

As part of PCCD's ongoing monitoring efforts, your grant (**grant # XXXXX**) was selected to have the fiscal report for the **quarter ending 9/30/20XX** monitored. We are monitoring all expenditures charged to the **'Personnel'** budget category this quarter. Please follow the instructions shown below for submission of the documentation that is required for this monitoring:

All of the below documentation must be attached and submitted via email to:  
[ra-cd-fiscalmonitor@pa.gov](mailto:ra-cd-fiscalmonitor@pa.gov)

1. **A cover sheet** must be submitted and include the following:
  1. A listing of all employees charged to the grant in the quarter
  2. The total number of hours worked on grant activities by each employee
  3. Each employee's rate of pay
  4. The total amount charged to the grant for each employee during the quarter
  5. A copy of your time and effort reporting Policy.
  6. Documentation to support the source of any matching funds (if applicable)
2. **Accounting system documentation** (payroll ledger, general ledger, etc.) clearly showing the amounts charged to the grant for each employee must be submitted. The accounting system documentation should match what is shown on the cover sheet and what is reported on the time sheets.

The subgrantee's accounting system must (at minimum) provide the following financial controls:

- Subrecipient financial controls must prevent the commingling of funds.
  - Record and identify receipts and expenditures separately in GL accounts for each individual grant award.
  - Have specific GL accounts set up to record each expenditure activity as reported in Egrants.
  - GL accounts must agree to Egrants submission reports per Budget Category.
  - Accounting GL documentation must be system generated (Excel generated reports are not acceptable).
3. **Time and Efforts Reports (Timesheets)** showing all compensated hours worked or time certifications (if allowable) for each employee must be submitted. The timesheets should match what is shown on the cover sheet and the accounting system documentation. In addition, the following PCCD requirements must be followed:
    - A. Must be an 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.
    - B. Must account for total Grant and non-Grant activity for which employees are compensated and which is required in fulfillment of their obligations to the organization.
    - C. Must have certification statements signed by both 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.  
Note: Executive Director and Supervisor's timesheets must also be signed. IE Executive Director must be signed by a member of the Board of Directors.

- D. Must be prepared at least monthly to correspond to one or more pay periods.
- E. Volunteer time and personnel costs being used as match must be accounted for in the same manner as personnel being charged to the grant.

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

- Must be an after-the-fact certification that the employee worked 100 percent of their time on activities eligible for reimbursement under the grant project.
- Must be prepared no less frequently than every 6 months .
- Must be signed by a supervisory official having first-hand knowledge of the work performed.
- Applies to full-time and part-time employees.

A link to PCCD's time and effort reporting requirements page for your reference on our website is below.

<http://www.pccd.pa.gov/Funding/Pages/The-PCCD-Funding-and-Grants-Process-Time-and-Effort-Reports.aspx>.

So that we can perform an accurate reconciliation, all expenditure amounts shown or notated on the accounting system documentation and timesheets must be able to be reconciled to the same expenditures listed on your cover reconciliation sheet and the fiscal report that was submitted in Egrants.

**Please submit the requested information no later than December 10, 20XX.**

Thank you,

PCCD Grants Management