

**Appendix F: Reporting Requirements of N.C. General Statute 143C-6.23**



This handout applies to all nongovernmental organizations receiving grants from the State. Grantees must comply with all rules and reporting requirements established by statute or administrative rules.

The applicable prescribed requirements are found in North Carolina General Statute 143C-6-22 & 23 entitled "Use of State Funds by Non-State Entities" and 09 NCAC 03M .0102 -0802, North Carolina Administrative Code.

G.S. 143C-6-23 requires every nongovernmental entity that receives State or Federal pass-through grant funds directly from a State agency to file annual reports on how those grant funds were used. There are 3 reporting levels which are determined by the total direct grant receipts from all State agencies in your fiscal year:

- Level 1: Less than \$25,000
- Level 2: At least \$25,000 but less than \$500,000
- Level 3: \$500,000 or more

A grantee's reporting threshold may change from year to year. A grantee's reporting date is determined by its fiscal year end and the total funding received directly from all State agencies. For those grantees receiving less than \$500,000, the due date is 6 months from its fiscal year end. For those receiving \$500,000 or more, the due date is 9 months from its fiscal year end. In addition to the reports, grantees receiving \$500,000 or more must submit a yellow book audit in electronic or hard copy to the Office of the State Auditor and to all funding State agencies at the addresses below.

**All annual grantee reports required by GS 143C-6-23 must be completed online at [www.NCGrants.gov](http://www.NCGrants.gov).** The online reporting system will automatically place your organization on the Noncompliance list if your reports have not been completed in [www.NCGrants.gov](http://www.NCGrants.gov) by your required due date.

To access the online grants reporting system go to [www.NCGrants.gov](http://www.NCGrants.gov) and click on the LOGIN tab at the top of the page. You must have a NCID to access the online reporting system. To obtain a user manual or request assistance with the system please go to <https://www.ncgrants.gov/NCGrants/Help.jsp>. You can also email requests for assistance directly to [NCGrants@osbm.nc.gov](mailto:NCGrants@osbm.nc.gov).

Once you have logged in you will see your "Grantee Summary / Data Entry Screen":

Browser name: Safari  
 Browser Test: Passed  
 Grantee Success

IMPORTANT: the oldest "Not Submitted" reports should always be submitted first.

📁 - No Disbursements  
 📁 - Not Submitted  
 📁 - Submitted/Work In Progress  
 📁 - Rejected  
 📁 - Approved

| 2011 - Level 2     |                 |  |   |                                       |                    |
|--------------------|-----------------|--|---|---------------------------------------|--------------------|
| Agency             | Grant           | State Grants Compliance Reporting: >= \$25,000 | Program Activities and Accomplishments Report | Schedule of Receipts and Expenditures | Certification Form |
| Public Instruction | 21st CCLC-35578 | 📁 Not Submitted                                | 📁 Not Submitted                               | 📁 Not Submitted                       | 📁 Not Submitted    |

\* For grant-related questions, such as incorrect award amounts, please contact your granting state agency. For technical assistance, [Click here](#) to make requests to NC GRANTS Administrator

- Your summary screen will identify your correct level of reporting, i.e., Level 1, 2 or 3, based on the State grant funds paid to your organization during your fiscal year.
- The summary will show all the grants contained in the [www.NCGrants.gov](http://www.NCGrants.gov) system that have been awarded to your organization. The program will automatically provide links to the reports that correspond to your reporting level, and only those reports, for each grant. Check to make sure that the grant(s) shown in the system correspond with what you show as having received from each agency for your fiscal year.

- If you have questions, need help in resolving any differences between your records and online reporting system or need corrections to be made to the data you enter, send an e-mail to [NCGrants@osbm.nc.gov](mailto:NCGrants@osbm.nc.gov) to request help.

All grantees must file their required reports online at [www.NCGrants.gov](http://www.NCGrants.gov) without exception.

**IMPORTANT NOTE FOR AUDITS**

If you expend more than \$500,000 in Federal grant funds from all sources, then you must have an A-133 single audit performed. If you are at this level for federal reporting and you are required to file a yellow book audit with the State under G.S. 143C-6-23, then you may substitute the A-133 audit for the yellow book audit. Grantees have the ability to directly upload a pdf version of their audit directly into the online system where it will be accessible to both the funding agency/agencies and the Office of the State Auditor.

**Use this chart to determine GS 143C-6.23 reporting requirements.**

| <b>Total Funds from All State Agencies</b> | <b>Reports Due</b><br>Key all reports into online reporting system at <a href="http://www.NCGrants.gov">www.NCGrants.gov</a> , including online submission of the audit.   | <b>Reports Due Date</b>                     |
|--|--|---|
| Level 1<br>\$1 - \$24,999                  | <ul style="list-style-type: none"> <li>• Certification</li> <li>• State Grants Compliance Reporting Receipt of &lt; \$25,000.</li> </ul>   | Within 6 months of entity's fiscal year end |
| Level 2<br>\$25,000 - \$499,999            | <ul style="list-style-type: none"> <li>• Certification</li> <li>• State Grants Compliance Reporting Receipt of &gt;= \$25,000</li> <li>• Schedule of Receipts and Expenditures</li> <li>• Program Activities and Accomplishments</li> </ul>  | Within 6 months of entity's fiscal year end |
| Level 3<br>\$500,000 or more               | <ul style="list-style-type: none"> <li>• Certification</li> <li>• State Grants Compliance Reporting Receipt of &gt;= \$25,000</li> <li>• Audit [A-133 Single Audit if &gt;= \$500,000 in federal funds or Yellow Book Audit]</li> <li>• Schedule of Federal and State Awards (May be included in the audit)</li> <li>• Program Activities and Accomplishments</li> </ul> | Within 9 months of entity's fiscal year end |