

# Monitoring

# Monitoring

Increased accountability related to Federal funding requires PCCD to continue to review and update its procedures as related to fiscal monitoring.

PCCD will use a combination of practices for subgrant monitoring:

- Quarterly Random Monitoring
- On-Site Monitoring
- Desk Review

# Monitoring - continued

PCCD has implemented a “Risk Classification” System for subgrantees. Based on multiple factors; subgrantees will be assigned to a risk category.

A ‘high risk’ classification will result in increased monitoring and additional PCCD assistance.

# Monitoring - continued

## Quarterly Random Monitoring

- Each quarter a percentage of subgrants from each risk category will be randomly selected for monitoring.
- A budget 'category' (i.e. personnel, travel, supplies, etc.) will be chosen to monitor.
- Subgrantees being monitored are required to submit fiscal documentation supporting the expenditures reported in that quarter for the 'category' being monitored.

# Monitoring – continued

## Desk Review

Desk reviews are the primary method in which the fiscal monitoring of grants will be conducted.

# Monitoring - continued

## On-Site Monitoring

At times PCCD may require on-site monitoring of it's grants.

# Monitoring - continued

- Those subgrantees selected for Random Monitoring will be notified via email.
- Email will contain instructions for the subgrantee regarding what grant will be monitored, documents that must be provided, a due date, and the resource account to send your responses to.

# Monitoring - continued

Keys to the successful outcome of a monitoring by PCCD:

- Make sure that your accounting system can separately identify receipts and expenditures of individual grants from ALL other receipts and expenditures in your organization.

# Monitoring - continued

- Set up a file for your PCCD grant(s) and keep documentation supporting individual grant transactions including:
  - ✓ Purchase Orders
  - ✓ Receiving Records
  - ✓ Paid Invoices
  - ✓ Cancelled Checks
  - ✓ Personnel Payroll, Time & Attendance Records
  - ✓ Documents from a competitive bid process
  - ✓ Any other evidence to support grant expenditures

# Monitoring - continued

- Vendor Invoices that are received from your vendors/subcontractors involved in the subgrant project should include at a minimum the following:
  - ✓ Payee
  - ✓ Invoice Date
  - ✓ Invoice Number
  - ✓ Description of each product or service provided
  - ✓ Unit price of each product or service provided
  - ✓ Total amount for each product or service
  - ✓ Total Invoice amount

# Monitoring - continued

Be sure that you comply with PCCD guidelines  
for grant administration:

- All expenditures must take place within the project period.
- All contracted services must take place within the project period.

# Time and Effort Reporting

# Time and Effort Reporting (Timesheets)

- Time and effort reports (timesheets) are required for all personnel funded with PCCD grant dollars regardless of the funding stream
- PCCD's time and effort reporting standards are based on:
  - OMB Circular 2 CFR 200.430(i) as it relates to Standards for Documentation of Personnel Costs.
  - Office of Justice Programs Financial Guide

# Time and Effort Reporting - continued

Minimum Standards for employees working on multiple activities or cost objectives:

1. Must be after-the-fact determination of the employee's actual effort. Using a budget estimate instead of reporting the actual time the employee spent working on the project does not qualify as support for charges to awards.
2. Must account for total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization.

# Time and Effort Reporting - continued

Minimum Standards for employees working on multiple activities or cost objectives:

3. Must be signed by the employee and a supervisor with first-hand knowledge of the activities performed by the employee. Signature on the timesheets is affirmation that the report is an accurate accounting of the actual time the employee spent on the project.
4. Must be prepared at least monthly to correspond to one or more pay periods.
5. Volunteer time and personnel costs being used as match must be accounted for in the same manner as personnel being charged to the grant.

# Time and Effort Reporting - continued

Minimum Standards for employees working solely on a single activity or cost objective:

1. Must be an after-the-fact certification that the employee worked 100 percent of their time on the grant project.
2. Must be prepared no less frequently than every 6 months.
3. Must be signed by the employee and supervisory official having first-hand knowledge of the work performed.

# Time and Effort Reporting - continued

Minimum Standards for employees working solely on a single activity or cost objective:

4. Applies to full-time and part-time employee.
5. Employees working on ARRA projects must also maintain timesheets.

# Time and Effort Reporting - continued

## Recommended Best Practices:

1. Employees record time on a daily basis.
2. Project codes/names are provided to the employee in advance.

# Time and Effort Reporting - continued

## Sample Employee Timesheet

ABC ORGANIZATION, INC.																																	
MONTHLY TIME DISTRIBUTION REPORT (HOURS)																																	
FISCAL YEAR 2011																																	
MONTH/YEAR																																	
March 2011																																	
DAYS OF THE MONTH																																	
PROGRAMS	Acct. Code	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total Time
Direct Victim Services (PCCD VOCA)	12345	2.00	1.25	4.00	5.00			4.75	3.50	3.00		1.00			7.00	4.50	5.50	0.25	3.00			1.75	3.00	3.50	7.00	2.75			5.00	2.50	3.75	6.50	80.50
Victim Service Juvenile (PCCD YOJO)	12346	1.00	2.00		0.50			1.50	0.50	5.00						1.00	2.25					4.00						3.00				20.75	
Procedural Victim Services (PCCD RAS)	12347	4.25	3.25	1.50	2.50			1.75	1.00		6.75	1.50			1.00	1.00	5.50				1.25			2.75		3.25			0.50	4.25		42.00	
Domestic Violence Services (PCADY)	12348	0.75	1.50	2.50					3.00		1.25	5.50				2.50	1.50		5.00			1.00	5.00	1.75	1.00	2.00			5.00	1.50		40.75	
Sexual Assault Services (PCAR)	12349																														0.00		
Other																																0.00	
<b>Total Hours</b>		8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	184.00	
<b>CERTIFICATION</b>																																	
I CERTIFY THAT THIS IS A TRUE AND CORRECT REPORT OF MY TIME DURING THIS PERIOD.																I HEREBY CERTIFY THAT THE EMPLOYEE WAS PRESENT AND WORKING AS INDICATED BY THIS REPORT.																	
EMPLOYEE NAME																SUPERVISOR NAME																	
Jane Smith																John Doe																	
EMPLOYEE SIGNATURE																SUPERVISOR SIGNATURE																	
INSTRUCTIONS: List the actual hours you have worked under the Program Area that applies.																																	

# Time and Effort Reporting - continued

## Sample Employee Time Certification

I certify that I worked 100% of my compensated hours on PCCD grant # \_\_\_\_\_ for the period from \_\_\_\_\_ to \_\_\_\_\_.

Employee: \_\_\_\_\_ Supervisor: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

# Additional Information

- PCCD's Website – [www.pccd.state.pa.us](http://www.pccd.state.pa.us)
- PCCD's Applicant's Manual
- Egrants Quick Start Guides
- OJP Financial Guide – [www.ojp.usdoj.gov](http://www.ojp.usdoj.gov)
- PCCD Grants Management Resource Account  
[ra-pccdgrantsmgmt@pa.gov](mailto:ra-pccdgrantsmgmt@pa.gov)