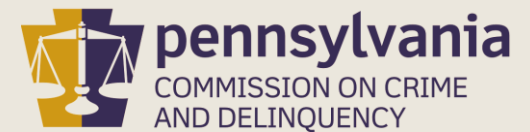


# FISCAL ACCOUNTABILITY

A Guide to Completing  
the Fiscal Accountability  
Section in Egrants



# INFORMATION GUIDE

This walkthrough provides a detailed, step-by-step process of how to complete the Fiscal Accountability section of PCCD's Egrants system.

You may follow this walkthrough page by page or click on a step listed on the right of this slide for information on a specific step of the process.

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# Completing the Fiscal Accountability Section

## FISCAL ACCOUNTABILITY

Section Point Value: 0

Completion Status:

Created By: Mr. Cordon Nader

Last Update By: Mr. Cordon Nader

Created Date: 8/14/2019 11:49:14 AM

Last Update Date: 8/14/2019 11:49:14 AM

1.

### **Subgrantee Accountability**

The following procedures have been implemented across all of PCCD's funding streams to ensure fiscal accountability of PCCD grant funds.

**Financial Back-up:** PCCD will periodically verify that grantee expenditures are consistent with approved budget categories, are eligible for reimbursement and that grantees are maintaining supporting documentation. PCCD has implemented a process where grantees are notified that they are required to submit the financial back-up for some or all of the categories that are included in their Egrants fiscal report. Grantees are only required to submit this back-up when they are specifically notified by PCCD. Egrants users have the ability to attach documents to fiscal reports. Preferably, all requested back-up

### **Programmatic**

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### **Subgrantee F**

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### **Line Item De**

Grantees are r

The Fiscal Accountability section consists of four parts.

Applicants are required to carefully read each part and respond “Yes” to each question.

PCCD stresses the importance of being accountable for all grant funds. The procedures outlined in the Fiscal Accountability section are in place across all of PCCD's funding streams to ensure fiscal accountability with PCCD's grant funds.

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ments to reimburse  
s monthly and PCCD

category expenditures.

# SUBGRANTEE ACCOUNTABILITY

## Financial Back-up

PCCD will periodically verify that grantee expenditures are consistent with approved budget categories, are eligible for reimbursement and that grantees are maintaining supporting documentation. Grantees are only required to submit this back-up when they are specifically notified by PCCD. Egrants users have the ability to attach documents to fiscal reports. Preferably, all requested back-up will be attached to the fiscal report using the fiscal report attachment feature.

## Programmatic Back-up

PCCD will periodically verify that data submitted by grantees in their program reports is accurate. PCCD will select one or more performance measures/data categories each reporting period and require grantees to submit documentation to support what was reported on their Egrants program report or other reporting tool.

## Quarterly Reports

All subgrantees are required, at a minimum, to submit quarterly fiscal and program reports.

## Line Item Detail

PCCD's fiscal report allows grantees to include line item expenditure detail instead of just the overall budget category expenditures. Grantees are required to provide line item expenditure detail consistent with the line items included in their approved budget.

# SUBGRANTEE ACCOUNTABILITY

## **On-site monitoring**

PCCD completes on-site fiscal monitoring of grants across all funding streams (state and federally funded projects).

## **Grantee risk classification**

PCCD utilizes a risk classification system to identify and focus the use of agency resources on those agencies that may be most in need of additional assistance.

# Subgrantee Accountability

1.

## **Subgrantee Accountability**

The following procedures have been implemented across all of PCCD's funding streams to ensure fiscal accountability of PCCD grant funds.

**Financial Back-up:** PCCD will periodically verify that grantee expenditures are consistent with approved budget categories, are eligible for reimbursement and that grantees are maintaining supporting documentation. PCCD has implemented a process where grantees are notified that they are required to submit the financial back-up for some or all of the categories that are included in their Egrants fiscal report. Grantees are only required to submit this back-up when they are specifically notified by PCCD. Egrants users have the ability to attach documents to fiscal reports. Preferably, all requested back-up will be attached to the fiscal report using the fiscal report attachment feature.

**Programmatic Back-up:** PCCD will periodically verify that data submitted by grantees in their program reports is accurate. PCCD will select one or more performance measures/data categories each reporting period and require grantees to submit documentation to support what was reported on their Egrants program reports.

**Subgrantee Payment:** PCCD will reimburse reported actual expenditures reported in the Egrants system. PCCD will reimburse reported expenditures.

**Line Item Detail:** PCCD requires grantees to provide detailed line item information for all grant line items and activities, as well as submitting timely fiscal and program reports.

**On-site monitoring:** PCCD may conduct on-site monitoring of grantees to ensure compliance with PCCD's fiscal accountability procedures.

**Grantee risk classification:** PCCD utilizes a risk classification system to identify and focus the use of agency resources on those agencies that may be most in need of additional assistance.

By responding "Yes" to question 1.1, applicants agree to follow PCCD's accountability requirements as described in the narrative.

Accountability includes maintaining financial and programmatic backup for all grant line items and activities, as well as submitting timely fiscal and program reports.

1.1. Does the applicant acknowledge that they have read, understand and will abide by PCCD's fiscal accountability procedures?



Respond to this question by clicking on the down arrow.

# Subgrantee Accountability

1.

## **Subgrantee Accountability**

The following procedures have been implemented across all of PCCD's funding streams to ensure fiscal accountability of PCCD grant funds.

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**Programmatic Back-up:** PCCD will periodically verify that data submitted by grantees in their program reports is accurate. PCCD will select one or more performance measures/data categories each reporting period and require grantees to submit documentation to support what was reported on their Egrants program report or other reporting tool.

**Subgrantee Payment:** All subgrantees are required, at a minimum, to submit quarterly fiscal reports. PCCD will only make payments to reimburse actual expenditures reported on the fiscal reports. If an agency is experiencing cash flow problems, they may submit fiscal reports monthly and PCCD will reimburse reported expenditures.

**Line Item Detail:** PCCD's fiscal report allows grantees to include line item expenditure detail instead of just the overall budget category expenditures. Grantees are required to provide line item expenditure detail consistent with the line items included in their approved budget.

**On-site monitoring:** PCCD completes on-site fiscal monitoring of grants across all funding streams (state and federally funded projects).

**Grantee risk classification:** PCCD utilizes a risk classification system to identify and focus the use of agency resources on those agencies that may be most in need of additional assistance.

1.1. Does the applicant acknowledge that they have read, understand and will abide by PCCD's fiscal accountability procedures?



Select "Yes" from the drop-down list to acknowledge the PCCD fiscal accountability procedures as described in Part 1 of this section have been read, are understood, and will be followed throughout the life of the grant project.

# EMPLOYEE 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.

The following slides indicate the minimum standards and recommended best practices for time and effort reporting.

We realize that there are a number of different systems that can be used to satisfy these requirements and we encourage you to email [PCCD's Grants Management](#) with any questions you may have regarding time and effort reporting requirements.



# EMPLOYEE TIME AND EFFORT REPORTING (TIMESHEETS)

## Minimum standards for employees working on multiple activities or cost objectives

- Must be an after-the-fact determination of the employees 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.
- Must account for total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization.
- 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.
- Must be prepared at least monthly to correspond to one or more pay periods.

\* The above standards are based on the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) and the Office of Justice Programs Financial Guide.

\*\* Institutions of Higher Education (IHE) may follow their own established policies for documenting personnel expenses provided that the IHE's policies are in compliance with the Standards for Documentation of Personnel Expenses referred to at 2 CFR 200.430.

# EMPLOYEE TIME AND EFFORT REPORTING (TIMESHEETS)

## Minimum standards 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 six months.
- Must be signed by the employee and supervisory official having first-hand knowledge of the work performed.
- Applies to full-time and part-time employees.

\* The above standards are based on the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) and the Office of Justice Programs Financial Guide.

\*\* Institutions of Higher Education (IHE) may follow their own established policies for documenting personnel expenses provided that the IHE's policies are in compliance with the Standards for Documentation of Personnel Expenses referred to at 2 CFR 200.430.

# EMPLOYEE TIME AND EFFORT REPORTING (TIMESHEETS)

## Recommended Best Practices

- Employees record time on a daily basis.
- Project codes/names are provided to the employee in advance. This could include information such as grant number, name of fund, number of hours to be dedicated to the grant and/or any internal identifiers that will help the employee efficiently and accurately account for time worked.

## Sample Forms

The following sample forms are available on the [Grant Procedures and Forms](#) page of our website:

- Example of a completed timesheet.
- An Excel timesheet template that you may modify to suit your needs.
- A sample time certification for employees working 100% of their time on a grant-funded project.

# Employee Time and Effort Reporting

## 2. Employee 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. Below are the minimum standards and recommended best practices for time and effort reporting. We realize that there are a number of different systems that can be used to satisfy these requirements and we encourage you to email [PCCD's Grants Management](#) with any questions you may have regarding time and effort reporting requirements.

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

- Must be an after-the-fact determination of the employees 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.
- Must account for total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization
- 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.
- Must be prepared at least monthly to correspond to one or more pay periods
- 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 determination of the employees actual effort for the grant project
- Must be prepared at least monthly to correspond to one or more pay periods
- Must be signed by the employee and a supervisor with first-hand knowledge of the activities performed by the employee
- Applies to full-time employees

Recommended Best Practices

Time and effort reports (timesheets) are required for all personnel funded with PCCD grant dollars, regardless of the funding stream.

Part 2 of this section describes the minimum standards that must be followed throughout the project period, as well as recommended best practices.

# Employee Time and Effort Reporting

Recommended Best practices:

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

\* The above standards are based on the standards (2 CFR 200) and the Office of Justice Programs' standards.

\*\* Institutions of Higher Education's policies are in compliance with the standards.

The following sample forms are available:

- Example of a completed timesheet
- An Excel timesheet template
- A sample time certification

By responding "Yes" to question 2.1, applicants agree to follow PCCD's employee time and effort reporting standards.

Examples of a completed timesheet, a customizable Excel timesheet template, and a sample time certification for employees working 100% of their time on a grant-funded project can be found on PCCD's [Grant Procedures and Forms page](#).

2.1. Does the applicant acknowledge that they have read, understand and will abide by PCCD's employee time and effort reporting standards?

Respond to this question by clicking on the down arrow.

# Employee Time and Effort Reporting

## Recommended Best practices:

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

\* The above standards are based on the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) and the Office of Justice Programs Financial Guide.

\*\* Institutions of Higher Education (IHE) may follow their own established policies for documenting personnel expenses provided that the IHE's policies are in compliance with the Standards for Documentation of Personnel Expenses referred to at 2 CFR 200.430.

The following sample forms are available on the [Grant Procedures and Forms](#) page of our website:

- Example of a completed timesheet
- An Excel timesheet template that you may modify to suit your needs
- A sample time certification for employees working 100% of their time on a grant-funded project.

2.1. Does the applicant acknowledge that they have read, understand and will abide by PCCD's employee time and effort reporting standards?

Yes ▾



Select "Yes" from the drop-down list to acknowledge the PCCD employee time and effort reporting procedures as described in Part 2 have been read, are understood, and will be followed throughout the life of the grant project.

# INDIVIDUAL CONSULTANT TIME AND EFFORT REPORTING (TIMESHEETS)

Individual consultants funded with PCCD grant funds must maintain time and effort reports to support all charges billed to PCCD grant funds.

# Individual Consultant Time and Effort Reporting

3. Individual consultants funded with PCCD grant funds must maintain time and effort reports to support all charges billed to PCCD grant funds. Does the applicant acknowledge that they understand the requirement for individual consultants to maintain time and effort reports as support for charges against PCCD grant funds?

Individual consultants funded with PCCD grant funds must maintain time and effort reports (timesheets) to support all charges billed to PCCD grant funds.

Part 3 of this section requires a “Yes” response.



# Individual Consultant Time and Effort Reporting

3. Individual consultants funded with PCCD grant funds must maintain time and effort reports to support all charges billed to PCCD grant funds. Does the applicant acknowledge that they understand the requirement for individual consultants to maintain time and effort reports as support for charges against PCCD grant funds?



Respond to this question by clicking on the down arrow.

# Individual Consultant Time and Effort Reporting

3. Individual consultants funded with PCCD grant funds must maintain time and effort reports to support all charges billed to PCCD grant funds. Does the applicant acknowledge that they understand the requirement for individual consultants to maintain time and effort reports as support for charges against PCCD grant funds?

Yes  

Select “Yes” from the drop-down list to acknowledge the PCCD time and effort reporting procedures as described in Part 2 have been read, are understood, and will be followed throughout the life of the grant project for any individual consultant charged to the grant.

# PAYMENT TERMS

Payments will not be released until all applicable special conditions on the grant award have been satisfied.

All grantees are required, at a minimum, to submit quarterly fiscal reports.

All funds (Federal, State, match and project income) must be obligated by the end of the project period and expended within 60 days from that date.

# Payment Terms

## 4. Payment Terms

Payments will not be released until all applicable special conditions on the grant award have been satisfied. All grantees are required, at a minimum, to submit quarterly fiscal reports. PCCD will only make payments to reimburse actual expenditures reported on the fiscal reports. An agency experiencing cash flow problems may submit fiscal reports monthly and PCCD will reimburse reported expenditures.

All payments of federal funds will comply with the federal Cash Management Improvement Act, 31 U.S.C. 6503. Subgrantees must maintain a minimum amount of Federal cash on hand. Failure to adhere to this requirement will be a violation of the terms of this agreement and the award will be subject to termination for cause or

All funds (Federal, State, match and

Applicant must acknowledge the PCCD Payment Terms (which may vary depending upon the type of fund and/or grant) as described in Part 4 that date. have been read, are understood, and will be followed throughout the life of the grant project.

4.1. Does the applicant acknowledge th

Part 3 of this section requires a “Yes” response.

# Payment Terms

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Payments will not be released until all applicable special conditions on the grant award have been satisfied. All grantees are required, at a minimum, to submit quarterly fiscal reports. PCCD will only make payments to reimburse actual expenditures reported on the fiscal reports. An agency experiencing cash flow problems may submit fiscal reports monthly and PCCD will reimburse reported expenditures.

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All funds (Federal, State, match and project income) must be obligated by the end of the project period and expended within 60 days from that date.

4.1. Does the applicant acknowledge that they have read, understand and will abide by PCCD's payment terms?

Respond to this question by clicking on the down arrow.

# Payment Terms

## 4. Payment Terms

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4.1. Does the applicant acknowledge that they have read, understand and will abide by PCCD's payment terms?


Select "Yes" from the drop-down list to acknowledge the PCCD payment terms as described in Part 4 have been read, are understood, and will be followed throughout the life of the grant project.

# COMPLETING THE FISCAL ACCOUNTABILITY SECTION

# Completing the Fiscal Accountability Section

## FISCAL ACCOUNTABILITY

Section Point Value: 0

Completion Status:  

Created By: Mr. Cordon Nader

Created Date: 8/14/2019 11:49:14 AM

Last Update By: Mr. Cordon Nader

Last Update Date: 8/14/2019 11:49:14 AM

1.

### **Subgrantee Accountability**

The following procedures have b

When responses to the four parts are complete, scroll up to **Completion Status** and click on the down arrow.

PCCD grant funds.

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# Completing the Fiscal Accountability Section

## FISCAL ACCOUNTABILITY

Section Point Value: 0

Completion Status: Complete ▼

Created By: Mi

Created Date: 8/14/2019 11:49:14 AM

Last Update By: Mi

Last Update Date: 8/14/2019 11:49:14 AM

1.

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The following procedures have

Select **Complete** from the drop-down list, and scroll to the bottom of the page.

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At the bottom of the page, click on **Save**.

View History

Save

Save And Continue Editing

Return to Project Summary

# Completing the Fiscal Accountability Section

Section Name	Status
<a href="#">Main Summary Information</a>	In Process
<a href="#">Executive Summary (Part B)</a>	In Process
<a href="#">Statement of Purpose (Part B)</a>	In Process
<a href="#">Project Description (Part B)</a>	In Process
<a href="#">Approval Checklists</a>	In Process
<a href="#">Budget Detail</a>	Complete
<a href="#">Procurement Details</a>	Complete
<a href="#">Fiscal Accountability</a>	Complete
<a href="#">Federal Transparency Act Certification</a>	In Process
<a href="#">Performance Indicators</a>	In Process

Egrants will return to the APPLICATION SECTIONS screen and the Fiscal Accountability section will be in Complete status.