is used to categorize the award's purpose, the primary use of funds, grantee staffing and budgetary resources, and services the grantee provides.

7.2.1 VOCA SAR Report Process

The Subaward Report (SAR) is for VOCA agreements only. This must be completed on the form provided, and it must be submitted to GCC immediately after receiving notification from your Grant Planner. The following steps will be completed for each VOCA grant agreement: The SAR in the OVC-PMT website must be fully completed; Part 1 by your Grant Planner and Part 2 by the Agreement's Project Director. It will then be certified and approved by your Grant Planner.

The process is as follows:

- The subaward report is required for each VOCA funded grant agreement.
- The Initial Subaward Report (ISAR) which is provided by GCC is completed by the subrecipient and is uploaded in EBS under the Progress Performance Report tile within 30 days of grant opening.
- Based on the information listed in the ISAR, the Grant Planner will enter the SAR Part 1 information in OVC-PMT.
- The subrecipient is then notified by the Grant Planner to complete the SAR part 2 in the OVC-PMT.
- The Grant Planner will approve and certify the SAR Parts 1 and 2 in the OVC-PMT website.
- The quarterly PMT reports can now be completed in OVC.

7.3 GCC Agreement Progress Report

The *GCC Agreement Progress Report* is the comprehensive report on how an agreement has performed relative to the objectives and goals submitted and in effect when the grant is awarded. The progress report template can be found here: [Grant Forms | NC DPS](#)

7.3.1 Progress Report Coverage Periods

The progress report covers a Federal fiscal year, or part thereof (October 1 20XX – 30 September 20YY). Depending on the period of performance for your grant, you may have one or more reports to complete. Be aware of which report you are filing.

7.3.2 Progress Report Due Dates

The progress report is due within 30 days after the end of the reporting period. Examples:

- Normal deadline: Reporting period ends September 30 – report due on or before October 30.
- Agreement ends prior to the end of Federal fiscal year: Agreement ends June 30 - report due on or before July 30.

- Early reporting is allowed if all agreement activities are complete, and the final reimbursement is ready for submission. The final reimbursement will not be approved until after all of the final reports are submitted and approved in EBS.

7.4 Performance Management Tool (PMT) Report

Performance Measurement Tool (PMT) reports are created and first filed on the Federal Bureau of Justice Affairs (BJA), Office of Justice Programs (OJP), or Office for Victims of Crime (OVC) website, as appropriate to your grant. You should have received a login, password, and access instructions from the federal website.

- The Project Director is the point of contact for all EBS reporting correspondence.
- Additional agreement staff can be added to the PMT profile for federal reporting purposes.
- Performance measurement data required for this reporting period must be entered using the OVC-PMT website: <https://ovcpmt.ojp.gov>
- Failure to report quarterly performance for each GCC-funded agreement in the BJA-PMT or the OVC-PMT and EBS (see below) will result in a hold of all grant funds received by the subrecipient.

7.4.1 PMT Report Due Dates

7.4.1.1 Byrne-JAG PMT Due Dates

BJAG Report Deadline	Due Date
Q1: October - December	January 10th
Q2: January - March	April 10th
Q3: April - June	July 10th
Q4: July - September	October 10th

7.4.1.2 VOCA PMT Due Dates

VOCA Report Window	Due Date
Q1: October - December	January 30th
Q2: January - March	April 30th
Q3: April - June	July 30th
Q4: July - September	October 30th

7.4.2 Submitting a PMT Report

Submitting a PMT report is a two-stage process. The first stage involves signing in to your profile on the BJA-PMT or the OVC-PMT website and completing the PMT report itself using the instructions shown on the Federal site.

Upon submission of your report in the PMT system, you must:

- Save a PDF copy from the BJA-PMT or OVC-PMT website and submit it to GCC as an attachment to EBS.
- Log into EBS, select the GCC Progress/Performance Tile.
- Select "Submit New Report".



 A blue rectangular button with white text that reads "Submit New Report".


- Select the appropriate Grant Agreement

- Select the appropriate report to attach under the Description box and enter the reporting period dates. Make sure to submit to GCC when finished.

Program ID: 22 VOCA UNDERSERVED

*Description:

*Start Date: 

*End Date: 

▼

- Notice of Grant Implementation (NOGI)
- Initial Sub-grant Award Report (ISAR)
- Performance Measurement Reports (PMT)
- GCC Project Progress Report
- Juvenile Justice Mid-Year
- Juvenile Justice Final
- VAWA Stop - First Report
- VAWA Stop - Next Report
- CESF Project Progress Report
- SASP Progress Report
- EEOP- Certification
- EEOP- Utilization
- Extension Budget Template

NOTE: The reporting periods for both the Federal report sample and the chosen EBS reporting period must match, otherwise, your report will be returned for correction.

[7.4.3 Federal PMT Site Technical Difficulties](#)

The staff at the Governor's Crime Commission cannot address any technical issues with the Bureau of Justice Assistance (BJA) nor the Office of Victims of Crime (OVC) websites. If you are having problems with the website or system, you must contact the OVC-PMT Help Desk at ovcpmt@usdoj.gov or 1-844-884-2503 or the BJA-PMT Help Desk at bjapmt@usdoj.gov or 1-833-872-5174.

7.5 CJA & JJ Federal Reports

Grants funded by the Children's Justice Act (CJA) and Juvenile Justice Delinquency Prevention (JJ) Federal grants are required to submit through EBS programmatic *JJ Mid-Year* and *JJ Final* reports. The number of both mid-year and final reports will be dependent on the start and end dates of your grant. The report template can be found here:

➤ [Grant Forms | NC DPS | JJ Final](#)

➤ [Grant Forms | NC DPS | JJ Mid-Year](#)

Upon completion of your report, you must upload to EBS:


- Log into EBS, select the GCC Progress/Performance Tile.
- Select "Submit New Report".


Submit New Report

- Select the appropriate Grant Agreement
- Select the appropriate report to attach under the Description box and enter the reporting period dates. Make sure to submit to GCC when finished.

Program ID: 22 VOCA UNDERSERVED

*Description:

*Start Date: 

*End Date: 

- Notice of Grant Implementation (NOGI)
- Initial Sub-grant Award Report (ISAR)
- Performance Measurement Reports (PMT)
- GCC Project Progress Report
- Juvenile Justice Mid-Year
- Juvenile Justice Final
- VAWA Stop - First Report
- VAWA Stop - Next Report
- CESF Project Progress Report
- SASP Progress Report
- EEOP- Certification
- EEOP- Utilization
- Extension Budget Template

7.6 CJA & JJ Report Periods and Due Dates

The reporting periods and due dates vary based on the Federal funding source for your award, which can be found on your *Grant Award* document.

Grant Source	Report Name	Activity Period	Due to GCC
Juvenile Justice Delinquency Prevention	JJ Mid-Year	October – March	April 15
Juvenile Justice Delinquency Prevention	JJ Final	April - September	October 15

Grant Source	Report Name	Activity Period	Due to GCC
JJDP PREA Reallocation	JJ Mid-Year	January – June	July 15
JJDP PREA Reallocation	JJ Final	July – December	January 15
Children's Justice Act	JJ Mid-Year	October – March	April 30
Children's Justice Act	JJ Final	April - September	October 30

7.7 VAWA Federal Progress Reports

VAWA progress reports are by calendar year. While GCC grants are one year in length, they will run through two reporting periods and associated deadlines as shown below:

- October 1 – December 31 (Agreement start – end of year)
Due January 31 of the following year
- January 1 – September 30
Due 30 days after the end date (October 30)

8 CLOSING AWARDS

Per 2 CFR 200.344, closure means the process by which it is determined that all applicable administrative actions and all required work of the Federal award have been completed. All award subrecipients have 30 days after the agreement end date to submit all final financial, performance, or other reports required by the award. Examples of important closure milestones are:

- Mark the last reimbursement as “final” in EBS. This prompts the Grants Administrator to begin the close out process. Final reimbursements are due to be submitted in EBS within 60 days after the end of the period of performance.
- All match/cost sharing requirements are met.
- Any refunds owed to GCC are paid.
- All final reports are completed, submitted, and approved in EBS. The final reports are due within 30 days after the end of the period of performance.
- All monitoring review actions are resolved.
- The subrecipient reconciles the revenue received from GCC through the reimbursements to the expenses reported in the general ledger. This reconciliation will determine if a refund is due to GCC or if the subrecipient is owed additional funds from GCC.
- All unobligated funds are identified for reversion to GCC.

Subrecipients should begin the closeout process as soon as the agreement is completed, objectives have been met, federal funds have been spent, and if applicable, required matching funds have been met. A closeout of an award can be initiated prior to the end date of the performance period.

8.1 Review of Utilized Funds

8.1.1 Match/Cost Sharing Requirements

Match/cost sharing requirements must be met by the end of the award period. Failure to meet match requirements will result in the return of federal funds to GCC. The amount of the return of funds will be calculated by GCC as the portion of the federal share that was reimbursed, but not properly matched. The subrecipient will be notified if a return of funds is required.

Cost sharing or matching means the portion of a project costs not paid by the Federal funds. Also known as grantee share. As defined by 2 CFR 200.29. Costs incurred as match for the program's operations have the same restrictions and regulations as costs that will be reimbursed through Federal grant funds. If the

cost is not allowable under the federal award, it is not allowable as match. Unless a project's match has been waived, a required match must be met according to Federal guidelines prior to the close of the grant.

8.1.2 Final Reimbursement

The subrecipient needs to make sure that funds are obligated prior to the end of the award period. All contracts need to be reviewed for completion and to assure that all final invoices are received from the contractors and paid by the subrecipient. After reconciling all expenditures to revenue received, any funds due to the subrecipient need to be submitted for reimbursement from GCC no later than 60 days after the end of the performance period. The subrecipient should mark the last reimbursement as "final" in EBS.

8.1.3 Return of Funds

After reconciling all expenditures to revenue received in the general ledger, any funds paid to the subrecipient that exceeds the amount to which the organization is finally determined to be entitled, constitutes a debt owed to GCC. GCC will contact the subrecipient, inform them of the amount owed, and assure that the repayment is received before the grant is closed out. If the funds are not returned to GCC, they will become delinquent debts, and the subrecipient risks (2CFR200.339 - Remedies for Noncompliance):

- Possible ineligibility for further grant participation until all debts are paid
- High-risk designation for future awards
- Withholding or freezing of funds
- Special conditions may be placed on all the subrecipient's other awards
- Additional collection actions

8.1.4 Reverted Funds

Any unused grant funds at the end of year one and at the end of the period of performance will be reverted to GCC. The amount of the reversion will be noted in the subrecipient's grant file and will be reviewed and taken into consideration in future risk assessments.

8.2 All Required Reports Submitted

The subrecipient needs to make sure that all final financial, programmatic, and other reports that were required by the terms and conditions of the award have been submitted to GCC within 30 days after the end date of the performance period. GCC will review these reports to ensure compliance with all award terms and conditions, the agreement goals have been met, and the grant funds have been spent appropriately.

8.3 Disposition of Equipment and Unused Supplies

At the end of the award period, the subrecipient is responsible for the disposition of equipment and unused supplies. If the total amount of the unused supplies is greater than \$10,000 or the value of the equipment is greater than \$10,000, GCC will determine the method of disposition of the equipment and/or the unused supplies. If the grant-funded program continues after the end of the award period, the equipment can continue to be used. If the program no longer continues to operate, the subrecipient can request to transfer the equipment to other programs that are currently or previously supported by federal funds. GCC will determine the method of disposition and instruct the subrecipient accordingly. If the equipment and/or supplies are sold GCC may permit the subrecipient to retain \$1,000 from the Federal share of the proceeds to cover expenses associated with the selling and handling of the equipment/ supplies.

8.4 Administrative Closure

Under certain conditions, GCC reserves the right to initiate an Administrative Closure prior to the agreement end date. In this case, a notice will be sent to the subrecipient.

If the award subrecipient does not initiate the closeout within 60 days of the agreement period end date, GCC will begin an administrative closeout process without consent. During the administrative closure, GCC will perform a financial reconciliation. If the reconciliation process reveals that refunds are due to GCC, the recipient will be notified with a request for the return of funds. This process includes the review of the match/cost sharing portion of the total budget. If the match/cost sharing is not met and if funds are already reimbursed, the subrecipient may have to pay back a portion of the Federal Funds. The amount of the funds that need to be returned will be calculated by GCC and the subrecipient will be notified.

8.5 Post-Closeout and Continuing Responsibilities

8.5.1 GCC Recovery of Funds Allowed After Closure

Per 2 CFR 200.344, the closeout does not affect GCC's right to disallow costs, process refunds, make corrections, or recover funds after a later review or audit of the award.

8.5.2 Federal Documentation Retention Rules

All grant award documentation is to be kept with the subrecipient for three years after the final expenditure report is submitted as stated in 2 CFR 200.334. The documentation includes, but is not limited to, financial and statistical records, detailed general ledger reports, progress and performance reports, reimbursements with supporting documentation, contracts, personnel and payroll records, time and activity reports, and all other documents that are pertinent to the award. The retention period could extend past three years if there is pending litigation, claims, or an audit of the award. All documentation must be retained until after these issues have been resolved and any final actions are taken. GCC should be kept informed of who is the custodian of the records and documentation. GCC, the Department of Justice, and the Comptroller of the United States have the right to access all documentation for as long as it is retained with the subrecipient.

8.5.3 State Subrecipient Additional Document Retention Rules

In addition to the documentation requirements stated in 2 CFR 200.334, State Subrecipients are required by 09 NCAC 03M .0703 to use the following retention periods:

- Employment records: five years
- Medical records: seven years

9 CORRECTIVE ACTIONS, AND REMEDIES FOR NON-COMPLIANCE

9.1 Corrective Actions

Subrecipients are required to follow all rules and regulations outlined in their grant award and conduct activities in accordance with the approved grant agreement and budget narrative to avoid any necessary corrective actions on the award. Several factors may lead to corrective actions including:

- Late, incomplete, or inaccurate PMT and Progress Reports or financial reports.
- Late, incomplete, or inaccurate Reimbursement Requests.
- Unauthorized budget changes, inadequate documentation, failure to comply with reporting requirements or lack of progress in achieving grant objectives.
- Not adhering to GCC guidelines, federal laws, regulations, and special conditions attached to the grant award.
- Fraudulent or unlawful activity.
- Organizational closure or abandonment.

Each situation will be carefully evaluated to determine the appropriate steps for correction. Available actions may involve a combination of the following measures:

- Requesting a specific correction by the subrecipient within a defined time frame.
- Corrective Action Plan addressing deficiencies and corrective actions with completion dates.
- Imposing a high-risk type of special award condition (e.g., additional financial or performance reports, additional monitoring, additional prior approvals).
- Suspending payments until a deficiency has been corrected or addressed.
- Disallowing costs.
- Suspending or terminating the award.
- Initiate suspension or debarment proceedings as authorized under 2 CFR Part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a federal awarding agency).
- Withhold further Federal awards for the project, program, or entity.
- Take other remedies that may be legally available, such as:
 - Criminal charges, prison, fines and restitution and asset seizure.
 - As being civically responsible for taxpayer dollars.

9.2 Remedies for Non-Compliance

In case of a deficiency finding, GCC will inform the subrecipient of the issue and request correction. If compliance is not achieved, GCC will apply one of the authorized remedy actions listed in Remedies of Non-compliance (2 CFR 200.339), which could include temporary withholding of cash payments pending corrections, reducing assistance, setting special conditions upon the award, or suspending or terminating of the award.

GCC offers technical assistance to address deficiencies but may escalate to formal procedures if attempts to achieve compliance with the subrecipient are ignored. The Grants Administrator will initiate the process outlined:

- Documenting the deficiency on EBS
- Reviewing the deficiency to determine if it can be corrected:

- If the Grants Administrator determines that the subrecipient has the capability to address the deficiency, the Grants Administrator will offer technical guidance on how to rectify the issue and adhere to compliance standards; however, if the Grants Administrator and GCC determines that noncompliance cannot be remedied by imposing additional conditions, GCC may take one or more of the following actions, as appropriate in the circumstances:
 - a) Temporarily withhold cash payments pending correction of the deficiency by the subrecipient or more severe enforcement action by GCC.
 - b) Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
 - c) Wholly or partly suspend or terminate the Federal award.
 - d) Initiate suspension or debarment proceedings as authorized under [2 CFR part 180](#) and Federal awarding agency regulations.
 - e) Withhold further Federal awards for the project or program.
 - f) Take other remedies that may be legally available.
- If there is a regulation or program statute mandating GCC to enforce specific actions such as administrative closeout, the Grants Administrator will issue a noncompliance notification to the subrecipient.

This process is an opportunity for the subrecipient to demonstrate that they will comply or is willing to take the necessary steps to rectify any issues to achieve compliance before GCC implements any corrective measures.

10 OTHER RESOURCES

10.1 Acronyms

ACRONYM	MEANING
ADC	ALLOWABLE DIRECT COSTS
ALA	ANTI-LOBBYING ACT
AIC	ALLOWABLE INDIRECT COSTS
BJA	BUREAU OF JUSTICE ASSISTANCE
BSCIP	BYRNE STATE CRISIS INTERVENTION PROGRAM
CAS	COST ACCOUNTING STANDARDS
CAP	CORRECTIVE ACTION PLAN
CFDA	CATALOG OF FEDERAL DOMESTIC ASSISTANCE
CFR	CODE OF FEDERAL REGULATIONS
CJI	CRIMINAL JUSTICE IMPROVEMENT
COA	CHART OF ACCOUNTS
COG	COUNCILS OF GOVERNMENTS
COSO	COMMITTEE OF SPONSORING ORGANIZATIONS OF THE TREADWAY COMMISSION
CRM	CUSTOMER RELATIONSHIP MANAGEMENT
CVS	CRIME VICTIM'S SERVICES
DOJ	DEPARTMENT OF JUSTICE
DPS	DEPARTMENT OF PUBLIC SAFETY
DHHS	DEPARTMENT OF HEALTH AND HUMAN SERVICES
EBS	ENTERPRISE BUSINESS SERVICES
ERISA	EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974
F&A	FACILITIES AND ADMINISTRATION
FAC	FEDERAL AUDIT CLEARINGHOUSE
FAIN	FEDERAL AWARD IDENTIFICATION NUMBER
FAPIIS	FEDERAL AWARDEE PERFORMANCE AND INTEGRITY INFORMATION SYSTEM
FAR	FEDERAL ACQUISITION REGULATION
FCM	FINANCIAL CLEARANCE MEMORANDUM
FFATA	FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT
FFR	FEDERAL FINANCIAL REPORT
FICA	FEDERAL INSURANCE CONTRIBUTIONS ACT
FMV	FAIR MARKET VALUE
FOIA	FREEDOM OF INFORMATION ACT
EPOC	FINANCIAL POINT OF CONTACT
FR	FEDERAL REGISTER
FTE	FULL-TIME EQUIVALENT
FTR	FEDERAL TRAVEL REGULATION
GAAP	GENERALLY ACCEPTED ACCOUNTING PRINCIPLES
GAGAS	GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS
GAN	GRANT ADJUSTMENT NOTICE
GAO	GOVERNMENT ACCOUNTABILITY OFFICE
GCC	GOVERNOR'S CRIME COMMISSION
GPRA	GOVERNMENT PERFORMANCE AND RESULTS ACT
GPRS	GRANT PAYMENT REQUEST SYSTEM
GSA	GENERAL SERVICES ADMINISTRATION
IHE	INSTITUTIONS OF HIGHER EDUCATION
IRC	INTERNAL REVENUE CODE
ISDEAA	INDIAN SELF-DETERMINATION AND EDUCATION AND ASSISTANCE ACT
JAG	(BYRNE) JUSTICE ASSISTANCE GRANT
JJDPA	JUVENILE JUSTICE AND DELIQUENCY PREVENTION ACT

ACRONYM	MEANING
JJP	JUVENILE JUSTICE PLANNING
JJRA	JUVENILE JUSTICE REFORM ACT
MTC	MODIFIED TOTAL COST
MTCDD	MODIFIED TOTAL DIRECT COST
M&IE	MEALS AND INCIDENTAL EXPENSES
NCDPS	NORTH CAROLINA DEPARTMENT OF PUBLIC SAFETY
NDAA	NATIONAL DEFENSE AUTHORIZATION ACT
NFE	NON-FEDERAL ENTITY
NIJ	NATIONAL INSTITUTE OF JUSTICE
OCFO	OFFICE OF THE CHIEF FINANCIAL OFFICER
OCR	OFFICE FOR CIVIL RIGHTS (OF THE OFFICE OF JUSTICE PROGRAMS)
OIG	OFFICE OF INSPECTOR GENERAL
OJP	OFFICE OF JUSTICE PROGRAMS
OJJDP	OFFICE OF JUVENILE JUSTICE DELINQUENCY PREVENTION
OMB	OFFICE OF MANAGEMENT AND BUDGET
OVC	OFFICE FOR VICTIMS OF CRIME
OVW	OFFICE FOR VIOLENCE AGAINST WOMEN
PAN	PAYEE ACCOUNT NUMBER
PII	PERSONALLY IDENTIFIABLE INFORMATION
PMS	PAYMENT MANAGEMENT SYSTEM
PMT	PERFORMANCE MEASUREMENT TOOL
POP	PERIOD OF PERFORMANCE
PPOC	PROGRAMMATIC POINT OF CONTACT
PRPH	POST-RETIREMENT HEALTH PLANS
PTE	PASS-THROUGH ENTITY
REUI	RELATIVE ENERGY USAGE INDEX
SAA	STATE AWARDING AGENCY
SAM	SYSTEM FOR AWARD MANAGEMENT (ACCESSIBLE AT HTTPS://WWW.SAM.GOV)
SASP	SEXUAL ASSAULT SERVICES PROGRAM
SF-SAC	STANDARD FORM-SINGLE AUDIT COMPONENT
SPOC	SINGLE POINT OF CONTACT
TANF	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES
TFM	TREASURY FINANCIAL MANUAL
U.S.C.	UNITED STATES CODE
USDHHS	UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES
VAT	VALUE ADDED TAX
VAWA	VIOLENCE AGAINST WOMEN ACT
VOCA	VICTIMS OF CRIME ACT

10.2 Links

Name	Link	Type of Information Available
Electronic Code of Federal Regulations	https://www.ecfr.gov/	<ul style="list-style-type: none"> • Code of Federal Regulations • Details on 2 CFR.200
Federal Audit Clearinghouse	https://harvester.census.gov/facweb/	<ul style="list-style-type: none"> • Portal for transmitting audit packages to Federal Government • Portal for retrieving submitted audit reports.
NC Governor's Crime Commission	https://www.ncdps.gov/gcc/	<ul style="list-style-type: none"> • Commission Overview • Contact Information • GCC Policies • Grant Forms & Sample Documents
US Department of Justice	https://www.justice.gov/grants	<ul style="list-style-type: none"> • Federal Grant Program and Agency Details • Information on Funding Opportunities
US Department of Justice	https://ovcpmt.ojp.gov	<ul style="list-style-type: none"> • Performance Management Platform • PMT Report Portal • OVC-PMT Help Desk at ovcpmt@usdoj.gov or 1-844-884-2503 or • BJA-PMT Help Desk at bjapmt@usdoj.gov or 1-833-872-5174.
NC Governor's Crime Commission	Grant Forms NC DPS	<ul style="list-style-type: none"> • Post-Award Grant Forms • Expense reimbursement cover pages • Time and Activity forms • State grant compliance reporting forms