### DOCUMENT UPDATES

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<th>Date</th>
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<tr>
<td>2021.01.00</td>
<td>2021-09-01</td>
<td>Release of 2021 GCC Grant Management Guidelines Documentation</td>
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Message from the Interim Executive Director:

For most of us, 2020 and 2021 have been times of great upheaval and change—leaving us uncertain as we move through a pandemic that rocked the world. But, as Aristotle said thousands of years ago in ancient Greece, “It is during our darkest moments that we must focus to see the light.” So, I thank you for making time in your already hectic world to attend the Governor’s Crime Commission (GCC) Grant Award and Grant Writing Workshops. I thank you for the actions you are taking to bring needed funds and services to your community. And, I thank you for your efforts to keep focusing to see the light.

Like last year, this year’s workshops are virtual. We cannot gather safely, so we are offering our workshops remotely. This isn’t ideal, but it does allow our team of professionals the opportunity to present the grant application and award requirements. The good news for you is that we have shortened the agenda, and that WebEx sessions will be recorded and made available on our website for review in the future. In addition, over the past year, our staff has worked hard to turn our training information into LMS modules that anyone can access at any time. There are several modules available, and additional ones in production, that guide users through the process of applying for and managing GCC grants.

During this past year, we have continued to spend time on process improvement and the move to a virtual environment. We have moved to DocuSign for our grant awards, conducted virtual site visits, and met with you virtually for the past year. During this time, we also continued to improve our ability to monitor grants and provide you with technical assistance in a virtual world.

We also want to reiterate that the Governor’s Crime Commission recognizes that you are continuing to navigate unprecedented circumstances. We are committed to providing you timely updates as our federal partners continue to make adjustments. We are also committed to ensuring that we provide you with high levels of support in applying for and managing these federal funds.

These workshops have traditionally been an opportunity for you to meet our grants staff and for them to meet you. We were hopeful for a while that the workshops could be held, at least in part, in-person—but, later decided to err on the side of caution. Nevertheless, I encourage you to find time to reach out and introduce yourself—even it is via WebEx, Zoom or MS Teams. It helps us to build community when we can align a name with a face. Hopefully, next year, we can safely meet in person. Until then, we appreciate your willingness to join us in partnership to bring these funds to our local communities and people. Please let us know if there is anything that we can do to assist you.

Thank you for joining us!
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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 a project. The terms “grant” and “project” 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 project including Opening Award, Reimbursements, Budget Adjustments, Monitoring and Utilization, Reporting, and Closing Award.

Each project is assigned a Grant Administrator within the Grant Management division of GCC. This person serves as a resource for you and should be viewed as a member of your project team. This 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 US Department of Justice Grant, GCC policies, and the online Grants Enterprise Management System (GEMS). 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 requires further time to process award acceptance, you must contact GCC before the 30-day window expires.

Once you have signed and mailed in (or completed in DocuSign) your completed Grant Package, a member of the GCC Administrative Team will review the grant information you have submitted and uploaded in GEMS to ensure all certifications, policies, and other required documentation have been included for the opening of your project. You will be contacted by a member of the GCC Administrative Team should your grant package be incomplete and advised on necessary corrective steps. Each project must have the following policies attached in GEMS:

- Conflict of Interest
- Procurement of 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 Administrator to determine what is required for your specific situation.)*

After all grant information is received and completed, the project will be forwarded to the Grant Administrator Supervisor who will notify the Grant Administrator the project is ready to be opened.

2.1 Introduction Letter

Your project 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 documents and information specific to your project. 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 you can easily contact 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 Federal award information includes the period of performance which is the official start and end date of your project. **NOTE:** You will not be reimbursed for any expenses or encumbrances of funds occurring before your project start date or after your project end date.

2.3 SAM.gov Registration

All GCC subrecipients are required to enroll and maintain registration on the Federal System for Award Management (SAM). Subrecipient SAM records are publicly viewable and require a DUNS Number which may be obtained via [http://fedgov.dnb.com/webform/pages/dunsnumber.jsp](http://fedgov.dnb.com/webform/pages/dunsnumber.jsp). SAM information may be found at [https://www.sam.gov](https://www.sam.gov).

Subrecipient Organization Administrators are required to annually update the organization’s SAM information on GEMS. This is accomplished in GEMS, as shown below:

- Organization Administrator logs into GEMS, opens My Profile.
- Select My Organization
• Update both SAM Expiration Date and proof of new SAM expiration date.
• Press blue Save Organization (blue button, bottom of screen). Confirmation message appears in vicinity of SAM data.

NOTE: Always make sure to update the SAMs registration in GEMS and keep track of the expiration date to avoid organizational holds.

2.4 Notice of Grant Implementation
Before beginning any grant activities, the Project Director needs to complete and submit a Notice of Grant Implementation in GEMS. This is a short narrative of how grant funds will be implemented. It explains the steps your organization will take to ensure the project is administered according to federal and state regulations. Please be sure to include details on procurement, documentation, and financial reporting.

Submit the Notice of Implementation as follows:
• Log into GEMS and navigate to the current project.
• Select “Notice of Implementation” from the left-hand menu.
• Once the submission is ready, select the blue “SAVE” button. This will be sent to your GCC Grant Manager for review. You will receive confirmation once the submission is reviewed and approved.

2.5 VOCA Subaward Report (ISAR)
The Initial Subaward Report (ISAR) is for VOCA projects only. This must be completed in GEMS and submitted to GCC immediately after receiving notification your project has been opened as listed below:
• The ISAR information reported in GEMS is what is used to enter Part 1 into the OVC-PMT website which enables the subrecipient to submit PMT reports for each project. Make sure to correctly enter all information.
• The Grant Administrator will complete Part 1 of the ISAR by adding the new sub-award under the current, open project. The Grant Administrator will then email the subrecipient to complete Part 2 of the ISAR.
• Once Part 2 is completed, you should email your Grant Administrator. The Grants Administrator will then review and approve the ISAR and you will be ready and able to submit the required PMT reports.

GCC staff cannot address any technical issues with OVC-PMT’s 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–Fridays, 8:00 a.m. – 5:00 p.m. ET.

2.6 Technical Support/Customer Service
Using the contact information (phone and email address) of your assigned Grant Administrator, you can reach out to your assigned Grant Administrator with questions regarding your grant or for technical assistance. Please be sure to review all communications from your Grant Administrator and timely respond to any requests for action. Your Grant Administrator may contact you to remind you of a reporting deadline, ask questions about submitted documentation, or 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 project.
2.7 Online Training

GCC has finalized an online learning platform – referred to as the Learning Management System (LMS). This is an interactive tool which includes a series of presentations designed to walk you through many important aspects of the administration of your GCC grant. By completing the LMS modules, you will understand many of the administrative concepts, see examples of GEMS, and test your knowledge. All Project Directors, Financial Officers, and Authorizing Officials have access to LMS. GCC can provide access to others working on the grant.

2.8 GCC Online Resources

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

- Staff Contact Information: https://www.ncdps.gov/gccstaff
- GCC Grant Forms: https://www.ncdps.gov/gccforms
- GCC Grant Resources: https://www.ncdps.gov/gccresources
3 REIMBURSEMENTS

3.1 Reimbursements Overview
A reimbursement is the process by which GCC releases grant funds to the subrecipient upon demonstrating that submitted expenses were allowable, allocable, reasonable, and necessary to the success of the project.

Proof of payment must be submitted before any reimbursement can be processed.

Some things to keep in mind about reimbursements:
- Budgeted items may be determined to be unallowable at any point in the grant based on statutory grant authorization or other regulatory requirements.
- 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 is not a method to use to entirely run a program for life. It is an opportunity to assist in building financial stability for a program until grants are no longer needed.

Agencies are recommended to have at least 3-4 month back up savings in funds to support the program. This can assist with reimbursement delays or issues that may arise so as not to cause the program to stop services based on financial hardships.

3.2 Reimbursement Timeline

3.2.1 Reimbursement Deadlines
The subrecipient will submit all expenditures monthly unless there is no reimbursable activity in each month. Expenses must be filed by the end of the month following the month in which grant funds were incurred 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 processes.

Examples of determining when funds are incurred include:
- **Equipment, 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 not required).
- **Personnel.** When the work was accomplished.
- **Utilities.** When the utility service was provided.
- **Rent.** When the rent became due.

3.2.2 End of Grant Reimbursements
Subrecipients have 60 days after the end of the grant period of performance to submit their final reimbursements and supporting documents. Any reimbursements in New or Pending Financial Officer Approval status 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
After they are received, reimbursements received by GCC are processed as follows:
• **Reports Must be Current.** Your grant must not have any overdue reports. Should any reports be overdue, reimbursements will not be processed.
• **Received On-time.** Grant administrators will review requests within 10 days of being received.
• **Received Late.** Grant administrators have up to 30 days to review reimbursements received beyond their due date.
• **Corrections.** If your grant administrator finds errors in a reimbursement, it will be returned as “modifications required”. After the corrections are made and the request resubmitted through the financial officer, the grant administrator has up to ten days to review the corrections. Should further corrections be necessary, the request will be returned followed by contact by the grant administrator.

### 3.2.4 Documentation and Page Number Labelling

#### 3.2.4.1 Document Labelling and Contents
All documents will be labelled consistently by expense category. All documents must be legible, viewable, and must be in PDF format.

The subrecipient will label all documents consistently according to category. Documents submitted must be legible and viewable. Examples:

- **PERSONNEL-October-2020 – (AGENCY NAME & PROJECT: PROJ00000)**
- **EQUIPMENT- November 2020 – (AGENCY NAME & PROJECT: PROJ00000)**
- **SUPPLIES - December 2020 – (AGENCY NAME & PROJECT: PROJ00000)**

#### 3.2.4.2 Page Numbering
All uploaded documents must have page numbers (sequential) and those page numbers must be entered in the “Document #” column of the respective coversheet.

- **PERSONNEL** Starts with P1…. P2…P3…. Etc.
- **SUPPLIES** Starts with S1…S2…. etc.
- **EQUIPMENT** starts with E1…E2…etc.
- **TRAVEL** starts with T1…T2……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 GEMS prior to requesting any reimbursement.

- Prior to execution, submit copy of proposed contract along with a completed GCC Contract Approval form to your grant administrator.
- If for any reason the subrecipient is requesting an excess rate above the $81.25 hourly standard rate, the appropriate excess rate form must be submitted prior to submitting the contract for approval
- Once the contract is approved, the subrecipient may execute the contract with the contractor and upload both the signed contract and the approval document to GEMS.
- If a contract expires during the time of a project period of performance, a new contract must be approved and uploaded into GEMS prior to any reimbursements being submitted for that contract line.
3.2.5.2 Contract Reimbursement Documentation

Documents necessary for contract reimbursements.

- Contractor invoice
- Proof of payment
  - Paid/cleared check
- Electronic banking confirmation

- **Contractual Cover Sheet**

<table>
<thead>
<tr>
<th>Doc Id #</th>
<th>Contractor Name and Title</th>
<th>Hours of Service</th>
<th>Rate</th>
<th>Total Cost</th>
<th>Federal Share</th>
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Instructions:

1. **Document number**: Assign an identification number or letter to each invoice, bill, receipt, proof of payment and to any back up documentation related to the cost reimbursement requested.
2. **Contractor name and title**: Enter the name and title of the contracted service provider as listed in the approved grant budget.
3. **Hours per service**: Enter the number of service hours provided; must include a copy of the invoice that outlines services rendered as part of supporting documentation for the costs.
4. **Rate**: Enter the cost per service hour, day, or session as listed in the approved grant budget.
5. **Total cost**: Enter the requested amount for reimbursement (hours of service x rate = total cost).
6. **Federal share**: Enter amount of to be paid by the grant.
7. **Match share**: Enter amount of to be paid by the grantee agency (if applicable).

For this request to be approved, back up documentation must be included with this coversheet: invoices, credit card statement, bank statement, issued or cleared check showing proof of payment.

All contracts must be pre-approved by GCC/Grant Administrator prior to the execution of any work or services. Any changes to contracted services must be pre-approved by GCC/Grant Administrator prior to the execution of any work or services. Failure to comply with these instructions may result in the delayed or denial of this request.
3.2.5.3  Pre-contract Request Form (Sample)
Current form available here:
### 3.2.5.4 Excess Rate Request (Sample)

Current form available [here](#).

**CONTRACT EXCESS RATE REQUEST FORM**

Please complete and submit this form to your Grant Manager at GCC.

The subrecipient will need to provide for each request:

A. Proof they received the rate for similar services
   1. Contract (should the rate change during grant a new contract will be needed)
   2. Redacted cancelled invoice or paystub
B. The only one who can provide the necessary services
   1. Proof of the level of expertise and experience necessary for the project
      a. Resume
      b. Ability to provide certification or accreditation

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<th>GRANT PERIOD DATES</th>
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**PROJECT DIRECTOR SIGNATURE/PRINT**

Date

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**GOVERNOR’S CRIME COMMISSION USE ONLY**

Approved or Not Approved

AMOUNT APPROVED

GRANT MANAGER SIGNATURE

Date
3.2.5.5 Contract Template (Sample)

Current form available here: Can be used as contract, or for comparison or 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 PROJ____ is made between ___________________, the service provider in “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.
(7) **FUNDING:** All terms and conditions of this AGREEMENT are dependent upon and subject to the allocation of funds for the purposes set forth, and the AGREEMENT shall automatically terminate if funds cease to be available.

(8) **AUDIT OF PROJECT RECORDS:** The CONTRACTOR'S project records may be audited by the AGENCY, the Governor's Crime Commission, or duly authorized agents of either entity.

(9) **TAXES:** The CONTRACTOR shall be considered to be an independent contractor and as such shall be responsible for all taxes. The CONTRACTOR agrees to provide the AGENCY with the CONTRACTOR'S correct taxpayer identification number upon the execution of this AGREEMENT. The CONTRACTOR agrees that failure to provide the AGENCY with a correct taxpayer number authorizes the AGENCY to withhold 20% of any amount due and payable under this AGREEMENT pursuant to the provisions of the Internal Revenue Code, Title 26, United States Code.

(10) **WARRANTY:** As an independent contractor, the CONTRACTOR will hold the AGENCY harmless for any liability and personal injury that may occur from or in connection with the performance of the AGREEMENT.

(11) **SITUS:** This contract shall be governed by the laws of North Carolina.

(12) **ANTITRUST LAWS:** This contract is entered into in compliance with all State and Federal antitrust laws.

(13) **COMPLIANCE WITH LAW:** The CONTRACTOR shall remain an independent contractor. The CONTRACTOR shall be responsible for compliance with all laws, ordinances, codes, rules, regulations, licensing requirements and other regulatory matters that are applicable to the conduct of the CONTRACTOR'S business and work performance under this AGREEMENT, including those of Federal, State and local agencies having appropriate jurisdiction.

(14) **CERTIFICATION:** The CONTRACTOR certifies that they have not been debarred or suspended from receiving Federal or State funds.

(15) **ASSIGNMENT:** This AGREEMENT or any interest therein shall not be assigned or transferred by the CONTRACTOR. The CONTRACTOR shall not subcontract any work to be performed pursuant to this AGREEMENT without the written approval of the AGENCY.

(16) **ENTIRE AGREEMENT:** This AGREEMENT, including any exhibits and amendments annexed hereto and any documents incorporated specifically by reference represent the entire agreement between the parties and supersede all prior oral and written statements or agreements. This AGREEMENT may be amended only by written amendments duly executed by the AGENCY and the CONTRACTOR.

IN WITNESS WHEREOF THIS AGENCY and the CONTRACTOR have each executed the AGREEMENT, this _____ day of __________, 2019.

Signed By ___________________________  ___________________________
(Project Director)  (Contractor)

Date: ___________________________  Date: ___________________________
### 3.2.6 Personnel Reimbursement Requirements

Discuss specific document requirements with grant administrator, if necessary.

- **Cover page**

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<th>Doc id #</th>
<th>Employee Name/Title/Category</th>
<th>Cost per Item</th>
<th>Effort Percent</th>
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**Instructions:**

1. **Document number:** Assign an identification number or letter to each time and activity sheet, paystub, proof of payment and to any back up documentation related to the cost reimbursement requested.
2. **Employee name, title, category:** Enter employee information, or category/expenditure type e.g., FICA, retirement, etc. as listed in the approved grant budget.
3. **Cost per item:** Total wages/salary paid, gross or adjusted gross salary (do not enter the Unit Cost listed on GEMS).
4. **Effort percent:** Enter the percentage of time spent working on the GCC grant, pull from time and activity sheet (line 39 on multiple funding source time and activity sheet, and line 38 on single funding source time and activity sheet) must include time spent working on other projects and from all funding sources.
5. **Unit cost:** Enter the cost amount allocated to the project (cost per item x effort % = unit cost).
6. **Federal share:** Enter amount of to be paid by the grant.
7. **Match share:** Enter amount of to be paid by the grantee agency (if applicable).

For this request to be approved, back up documentation must be included with this coversheet: A signed GCC Time and Activity sheet for each employee and volunteer, paystubs, all back up documentation for all categories FICA, retirement, health insurance and other fringe benefits, proof of payment to any costs related to reimbursement requested. Failure to comply with these instructions may result in the delayed or denial of this request.
- **Time and Activity sheets**
  Time and activity sheets come in two forms: single source/volunteer match or multiple sources. Make sure to choose the right form for everyone.
  - **The single sole source form** is used for volunteer match and for personnel who are sole sourced 100% on one project.
    - Make sure to enter their full name and position title accurately.
    - Make sure correct project numbers are included on all documentation prior to submission.
    - Enter all hours of work and enter the appropriate activity codes for work performed.
    - Make sure employee and supervisor have signed the time and activity sheet.
The **multiple funding source form** is used for personnel paid through more than one project 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.
- 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 project number is entered and is consistent with the cover page.
• Fringe benefits
  Include benefits documentation, invoices, allocation share for project, and proof of payment
• Payment proof
  o Paid/cleared check
  o Pay stubs
    ♦ Provide full pay stub
    ♦ Must have full name of employee
    ♦ Must have time period worked
    ♦ Must show/be accompanied by bank draft payment

3.2.7 Equipment and Supplies Reimbursement Requirements
Discuss specific document requirements with grant administrator, if necessary.
• Appropriate cover sheet
  o Equipment

![Table of Equipment Reimbursement](image)

**Instructions:**
1. **Document number:** Assign an identification number or letter to each invoice, bill, receipt, proof of payment and to any back up documentation related to the cost reimbursement requested
2. **Item purchased:** Enter type of expenditure, e.g., computers, scanner, radio, lease items such as vehicles or copiers
3. **Quantity:** Enter number purchased of each item
4. **Cost of item:** Enter cost of each item
5. **Total cost:** Enter total expense amount (quantity x cost per item = total cost), do not include sales tax.
6. **Federal share:** Enter amount of to be paid by the grant
7. **Match share:** Enter amount of to be paid by the grantee agency (if applicable)

For this request to be approved, back up documentation must be included with this coversheet: Invoices, credit card statement, bank statement, issued or cleared check showing proof of payment. A Property Control Record and Equipment Certification form for all equipment, regardless of cost, must be completed and submitted to Grant Administrator. Failure to comply with these instructions may result in the delayed or denial of this request.
Supplies

Project Name: ________________________________

Project ID Number: __________________________

Reporting Period: From ___________________ To ___________________

<table>
<thead>
<tr>
<th>Doc Id #</th>
<th>Item Purchased/Type</th>
<th>Vendor Name</th>
<th>Quantity</th>
<th>Cost per Item</th>
<th>Total Cost</th>
<th>Federal Share</th>
<th>Match Share</th>
</tr>
</thead>
</table>

Total Cost: $ 0.00 $ 0.00 $ 0.00

Instructions:
1. Document number: Assign an identification number or letter to each invoice, bill, receipt, proof of payment and to any backup documentation related to the cost reimbursement requested.
2. Item purchased/type: Enter type of expenditure, e.g., office supplies, telephone, utilities, rent, etc. as listed on approved budget.
3. Quantity: Enter number purchased of each item.
4. Cost of item: Enter cost of each item.
5. Total cost: Enter total expense amount (quantity x cost per item = total cost). Do not include sales tax.
6. Federal share: Enter amount of to be paid by the grant.
7. Match share: Enter amount of to be paid by the grantee agency (if applicable).

For this request to be approved, backup documentation must be included with this coversheet: invoices, credit card statement, bank statement, issued or cleared check showing proof of payment. For rent and all contractual services a detailed rental/lease/service agreement must be uploaded to GEMS. Failure to comply with these instructions may result in the delayed or denial of this request.

- Purchase order or proof of date funds encumbered. May be order date on invoice.
- Bids/quotes (three, if required) or APPROVED sole source request
  - NOTE: GCC requires three informal bids/quotes for any procurement valued above $10,000. If your agency requires bids/quotes at a lower level, that threshold applies.
  - Split procurement (dividing a purchase to appear to be below bid threshold) is not allowed. If discovered, your reimbursement may be disallowed.
- Invoice
- Proof of payment
  - Paid/cleared check
  - Electronic banking confirmation
  - Vendor confirmation
  - Receipt
  - Zero-balance invoice (must be received from vendor showing no balance due)
3.2.8 Travel Reimbursement Requirements

Any travel must be directly related to the project objectives.

3.2.8.1 Out of State Travel Prior Approval

ALL out of state travel for training or conferences must receive prior approval from your Grants Administrator prior to attending and paying any travel or registration expenses. Before attending or planning the conference make sure to inform your Grants Administrator of your plans to travel out of state for conferences or training. Send an email including the link to the conference and any hotel/travel information you have available.
### 3.2.8.2 Travel Reimbursement Documentation

#### Cover page

<table>
<thead>
<tr>
<th>Doc id #</th>
<th>Attendee Name/Title</th>
<th>Lodging Cost</th>
<th>Airfare/Transport Cost</th>
<th>Meals Cost</th>
<th>Total Cost</th>
<th>Federal Share</th>
<th>Match Share</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

#### Instructions:

1. **Document number**: Assign an identification number or letter to each document related to the cost reimbursement requested. e.g., hotel bill, credit card statement, bank statement, issued or cleared check showing proof of payment, etc., and associated with the travel expense.
2. **Attendee name/title**: Enter employee attending conference, training, or other travel.
3. **Cost of per item**: Enter lodging, airfare, mileage, subsistence costs per each employee (state per diem rate for in-state travel, federal per diem rate for out-of-state travel).
4. **Total cost**: Enter total costs per each employee.
5. **Federal share**: Enter amount of to be paid by the grant.
6. **Match share**: Enter amount of to be paid by the grantee agency (if applicable).

For this request to be approved, back up documentation must be included with this coversheet: Mileage/travel log for each employee, dates of travel, destination, and mileage. All reimbursement requests for travel, lodging, and subsistence must be listed on a form that is signed by both the employee and supervisor. Lodging, luggage, and transportation receipts must be included as supporting documentation. Failure to comply with these instructions may result in the delayed or denial of this request. For Per Diem costs visit [www.ostm.nc.gov](http://www.ostm.nc.gov) or [www.gsa.gov](http://www.gsa.gov).
• Approved Prior Approval for Out of State Travel form

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.

- Project Name: __________________________
- Project Number: ________________________
- Conference Name: _______________________
- Conference Dates: ______________________
- Place of Conference: _____________________

Briefly explain purpose of the conference, reason for attending, and how it relates to your grant. Provide supporting documentation (agenda, brochure, etc.).

Attendees:

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Title</th>
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</thead>
<tbody>
<tr>
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</tbody>
</table>

Budgeted costs:

- Registration fees total: ______________________
- Lodging total cost: __________________________
- Subsistence total cost: _______________________
- Transportation total cost: ____________________
- Other fees directly related: _________________

Note: A detailed breakdown of all costs per employee must be provided separately, reimbursement request must be submitted after travel is completed.

Submitted by: ______________________ Date: __________

GCC official use only

☐ Approved
☐ Denied

Reason for denial: __________________________
Signature: __________________________

GCC – 201
Rev. 01/11/2021

• Conference agenda, invoice, and proof of payment
• Lodging invoices and proof of payment
• Transportation invoices and proof of payment
• Meal receipts – limited to daily per diem maximum
4 **COST PRINCIPLES AND ADJUSTMENTS**

4.1 **Cost Principles**

The objective of cost principles is to provide, to the extent applicable, all organizations with a similar way of doing similar work with the federal government following the same rules and procedures; to increase efficiency, reduce administrative burden, and strengthen oversight. See 2 CFR 200, Subpart E.

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 adjustments and requesting reimbursement requests.

An **allowable** cost is one that meets the criteria for authorized expenditures and meets federal standards of allowability.

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 particular award, and the cost is **necessary** to the overall operation of the organization and is assignable in part to the award.

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.

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 project, 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 project, it is an **indirect cost**. Simply stated **direct costs** are specific to a project and **indirect cost** are the costs of doing business.

**Direct costs** are those costs that can be identified specifically with, or directly assigned to, a federal award relatively easily, with a high degree of accuracy.

Typically, direct costs may include:

- Salaries and benefits of certain employees engaged in work under the award
- Travel of certain employees directly related to 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 benefitting more than one cost objective. They are not readily assignable to the cost objectives specifically benefitted 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.
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. 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.

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 10% 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.

### 4.3 Adjustments

Grant Adjustments should occur whenever any terms or conditions mutually agreed upon in the grant agreement need to be adjusted during the grant’s period of performance. In fact, a grant adjustment changes the Grant Agreement between your organization and GCC after the initial grant agreement has been signed. All grant adjustments must be within the approved project goals and programmatic scope of work of your project, unless specifically approved by your GCC Grant Administrator. Requests for adjustments are evaluated on a case-by-case basis, and only adjustments intended to meet the goals of the project and federal award will be approved.

**NOTE:** Certain types of project changes require **prior approval** by GCC. Prior approvals are necessary where extensive financial and programmatic changes in budgets and scope work would alter grant/project from the original, approved, intent if subrecipients were to undertake the sought-after changes without prior approval from the grantor agency.

There are two types of adjustments: Budget Adjustments and Non-Budgetary adjustments.
4.3.1 **Budgetary Adjustments**

Sometimes referred to as budget modifications, budget adjustments are submitted to make financial changes to a federal award.

4.3.1.1 **Purpose of Budgetary Adjustments**

Grantees/subrecipients may request adjustments/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.

Projects with a period of performance of two years or more may have remaining funds from year one; these funds will no longer be allowed to carry forward into year two, a budget adjustment is required to reallocate the unobligated balance of funds to surplus. The funds will then be reverted by GCC. At the end of a project, when 60 days past the period of performance has occurred remaining funds from year two will be reverted to GCC.

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

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

- For grants/projects with budgets of more than $250,000, where changes in the budget will generate changes in the scope of work of the project, and/or that changes the budget by more than 10% of the awarded amount (referred to as the 10% Rule) **requires prior approval** of the Grant Administrator, and if approved, submission of a budget adjustment in GEMS.

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

  | Total award amount | $160,000 |
  | 10% of the award amount | $16,000 |
  | Change 1 | $5,200 |
  | Change 2 | $2,800 |
  | Change 3 | $9,450 |
  | Total desired budget adjustment exceeds 10% of the award amount | $17,450 |

- The adjustment affects a cost category that was not included in the previously approved budget.
- Moving funds between line items.

4.3.1.2 **Budgetary Adjustment Affect 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.** Any potential increase in funds must be reviewed by your grant’s planner. An increase in funds cannot be guaranteed, and if disapproved may cause the 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 to Federal share.**

### 4.3.2 Non-budgetary Adjustments

Non-budgetary adjustments (NBAs) are submitted to make non-financial changes to a federal award. Non-Budgetary Adjustments are frequently, but not exclusively, personnel adjustments and grant period extensions.

Non-Budgetary adjustments can be submitted at any time. However non-budgetary adjustments requested within prior to **90 days** of the project end date must have reasonable justification and approval by the assigned GCC Grant Administrator.

#### 4.3.2.1 Key Personnel Changes

Subrecipients must submit a non-budgetary personnel adjustment to change approved key staff personnel, proposal of new personnel, and replacement of key personnel assigned and specified to the application, project, or award document (2 CFR 200.308 (c)). Key personnel include an Organization Executive Director, Organization Administrator, Project Director, Finance Officer, and Authorizing Official. Other than the Organization Administrator, no one person can hold multiple roles.

#### 4.3.2.2 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 project.
- Changing the goals/purpose of the project.
- Changes in scope involves making one or more adjustments to the cost, budget, timeline and/or other features of the project 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 GCC Grant Administrator.

**NOTE:** **Prior approval** is required for a change in scope adjustment.

#### 4.3.2.3 Grant Extensions

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

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

- All requests for extensions require prior approval from GCC.
• Extensions generally do not exceed 3 months, but projects may be extended up to 12 months.
• Two awards cannot overlap if they are funded under the same priority or for the same purpose. For example, a current Sexual Assault Basic Services project cannot be extended if it overlaps a continuing Sexual Assault Basic Services project that will begin during the extension period.
• A request for an extension of the project period must be justified by circumstances that adversely affected the subrecipient’s ability to perform some aspect of the project or to fully expend funds during the period of performance.
• Requests for retroactive extensions of project periods will not be considered.
• Extensions will not be made to spend down remaining funds, as remaining funds from year one and at the end of year two will be reverted to GCC.
5 MONITORING & UTILIZATION

5.1 Monitoring Overview
Governor’s Crime Commission is responsible for oversight of operations of grant supported activities. Subrecipients are monitored at least annually must submit quarterly PMT reports, as well as an end of Federal fiscal year 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 are identified to the subrecipient at the time of the award
- and subrecipient activities are monitored throughout the period of performance of the grant.

5.2 Monitoring Process
Some of the mechanisms GCC uses to monitor subrecipient activities throughout the period of performance include regular communication with subrecipients, appropriate 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.

5.2.1 Desk Review
The financial monitoring desk review includes an analysis of award activities to date and evaluates:
- Compliance with reporting requirements.
- Excess cash analysis (reimbursements compared to expenditures reported).

During a desk review, the award subrecipient may be asked to provide a general ledger. Should deficiencies be identified during either an onsite review or desk review, or if there have been deviations from the approved budget without prior approval from the Governor’s Crime Commission, Grants Management staff will work with the recipient to provide technical assistance.

5.2.2 On-Site Visits
GCC’s Grants Management Staff will review the following procedures, policies, documents during an onsite monitoring and technical assistance visit:
- Internal controls
- Accounting system
- Organizational policies and procedures, including accounting procedures
- Federal Financial Reports
- Compliance with reporting requirements and/or award special conditions
- Risk Matrix

The Grant 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 Grant Administrator may also provide technical assistance to the subrecipient during the visit.
5.2.3 On-site Visit Process and Requirements

5.2.3.1 Entrance Interview

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

During the visit, the program is discussed, tour conducted, and 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.

5.2.3.2 Organization/Financial/Program Review

- Organizational Policies and Procedures
  - List of executive, management, supervisor, and clerical staff being charged to the grant project
  - Lease/Rental Agreements (for any facility billed to GCC)
  - Organization 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 sources for program (including volunteers)
  - Payroll tax returns (including proof of payment)

- Program
  - Walk through of intake process
  - Determination of participant eligibility
  - Walk through follow-up process once clients have completed the program
  - System is being utilized to collect client-level data (HMIS, 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 grant (include location, condition, if it was disposed of, sale price/fair market value)
  - Original timesheets with signatures

5.2.3.3 Exit Interview

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

5.3.1 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, be able to provide sufficient documentation to prove that all reimbursement is for 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 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 funds, and employee time and effort records — where errors can occur.

5.3.2 Timely Usage of Funds (Utilization)
GCC’s intentions are to encourage subrecipients to accurately program, monitor and deliver projects 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 are 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 usage of funds.

*Keep in mind, any unused funds from year one will be reverted to GCC as will any unused funds from year two.*

<table>
<thead>
<tr>
<th>Year 1</th>
<th>Overall Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Quarter</td>
<td>12.5%</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Quarter</td>
<td>25%</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Quarter</td>
<td>37.5%</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Quarter</td>
<td>50%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year 2</th>
<th>Overall Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1&lt;sup&gt;st&lt;/sup&gt; Quarter</td>
<td>62.5%</td>
</tr>
<tr>
<td>2&lt;sup&gt;nd&lt;/sup&gt; Quarter</td>
<td>75%</td>
</tr>
<tr>
<td>3&lt;sup&gt;rd&lt;/sup&gt; Quarter</td>
<td>87.5%</td>
</tr>
<tr>
<td>4&lt;sup&gt;th&lt;/sup&gt; Quarter</td>
<td>100%</td>
</tr>
</tbody>
</table>
5.3.3 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. Reimbursement submitted and approved by Friday at 12:00 pm will generally be paid on the following Tuesday.

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

5.4 Risk

5.4.1 Risk Assessment

Grant risk is determined in two ways. If the subrecipient is brand new, GCC will conduct a risk assessment prior to the opening of a grant. Risk determined through a risk assessment is assigned by the planner. Subsequent risk measurements are by Grants Management using a matrix-based evaluation tool.

Grants may be evaluated as higher risk or lower 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.

5.4.2 Risk Ratings

5.4.2.1 Low Risk

Subrecipient is knowledgeable of grants and submitting all documentation on time and accurately. Program is running according to application standards and funds are being utilized at the expected rate.

5.4.2.2 Medium Risk

Subrecipient is late on reports, submitting reimbursements sporadically or rarely, lack of communication on subrecipient side, frequently missing documents. Requires closer monitoring of projects and assistance from Grant Administrator to bring into compliance.
5.4.2.3 High Risk
Project 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.

5.5 Holds Affecting your Grant
Holds on grants may originate from conditions at either the organization or the project 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.

5.5.1 Organization Level Holds

5.5.1.1 SAM Expiration Date
• SAM Expiration Date has passed. Subrecipient needs to update SAM registration date in GEMS and provide proof of new expiration date.

5.5.1.2 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 the Office of State Budget Management.

5.5.2 Grant Level Holds
Grant level holds are placed with reports are not submitted by the date due as noted below. Late reports
• Juvenile Justice Report past due
• Annual Project Progress Report past due
• Quarterly PMT Report past due – SEE NOTES:
  o Report is created and registered with https://ovcpmt.ojp.gov AND must be submitted in GEMS as well as reviewed and approved by your grant’s administrator.
  o PMT reports are required by more than one Federal Grant. Each may have different submission criteria.
• VAWA Annual Progress Report past due
6 REPORTING

Recipients are required to submit both financial reports and performance reports (also called progress reports). These reports describe 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 project. 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.

6.1 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: https://www.ncdps.gov/about-dps/boards-and-commissions/governors-crime-commission/grant-forms#post-award

6.1.1 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 is available on the GCC website forms page.

6.1.2 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 is available on the GCC website forms page.

6.1.3 Level III ($500,000 - $749,999)

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
6.1.4 Level III+, ($750,000+)
A grantee that receives a combined $750,000 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 is available on the GCC website forms page.

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

6.2.1 VOCA SAR Report Process
The following steps will be completed for each VOCA grant after the Notice of Grant Implementation is completed.

- This must be completed for each VOCA-funded project.
- Due within 30 days of the implementation of a project.
- The Initial Subgrant Award Report (ISAR) is completed by the Subrecipient and entered directly in GEMS.
- The Grant Administrator will enter the SAR Part 1 in OVC-PMT.
- The Subrecipient is the notified by the Grant Manager.
- The Subrecipient must complete the SAR Part 2 in OVC-PMT to gain access to project reporting in the system.

6.3 GCC Project Progress Report
The GCC Project Progress Report is the comprehensive report on how a project has performed relative to the objectives and goals submitted and in effect when the grant is awarded.
6.3.1 Progress Report Coverage Periods
The progress report covers a Federal fiscal year, or part thereof (Oct 1 20XX – 30 Sep 20YY). Depending on the period of performance for your grant, you may have one or more report to complete. Be aware of which report you are filing.

6.3.2 Progress Report Due Dates
The progress report is due 30 days after the end of the reporting period. Examples:
- Project ends prior to end of Federal fiscal year: Project ends Jun 30 -- report due Jul 30.
- Early reporting is allowed if all project activities are complete and the final reimbursement is ready for submission.

6.3.3 Progress Report Process
GCC progress reports are completed in GEMS.
- Log into GEMS, select the appropriate grant.
- Navigate to Project Progress Report using the left menu.
- Select the appropriate report to complete and respond to the questions in each tab. Answer content must be relevant to the subject of the question.
  Example:
  - Objective is to reduce occurrences of speeding for a given area by 15 percent.
  - Answer is to show change in number of occurrences and the percent change for the reporting period.
  - Submit to GCC when complete/finished.

6.4 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 GEMS reporting correspondence.
- Additional project 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](https://ovcpmt.ojp.gov)
- Failure to report quarterly performance for each GCC-funded project in BJA/OVC-PMT and GEMS (see below) will result in a hold of all grant funds received by the subrecipient.
- PMT reports are due on the 10th to allow GCC to submit the State’s report by the 30th.

6.4.1 PMT Report Due Dates

<table>
<thead>
<tr>
<th>BJAG Report Deadline</th>
<th>Due Date</th>
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<tbody>
<tr>
<td>Q1: October - December</td>
<td>January 10th</td>
</tr>
<tr>
<td>Q2: January - March</td>
<td>April 10th</td>
</tr>
<tr>
<td>Q3: April - June</td>
<td>July 10th</td>
</tr>
<tr>
<td>Q4: July - September</td>
<td>October 10th</td>
</tr>
</tbody>
</table>
6.4.1.2 VOCA PMT Due Dates

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<tr>
<th>VOCA Report Window</th>
<th>Due Date</th>
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</thead>
<tbody>
<tr>
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<td>January 30th</td>
</tr>
<tr>
<td>Q2: January - March</td>
<td>April 30th</td>
</tr>
<tr>
<td>Q3: April - June</td>
<td>July 30th</td>
</tr>
<tr>
<td>Q4: July - September</td>
<td>October 30th</td>
</tr>
</tbody>
</table>

6.4.2 Submitting a PMT Report

Submitting a PMT report is a two-stage process. The first stage involves signing in your profile in the BJA/OVC 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 BJA-PMT/OVC-PMT and submit it to GCC as an upload to the project documents in GEMS.
- Log into GEMS, navigate to PMT Reports using the left menu.
- At the PMT Reports window, there will be a list of reporting periods for which reports are necessary.
- Select the appropriate reporting period and upload the PDF report retrieved from the BJA-PMT/OVC-PMT website.

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

6.4.3 Federal PMT Site Technical Difficulties

The staff at the Governor’s Crime Commission cannot address any technical issues with the website. 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.

6.5 CJA & JJ Federal Reports

Grants funded by Children’s Justice Act (CJA) and Juvenile Justice Delinquency Prevention (JJ) Federal grants are required to submit through GEMS 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.

6.6 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.

<table>
<thead>
<tr>
<th>Grant Source</th>
<th>Report Name</th>
<th>Activity Period</th>
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</thead>
<tbody>
<tr>
<td>Juvenile Justice Delinquency Preven</td>
<td>JJ Mid-Year</td>
<td>October – March</td>
<td>April 15</td>
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<tr>
<td>Juvenile Justice Delinquency Prevention</td>
<td>JJ Final</td>
<td>April - September</td>
<td>October 15</td>
</tr>
<tr>
<td>JJP PREA Reallocation</td>
<td>JJ Mid-Year</td>
<td>January – June</td>
<td>July 15</td>
</tr>
<tr>
<td>JJP PREA Reallocation</td>
<td>JJ Final</td>
<td>July – December</td>
<td>January 15</td>
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<tr>
<td>Children’s Justice Act</td>
<td>JJ Mid-Year</td>
<td>October – March</td>
<td>April 30</td>
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<tr>
<td>Children’s Justice Act</td>
<td>JJ Final</td>
<td>April - September</td>
<td>October 30</td>
</tr>
</tbody>
</table>
6.7 VAWA Federal Progress Reports

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

- Oct 1 – Dec 31 (Project start – end of year)
  Due Jan 31 of following year
- Jan 1 – Sep 30
  Due 30 days after end date (Oct 30)
7 CLOSING AWARDS
Per 2 CFR 200.343, 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 60 days after the project end date to submit all final financial, performance, or other reports required by the award. Examples of important closure milestones are:

- Marking the final reimbursement submitted for allowable costs. This prompts the grant administrator to begin the closure process.
- Any match requirement met
- Any refunds owed to GCC paid
- All reports completed and submitted
- Finalize any monitoring review corrective actions
- Unobligated funds identified for reversion to GCC

Subrecipients should begin the closeout process as soon as the project 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.

7.1 Review of Utilized Funds

7.1.1 Match Requirements
Match requirements must be met by the end of the award period. Failure to meet match requirements will result in return of funds to GCC. The amount of the return of funds will be calculated by GCC as the portion of federal share that was reimbursed, but not properly matched. The subrecipient will be notified of this calculation.

7.1.2 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 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 reimbursement as final in GEMS.

7.1.3 Return of Funds
After reconciling all expenditures to revenue received, any funds paid to the subrecipient that exceeds the amount to which the organization is finally determined to be entitled, constitutes a debt owed. GCC will contact the subrecipient, inform them of the amount owed, and supervise the repayment. If the funds are not returned to GCC, they will become delinquent debts and the subrecipient risks:

- Ineligibility from further grant participation until all debts are paid
- High-risk designation for future awards
- Withholding or freezing of funds
- Special conditions placed on all the subrecipient’s other awards
- Additional collection actions
7.1.4 Reverted Funds
Any unused grant funds at the end of year one will be moved to surplus and reverted to GCC. Any unused funds from year two will be determined and reverted to GCC 60 days after the Period of Performance ends. 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.

7.2 All Required Reports are 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 60 days after the end date of the performance period. GCC will review these reports to ensure compliance with all award terms and conditions, the project goals have been met, and the grant funds have been spent appropriately.

7.3 Disposition of Equipment and Unused Supplies
At the end of the award period, the subrecipient is responsible for the disposition of equipment and used supplies. If the total amount of the unused supplies is greater than $5,000 or the value of the equipment is greater than $5,000, GCC will determine the 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 disposition and instruct the subrecipient accordingly.

7.4 Administrative Closure
Under certain conditions, GCC reserves the right to initiate an Administrative Closure prior to the project 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 project 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, the recipient will be notified with a request of the return of funds. This process includes the review of the match portion of the total budget. If the match 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.

7.5 Post-Closeout and Continuing Responsibilities
7.5.1 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, nor to recover funds after a later review or audit of the award.

7.5.2 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. The documentation includes, but is not limited to, financial and statistical records, detail 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 taken. GCC should be kept informed of who is the custodian of the records and documentation. GCC, the Department of Justice, and Comptroller of the United States have the right to access all documentation for as long as it is retained with the subrecipient.

7.5.3 **State Subrecipient Additional Document Retention Rules**

In addition to the documentation requirements stated in 2CFR200.343, State Subrecipients are required by 13 NCAC 14B .0610 to use the following retention periods:

- Employment records: five years
- Medical records: seven years
### 8 OTHER RESOURCES

#### 8.1 Acronyms

<table>
<thead>
<tr>
<th>ACRONYM</th>
<th>MEANING</th>
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<tbody>
<tr>
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## 8.2 Links

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<tr>
<th>Name</th>
<th>Link</th>
<th>Type of Information Available</th>
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<tbody>
<tr>
<td>Federal Audit Clearinghouse</td>
<td><a href="https://harvester.census.gov/facweb/">https://harvester.census.gov/facweb/</a></td>
<td>• Portal for transmitting audit packages to Federal Government</td>
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<tr>
<td>NC Governor’s Crime Commission</td>
<td><a href="https://www.ncdps.gov/gcc/">https://www.ncdps.gov/gcc/</a></td>
<td>• Commission Overview&lt;br&gt;• Contact Information&lt;br&gt;• GCC Policies&lt;br&gt;• Grant Forms &amp; Sample Documents</td>
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<tr>
<td>US Department of Justice</td>
<td><a href="https://www.justice.gov/grants">https://www.justice.gov/grants</a></td>
<td>• Federal Grant Program and Agency Details&lt;br&gt;• Information on Funding Opportunities</td>
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