



Reporting – OSBM Administered Grants

NC Office of State Budget and Management
October 1, 2023

Integrity

Innovation

Teamwork

Excellence



Overview

- Recipient Duties
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- Reporting Levels
- Funds Management
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 - Annual Yellow Book Audit (upload via SmartSheet Form)
- Demonstration
- Instructional Video's/Question and Answer



Recipient Duties

- Funds are used for nonsectarian, nonreligious purposes only. (S.L. 2021-180, Section 5.2(b)(5))
- No more than \$120,000 in State funds, including any interest earnings accruing from those funds, may be used for the annual salary of any individual employee of a nonprofit organization. (S.L. 2021-180, Section 5.3)
- Interest earnings on funds shall be used for the same purposes for which the grant was made. (G.S. 143C-6-23(j))
- Submission of quarterly reports on financial and performance progress. This shall include financial and performance progress of the RECIPIENT and all SUB-RECIPIENTS.
- Compliance with relevant administrative code (09 NCAC 03M .0205)



General Statutes and Administrative Code

- State Statute
 - G.S. 143C-6-23 State Grant Funds
 - S.L. 2021-180: 2021 Current Operations Appropriations Act
 - Section 5.2 Directed Grants
 - Section 5.3 Cap State-funded Portion of Nonprofit Salaries
 - Section 40.8 SCIF Grants
 - S.L. 2021-189 Budget Technical Corrections
 - S.L. 2022-6 Budget Technical Corrections
 - S.L. 2022-74: 2022 Current Operations Appropriations Act
 - Section 24.2 Local Government Project – Directed Grants
 - Joint Conference Committee Report on the Current Operations Appropriations Act of 2022
 - Section 24001 – State Budget and Management - State Capital Infrastructure Funds
 - SCIF Grants
 - Page H 1
 - Section 13085 – Budget and Management – Special Approp.
 - Local Project Reserve – Directed Grants
 - Page F 27
- Administrative Code
 - 09 NCAC 03M
- Policy/State Budget Manual
 - Section 3.15 on Disbursement of Directed Grants – updated on January 10, 2022



09 NCAC 03M .0202 RECIPIENT AND SUBRECIPIENT RESPONSIBILITIES

- **Maintain reports and accounting records that support the allowable expenditure of State funds. Recipients and subrecipients shall make available all reports and records for inspection by the awarding agency, the Office of State Budget and Management, and the Office of the State Auditor for oversight, monitoring, and evaluation purposes.**
- Ensure that subrecipients comply with all reporting requirements established by this Subchapter and their **contract** and report to the appropriate disbursing entity.
- **ADVICE: IF YOU ARE SUBGRANTING, DO IT ON A REIMBURSEMENT BASIS.**



Three Reporting Levels*

- Level I – \$25,000 or less
 - Certification that funds received, or held, was used for the purposes for which it was awarded
 - Accounting of all funds received, held, used, or expended
- Level II – greater than \$25,000 but less than \$500,000
 - All reporting requirements for Level I grantees
 - Report on **activities and accomplishments undertaken** by the recipient, including reporting on any **performance measures** established in the contract
- Level III – \$500,000 or more (received, held, used, or expended)
 - All reporting requirements for Level I and Level II grantees
 - A single or program-specific **audit** prepared in accordance with Generally Accepted Government Auditing Standards, also known as the Yellow Book



09 NCAC 03M .0205 MINIMUM REPORTING REQUIREMENTS FOR RECIPIENTS AND SUBRECIPIENTS (continued)

- Annual Yellow Book Audits are DUE 9 MONTHS AFTER YOUR FISCAL YEAR END.
- Annual Yellow Book Audit will be uploaded using SmartSheet.
- The cost of Annual Yellow Book Audits, performed in accordance with 09 NCAC 03M, can be billed to your Grant.
- Most full-service CPA Firms will be able to assist you with an Annual Yellow Book Audit, you choose the firm.



Funds Management

- Grant funds must be accounted for in a separate fund and accounting structure within the RECIPIENT's central accounting and / or grant management system. This shall include accounting for interest earned on these funds.
- All accounts payable disbursements, check register disbursements, and related transactions shall be managed in a detailed manner that supports fully transparent accounting of all financial transactions associated with this Grant funding.
- Expenditures for travel mileage, meals, lodging and other travel expenses incurred in the performance of this Contract shall be reasonable and supported by documentation. State rates should be used as guidelines. International travel shall not be eligible.



Monitoring and Auditing

- The RECIPIENT acknowledges and agrees that, from and after the date of execution of this Agreement and for five (5) years following its termination, the books, records, documents and facilities of the RECIPIENT are subject to being audited, inspected and monitored at any time by OSBM upon its request (whether in writing or otherwise).
- The RECIPIENT further agrees to provide OSBM staff and staff of the Office of State Auditor with access to financial and accounting records to support internal audit, financial reporting and related requirements.
- (If applicable) Subject to the audit and reporting requirements prescribed in G.S. 159-34, Local Government Finance Act – Annual Independent Audit, rules, and regulations.
- OSBM monitoring is targeted based on a risk assessment of recipients.



Quarterly Reporting

- January 1-March 31 is due on **April 10**.
- April 1- June 30 is due on **July 10**.
- July 1-September 30 is due on **October 10**.
- October 1-December 31 is due **January 10**.
 - Expenses during each quarter **must be included on quarterly report.**
- You can enter expenses into Smartsheet in real time, no need to wait until deadlines.
- Email reminder will be sent during first week of the month when Quarterly Performance Report is due.



Reporting to OSBM using SmartSheet

- **Organization Point of Contact will receive link and email for Smartsheet.** Link can be shared to other members of organization.
- **Expense Reporting** using SmartSheet Form (includes interest)
- SmartSheet Reporting form is in **View Only** for Grantees

	GrantID	Grantee Name	Grant Title	Link to Data Entry Form for THIS Grant	Item#	Entry Type	Expense Incurred By	Subrecipient Name	Date	Item Category	Vendor Name
1	00000	EXAMPLE Grantee	EXAMPLE Title	https://app.smartsheet.com/b/form/28ce8759	0001	Expense	Subrecipient	EXAMPLE Subrecipient	03/01/22	Goods and/or Services	EXAMPLE ONLY
2	00000	EXAMPLE Grantee	EXAMPLE Title	https://app.smartsheet.com/b/form/28ce8759	0002	Expense	Recipient		03/01/22	Employee (Payroll)	
3	00000	EXAMPLE Grantee	EXAMPLE Title	https://app.smartsheet.com/b/form/28ce8759	0003	Expense	Recipient		03/01/22	Property Acquisition (Real Estate)	
4	00000	Jack's Example for	Test Grant	https://app.smartsheet.com/b/form/28ce8759	1001	Quarterly Performance					
5	00000	Jack's Example for	Test Grant	https://app.smartsheet.com/b/form/28ce8759	1002	Expense	Recipient		04/04/22	Goods and/or Services	Bob Builder
6	00000	Jack's Example for	Test Grant	https://app.smartsheet.com/b/form/28ce8759	1003	Expense	Recipient		04/01/22	Employee (Payroll)	
7	00000	Jack's Example for	Test Grant	https://app.smartsheet.com/b/form/28ce8759	1005	Interest Earned			04/01/22		
8	00000	Jack's Example for	Test Grant	https://app.smartsheet.com/b/form/28ce8759	1007	Quarterly Performance					
9	00000	Jack's Example for	Test Grant	https://app.smartsheet.com/b/form/28ce8759	1008	Annual Yellow Book Au					
10	00000	Jack's Example for	Test Grant	https://app.smartsheet.com/b/form/28ce8759	1009	Interest Earned			04/01/22		
11	00000	Jack's Example for	Test Grant	https://app.smartsheet.com/b/form/28ce8759	1011	Quarterly Performance					



Reporting to OSBM using SmartSheet

- All reports are submitted through your SmartSheet reporting form link, including:
 - Quarterly Performance Reports
 - Expenses
 - Interest Earned
 - Audit Reports

The screenshot shows the OSBM Grant Reporting form. At the top, it features the OSBM logo (Office of State Budget and Management) and the title "OSBM Grant Reporting". Below the title, it displays "Grant ID: 00000 - Cole's Example for Training" and "Grant Title: Test Grant". A contact instruction follows: "For questions on the Reporting process, please contact NCGrants@osbm.nc.gov". A note states: "Please enter each item individually. After submitting an item, you will be given a chance to link back to the form to submit another entry." Below this, it specifies the due dates: "All expense items and reports are due quarterly: (Apr 10, Jul 10, Oct 10, and Jan 10)". The form itself has a white background with a dark blue border. It includes a text input field for "Name of person entering this data *", a "Submission Type *" section with five radio button options: "Expense", "Interest Earned", "Reimbursed Sales Tax", "Quarterly Performance Report", and "Annual Yellow Book Audit". There is a checkbox for "Send me a copy of my responses" and a "Submit" button. At the bottom right of the form, there are links for "Privacy Notice" and "Report Abuse".

NC OSBM
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OSBM Grant Reporting

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Grant Title: Test Grant

For questions on the Reporting process, please contact
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Please enter each item individually. After submitting an item, you will be given
a chance to link back to the form to submit another entry.

All expense items and reports are due quarterly: (Apr 10, Jul 10, Oct 10, and
Jan 10)

Name of person entering this data *

Submission Type *

☐ Expense
☐ Interest Earned
☐ Reimbursed Sales Tax
☐ Quarterly Performance Report
☐ Annual Yellow Book Audit

☐ Send me a copy of my responses


Submit

[Privacy Notice](#) | [Report Abuse](#)



Reporting to OSBM using SmartSheet

- **Quarterly Performance Report**
PDF (upload via SmartSheet Form)
- Download the PDF off OSBM Website, fill out, upload via Smartsheet.

 **OSBM**
OFFICE OF STATE BUDGET
AND MANAGEMENT

**OSBM Administered Grant
Quarterly Performance Report**

As required by your signed grant agreement with the North Carolina Office of State Budget and Management, you must report on your use of State grant funds. This includes outlining activities, accomplishments, and performance measures associated with the grant.

Name: (Person Completing Report)		Date:	
Organization:			
Grant ID #:			
Reporting Period:	Select Reporting Period	Reporting Year:	

Were grant funds expended during this reporting period? Yes ☐ No ☐

Do you certify that all expenses to date have been submitted for this grant and are reflected in the associated Smartsheet? Yes ☐ No ☐

Do you certify that all funds to date were used for the purposes for which they were awarded and in compliance with your contract? Yes ☐ No ☐

Provide a report of activities and accomplishments related to your Grant Project(s) during this reporting period.

Provide an update on the objectives, as outlined in your Scope of Work, of the Grant Project(s). Have you accomplished any of your objectives?

Provide an update on your expected results, as outlined in your Scope of Work, of the Grant Project(s). Have you accomplished any of your expected results?

Provide an update on your performance measures, as outlined in your Scope of Work, for the Grant Project(s).



Demonstration

- We have developed instructional videos that are available for each type of reporting, please see OSBM website.
- **Friendly reminder**: You are responsible for compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of this business and work performance under this Agreement, including those of Federal, State, and local agencies having appropriate jurisdiction.
- Time for Demonstration!

Questions

Website: OSBM Administered Grants

Email: NCGrants@osbm.nc.gov

