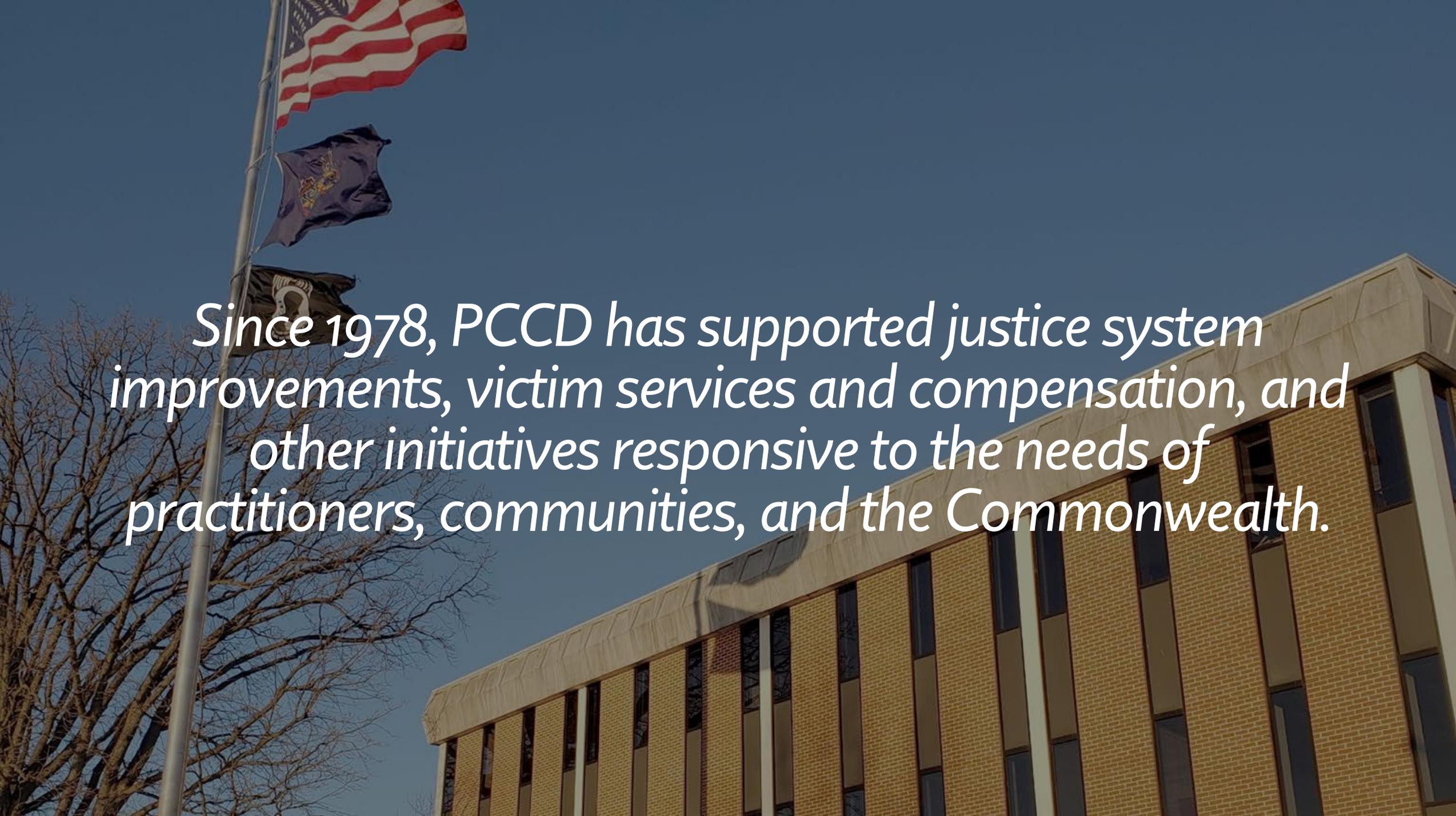




PCCD Grantee Training: Fiscal Grants Management

Pennsylvania Commission on Crime & Delinquency
Office of Financial Management & Administration



Since 1978, PCCD has supported justice system improvements, victim services and compensation, and other initiatives responsive to the needs of practitioners, communities, and the Commonwealth.

What This Training Covers

1. Getting Started
2. Grants Reporting
3. Project Modifications
4. Monitoring
5. Closing Out a Grant



Goals of This Training



- ❑ Provide you with the knowledge and tools to successfully manage your grant(s).
- ❑ To help you better understand the federal and state regulations.
- ❑ To provide you with samples of how to record and report your grant activities.
- ❑ To provide you an overview on what to expect during the life of your grant.





Part 1: Getting Started

Essential first steps for successfully managing a PCCD grant award

Grant Award Signature Page

1. Recipient Name and Address Pennsylvania Office of Attorney General 16th Floor-Strawberry Square Harrisburg, Pennsylvania 17120-0031		2. PCCD Subgrant Award Number 2021-ED-01-37853
		3. Total Award Amount: \$282,428.00
4. Project Title "2022 Project Safe Neighborhoods (PSN) - EDPA"		5. Project Period 10/1/2022 - 9/30/2023
6. Special Conditions This grant is approved subject to such conditions or limitations as set forth below:		7. Funding Details <u>Fund Source #1</u> 2021 ED Award Amount: \$282,428.00 2021 ED Project Period: 10/1/2022 - 9/30/2023 2021 ED ALN: 16.609 2021 ED Federal Award #: 15PBJA-21-GG-03057-GUNP
<ol style="list-style-type: none"> 1. This award will become effective when an appropriate official of your organization accepts it by signing and attaching the signed copy to Egrants. 2. This subgrant is offered on the condition that you comply in administering your program with: <ol style="list-style-type: none"> a. All of the representations contained in your application, as amended b. The most recent version of PCCD's standard subgrant conditions (December 2020) c. PCCD's Applicant's Manual d. For federally funded awards, all applicable federal grant guidelines including, but not limited to, 2 CFR 200, the Department of Justice Grants Financial Guide and the special conditions listed on PCCD's federal award(s) applicable to this subaward. PCCD's federal awards can be found at http://www.pccd.pa.gov/Funding/Pages/PCCD-Federal-Awards.aspx 		
Continued on the Following Page(s)		
8. Fiscal Contact Mr. James R. Haas jamhaas@pa.gov 717-265-8509	9. Program Contact Ms. Tiana Smith tiasmith@pa.gov 717-265-8493	
10. Name and Title of Approving Official Derin Myers Director, Office of Financial Management and Administration		11. Name and Title of Authorized Recipient Honorable Josh Shapiro Attorney General
12. Signature of Approving Official /Derin Myers/ Electronically Signed: 11/03/2022 09:11AM		13. Signature of Authorized Recipient



Getting Started: Key Topics

- Setting up Systems and Procedures
- Record Keeping
- Accounting System Requirements
- Time and Effort Reporting
- Procurement Policies



Setting Up Systems & Procedures

Agencies must have systems and procedures in place in order to safeguard grant assets. These systems and procedures must include, but are not limited to:

- ✓ Financial Management
- ✓ Internal Controls
- ✓ Time and Effort Policies and Procedures



REMEMBER: PCCD grants are funded with taxpayer dollars.





Key Topic:
Financial Management

Financial Management

Proper stewardship of grant resources is an essential responsibility of the grantee organization. Award recipients must ensure that PCCD funding and resources are used efficiently and effectively to achieve desired objectives.

Organizations should have management processes and controls in place that reasonably ensure all of the following:

- Funded programs achieve their intended results.
- Resources are used in a manner consistent with the funding agency's mission.
- Programs and resources are protected from waste, fraud, and mismanagement.
- Laws and regulations are followed.
- Reliable and timely information is obtained, maintained, reported, and used for decision-making.





Key Topic:
Internal Controls

Internal Controls

- An adequate financial management system has strong internal controls that help ensure:
 - Effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations; and that
 - Individuals within the organization are not tempted to “bend the rules” in order to personally gain from the awarded funding.
- Internal controls include written policies and procedures that describe processes for planning, organizing, directing, controlling, and reporting on organizational operations.
- A system of internal controls should allow recipients and subrecipients to exercise effective control and accountability for all the PCCD funds, real and personal property, and other assets.
- Recipients or subrecipients must adequately safeguard all such property and assure that it is used solely for authorized purposes. Internal controls seek to guarantee that reliable and timely information is obtained, maintained, reported, and available for use in decision-making.



Internal Controls: Recordkeeping

All financial records, supporting documents, statistical records, and all other records pertinent to the award shall be retained by each organization for at least three years after the date of submission of the final fiscal and programmatic reports. In addition, your agency's record keeping policies must meet the following criteria:

- Accurate up-to-date records
- Records should match exactly what was submitted into Egrants (by expenditure category and by reporting period)
- Your record keeping should be set-up to segregate PCCD grant income and expenditures from all other income and expenditure activities.



REMEMBER: *Successful record keeping is the result of a good accounting system.*



Internal Controls: Accounting System Requirements

The subgrantee must maintain an accounting system that properly and accurately documents and controls the receipt and disbursement of PCCD grant funds. (See PCCD's *Applicant's Manual* for more information...)

- Accounting system documentation must be able to identify revenue and expenditures for each PCCD grant separately from all other revenue and expenditure sources.
- Accounting system records should identify the receipts of funds from all sources and be summarized in the cash receipts journals. In addition, the disbursement of funds should be identified by the payee, expenditure type, and be summarized in the cash disbursement journals.
- The subgrantee is responsible for establishing and maintaining an adequate system of accounting and internal controls for itself.



Up Next: An example of good accounting system reporting!



Accounting System Requirements: Example of Agency's Chart of Accounts

Account Number	Account Description	2018 FY	2019 FY	Total	PCCD Line Item
117-60500	SALARY - COUNSELORS	20,686.91	2,484.20	23,171.11	Personnel
117-80200	ADVERTISING	-	34.00	34.00	Supplies & Operating Expenses
117-80300	AUDITING	-	686.16	686.16	Supplies & Operating Expenses
117-81000	EQUIPMENT MAINTENANCE	70.91	203.87	274.78	Supplies & Operating Expenses
117-81200	EQUIPMENT RENTAL	582.34	403.73	986.07	Supplies & Operating Expenses
117-81400	HEALTH INSURANCE	302.29	366.19	668.48	Employee Benefits
117-81500	INSURANCE - PROFESSIONAL LIABILITY	267.77	336.58	604.35	Supplies & Operating Expenses
117-81700	INSURANCE - COMMERCIAL POLICY	1,127.04	491.08	1,618.12	Supplies & Operating Expenses
117-81900	INSURANCE - OTHER	140.85	39.21	180.06	Employee Benefits
117-81950	INSURANCE-WORK COMP	735.26	121.80	857.06	Employee Benefits
117-82400	MAINTENANCE AND REPAIRS	12.25	0.16	12.41	Supplies & Operating Expenses
117-82500	MEMBERSHIP	-	-	-	Supplies & Operating Expenses
117-82700	OFFICE SUPPLIES	209.95	78.59	288.54	Supplies & Operating Expenses
117-82800	PAYROLL TAX - FICA	1,540.01	189.44	1,729.45	Employee Benefits
117-83100	PAYROLL TAX - STATE UNEMPLOYMENT	831.14	-	831.14	Employee Benefits
117-83200	POSTAGE	-	1.79	1.79	Supplies & Operating Expenses
117-83400	PROFESSIONAL FEES	4,295.83	3,107.76	7,403.59	Consultants
117-83400	PROFESSIONAL FEES	-	41,250.00	41,250.00	Consultants - DA Law Enforce
117-83400	PROFESSIONAL FEES	-	40,000.00	40,000.00	Consultants - DA Office
117-83500	PROGRAM SUPPLIES	43.57	-	43.57	Supplies & Operating Expenses
117-83700	RENT	1,372.80	555.02	1,927.82	Supplies & Operating Expenses
117-83750	RENT	-	162.03	162.03	Supplies & Operating Expenses
117-84000	TELEPHONE - 800 SERVICE	908.37	573.86	1,482.23	Supplies & Operating Expenses
117-84400	TELEPHONE - CELL PHONES	-	-	-	Supplies & Operating Expenses
117-84450	Training	32.35	-	32.35	Supplies & Operating Expenses
117-84500	TRAVEL	339.58	152.35	491.93	Travel (including Training)
117-85050	Utility	142.26	120.06	262.32	Supplies & Operating Expenses
117-85300	UTILITIES - GARBAGE	0.64	-	0.64	Supplies & Operating Expenses
		<u>33,642.12</u>	<u>91,357.88</u>	<u>125,000.00</u>	



Accounting System Requirements: Example of Agency's Egrants Reporting

This report submitted for the calendar quarter ending: 12/31/2018
Report Period Ending Date: * 10/31/2018
Report Type: * Final

Report Status: Submitted
Approval Status: Approved
Status Updated By: [Ms. Lynn Carol Fidler](#)

Submitted Date: 11/16/2018
Return Date: 11/19/2018
Resubmitted Date: 11/20/2018

Financial Information	Budget	Cumulative Expenses as of 9/30/2018	Expenses Paid This Period 10/1/2018-10/31/2018	Total Cumulative Expenses	Outstanding Subgrantee Obligations	Total Funds Received To Date	Unexpended Cash Σ
Federal	125,000.00	47,830.84	77,169.16	125,000.00	0.00	24,905.15	(100,094.85)
State	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Project Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Match (New Approp.)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
In-Kind Match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Project Income Match	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Σ	125,000.00	47,830.84	77,169.16	125,000.00	0.00	24,905.15	(100,094.85)

Click the Budget Category link to enter "Expenses Paid This Period" and "Outstanding Subgrantee Obligations" detail information.

Budget Categories	Budget	Cumulative Expenses as of 9/30/2018	Expenses Paid This Period 10/1/2018-10/31/2018	Total Cumulative Expenses	Outstanding Subgrantee Obligations	% Over Budget
Personnel	27,737.00	28,366.79	(5,195.68)	23,171.11	0.00	0.00
Employee Benefits	3,767.00	4,702.51	(436.32)	4,266.19	0.00	0.40
Travel (Including Training)	900.00	435.76	56.17	491.93	0.00	0.00
Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Operating Expenses	8,346.00	7,541.43	875.75	8,417.18	0.00	0.06
Consultants	3,000.00	6,784.35	619.24	7,403.59	0.00	3.52
Butler County District Attorney - Law Enf	41,250.00	0.00	41,250.00	41,250.00	0.00	0.00
Butler County District Attorney's Office	40,000.00	0.00	40,000.00	40,000.00	0.00	0.00
<i>Consultant Total:</i>	<i>84,250.00</i>	<i>6,784.35</i>	<i>81,669.24</i>	<i>88,653.59</i>	<i>0.00</i>	<i>3.52</i>
Construction	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Σ	125,000.00	47,830.84	77,169.16	125,000.00	0.00	0.46





Key Topic:
Time & Effort

Time & Effort: Recording & Reporting

Time and effort reports (timesheets) are required for all personnel who are funded with PCCD grants. (Applicant's Manual)

Minimum standards for employees/personnel working on more than one activity:

- Must be an after-the-fact determination of the employee's actual effort.
- (NOTE: 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 (grant and non-grant) for which employees are compensated and which is required in fulfillment of their obligations to the organization.



Time & Effort Reporting

Minimum standards for employees/personnel working on more than one activity (continued):

- Timesheets must be signed by both the employee and a supervisor with first-hand knowledge of the activities performed by the employee. (Note: Executive Director and Supervisor's timesheets must also be signed. The Executive Director's timesheet must be signed by a member of the Board of Directors.)
- 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.



Time & Effort Reporting: Timesheet Example

ORGANIZATION NAME																																					
MONTHLY TIME DISTRIBUTION REPORT (HOURS)																																					
FISCAL YEAR 2017-2018																																					
MONTHYEAR																																					
NOVEMBER 2018																																					
DAYS OF THE MONTH																																					
PROGRAMS	Acct. Code	Grant Number	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	PTO Eligib.	Total Eligible	
VOCA		30589			5.00	2.00	3.00	1.50	2.50			2.75		4.00	2.50	3.25			2.00		3.50	5.50	0.00			4.75	2.50	3.25				4.00	52.00	13.49	65.49		
Funding Source 1			3.00	1.00	2.50	2.00	1.50			3.00		2.00	2.00	1.75			2.00		1.75	2.50	3.50			2.25	3.75	1.00				3.00	38.50	9.99	48.49				
Funding Source 2			0.00	5.00	0.00	4.50	4.00			2.25		2.00	3.50	3.00			4.00		2.75	0.00	4.50			1.00	1.75	3.25				1.00	42.50	11.02	53.52				
Holiday												8.00																						24.00			
Vocation																																			0.00		
Sick					2.50															8.00														10.50		34.50	
Total Hours			0.00	0.00	8.00	8.00	8.00	8.00	6.00	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	7.50	8.00	8.00	0.00	0.00	8.00	167.50			

CERTIFICATION

I CERTIFY THAT THIS IS A TRUE AND CORRECT REPORT OF THE ACTUAL HOURS I WORKED DURING THIS PERIOD.

EMPLOYEE NAME: First / Last

EMPLOYEE SIGNATURE: *Signature*

I HEREBY CERTIFY THAT THE EMPLOYEE WAS PRESENT AND WORKING AS INDICATED BY THIS REPORT.

SUPERVISOR NAME: First / Last

SUPERVISOR SIGNATURE: *Signature*

VOCA hours = 52.00

Total working hours = 133

Total benefit hours = 34.50

$(52/133) \times 34.5 = 13.49$ (eligible holiday/vacation/sick hours towards VOCA)

52 + 13.49 = 65.49 hours eligible under VOCA funding source for month of November

$(38.5/133) \times 34.5 = 9.99$ (eligible holiday/vacation/sick hours towards Funding Source 1)

38.5 + 9.99 = 48.49 hours eligible under Funding Source 1 for month of November

$(42.5/133) \times 34.5 = 11.02$ (eligible holiday/vacation/sick hours towards Funding Source 2)

42.5 + 11.02 = 53.52 hours eligible under Funding Source 2 for month of November

* the information in blue must not be shown on the T-sheet; it explains how to distribute/ charge the PTO proportionally among the programs.



Time & Effort Reporting

Minimum standards for employees/personnel working on a single activity:

- 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 have certification statements signed by both the employee and a supervisor with first-hand knowledge of the activities performed by the employee. (Note: Executive Director and Supervisor's certifications must also be signed. The Executive Director's timesheet must be signed by a member of the Board of Directors.)
- Applies to full-time and part-time employees.



Time & Effort Reporting: 100% Time Certification Example

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: _____





Key Topic: Procurement

Procurement Policies

Methods of Procurement – Subgrantees must use one of the following methods of procurement:

- **Procurement by micro-purchases**. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (more than \$10,000.00). To the extent practicable, the subgrantee must distribute micro-purchases equitably among qualified suppliers. While competitive purchasing is always encouraged, micro-purchases may be awarded without soliciting competitive quotations if the subgrantee considers the price to be reasonable.
- **Procurement by small purchase procedures**. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold (\$10,000.00-\$250,000.00). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. The applicant agency must keep documentation on file to support, verify, and justify the competitive method of procurement.



Note: A proposed formal advertised or competitive negotiated procurement for which only one bid or proposal is received is deemed to be a noncompetitive procurement. If this occurs, a PCCD sole source approval must be secured. Please reach out to the PCCD fiscal contact listed on your grant for assistance as special rules may apply.



Procurement Policies (continued)

- **Procurement by sealed bids.** Formal advertising is required for items that exceed the Simplified Acquisition Threshold (over \$250,000.00). Bids are publicly solicited, and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The applicant agency must follow the sealed bids/formal advertising procurement procedures and is required to maintain documentation on file to support and verify the sealed bid/formal advertising procurement.



Note: All procurement transactions shall be conducted in a manner which provides maximum, open, free, and fair competition.

- Procurement by competitive proposals is normally conducted when price or rate quotations are obtained from multiple qualified sources.
- A proposed formal advertised or competitive negotiated procurement for which only one bid or proposal is received is deemed to be a noncompetitive procurement.
- If this occurs, a PCCD sole source approval must be secured. Please reach out to the PCCD fiscal contact listed on your grant for assistance as special rules may apply.





Part 2: Grants Reporting

How to report on project activities + request reimbursement for project-related expenses

Grants Reporting

Key Topics:

- Submitting Quarterly Fiscal Reports
- Submitting Interim Fiscal Reports
- Fiscal and Program Reporting Requirements





Key Topic:
Quarterly Fiscal Reports

Submitting Quarterly Fiscal Reports

- Subgrantees are required to report the fiscal status of each PCCD-funded project on a quarterly basis throughout the life of the project.
- Fiscal reports are due within 20 days after the end of the calendar quarters (March 31, June 30, September 30, December 31). Fiscal reports form the basis for determining disbursements of federal/state funds and it is essential that these reports be submitted on time.
- **Note:** Grantees have the option of reporting more frequently than a quarterly basis (i.e., monthly). Please check with your fiscal contact for more information.



Quarterly Fiscal Report Substantiation

Items needed:

- **Accounting documentation** – Verification that your agency expended the funding.
- **Egrants budget** – Verifying that your fiscal report is within budget will avoid delays in your fiscal reporting being approved for reimbursement.
- **Supporting documentation** – Documentation must be kept on file that supports the expenditures you are requesting reimbursement for. For example, time and effort reports must support payroll expenditures, invoices must support supplies expenditures, etc.



Accounting Documentation

PCCD Grant 36719

Account Number	Account Description	2022 FY	Total	PCCD Line Item
117-60510	Salary - Director	3,500.00	3,500.00	Personnel
117-60520	Salary - Counselor	4,000.00	4,000.00	Personnel
117-60610	Benefits - Director	1,000.00	1,000.00	Employee Benefits
117-60610	Benefits - Counselor	1,250.00	1,250.00	Employee Benefits
117-82710	Supplies - Computers	1,000.00	1,000.00	Supplies and Operating Expenses
117-82710	Supplies - Programs	500.00	500.00	Supplies and Operating Expenses
117-85300	Indirect Costs	1,125.00	1,125.00	Other
		<u>12,375.00</u>	<u>12,375.00</u>	



Submitting Quarterly Fiscal Reports

- Now that we have the items needed, let's create a fiscal report submitting the following expenditures for reimbursement:
- Grant – 36719

Salary - Director	3,500.00
Salary - Counselor	4,000.00
Benefits - Director	1,000.00
Benefits - Counselor	1,250.00
Supplies - Computers	1,000.00
Supplies - Programs	500.00
Indirect Costs	1,125.00
	<u>12,375.00</u>





Key Topic:
Interim Fiscal Reports

Submitting an Interim Fiscal Report

- Submitting an Interim Report is done in the same manner as filing a Quarterly Fiscal Report.
- This report can be filed anytime during the quarter but not in lieu of the Quarterly Report.
- The two main reasons for filing an Interim Report are to correct an error on a previous fiscal report or to file more frequently for cash flow purposes.





Key Topic:
Reporting Requirements

Fiscal & Program Reporting Requirements

- For most projects, subgrantees are required to report the fiscal and programmatic status of each PCCD-funded project on a quarterly basis throughout the life of the project.
- Some state and federal awards have different reporting requirements. If additional reports are needed, or the reporting schedule is different than the standard quarterly schedule, the additional requirements will be explained in the funding guidelines during the solicitation process. All reports are submitted online through Egrants.
- The following reports are always required:
 - 1. Cumulative Fiscal Report; and
 - 2. Program Report.
- A section explaining reporting requirements is available in Egrants. In addition, alerts are sent via e-mail to all subgrant contacts established in Egrants indicating that reporting due dates are approaching.



NOTE: Fiscal and program reports are due within 20 days after the end of the calendar quarters (March 31, June 30, September 30, December 31) unless otherwise noted. Since both fiscal and program reports form the basis for determining further disbursements of federal/state funds, it is essential that these reports be submitted on time.





Part 3: Project Modifications

What to do when things change!

Project Modification Requests (PMRs)

There may be occasions in which a modification is needed to your budget or program to improve the effectiveness of grant activities. Some examples are:

- A change(s) between budget categories: Changes that exceed 10% of total project cost. (Total project cost is the sum of the PCCD, project income and applicant's match funds.)
A change(s) to purchase additional items or other items that were not included in the approved project budget.
- A change(s) to the personnel positions listed in the approved project budget including major salary reductions and increases.
- A change which affects the project's objectives or scope, e.g., a change in the target population and/or services to be provided. Minor changes in a project are to be reported on the Quarterly Progress Report.
- A change in dates of the project's duration.



PMRs (continued)

Questions? Applicants who are unsure as to whether a Project Modification Request is needed should contact their PCCD fiscal or program contact for the project.

A walkthrough guide is available to help you through this process.

➤ [Project Modification Walkthrough](#)





Part 4: Monitoring

Keeping track of grantees' project activities and progress

Monitoring

As part of the grant's financial management requirements, PCCD is required to monitor their grantees. In this section we will discuss the following key topics:

- Purpose of monitoring
- Grantee selection
- Example of a monitoring request



Purpose of Monitoring

- PCCD monitors grantees to ensure that grant funds are expended in accordance with the approved grant budget and that the grantee complied with relevant federal and state regulations and guidelines.
- Additionally, PCCD monitors to ensure that the project is implemented as described in the application and is achieving the appropriate and expected results.
- As a result of monitoring, PCCD will request supporting documentation for reported expenditures on the fiscal reports and reported outcomes on the program reports.



Grantee Selection

- On a quarterly basis, PCCD randomly selects grantees to monitor. The chance of being monitored is related to your agency's risk level as determined by PCCD.
- Grantees that are new to PCCD are more likely to be monitored. New grantees are normally set in high-risk status. Once a favorable history is established, the grantee's risk level may be lowered.
- PCCD may also conduct monitoring at any time if there is significant program or financial concern.
- Continued inability to provide appropriate documentation to support expenditures or program operations may result in a range of monitoring remedies up to and including grant revocation.



Example Monitoring Request

From: CD, PCCD Fiscal Monitoring
Sent: Tuesday, February 8, 2022 5:24 PM
To: XXXXXX
Subject: Fiscal Monitoring 12/31/2021 - Supplies and Operating Expenses - Grant # 35822
Importance: High

As part of PCCD's ongoing monitoring efforts, grant # 35822 for quarter ending 12/31/2021 was selected for monitoring. We are monitoring the expenditures charged to the 'Supplies and Operating Expenses' budget category for this quarter.

Please follow the instructions listed below for the documentation required for this monitoring:

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

1. **A cover sheet** must be submitted which includes the listing of expenditures charged to the 'Supplies & Operating Expenses' category for quarter ending 12/31/2021.
2. **Accounting system documentation** clearly showing the amounts charged to the grant. Accounting system documentation should agree with cover sheet and fiscal report.

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
3. **Supporting documentation** for all 'Supplies & Operating Expenses' budget category expenditures charged to the grant may include copies of contracts, original invoices, receipts, etc.





Part 5: Project Close-out

What happens at the end of a grant project?

Closing Out a Grant

- Prepare and submit the final Fiscal Report, the Final Programmatic Report, and the Inventory Report (if necessary).
- Determine cash balances and return unexpended funds to PCCD.
- Make all necessary accounting entries to close out project records.
- Disposition of Property – Please refer to the Applicants Manual for guidance in the disposition of property acquired in whole or in part with federal and/or state funds.





Part 6: Frequently Asked Questions (FAQs)

Common questions and concerns we hear from grantees

FAQs

- 1. If individual line items are under \$10,000, what do I need to do?** This is considered a micro-purchase. Review micro-purchase details and if you have questions, reach out to Fiscal staff.
- 2. What is a sole source?** Sole Source contracts are non-competitive procurements that allow a single supplier to fulfill the needs of the contractual requirements. This must be submitted and approved by PCCD before proceeding and only applies to items over \$10,000.
- 3. Do we need to get a separate checking account?** This is not required, but is standard for PCCD. Your organization should still be able to track the funding separately.
- 4. I received bids prior to the project's start date. Do they still count?** These bids count as long as they are still valid and are within a reasonable timeframe.



FAQs (continued)

- 5. Is my PCCD grant reimbursement only?** PCCD's grants are reimbursement only; however, we realize that larger purchases may create a cash flow issue, especially for smaller organizations. Generally, submitting fiscal reports to request reimbursement more frequently greatly assists in alleviating this issue. Should you have questions regarding this, please contact the PCCD fiscal staff person assigned to your grant project or email RA-PCCDGrantsMgmt@pa.gov.
- 6. Do my vendors need to be registered with the Commonwealth?** No. Only the applicant agency needs to be registered. The payments go to the grantees and the agency is responsible for paying their vendors.



FAQs *(continued)*

7. **Does my organization need an UEI number?** If your PCCD grant is federally funded, your organization will need a Unique Entity Identifier (UEI) number to receive funding.
8. **What if an item ends up going over \$10,000, but it wasn't anticipated?** The item must be bid or the organization must complete a Sole Source request that must be submitted and approved by PCCD.





Additional Resources

Information that can help grantees understand expectations and navigate the process

PCCD Grants Management Resources

[PCCD Applicant's Manual - January 2022](#)

A comprehensive Financial and Administrative Guide for managing PCCD grants.

[Standard Subgrant Conditions - December 2020](#)

The current version of the Standard Subgrant Conditions.

[Accounting System Requirements](#)

The accounting system requirements as outlined in PCCD's Applicant's Manual.

[Time and Effort Reporting Overview](#)

An overview of PCCD's Time and Efforts Requirements.

[Time and Effort Reporting Policy - Example](#)

A sample of a Time and Efforts Reporting Policy.

[Completed Timesheet Example](#)

A sample of a completed timesheet.

[Timesheet Template.xlsx](#)

An excel timesheet template.

[Employee Time Certification Form](#)

A time certification form for employees who work 100 percent on a grant-funded project.



Resources for Federally-funded Grants

[2 CFR Part 200 Uniform Guidance](#)

The Administrative Uniform Guidance and Audit Requirements for Federal Awards.

[Department of Justice Grants Financial Guide](#)

The Department of Justice (DOJ) Grants Financial Guide.



Learn More on PCCD's Website

Resources are also available at PCCD's homepage at:

<https://www.pccd.pa.gov/>

- Please note: If using the homepage, please use the search function icon () to locate the resources you're looking for.

You can also request assistance and information through PCCD's Grant Management's Resource Account at: RA-PCCDGrantsMgmt@pa.gov





Thank You!