



Reporting – SCIF Grants

NC Office of State Budget and Management
March 17, 2022

Integrity

Innovation

Teamwork

Excellence



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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
 - Be sure to check for corrections to grants you received
 - Additional corrections could come in a new bill
- 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 – greater than \$500,000
 - 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 SCIF Grant.
- Most full-service CPA Firms will be able to assist you with an Annual Yellow Book Audit, you choose the firm.



Funds Management

- SCIF 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 SCIF 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.
 - **If you have expenses from July 1, 2021-Dec 31, 2021, must be included on this April 10 report.**
- 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.
- You can enter expenses into Smartsheet in real time, no need to wait to deadlines.
- Email reminder will be sent on 1st day of 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)

OSBM SCIF Grant Reporting
Grant ID: 30081 - Blue Ridge Conservancy

For questions on the Reporting process, please contact SCIFGrantsNC@osbm.nc.gov

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
☐ Quarterly Performance Report
☐ Annual Yellow Book Audit

Expense Incurred By *

Date *
Date of invoice, receipt, payroll, service, property acquisition, or interest earned.

Item Category *

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Reporting to OSBM using SmartSheet

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

State Construction and Infrastructure Fund (SCIF) 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 SCIF Grant funds. This includes outlining activities, accomplishments, and performance measures associated with the grant.

Organization:

Date:

Reporting Period:

Name:

Contract #:

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



Reporting to OSBM using SmartSheet

- Annual Yellow Book Audit (upload via Smartsheet Form)

OSBM SCIF Grant Reporting

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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

☐ Quarterly Performance Report

☒ Annual Yellow Book Audit

File Upload *

Please upload documents in the field below for:

- Quarterly Performance Report
- Annual Yellow Book Audit Report

Quarterly Performance Report

For the Quarterly Performance Report, please only use the fillable PDF template provided by OSBM (download the report template from the OSBM website [here](#))

*Optional - You may also upload photos (.JPG format) along with your Quarterly Performance Report if you would like to document progress on your project. This **DOES NOT replace** the need to submit a Quarterly Performance Report.*

Annual Yellow Book Audit Report

An annual Yellow Book Audit Report is required for a Level III recipient / subrecipient that receives, holds, uses, or expends State financial assistance in an amount equal to or greater than five hundred thousand dollars (\$500,000) within its fiscal year. [Review additional information here](#)

Drag and drop files here or [browse files](#)



Demonstration

- We are developing instructional videos that will be 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: [SCIF Grants | NC OSBM](#)

Email: SCIFGrantsNC@osbm.nc.gov

