# NCDMVA
# Grant Program for
# County Veterans Offices
# Contract Packet

North Carolina Department of Military and Veterans Affairs

# Contract Packet Checklist

North Carolina Department of Military and Veterans Affairs (NCDMVA)
**Grant Program for County Veterans Offices (GPCVO) Contract Packet Checklist**

This checklist is intended to aid entities in completing the NCDMVA Grant Packet for this grant. Please contact the NCDMVA point of Grant Administrator listed in the grant packet regarding the contract or related documents.

- ☐ Contract
- ☐ Attachment A - General Terms and Conditions
- ☐ Attachment B - Scope of Work
- ☐ Attachment C - Budget
- ☐ Attachment D - Notice of Certain Reporting and Audit Requirements
- ☐ Attachment E - Certification of No Overdue Tax Debts
- ☐ Attachment G - Federal Certification Regarding Lobbying
- ☐ Attachment H - Accounting of Sate Financial Assistance less than $25,000
- ☐ Attachment J - State Grant Certification and Sworn Statement
- ☐ Taxpayer Identification Number and Certification (Form W-9)
- ☐ Letter of Tax Exemption, if applicable
- ☐ Conflict of Interest Policy

# Contract

**North Carolina Department of Military and Veterans Affairs**

**Grant Program for County Veterans Offices (GPCVO)**

## Contract # 2025-0012

This Contract is hereby entered by and between the North Carolina Department of Military and Veterans Affairs (referred to in the Contract Documents as the "Agency") and **Caldwell County** (referred to in the Contract Documents as the "Recipient"), (referred to collectively as the "Parties"). The Recipient's federal tax identification number is **56-6001967.**

1. **Contract Documents:** This Contract consists of the following documents:

   ☒ (1) This Contract
   ☒ (2) The General Terms and Conditions (Attachment A)
   ☒ (3) The Scope of Work; Purpose of Agreement and Project Implementation (Attachment B)
   ☒ (4) Budget; Cost of Project/Project Budget and Period of Performance (Attachment C)
   ☒ (5) Notice of Certain Reporting and Audit Requirements (Attachment D)
   ☒ (6) Certification of No Overdue Tax Debts (Attachment E)
   ☒ (7) Federal Certification Regarding Lobbying (Attachment G)
   ☒ (8) Accounting of State Financial Assistance Less Than $25,000 (Attachment H)
   ☒ (9) State Grant Certification and Sworn Statement (Attachment J)
   ☒ (10) Grant Application (on-file)

   These documents constitute the entire Contract between the Parties and supersede all prior oral or written statements or agreements made, communicated, negotiated or entered prior to or contemporaneously with the full execution of this Contract.

2. **Precedence Among Contract Documents:** In the event of a conflict between or among the terms of the Contract Documents, the terms in the Contract Document with the highest relative precedence shall prevail. The order of precedence shall be the order of documents as listed in Paragraph 1, above, with the first-listed document having the highest precedence and the last-listed document having the lowest precedence. If there are multiple Contract Amendments, the most recent amendment shall have the highest precedence and the oldest amendment shall have the lowest precedence.

3. **Effective Period:** This Contract shall be effective on the date executed and shall terminate on August 1, 2025, unless extended by the Agency. The **Period of Performance** for all expenditures shall extend from **March 3, 2025 to July 31, 2025** and the **final report must be submitted no later than August 1, 2025**. All submitted expenditures during the performance period must adhere to the terms of this Contract.

4. **Recipient's Duties:** The Recipient shall provide the services as described in this Contract and Attachment B and in accordance with the approved budget in Attachment C.

5. **Agency's Duties:** The Agency shall pay the Recipient in the manner and in the amounts specified in the Contract Documents. The total amount paid by the Agency to the Recipient under this Contract shall not exceed $ **18,288.97**. Specifically, Session Law 2023-134, Section 33.13 (a)(2) requires: A grant may be up to twenty thousand dollars ($20,000).

6. **Statement of No Overdue Tax Debts:** The Recipient's sworn written statement pursuant to N.C. Gen. Stat. § 143C-6-23(c), stating that the Recipient does not have any overdue tax debts, as defined by G.S. 105-243.1, at the federal, State, or local level, is attached as Attachment E. A person who makes a false statement in violation of this subsection can be found guilty of a criminal offense punishable as provided by N.C.G.S. 143C-10-1. The Recipient acknowledges that the written statement must be completed by the Recipient's board of directors or other governing body and filed before the Agency may disburse the grant funds.

7. **Letter of Exempt Status:** A copy of the Recipient's IRS federal tax-exempt letter or 501(c) verification form must be filed with the Agency before the Agency may disburse grant funds.

8. **Reversion of Unexpended Funds:** Any unexpended grant funds shall revert to the Agency upon termination of this Contract.

9. **Sub-Recipients:** The Recipient shall ensure that all Sub-Recipients, if any, provide all information necessary to permit the Recipient to comply with the standards, responsibilities, and obligations of this Contract.

10. **Reporting Requirements:** All reporting requirements shall be filed with the Agency using the prescribed electronic submission form (e-submission form) that the Agency provides to the Recipient, or other manner as prescribed by the Agency. **Expenditures from March 3, 2025 to May 23, 2025 are to be submitted via the e-submission form by May 23, 2025. Expenditures from May 24, 2025 to July 31, 2025 are to by submitted via the e-submission form by July 31, 2025.**

    Additional Required Reporting from Recipient to Agency:

    a. The unduplicated number of veterans served by the grant recipient,
    b. The number of times each individual veteran was served by the grant recipient, and
    c. The services that were provided to veterans using the GPCVO grant funds awarded.

    The Agency has determined that this Contract is also subject to the reporting requirements described on the attached Notice of Certain Reporting and Audit Requirements, Attachment D. The Recipient shall comply with all the reporting requirements per the Contract and provisions described in Attachment D hereto.

    A Recipient that intends to dissolve or cease operations shall report that decision in writing to the agency, the Office of State Budget and Management, and to the Fiscal Research Division at least thirty (30) days prior to taking that action.

    **Documentation and Disbursement:** Recipient and subrecipient(s) must maintain reports and accounting records that support the allowable expenditure of state funds.

    The Recipient shall submit reporting to the Agency via the electronic submission form (e-submission form) and shall upload/attach sufficient documentation of the expenses incurred during the period. Recipient can upload documentation of expenses as funds are expended or at set intervals (e.g., once a week, etc.). All expenses are to be expended by July 31, 2025 and the final report and all supporting documentation are to be submitted via the e-submission form by August 1, 2025.

    The Recipient understands that there is a legislative reporting requirement, as outlined in the Contract, and agrees to provide **Attachment H** as the **final report by August 1, 2025** via the e-submission form. Copies of invoices paid or cancelled checks or copy of the general ledger evidencing payment has been made, or payroll register records where applicable (with social security number, etc. redacted), are

required to support the Attachment H.

11. **Payment Provisions:** The Recipient agrees that funds paid through this contract shall be accounted for in a separate fund and accounting structure within the Recipient's central accounting and grant management system. The recipient agrees to manage all accounts payable disbursements, check register disbursements, and related transactions in a detailed manner that supports fully transparent accounting of all financial transactions associated with this funding allocation. All payments are contingent upon fund availability.

    If this Contract is terminated, the Recipient shall complete a final accounting report and return any unexpended funds to the Agency no later than August 1, 2025. The Agency shall have no obligation for payments based on expenditure reports submitted later than July 31, 2025.

    Payment shall be made in accordance with the Contract Documents.

12. **Grant Administrators:** All notices permitted or required to be given by one Party to the other and all questions about the contract from one Party to the other shall be addressed and delivered to the other Party's Grant Administrator. The name, post office address, street address, telephone number, fax number, and email address of the Parties' respective initial Grant Administrators are set out below. Either Party may change the name, post office address, street address, telephone number, fax number, or email address of its Grant Administrator by giving written notice, within 30 calendar days of the effective date of the change, to the other Party.

**For the Agency:**

| IF DELIVERED BY US POSTAL SERVICE | IF DELIVERED BY ANY OTHER MEANS |
|---|---|
| NC Department of Military and Veterans Affairs<br>ATTN: Financial Services Division - Grants<br>4001 Mail Service Center Raleigh,<br>NC 27699-4001<br><br>Telephone: 984-204-2980<br>Fax: 984-204-8343<br>Email: SVC_DMVA_FSD.grants@milvets.nc.gov | NC Department of Military and Veterans Affairs<br>ATTN: Financial Services Division - Grants<br>413 North Salisbury Street<br>Raleigh, NC 27699-1361 |

**For the Recipient:**

The information provided on the Grant Application will be utilized for this section. The Grant Administrator will be the Authorized Person to Execute the Grant Contract as identified on the Grant Application, or that person's designee.

13. **Supplementation of Expenditure of Public Funds:** The Recipient assures that funds received pursuant to this Contract shall be used only to supplement, not to supplant, the total amount of federal, state and local public funds that the Recipient otherwise expends for services and related programs. Funds received under this Contract shall be used to provide additional public funding for such services; the funds shall not be used to reduce the Recipient's total expenditure of other public funds for such services.

14. **Disbursements:** In addition to the other requirements set forth above and in the attached documents concerning the disbursement of grant funds by the Recipient (including any sub-recipients and sub-sub-recipients), as well as all requirements imposed on grant fund expenditures by applicable law, rules, and regulations, and as a condition of this Contract, the Recipient acknowledges and agrees to make disbursements in accordance with the following requirements:

    a. Implement adequate internal controls over disbursements.
    b. Pre-audit all vouchers presented for payment to determine:
        - Validity and accuracy of payment
        - Payment due date
        - Adequacy of documentation supporting payment
        - Legality of disbursement
    c. Assure adequate control of signature stamps/plates.
    d. Assure adequate control of negotiable instruments; and
    e. Implement procedures to ensure that account balance is solvent and reconcile the account monthly.

15. **Outsourcing:** The Recipient certifies that it has identified to the Agency all jobs related to the Contract that have been outsourced to other countries, if any. The Recipient further agrees that it will not outsource any such jobs during the term of this Contract without providing notice to the Agency.

16. **Procurement, Suspension and Debarment:** The Recipient acknowledges and agrees that, in its conduct under this Contract and about all expenditures of grant funds made by it, the Recipient, its officers, agents and employees shall be and are subject to the provisions of the North Carolina General Statutes and debarment and the North Carolina Administrative Code relating to and governing procurement, public contracts, suspensions and debarment. The Recipient further acknowledges and agrees that, in the event that it grants any of the grant funds awarded hereunder to one or more sub-recipients or sub-sub-recipients, the Recipient shall, by written contract, ensure that the provisions of the North Carolina General Statutes and the North Carolina Administrative Code relating to and governing procurement, public contracts, suspension and debarment are made applicable to and binding upon any and all of the Recipient's sub-recipients, sub-sub-recipients, and so on.

17. **Conflict of Interest Policy:** The Recipient certifies that, as of the date it executes this Contract, no such individuals have such a conflict of interest or will directly or indirectly benefit, except in the capacities described above, from the grant or project. Throughout the duration of this Contract, the Recipient has the duty to promptly inform the Agency of any of any such conflict of interest, direct or indirect benefit of which it becomes aware.

    Recipient shall file with the Agency a copy of Recipient's policy addressing conflicts of interest that may arise involving Recipient's management employees and the members of its board of directors or other governing body. The policy shall address situations in which any of these individuals may directly or indirectly benefit, except as Recipient's employees or members of its board or other governing body, from Recipient's disbursing of State funds and shall include actions to be taken by Recipient or the individual, or both, to avoid conflicts of interest and the appearance of impropriety. The conflict-of-interest policy shall be filed before the Agency may disburse the grant funds.

18. **Cost Principles:** The Recipient acknowledges and agrees that, in its conduct under this Contract and about all expenditures of grant funds made by it, it shall comply with the cost principles enunciated in the Code of Federal Regulations, 2 CFR, Part 200. The Recipient further acknowledges and agrees that if it grants any of the grant funds awarded hereunder to one or more sub-recipients or sub-sub-recipients, the Recipient shall, by written contract, ensure that said cost principles are made applicable

to and binding upon all such sub-recipients, sub-sub-recipients, and so on in their handling, use and expenditure of the funds awarded to the Recipient hereunder.

19. **Grant Agreement with Sub-Recipient(s):** If the Recipient grants to a sub-recipient, a sub-sub-recipient, etcetera, any of the grant funds awarded to the Recipient hereunder, the Recipient must retain a singed copy of the contract or letter pursuant to which the grant funds awarded the Recipient hereunder are granted to a sub-recipient, a sub-sub-recipient, etcetera, and provide a copy to the Agency at the time the Recipient enters an agreement with a sub-recipient. There is an additional Sub-Recipient Monitoring Plan with which such entities must comply.

    The Recipient or Sub-Recipient is not relieved of any duties and responsibilities of the original contract and the Sub-Recipient agrees to abide by the standards contained in this contract and to shall provide all information to allow the Recipient to comply with these standards. Recipient shall ensure that subrecipients comply with all reporting requirements established and their contract and report to the Agency. Recipient agrees that all Sub- Recipients to this agreement shall comply with the following provisions of the N.C. Administrative Code 09 NCAC 03M .0202 *Recipient and Subrecipient Responsibilities*.

20. **Taxes:** The Recipient shall be an independent Recipient and as such shall be responsible for all taxes. The Recipient agrees to provide the Agency with the Recipient's correct taxpayer identification number upon the execution of this Contract. The Recipient agrees that failure to provide the Agency with a correct taxpayer identification number authorizes the Agency to withhold any amount due and payable under the Contract pursuant to the provision of the Internal Revenue Code, Title 26, United States Code.

21. **Final Reports and Certifications:** The Recipient shall file all reports and certifications, as described and required by Attachment D to the Contract, concerning its receipt, handling and expenditure of all grant funds awarded hereunder, including any interest earned by the Recipient from such funds, with the Agency. Recipient and subrecipients shall maintain reports and accounting records that support the allowable expenditure of State funds.

22. **Auditing and Access to Persons/Records:** The Recipient and any Sub-Recipients shall retain, from and after the date of execution of this Contract and for five (5) years following its termination, all records, including but not limited to, the books, records, and documents related to this grant award and project and all records are subject to being audited, inspected and monitored at any time by the Agency upon its request (whether in writing or otherwise). The Recipient and its officers, agents and employees shall make the Recipient's books, records, and documents available to the Agency and its personnel for inspection, audit and monitoring upon the Agency's request, shall answer any questions posed to them by the Agency its efforts to monitor and audit the Recipient's activities regarding the funds awarded under this Contract. The Recipient further agrees to keep and maintain all its books, records and documents relating in any way to the grant funds awarded hereunder for the time specified in Attachment A hereto. The Recipient acknowledges and agrees that, regarding the grant funds, it will be subject to the audit and reporting requirements prescribed by N.C.G.S §159-34, Local Government Finance Act- Annual Independent Audit; rules and regulations. Such audit and reporting requirements may vary depending upon the amount and source of grant funding received by the Recipient and are subject to change from time to time.

    The State Auditor shall have access to persons and records because of all contracts or grants entered by State agencies in accordance with N.C.G.S. 147-64.7. The Agency and Internal Auditor shall also have access to persons and records to execute an internal Agency financial and compliance audit of Agency activities and performance. Recipients and subrecipients shall make available all reports and records for inspection by the Agency, the Office of State and Budget Management, and the Office of the State Auditor for oversight, monitoring, and evaluation purposes.

The Agency staff performs oversight through a combination of periodic emails, calls, review of reports and deliverables, and site-visits.

23. **Repayment of Grants Funds to Agency**: In the event that the Recipient, either directly or indirectly (i.e. through a sub-recipient or sub-sub-recipient), commits any breach of this Contract which the Recipient fails to fully cure within thirty (30) days of its receipt or written notice from the Agency of said breach, the Agency may make demand in writing of the Recipient that it will repay the Agency so much of the grant funds awarded under the Contract, up to and including 100% of the amount awarded made under this Contract. In such an event, the Recipient shall repay said amount to the Agency within thirty (30) days of its receipt of said demand for repayment as well as any interest earned by the Recipient on said amount.

    In addition, if this Contract should be terminated by the parties or otherwise comes to an end prior to the time when the Recipient, or its sub-recipients, sub-sub-recipients, etcetera, have expended all the funds awarded under this Contract, the Recipient shall, within thirty (30) days of said termination or contract end, return to the Agency all such unexpended funds as wells as any interest earned by the Recipient on such funds. Furthermore, the Recipient shall, by written contract, ensure that, if its sub-recipients enter any sub-sub-recipient agreements involving any of the funds awarded hereunder, all such sub-recipient, sub-sub-recipient, and so on are required to repay to their funds so that the Recipient can return those unexpended and interest to the Agency within thirty (30) days of the termination or another end of this Contract. In any event, the Recipient shall be and remain liable to the Agency for the repayment to the Agency of all grant funds that are unexpended (either by the Recipient or any sub-recipient, sub-sub-recipient, etcetera) at the time of the termination or other end of this Contract, as well as the repayment of any interest earned by the Recipient, sub-recipient, or sub- sub-recipient and so forth on such funds at that time.

    Except as otherwise required by federal law, the Recipient or a sub-recipient shall return to the Agency all affected grant funds and interest earned on those funds if any of the following occurs:

    - The funds are in the possession or control of the Recipient and are not expended, made subject to an encumbrance, or disbursed to a sub-recipient by June 30 immediately following the fiscal year in which funds appropriated or as set forth in appropriation.
    - The funds remain unexpended at the time that the Recipient or sub-recipient dissolves, ceases operations, or otherwise indicates that it does not intend to spend the funds.

    If either of the two identified situations occur, the Recipient shall, within thirty (30) days of the event, return to the Agency all such unexpended funds as well as any interest earned by the Recipient or sub-recipient on such funds.

    Pursuant to N.C.G.S. § 142C-6-23(f), the Office of State Budget and Management has the power to suspend disbursement of grant funds, to prevent further use of grant funds already disbursed, and to recover grant funds already disbursed for noncompliance with state law and rules adopted. If the grant funds are a pass-through of funds granted by an agency of the United States, the Office of State and Budget Management must consult with the Agency and the agency of the United States prior to taking actions for suspension and recovery of funds for noncompliance.

    The Agency must take appropriate administrative action to recover grant funds if a recipient or subrecipient:

    a. Is unable to fulfill the obligations of this Contract.
    b. Is unable to accomplish the purposes of the grant award.
    c. Is noncompliant with the reporting requirements.

d. Has inappropriately used grant funds.

The Agency is required to seek the assistant of the Attorney General in the recovery and return of grant funds if legal action is required. Any apparent violations of a criminal law or malfeasance, misfeasance, or nonfeasance in connection with the use of grant funds must be reported by the Agency to the Office of State Budget and Management, the Attorney General, and the State Bureau of Investigation.

24. **Advertising:** Recipient agrees not to use the existence of this contract, the name of the Agency, or the name of the State of North Carolina as part of any commercial advertising, without prior written approval of the Agency.

25. **Compliance:** The Recipient shall remain an independent Recipient and as such shall be wholly responsible for the scope of work to be performed under the Contract and for the supervision of its employees and assistants. The Recipient represents that it has, or will secure at its own expense, all personnel required in performing the services under this Contract. Such employees shall not be employees for or have any individual contractual relationship with the Agency. The Recipient 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 its business and work performance under this Contract, including those of Federal, State, and local agencies having appropriate jurisdiction.

    The Agency shall take the following measures to ensure that requirements are met, including:

    1. Communicating the requirements to Recipient
    2. Requiring a response from Recipient upon a determination of noncompliance
    3. Suspending payments to Recipient until Recipient is in compliance.

    Upon determination of noncompliance with requirements of the Contract that are not indicative of management deficiencies or criminal activity, Agency shall give Recipient or subrecipient 60 days written notice to take corrective action. If Recipient or subrecipient has not taken the appropriate corrective action after the 60-day period, the Agency shall notify the Office of State Budget and Management and take the appropriate action(s), such as suspend payments pending negotiation of a plan of corrective action, terminate the contract and take action to retrieve unexpended funds or unauthorized expenditures, offset future payments with any amounts improperly spent.

    When the Agency discovers evidence of management deficiencies or criminal activity leading to the misuse of funds, the Agency shall notify the Office of State Budget and Management and take the appropriate action(s), such as suspending payments until the matter has been fully investigated and corrective action has been taken, terminate the contract and take action to retrieve unexpended funds or unauthorized expenditures, report possible violations of criminal statutes involving misuse of state property to the State Bureau of Investigation in accordance with N.C.G.S. §143B-920.

26. **Grant Close-Out Process:** The Recipient agrees to submit to the Agency a complete performance and expenditure status (final report) by August 1, 2025 as an upload/attachment via the e-submission form. Recipient will be deemed noncompliant if its final report is not submitted by August 1, 2025. Due to the additional reporting required in the legislation appropriating the funds, the North Carolina General Assembly (NCGA) may be alerted via the DMVA Report the NCGA that a Recipient has not submitted a final report by August 1, 2025.

    Once the final report is received, the Agency will review and, if no further information or documentation is required to be submitted, close out the grant in the Agency's financial system. The Agency will send a written correspondence to the Recipient as official notification that the grant has been closed out. The Agency will retain a close out package for five (5) years or until audit exceptions have been resolved,

whichever is longer.
Pursuant to N.C.G.S. 143C-6-23 and applicable law, the Recipient understands and agrees to return to the Agency all unspent funds that are unexpended and unobligated as of the expiration date of this Contract.

27. **Amendments:** This Contract may be amended only by written amendments duly executed by the Agency and the Recipient.

28. **Termination**: Subject to the provisions of paragraph 19 of this contract, this Contract may be terminated in accordance with the provisions set forth in Attachment A hereto; however, the reporting, monitoring and audit requirements and provisions of the Contract shall survive any such termination.

29. **Signature Warranty:** The undersigned represent and warrant that they are authorized to bind their principals to the terms of this Contract.

**In Witness, Whereof,** the Recipient and the Agency have executed this Contract in triplicate originals, with one original being retained by the Recipient and two originals being retained by the Agency.

## RECIPIENT:

**CALDWELL COUNTY**

Signature: _____

Printed Name: _____

Title: _____

Date: _____

## Notary:

Signature: _____

Printed Name: _____

Title: _____

Date: _____

My Commission Ends: _____

Official Stamp:

North Carolina Department of Military and Veterans Affairs

_____
Deputy Secretary

*Subject to the physical execution by the Secretary (or Secretary's assign) of the N.C. Department of Military and Veterans Affairs.*

# Attachment A – General Terms and Conditions

**GENERAL TERMS AND CONDITIONS**
**DEFINITIONS**

Unless indicated otherwise from the context, the following terms shall have the following meanings in this Contract. All definitions are from 9 NCAC 3M.0102 unless otherwise noted. If the rule or statute that is the source of the definition is changed by the adopting authority, the change shall be incorporated herein:

(1) "Agency" means every public office, public officer or official (State or local, elected or appointed), institution, board, commission, bureau, council, department, authority, or other unit of government of the State or of any county, unit, special district, or other political subdivision of state or local government.

(2) "Audit" means an examination of records or financial accounts to verify their accuracy.

(3) "Compliance Supplement" refers to the North Carolina State Compliance Supplement, maintained by the State and Local Government Finance Division of the North Carolina Department of State Treasurer that has been developed in cooperation with agencies to assist the local auditor in identifying program compliance requirements and audit procedures for testing those requirements.

(4) "Contract" means a legal instrument that is used to document a relationship between the agency, and a recipient or between a recipient and sub-recipient.

(5) "Contractor" means an entity subject to the contractor requirements, as well as any entity that would be subject to the contractor requirements but for a specific statute or rule exempting that entity from the contractor requirements.

(6) "Contractor requirements" means Article 3, 3C, 3D, 3E, 3G, or 8 of Chapter 143 of the General Statutes and related rules.

(7) "Fiscal Year" means the annual operating year of the non-State entity.

(8) "Financial Statement" means a report providing financial data relative to a given part of an organization's operations or status.

(9) "Non-State Entity" has the meaning in G.S. 143C-1-1(d)(18).

(10) "Recipient" means a non-State entity that receives State financial assistance directly from a State agency to carry out part of a State program, but does not include any non-State entity subject to the audit and other reporting requirements of the Local Government Commission. For purposes of this Subchapter, "recipient" also includes a non-State entity that would be considered a "sub-recipient" pursuant to 2 CFR 200.93 for Federal funds sub-awarded by a recipient State agency, but does not include a sub-recipient as defined in Item (14) of this Rule.

(11) "Single Audit" means an audit that includes an examination of an organization's financial statements, internal controls, and compliance with the requirements of Federal or State awards.

(12) "State financial assistance" means State funds disbursed as a grant, cooperative agreement, noncash contribution, food commodities, or direct appropriation to a recipient or sub-recipient as defined in Item (10) and (14) of this Rule.

(13) "State Funds" means any funds appropriated by the North Carolina General Assembly or collected by the State of North Carolina. State funds include federal financial assistance received by the State and transferred or disbursed to non-State entities. Both Federal and State funds maintain their identity as they are disbursed as financial assistance to other organizations.

(14) "Sub-recipient" means a non-State entity that receives State financial assistance from a recipient to carry out part of a State program; but does not include an individual that is a beneficiary of such program. This definition of "sub-recipient" applies throughout these Rules, except as used in Item (10) of this Rule.

(15) "Special Appropriation" means a legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

## Relationships of the Parties

**Independent Contractor:** The Recipient is and shall be deemed to be an independent contractor in the performance of this Contract and as such shall be wholly responsible for the work to be performed and for the supervision of its employees. The Recipient represents that it has, or shall secure at its own expense, all personnel required in performing the services under this agreement. Such employees shall not be employees of, or have any individual contractual relationship with, the Division.

**Subcontracting:** The Recipient shall not subcontract any of the work contemplated under this Contract without prior written approval from the Division. Any approved subcontract shall be subject to all conditions of this Contract. Only the subcontractors or sub Recipients specified in the contract documents are to be considered approved upon award of the contract. The Division shall not be obligated to pay for any work performed by any unapproved subcontractor or sub Recipient. The Recipient shall be responsible for the performance of all its sub Recipients and shall not be relieved of any of the duties and responsibilities of this Contract.

**Sub-Recipients:** The Recipient has the responsibility to ensure that all Sub-Recipients, if any, provide all information necessary to permit the Recipient to comply with the standards set forth in this Contract.

**Assignment:** No assignment of the Recipient's obligations or the Recipient's right to receive payment hereunder shall be permitted. However, upon written request approved by the issuing purchasing authority, the State may:

(a) Forward the Recipient's payment check(s) directly to any person or entity designated by the Recipient, or
(b) Include any person or entity designated by Recipient as a joint payee on the Recipient's payment check(s).

In no event shall such approval and action obligate the State to anyone other than the Recipient and the Recipient shall remain responsible for fulfillment of all contract obligations.

**Beneficiaries:** Except as herein specifically provided otherwise, this Contract shall inure to the benefit of and be binding upon the parties hereto and their respective successors. It is expressly understood and agreed that the enforcement of the terms and conditions of this Contract, and all rights of action relating to such enforcement, shall be strictly reserved to the Division and the named Recipient. Nothing contained in this document shall give or allow any claim or right of action whatsoever by any other third person. It is the express intention of the Division and Recipient that any such person or entity, other than the Division or the Recipient, receiving services or benefits under this Contract shall be deemed an incidental beneficiary only.

## Indemnity

**Indemnification:** The Recipient agrees to indemnify and hold harmless the Division, the State of North Carolina, and any of their officers, agents and employees, from any claims of third parties arising out of any act or omission of the Recipient in connection with the performance of this Contract to the extent permitted by law.

## Default and Termination

**Termination by Mutual Consent:** The Parties may terminate this Contract by mutual consent with 60 days' notice to the other party, or as otherwise provided by law.

**Termination for Cause:** If, through any cause, the Recipient shall fail to fulfill its obligations under this Contract in a timely and proper manner, the Division shall have the right to terminate this Contract by giving written notice to the Recipient and specifying the effective date thereof. In that event, all finished or unfinished deliverable items prepared by the Recipient under this Contract shall, at the option of the Division, become its property and the Recipient shall be entitled to receive just and equitable compensation for any satisfactory work completed on such materials, minus any payment or compensation previously made. Notwithstanding the foregoing provision, the Recipient shall not be relieved of liability to the Division for damages sustained by the Division by virtue of the Recipient's breach of this agreement, and the Division may withhold any payment due the Recipient for the purpose of setoff until such time as the exact amount of damages due the

Division from such breach can be determined. The filing of a petition for bankruptcy by the Recipient shall be an act of default under this Contract.

**Waiver of Default:** Waiver by the Division of any default or breach in compliance with the terms of this Contract by the Recipient shall not be deemed a waiver of any subsequent default or breach and shall not be construed to be modification of the terms of this Contract unless stated to be such in writing, signed by an authorized representative of the Division and the Recipient and attached to the contract.

**Availability of Funds:** The parties to this Contract agree and understand that the payment of the sums specified in this Contract is dependent and contingent upon and subject to the appropriation, allocation, and availability of funds to the Division for the purpose set forth in this Contract.

**Force Majeure:** Neither party shall be deemed to be in default of its obligations hereunder if and so long as it is prevented from performing such obligations by any act of war, hostile foreign action, nuclear explosion, riot, strikes, civil insurrection, earthquake, hurricane, tornado, or other catastrophic natural event or act of God.

**Survival of Promises:** All promises, requirements, terms, conditions, provisions, representations, guarantees, and warranties contained herein shall survive the contract expiration or termination date unless specifically provided otherwise herein, or unless superseded by applicable federal or State statutes of limitation.

## Compliance with Applicable Laws

**Compliance with Laws:** The Recipient shall comply with all laws, ordinances, codes, rules, regulations, and licensing requirements that are applicable to the conduct of its business or that are applicable to non-State entities receiving State funds (specifically but not limited to N.C.G.S. Chapter 143C Part 3. and 09 NCAC 03M), including those federal, state, and local agencies having jurisdiction and/or authority.

An application funded with the release of Federal or State funds through a grant award does not constitute, or imply, compliance with Federal regulations or State law. Recipients are responsible for ensuring that their activities comply with all applicable Federal regulations and State law.

**Equal Employment Opportunity:** The Recipient shall comply with all federal and State laws relating to equal employment opportunity.

## Confidentiality

**Confidentiality:** Subject to public records laws, any information, data, instruments, documents, studies or reports given to or prepared or assembled by the Recipient under this agreement shall be kept as confidential and not divulged or made available to any individual or organization without the prior written approval of the Division. The Recipient acknowledges that in receiving, storing, processing or otherwise dealing with any confidential information it will safeguard and not further disclose the information except as otherwise provided in this Contract.

## Oversight

**Access to Persons and Records:** The State Auditor and the Division, as the State funding authority, shall have access to persons and records as a result of all contracts or grants entered into by State agencies or political subdivisions in accordance with N.C.G.S 147-64.7 and N.C.G.S. 143-49(9).

**Record Retention:** Records shall not be destroyed, purged or disposed of in violation of North Carolina state agency records retention policies. State basic records retention policy requires all grant records to be retained for a minimum of five years or until all audit exceptions have been resolved, whichever is longer. If the contract is subject to Federal policy and regulations, record retention may be longer than five years since records must be retained for a period of three years following submission of the final Federal Financial Status Report, if applicable, or three years following the submission of a revised final Federal Financial Status Report. Also, if any litigation, claim, negotiation, audit, disallowance action, or other action involving this Contract has been started before expiration of the five-year retention period described above, the records must be retained

until completion of the action and resolution of all issues which arise from it, or until the end of the regular five-year period described above, whichever is later.

## Miscellaneous

**Choice of Law:** The validity of this Contract and any of its terms or provisions, as well as the rights and duties of the parties to this Contract, are governed by the laws of North Carolina. The Recipient, by signing this Contract, agrees and submits, solely for matters concerning this Contract, to the exclusive jurisdiction of the courts of North Carolina and agrees, solely for such purpose, that the exclusive venue for any legal proceedings shall be Wake County, North Carolina. The place of this Contract and all transactions and agreements relating to it, and their situs and forum, shall be Wake County, North Carolina, where all matters, whether sounding in contract or tort, relating to the validity, construction, interpretation, and enforcement shall be determined.

**Amendment**: This Contract may not be amended orally or by performance. Any amendment must be made in written form and executed by duly authorized representatives of the Division and the Recipient.

**Severability:** In the event that a court of competent jurisdiction holds that a provision or requirement of this Contract violates any applicable law, each such provision or requirement shall continue to be enforced to the extent it is not in violation of law or is not otherwise unenforceable and all other provisions and requirements of this Contract shall remain in full force and effect.

**Headings:** The Section and Paragraph headings in these General Terms and Conditions are not material parts of the agreement and should not be used to construe the meaning thereof.

**Time of the Essence:** Time is of the essence in the performance of this Contract.

**Care of Property:** The Recipient agrees that it shall be responsible for the proper custody and care of any property furnished to it for use in connection with the performance of this Contract and will reimburse the Division for loss of, or damage to, such property. At the termination of this Contract, the Recipient shall contact the Division for instructions as to the disposition of such property and shall comply with these instructions.

**Travel Expenses:** Reimbursement to the Recipient 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 reimbursed under this Contract.

**Sales/Use Tax Refunds:** If eligible, the Recipient and all sub Recipients shall: (a) ask the North Carolina Agency of Revenue for a refund of all sales and use taxes paid by them in the performance of this Contract, pursuant to N.C.G.S. 105-164.14; and (b) exclude all refundable sales and use taxes from all reportable expenditures before the expenses are entered in their reimbursement reports.

**Advertising:** The Recipient shall not use the award of this Contract as a part of any news release or commercial advertising.

**Executive Order 24:** By Executive Order 24, issued by Governor Perdue, and N.C.G.S. 133-32, it is unlawful for any vendor or contractor ( i.e. architect, bidder, contractor, construction manager, design professional, engineer, landlord, offeror, seller, subcontractor, supplier, or vendor), to make gifts or to give favors to any State employee of the Governor's Cabinet Agencies (i.e., Administration, Commerce, Correction, Crime Control and Public Safety, Cultural Resources, Environment and Natural Resources, Health and Human Services, Juvenile Justice and Delinquency Prevention, Revenue, Transportation, and the Office of the Governor). This prohibition covers those vendors and contractors who:
(1) have a contract with a governmental agency; or
(2) have performed under such a contract within the past year; or
(3) anticipate bidding on such a contract in the future.

For additional information regarding the specific requirements and exemptions, vendors and

contractors are encouraged to review Executive Order 24 and N.C.G.S. 133-32.

Executive Order 24 also encouraged and invited other State Agencies to implement the requirements and prohibitions of the Executive Order to their agencies. Vendors and contractors should contact other State Agencies to determine if those agencies have adopted Executive Order 24.

**The Iran Divestment Act:** Pursuant to G.S. 147-86.59, any vendor identified as engaging in investment activities in Iran, as determined by appearing on the current Final Divestment List created by the NC State Treasurer as required by G.S. 147-86.58, is ineligible to contract with the State of North Carolina or any political subdivision of the State. Execution of this contract by the undersigned vendor constitutes vendor's certification that (a) Vendor does not appear on the Treasurer's Divestment List found at: https://www.nctreasurer.com/inside-the-Agency/OpenGovernment/Pages/Iran-Divestment-Act-Resources.aspx, and (b) that vendor will not utilize any subcontractor that is identified on such list to perform work under this contract.

# Attachment B – Scope of Work

**Section 1.** **Purpose of Scope of Work.**

Recipient details below how Recipient will utilize the grant funds in compliance with the specific purpose(s) as stated in the legislation that appropriated the funding.

**Section 2.** **Project Implementation.**

The Recipient shall carry out the Project as follows:

Scope of Work:

- Increasing outreach in the community that is necessary to provide services to veterans
    - Produce and distribute printed information that informs and connects veterans and their families of/to resources
- General purpose equipment to provide services to veterans
    - Desktop computer
    - Monitors
    - Laptop
    - Portable printer/scanner when traveling to veterans
- Office furnishings to provide services to veterans

The Recipient shall undertake and complete all work described in the Contract in accordance with the procedures and the guidelines. The documents, and any subsequent amendments or revisions thereto, are herewith incorporated by reference, and are on file with and approved by the Agency in accordance with the terms and conditions of this Contract. Nothing shall be construed under the terms of this Contract by the Agency or the Recipient that shall cause any conflict with Agency, State, or Federal statutes, rules, or regulations.

Signature _____ Date _____

Printed Name _____

Title _____

# Attachment C – Budget for GPCVO CALDWELL COUNTY

The total cost of the Project approved by the Agency is **$18,288.97** as set forth in the Project Description and Budget, incorporated into this Contract as Attachments B and C. The Agency shall not provide more than the identified amounts for eligible expenses.

Below are general categories to serve as a guide for preparing the Budget for the grant. Recipients may delete categories as well as add categories.

The following **budget is for the time period beginning March 3, 2025 and ending July 31, 2025**.

| EXPENDITURE DESCRIPTION | AMOUNT |
|---|---|
| Advertising and Public Relations:<br>Increasing outreach in the community that is necessary to provide services to veterans<br>○ Produce and distribute printed information that informs and connects veterans and their families of/to resources | $ 4,288.97 |
| General purpose equipment to provide services to veterans<br>○ Desktop computer<br>○ Monitors<br>○ Laptop<br>○ Portable printer/scanner when traveling to veterans | $ 6,000.00 |
| Office Materials and Supplies to provide services to veterans | $ 3,000.00 |
| Office furnishings to provide services to veterans | $ 5,000.00 |
| | |
| **Total Budgeted Expenditures** | **$ 18,288.97** |

**Period of Performance.** This Contract shall commence upon the date of execution, unless specific written authorization from the Agency to the contrary is received. The period of performance for all expenditures shall extend from **March 3, 2025 to July 31, 2025**. Any requests to change the Period of Performance must be made in accordance with the policies and procedures established by the Agency. Recipient shall commence, carry on, and complete the approved Project with all practicable dispatch, in a sound, economical, and efficient manner.

With regard to the information contained herein, I certify that the budget has been approved by the Recipient's Chief Fiscal Officer, CEO, or Board Chair.

Signature _____ Date _____
Printed Name _____
Title _____

# Attachment D – Notice of Certain Reporting and Audit Requirements

Recipient shall comply with all rules and reporting requirements established by statute or administrative rules. For convenience, the requirements of 9 N.C.A.C. subchapter 3M.0205 are set forth in this Attachment.

**Reporting Thresholds.** There are three reporting thresholds established for Recipients and Subrecipients receiving State funds. The reporting thresholds are:

(1) Less than $25,000 – A recipient that receives, uses, or expends State funds in an amount less than twenty-five thousand dollars ($25,000) within its fiscal year must comply with the reporting requirements established by 9 N.C.A.C. Subchapter 3M including:

(A) A certification completed by the recipient board and management stating that the State funds were received, held, used, or expended for the purposes for which they were granted; and
(B) An accounting of the State funds received, held, used, or expended.

All reporting requirements shall be filed with the funding agency, in the format and method specified by the agency, within three (3) months after the end of the recipient's fiscal year in which the State funds were received. Audits must be provided to the funding agency within six (6) months after the end of the recipient's fiscal year.

(2) $25,000 up to $500,000 - A recipient that receives, uses, or expends State funds in an amount of at least twenty-five thousand ($25,000) and up to five hundred thousand dollars ($500,000) within its fiscal year must comply with the reporting requirements established by this Subchapter including:

(A) A certification completed by the recipient board and management stating that the State funds were received, held, used, or expended for the purposes for which they were granted;
(B) An accounting of the State funds received, held, used, or expended; and
(C) A description of activities and accomplishments undertaken by the recipient with the State funds, including reporting on any performance measures established in the Contract.

All reporting requirements shall be filed with the funding agency, in the format and method specified by the agency, within three (3) months after the end of the recipient's fiscal year in which the State funds were received. Audits must be provided to the funding agency within six (6) months after the end of the recipient's fiscal year.

(3) Greater than $500,000 – A recipient that receives, uses, or expends State funds and in the amount, greater than five hundred thousand dollars ($500,000) within its fiscal year must comply with the reporting requirements established by this Subchapter including:

(A) A certification completed by the recipient board and management stating that the State funds were received, used, or expended for the purposes for which they were granted;
(B) An audit prepared and completed by a licensed Certified Public Accountant for the recipient consistent with the reporting requirement of this Subchapter; and
(C) A description of activities and accomplishments undertaken by the recipient with the State funds, including reporting on any performance measures established in the Contract.

(D) A single or program-specific audit prepared and completed in accordance with Generally Accepted Government Auditing Standards, also known as the Yellow Book.

All reporting requirements shall be filed with both the funding agency and the Office of the State Auditor within nine (9) months after the end of the recipient's fiscal year in which the State funds were received.

**Other Provisions:**

1. Unless prohibited by law, the costs of audits made in accordance with the provisions of 9 N.C.A.C. 3M.0205 are allowable charges to State and Federal awards. The charges may be considered a direct cost or an allocated indirect cost, as determined in accordance with cost principles outlined in the federal Office of Budget and Management (OMB) Circular A-87. The cost of any audit not conducted in accordance with this Subchapter is unallowable and shall not be charged to State or Federal grants.

2. The audit requirements in 9 N.C.A.C. Subchapter 3M do not replace a request for submission of audit reports by grantor agencies in connection with requests for direct appropriation of state aid by the General Assembly.

3. Notwithstanding the provisions of 9 N.C.A.C. Subchapter 3M, a Recipient may satisfy the reporting requirements of Part (a)(3)(B) of this Rule by submitting a copy of the report required under the federal law with respect to the same funds.

4. All Recipients and Subrecipients shall use the forms of the Office of State Budget and Management and of the Office of the State Auditor in making reports to the awarding agencies and the Office of the State Auditor.

# Attachment E – Certification of No Overdue Tax Debts

_____
*Date of Certification*

## To: State Division Head and Chief Fiscal Officer

**Certification:**

We certify that _____ does not have any overdue tax debts, as defined by N.C.G.S. 105-243.1, at the federal, State, or local level. We further understand that any person who makes a false statement in violation of N.C. Gen. Stat. § 143C-6-23(c) is guilty of a criminal offense punishable as provided therein.

**Sworn Statement:**

_____and_____being
*Name of Board Chair* *Name of Authorizing Official*

duly sworn, say that we are the Board Chair and_____, respectively, of
*Title of Authorizing Official*

_____of_____in the State of_____; and that the
*Name of County* *City* *State*

foregoing certification is true, accurate and complete to the best of our knowledge and was made and subscribed by us. We also acknowledge and understand that any misuse of State funds will be reported to the appropriate authorities for further action.

_____
*Board Chair*

_____
*Authorizing Official*

Sworn to and subscribed before me on the day of the date of said certification.

_____ My Commission Expires: _____
(Notary Signature and Seal)

If there are any questions, please contact the state agency that provided your grant. If needed, you may contact the North Carolina Office of State Budget and Management: NCGrants@osbm.nc.gov - (919) 807-4795.

# Attachment G – Federal Certification Regarding Lobbying

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federally funded contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form SF-LL, "Disclosure of Lobbying Activities," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award document for sub awards at all tiers (including subcontracts, sub grants, and contracts under grants, loans, and cooperative agreements) who received Federal funds of $100,000.00 or more and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered. Submission of this certification is a prerequisite for making or entering this transaction imposed by Section 1352, Title 31, US Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000.00 and not more than $100,000.00 for each such failure.

| | |
|---|---|
| _____ | _____ |
| Signature | Title |
| _____ | _____ |
| Entity/Organization | Date |

***Certification signature should be same as contract signature.***

# GPCVO
# Attachment H – Accounting of State Financial Assistance Less Than $25,000

**Who must complete this form:** This information should be completed and submitted by each recipient that receives, holds, uses, or expends State financial assistance in an amount less than twenty-five thousand dollars ($25,000) within its fiscal year.

**When must this form be submitted:** All reporting requirements shall be submitted to the funding agency **no later than August 1, 2025**.

**Where must this form be filed:** The completed form should be uploaded as an attachment to an Electronic Submissions Form (E-Submission Form).

| **1. Organization:** | |
|---|---|
| Organization Name: | |
| Tax Identification #: | |
| Organization Fiscal Year End: (MMDDYYYY) | |
| Mailing Address (street, city, state, zip code): | |
| Phone Number (area code + number): | |
| Fax Number (area code + number): | |
| Contact Person: | |
| Contact Person Title: | |
| E-Mail Address: | |

| **2. Preparer:** [PLEASE INDICATE WHO PREPARED THIS INFORMATION BY CHECKING] | | Employee | | CPA/Accountant |
|---|---|---|---|---|
| Name of Preparer: | | | | |
| Phone Number: | | | | |

| **3. Please provide a list of the Organization's Board Members:** [ADD ADDITIONAL PAGES, IF NEEDED] | |
|---|---|
| **Name of Board Member** | **Board Member Title** |

| **4. Restrictions and Use of Grant Funds:** | | | | |
|---|---|---|---|---|
| What restrictions are placed upon the grant by the grant award document? If the grant award document does not identify specific restrictions, please identify the intended use of the grant funds as included in the award document. | | | | |
| Restrictions: | | | | |
| a. Does the organization have a Conflict of Interest policy? | | yes | | no |
| b. Is the organization a for profit entity? | | yes | | no |

| **5. Sub-grants:** | | | | | |
|---|---|---|---|---|---|
| a. Did the organization sub-grant or pass down any funds to another organization? | | yes | | no | |
| If yes, answer the following: | | | | | |
| b. Name of Sub-Recipient | c. Program Name | d. Amount Sub-granted | | | |
| | | | | | |
| | | | | | |

| **6. Financial Accounting:** [Complete based on total dollars received, used or expended from this grant during this fiscal year] | | |
|---|---|---|
| **a. Receipts** | | |
| **Funding State Agency** | **Grant Title** | **Total Receipts** |
| Office of State Budget & Management | | |

| **b. Expenditures** | |
|---|---|
| **Category** | **Dollar Amount** |
| Salary/Wages/Benefits | |
| Contracted Services | |
| Supplies and Materials | |
| Travel (e.g. employee mileage, meals, hotel) | |
| Communication Costs (e.g. telephone, postage, freight) | |
| Occupancy Costs (e.g. rent, utilities, repair and maintenance) | |
| Advertising and Promotions | |
| Insurance and Bonding | |
| Capital Outlay (e.g. furniture/equipment, data processing) | |
| Grants and Contracts | |
| Fundraising | |
| Other (provide description here): | |
| **Total Expenditures** | |

**Unexpended cash balance (do NOT use with reimbursement grants)**

| | |
|---|---|
| Beginning of the year cash balance | |
| End of the year cash balance | |

**7. Required Reporting, per Sesson Law 2023-134:**

a. The unduplicated number of veterans served by the grant recipient: _____

b. The number of times each individual veteran was served by the grant recipient: _____

c. The services that were provided to veterans using the GPCVO grant funds awarded:

# Attachment J
# State Grant Certification and Sworn Statement

## NORTH CAROLINA DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

_____
*Date*

**Certification:**

We certify that the accompanying reports represent all financial activity related to the receipt, use, and expenditure of funds granted by the State of North Carolina to_____for the fiscal year ended _____
*Organization* *MM/DD/YYYY*
and that the expenditures reported were for the purposes appropriated by the General Assembly or collected by the State of North Carolina and in compliance with the applicable laws, regulations, and terms and conditions of the grant documents.

The accompanying reports are presented on the cash basis of accounting and are supported by our financial records.

We understand that if it is found the expenditures reported were not used for the purpose(s) appropriated, that the grantor agency shall report such findings to the Attorney General, the Office of State Budget and Management, the Office of the State Auditor, and the Office of the State Controller. Any apparent violations of a criminal law or malfeasance, misfeasance, or nonfeasance in connection with the use of State funds shall be reported by the Office of State Budget and Management to the Attorney General and State Bureau of Investigation.

**Sworn Statement:**

_____being duly sworn, say that we are the_____, respectively, of
*Name of Authorizing Official* *Title of the Authorizing Official*

_____of_____in the_____; and that the foregoing certification is
*Name of Organization* *City* *State*

true, accurate and complete to the best of our knowledge and was made and subscribed by us. We also acknowledge and understand that any misuse of State funds will be reported to the appropriate authorities for further action.

_____
Signature – Fiscal Officer Date

_____
Printed Name

_____
Signature – Authorizing Official Date

_____
Printed Name

Sworn to and subscribed before me on the day of the date of said certification.

_____
(Notary Signature and Seal)

My Commission Expires: _____

REV 10/2023

NC Office of the State Controller
**(IRS Form W-9 will not be accepted in lieu of this form)**
*Denotes a Required Field

# STATE OF NORTH CAROLINA
# SUBSTITUTE W-9 FORM
# Request for Taxpayer Identification Number

## Section 1 – Taxpayer Identification

*1. ☐ Social Security Number (SSN),
OR
☐ Employer Identification Number (EIN),
OR
☐ Individual Taxpayer Identification Number (ITIN)

*2.

(PRESS THE TAB KEY TO ENTER EACH NUMBER)

Please select the appropriate Taxpayer Identification Number (EIN, SSN, or ITIN) type and enter your 9-digit ID number. The U.S. Taxpayer Identification Number is being requested per U.S. Tax Law. Failure to provide this information in a timely manner could prevent or delay payment to you or require The State of NC to withhold 24% for backup withholding tax.

*4. **Legal Name** (as registered with the IRS - see instructions):

3. **Unique Entity Identifier or Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions):**

(PRESS THE TAB KEY TO ENTER EACH NUMBER)

5. **Business Name/DBA/Disregarded Entity Name, if different from Legal Name:**

**Contact Information**

| *6. Legal Address (DO NOT TYPE OR WRITE IN THIS FIELD) | 7. Remittance Address (Location specifically used for payment that is different from Legal Address, if applicable) |
|---|---|
| *Address Line 1: | Address Line 1: |
| Address Line 2: | Address Line 2: |
| *City *State *Zip (9 digit) | City State Zip (9 digit) |
| *County | County |

| | |
|---|---|
| *8. Contact Name: | |
| *9. Phone Number: | |
| 10. Fax Number: | |
| *11. Email Address: | |

| *12. Entity Type | *13. Entity Classification | 14. Exemptions (see instructions) |
|---|---|---|
| ☐ Individual/Sole Proprietor/Single-member LLC ☐ C-Corporation ☐ S-Corporation<br>☐ Partnership ☐ Trust/Estate ☐ Other_____<br>☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) _____<br>**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. | ☐ Medical Services<br>☐ Legal/Attorney Services<br>☐ NC Local Govt<br>☐ Federal Govt<br>☐ NC State Agency<br>☐ Other Govt<br>☐ Other (specify) | Exempt payee code (if any):<br><br>Exemption from FATCA reporting code (if any): |

## Section 2 -Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding because of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and
4. The FATCA code(s) entered on this form (if any) indicting that I am exempt from FATCA reporting is correct.

Certification instructions: Please refer to the IRS Form W-9 located on the IRS Website (https://www.irs.gov/):

| | | | |
|---|---|---|---|
| *Printed Name: | | *Printed Title: | |
| *Authorized U.S. Signature: | | * Date: | |

Please complete the Modification to Existing Supplier Records form if there have been any changes to the following: Tax Identification Number (TIN), Legal Name, Business Name, Remittance Address.

If you would like to receive your payments electronically, please complete the Supplier Electronic Payment form.

Return all completed forms to the State Agency from which you are requesting payment.