

CHAPTER 6

SYSTEMS AND PROCEDURES FOR TRACKING SUBRECIPIENT PROGRESS

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CHAPTER 6

SYSTEMS AND PROCEDURES FOR TRACKING SUBRECIPIENT PROGRESS

In the six years that she has been CD director for the city of Alpine, Helen Catalano has struggled to build the capacity of her office to track the progress of the 31 subrecipients that participate in the local CDBG program. At the beginning, most subrecipients were very inconsistent in filling out their quarterly progress reports. The information provided, especially financial information, was almost always incomplete. At the end of each program year, the planner from her office would spend the better part of two months trying to wrestle the information in these reports into reasonable shape, so it could be used to prepare the community's CAPER. Unfortunately, data in subrecipients' progress reports often contradicted their drawdown requests, and lacked supporting documentation. Most of her program staff viewed the quarterly reports with skepticism. Both the subrecipients filling out the forms and the CD staff reviewing them considered the task a waste of time.

As part of her campaign to improve the CD office's ability to track subrecipients, Ms. Catalano created a working committee to review and revise the subrecipient quarterly report forms. As a result of the committee's efforts, Helen was able to simplify numerous forms; to ensure that subrecipient reimbursement requests were consistent with their CAPER data; and to clarify and improve instructions on filling out the forms for subrecipients. To test these measures, she asked several experienced subrecipients to comment on drafts of the changes and to pre-test the forms in their own agencies.

When the new forms were finally implemented, there was considerable grumbling at first, among both subrecipients and her own staff, about the effort that was required to get the new reports done "right." Over time, however, filling out the reports became second nature to most subrecipients. More important, the improved accuracy and consistency of the data in the quarterly progress reports meant that Ms. Catalano and her staff had a much better feel for what was happening with subrecipients. Her staff was also able to spot emerging issues earlier in the monitoring process and to intervene successfully with technical assistance in a number of cases where performance issues would have gone undetected until they had become major problems.

INTRODUCTION - RATIONALE AND BENEFITS OF EFFECTIVE TRACKING

The key to an effective tracking system is getting the right information to the right person at the right time.

The case above highlights both the difficulties and the benefits of establishing effective information systems for tracking subrecipient performance. Every CDBG grantee in the country has the capability to electronically acquire, organize, analyze or report information about its own and its subrecipients' CDBG activities. However, not all information tracking systems are automated to the extent that subrecipient performance reports, IPA audits, drawdown requests and other financial reporting systems, Action Plans, and Consolidated Annual Performance Evaluation Reports (CAPER) are fully integrated as part of a single Management Information System (MIS). Even with separate systems for these different functions, an effective information system can greatly enhance your capacity as a CD program administrator to oversee the activities of your subrecipients. This is true even though a grantee has not authorized one or more

Management information systems cannot take the place of on-site monitoring, but they are powerful tools in assessing progress, identifying problems, and allocating resources.

subrecipients to access IDIS. If you have questions about subrecipient access to IDIS, contact your HUD Field Office. **The key to an effective tracking system is getting the right information to the right person at the right time.**

Reviewing subrecipient performance based on submitted reports and statistics generated by an information system (often referred to as a “desk audit”) **cannot and should not take the place of on-site monitoring**, regardless of the level of detail and quality of documentation. Nonetheless, the reports and other information generated by an MIS can be powerful tools to help you assess overall progress, identify potential trouble spots, and allocate technical assistance and monitoring resources.

This chapter reviews the fundamental elements of information systems and performance tracking as they are pertinent to subrecipient monitoring under the CDBG Entitlement program. The key issues are broken into four parts:

- Overview of key elements of information systems;
- Basic components of subrecipient tracking;
- Three levels of program tracking systems; and
- Common problems in upgrading tracking systems.

Within this context, the intent is to demonstrate how your written Subrecipient Agreements, drawdown requests, IPA audits, and periodic progress reports can be integrated into a single information system as well as a list of documents to be maintained for each subrecipient. The Appendix to this chapter provides sample forms and reports for tracking subrecipient performance.

While the chapter presumes computer capability, many of the principles discussed below apply to manual systems as well.

**SIX KEY ELEMENTS OF
INFORMATION SYSTEMS:
PRINCIPLES AND
PRIORITIES**

Any information system has six primary components:

- Purpose
- People
- Process
- Software
- Hardware
- Commitment

It is the sixth element, **commitment**, that drives the system, that is, your commitment to support the system and to assure that everyone follows established procedures in using it.

Each of these elements is indispensable and must be adequately addressed if the information system is to function the way you want. One of the characteristics of information systems is that “half measures” with respect to any of these elements are likely to cause problems (for example, inaccurate data or poorly trained staff). Bad data can be worse than no data at all, if you are lulled into making false assumptions or incorrect decisions about your subrecipients' activities.

□ **System Purpose**

In the context of subrecipient monitoring, the purpose of your information system is to help subrecipients achieve their program goals and observe program rules. It is **NOT** a purpose of the system to stifle creativity, initiative, and innovation by enforcing a standardized reporting process. On the contrary, by creating efficiencies in data collection and analysis, and by making new information and insights available to your staff and to your subrecipients, information systems can actually increase the creativity and initiative of those responsible for carrying out subrecipient activities.

The purpose of a Management Information System (MIS) is to help your subrecipients attain their program goals and to observe program rules. It is NOT to stifle creativity, initiative and innovation.

Your tracking system should enhance the productivity of your staff, and, by increasing the accountability and support you provide your subrecipients, it should enhance their productivity as well. This means that the usefulness of the data you collect should always be greater than the burden imposed on others in collecting it. Certainly, to the extent feasible, you should avoid duplicating other reporting requirements that subrecipients may have.

You will be able to secure more cooperation from subrecipients if the data you require them to provide are directly relevant to their operations and useful for their own administrative purposes. For example, CDBG regulations require that agencies be able to document program benefits provided to low- and moderate-income people. As a result, you might require the subrecipients that are undertaking public services activities to set up case folders for each person enrolled in a skills training program and to log all participant contacts with the agency. These documentation procedures help you and your subrecipients meet CDBG program requirements and also help the subrecipient quantify the achievement of its program goals for monthly or quarterly reporting purposes. See the Appendix for an overview on the purposes of tracking information on activities undertaken by subrecipients.

□ **People (System Users)**

Information systems are only as good as the training and motivation of those who use them. Everyone knows the expression: “Garbage in. Garbage out.” Unless individuals are properly instructed in how to use the system and are motivated to provide accurate and timely information, the quality of the output (quarterly reports, drawdown requests) will suffer.

To operate effectively, subrecipients should have sufficient, experienced and well-trained staff.

Therefore, you should count on training thoroughly all individuals (both subrecipients and grantee staff) who will be using the information system. This means *defining skill levels* necessary for each MIS function and **measuring the progress** of individuals in achieving those skills.

To aid in this effort, you should insist that the system itself be *as simple as possible* in its design and operation (including data entry). Whenever feasible, you should use standardized methods or programs (for example, spreadsheets) that permit new users to learn quickly and to transfer their knowledge and skills from other systems (hardware and software).

Training alone, however, will not be sufficient if those responsible for providing input, the subrecipients, feel that they do not benefit from your MIS. Clearly, you have to build some incentives into the process for them. These can be either:

- **negative incentives** – such as withholding approval of a subrecipient’s drawdown request due to a missing or inaccurate progress report, or
- **positive incentives** – such as rewarding subrecipients for exemplary reporting by providing special recognition or higher “ratings” for future funding awards.

□ **Process**

Computerizing an inefficient or poorly defined process is computerizing a problem.

For your tracking systems to work properly, you need to know:

- *what you have to measure* (for example, activities undertaken, clients served, units produced, dollars spent);
- *when you have to measure it* (for example, how often and in what sequence do you measure performance on a typical rehabilitation project);
- *how you will measure it* (for example, what sources of information are necessary to determine the number of full-time, permanent jobs created for each loan provided to a microenterprise, and in what form should this data be provided); and
- *who will measure it* (for example, what person on your staff or on the staff of the subrecipient will be responsible for producing a monthly “units of service” summary for a neighborhood day care program).

To help you gain a clear picture of the process involved in collecting and analyzing information about subrecipient activities, you can develop your own *flow charts to identify the activities, sequence of operations, products and staff responsibilities* involved in acquiring information and preparing reports. These charts can range from simple, half-page diagrams to complex, multi-page charts.

The point is that you will gain much better control over your information system if you go through the exercise of defining ahead of time the precise steps involved in collecting, entering, sorting, analyzing, and reporting the information you need to measure subrecipient progress and compliance with CDBG regulations.

Finally, it is critical that you be able to answer two key questions as you develop an effective process for collecting information:

- *What is the purpose of the information?* (e.g., to meet a particular regulation, to prepare the CAPER, for management oversight); and
- *Who will use the information?* (e.g., the Mayor, the County Commissioners, HUD program specialists, your own staff, subrecipient's Board of Directors).

Until you can answer these questions, you cannot define clearly the processes that your information system should be designed to support. *Computerizing an inefficient or poorly defined process is computerizing a problem.*

□ **Software**

The range of software packages available on the market is staggering. To help simplify the task of selecting software, you should first specify priorities for the possible uses of your system, including:

- financial management and reporting;
- data base management and reporting (i.e., statistical reports, or status reports that link with other HUD programs);
- word processing;
- spreadsheets;
- graphics and desktop printing; and
- activity-specific functions, such as software packages for preparing housing rehabilitation work write-ups or economic development loan applications and underwriting assessments.

It's never too early to begin thinking about ways to link the "islands of information" and begin building an integrated system.

These software priorities can then guide your decisions on what software packages to acquire first. In all cases, you should assess:

- the ease of use ("user friendliness") of the software;
- how readily your staff can learn to use the software;
- the technical support available in your locality; and
- whether the software will permit you to develop a fully integrated system built around linkages with other software programs.

Finally, you should talk to people who are currently using any software you are not familiar with in order to determine how well they like it and what the software actually does for them (as opposed to what vendors may claim it does).

□ Computer Hardware

You already have computer systems of one kind or another. You may also be considering how and when to upgrade your systems. Upgrading your computer systems should not be a one-time event but rather should happen as a continuous, planned process. In selecting hardware, some of the important questions to consider are:

- What *operating system and hardware equipment* are you currently using and how important is it that you stay with it?
- *How much power* do you need in terms of the amount of random access memory, speed, disk storage, use of modems, etc.? The power of the system affects the type of operating system that can be utilized, the complexity of the software that can be handled, the amount of data to be stored and manipulated, and the potential for "networking."
- *How reliable* must the system be? Will the computer be used only occasionally by a single user or will it drive an entire network?
- Who will provide *service and support*? Buying a low-cost computer system with no support could represent a significant risk you probably shouldn't assume.

The time put into research to find answers to these questions will pay off in the long run in terms of the suitability of new equipment and your satisfaction with the system. When in doubt about these issues, you will probably want to aim for:

- the *most computer power* you can afford in terms of size and speed (ideally random access memory and hard disk data storage);
- the *most flexible system* (to allow for growth); and
- *simplicity over complexity*, particularly when introducing a new system (give yourself the opportunity to de-bug the basic system before you try to get fancy).

□ **Commitment to the System**

No matter how small or large the information system you develop, you are making an investment in:

- **capacity** (how much work you can do);
- **productivity** (how efficiently you can do it); and
- **team building** (how well your staff and your subrecipients work together as a team).

Buying new hardware and software does not guarantee an improvement in performance.

A partial commitment to this effort will yield only partial results. For this reason, if you install new hardware or software or require “tie-ins” to an outside database or accounting system, you have to *give your staff and your subrecipients the time and financial support necessary to learn the new systems* and adapt their administrative procedures. Buying new hardware and software does not guarantee changes in performance.

INFORMATION FOR PERFORMANCE MONITORING

The previous section outlined the six generic elements that underlie the effectiveness of any information system. This section focuses on specific features of the CDBG program that affect your system for tracking subrecipient activities.

It doesn't matter what kind of system you have; effective tracking of subrecipient performance still must begin with the written Agreement. Make sure your written Agreements contain the level of detail required to measure subrecipient performance.

It is helpful at the start to realize that, for any given subrecipient, there should be *only one system*, the one that links you to the subrecipient. If you say that there are two systems, yours and theirs, you are bound to spend a lot of time translating “their” data into information that “you” can use (and trust).

It's far more helpful to *develop a joint system* where forms and reports get filled out once and meet the needs of both parties. This means agreeing with your subrecipients about specific measurement terms (for instance, “units of service” for specific activities), about specific time periods for measuring performance (e.g., months, quarters, etc.), and about ways to allocate costs to different categories of their activities (specifically, a cost allocation plan).

Subrecipient Agreements as Tools for Tracking Performance

As described in Chapter 3, the written Agreement is both a plan for undertaking CDBG activities as well as a valuable tool for tracking your subrecipients' performance. Indeed, the Agreement should provide you with a yardstick for measuring the degree to which a subrecipient is achieving the objectives specified. Grantees can compare actual progress with the terms of the grant agreement to determine whether the subrecipient is carrying out the activities as approved, on time, and within budget.

The written Agreement tells a subrecipient *what is required to be done, how and when it must be done, and how the subrecipient will be paid for these activities*. Clearly, it is crucial that you define these aspects of the Agreement in concrete and unambiguous terms, so that you can use them as the basic units of measurement in your MIS. According to 24 CFR 570.503(b)(1), written Agreements with subrecipients are required to have a statement of work that includes “a description of the work to be performed, a schedule for completing the work, and a budget. These items shall be in sufficient detail to provide a sound basis for the [grantee] to effectively monitor performance.”

A scope of service in a written Agreement that simply states that the responsibility of the subrecipient is to “provide housing counseling to low-income people” is essentially not measurable and useless for overseeing performance. On the other hand, a scope of service that indicates the responsibility of the subrecipient is to “provide an average of six hours of housing counseling services to each of 50 unduplicated low-income households per month based on a pre-approved curriculum,” begins to provide a clear framework for reporting and tracking performance.

Basic Elements for Tracking Performance

As noted in Chapter 3, **the basic elements** that must be addressed in a subrecipient's written Agreement include:

- a scope of services;
- a schedule for completing the work;
- a budget;
- the basis for compensation;

- reimbursement procedures;
- other program requirements relevant to the activity being undertaken; and
- record-keeping and reporting requirements.

The Agreement should frame each of these in a manner that is consistent with the other items, and should be **expressed in measurable terms that provide the basic “data input”** for the subrecipient's submission of progress reports and drawdown requests.

For example, the agreement for a *subrecipient performing housing rehabilitation* services should include at least the following elements to track performance:

- The *Scope of Services* should define the number of units to be completed within the program year, the location and neighborhoods and/or other characteristics of the target population. It should also reference any written statement of subrecipient policies and procedures for the activity, including governing priorities among eligible applicants, eligible repairs and maximum per unit assistance levels, forms and conditions of financial assistance, recapture and forgiveness policies, etc.
- The *Project Schedule* in the Agreement should indicate at a minimum the time for completion of individual units, and the schedule of subtasks reflecting the overall activity in the “pipeline” (completion of application intake, determination of income and eligibility of repairs, work write-ups, units out to bid, bids awarded, unit 50-percent completed, unit 100 percent completed/final inspection). The cumulative figure for total completed units on the schedule should agree with the Agreement's scope of services and budget.
- The *method of compensation* set by the Agreement can be negotiated with the subrecipient; however, it is best to structure payment based on the delivery of a specific, measurable product, rather than on a general hourly rate. For example, certain housing rehabilitation activities such as work write-ups can be reimbursed on a fixed fee basis and draws for construction labor and materials could be made proportional to the work in progress. If possible, there should be a set-off (e.g., 10 percent) retained until final inspection and sign-off for any unit. Consistent with the budget and scope of services, the compensation section might also specify an upper limit for how much the subrecipient can spend on any individual unit without an explicit grantee waiver, to ensure that the subrecipient's allocation of funds is not spent on a few disproportionately expensive units.

One nice idea is to take “before and after” photos to document performance and the success of the subrecipient.

This is just one example of how the Agreement should provide to track performance with respect to scope, time, cost and quality. Other sections of the written Agreement should complement these basic elements in order to create a consistent structure for tracking.

**Drawdowns: Processing
Payment Requests**

Drawdown requests are often overlooked as mechanisms for tracking performance. Yet these forms can provide you with a great deal of insight about what is happening with the subrecipient's operations. Once a written Agreement has been executed and the work has been started, your subrecipient should follow certain procedures in order to draw down CDBG funds. Although the details may vary somewhat from grantee to grantee, you should agree on *who is authorized to request payment, what accounts have been set up to receive payments, and what forms will be used to request payment.*

Drawdown requests are often overlooked as mechanisms for tracking performance. Yet these forms can provide you with a great deal of insight about what is happening in the subrecipient's operations.

In most cases subrecipients submit requests for payment more frequently than their scheduled progress reports. Yet drawdown request forms have not always been designed by grantees to capture that information most useful for tracking performance (what, when, where, how, by whom, to whom, etc.). For this reason, drawdown requests are often overlooked as mechanisms for tracking performance. If structured properly, however, these forms can provide you with a great deal of insight about what is happening with the subrecipient's operations. Drawdowns are an important indicator of whether a subrecipient is carrying out the project on time and on schedule.

**Designing Payment
Request Forms**

At a minimum, requests for payment from each subrecipient should include information to help you track:

In addition to the standard information required on a Request for Payment form, it is very helpful to have information about units of service delivered during the time period in question.

1. The overall status of the subrecipient's CDBG funds, showing cumulative amounts for:
 - CDBG funds approved to date;
 - program income received to date;
 - actual disbursements to date;
 - CDBG funds on hand at time of request; and
 - requests previously submitted but not reimbursed
2. For each activity or budget category:
 - budgeted amount;
 - CDBG funds drawn to date;
 - program income expended to date;
 - grant funds expended to date; and
 - current request for payment.

Requests for Payment should help you close the information loop between proposed objectives and actual activities.

A grantee will also want to request *source documentation* (such as invoices from contractors for rehabilitation work) to support the expenditures claimed by subrecipients.

From this information, you can determine the subrecipients' rates of spending in their various activity areas or budget categories and whether they are using their program income in a timely fashion and drawing down appropriate amounts of grant funds.

If, in addition to the above, you require your subrecipients to include on their payment request forms the *number of completed units of service to date* for any item for which a drawdown is requested, you will have the information to compare actual completions and expenditures with the original budget and schedule for the activity. This will help you close the information loop regarding actual versus proposed achievements. It will also help you to provide timely information on accomplishments in IDIS.

The previous section describes how you can use written agreements and payment requests to help track any subrecipient's overall performance.

THREE LEVELS OF PROGRAM TRACKING SYSTEMS

This section focuses on those management tools specifically developed for the purpose of tracking performance. Three levels are described, corresponding to the levels of sophistication grantees and subrecipients may have in their ability to acquire, organize, accumulate, and report performance information. They are:

- **Level 1:** Basic Reporting for Individual Subrecipients
- **Level 2:** A Subrecipient Performance Database
- **Level 3:** An Integrated Progress Reporting System

In general, the larger and more complex your program, the more you will need to develop a fully integrated progress and financial reporting system for your subrecipients.

The nucleus of performance tracking is the submission of regular progress reports.

The nucleus of performance tracking at the most basic level is the submission of regular progress reports by individual subrecipients. Some grantees require monthly progress reports. Other grantees require progress reporting on a quarterly basis.

Level 1: Periodic Reporting for Individual Subrecipients

The usefulness of subrecipient progress reports hinges on the quality of the data provided to you. If you don't have a lot of confidence in the data being reported (the information just isn't accurate), or if the reports don't provide enough information, you are unlikely to be able to use the reports to measure the achievement of objectives specified in the Agreement.

It is worthwhile observing the following principles to ensure the utility of these reports both to you and the subrecipient:

□ Request Relevant Data

Reporting content and frequency may vary, depending on program activity and complexity. Quality of reporting should be non-negotiable.

1. Make sure that **the reports capture the data that are important, and only the data that are important**. This means making sure that the progress report format reflects:

- the performance measures established in the written Agreements;
- data required by regulations; and
- the data to be reported in your CAPER.

If you are not sure how you will use a particular piece of information, don't require your subrecipients to report it. Help the subrecipient understand why you need particular data; if you can't explain it, you don't really need it.

Subrecipients should have the option, but not be required, to include other data (particularly narrative information) to provide a fuller picture of their activities.

□ Provide Clear and Detailed Instructions

2. **Provide clear and detailed instructions on preparing the reports**. It is never safe to assume that standardized forms are self-explanatory. A little effort invested in furnishing detailed instructions and examples on how the progress report should be completed is likely to yield large benefits in terms of consistency and accuracy.

□ Communicate with the Subrecipient

3. **If a report is not submitted on time or not completed correctly, let the subrecipient know immediately**. The subrecipient is only likely to attach as much importance to the progress report as you do, so be sure to communicate the importance you give to timely and accurate submissions. Also, compare the progress reports with the requests for payment submitted by the subrecipients. You should ask your subrecipients to explain any discrepancies. For example, progress reports are good vehicles for capturing details on the use of *program income*. This information can supplement and clarify the summary information on program income typically included in subrecipients' drawdown requests. Some grantees require requests for payment to be submitted with monthly progress reports thus simplifying the review process.

□ **Use the Data Fully**

4. **Use the data in the progress reports as fully as possible.** Multiple use of the data helps justify the effort put into preparing them. If the data are accurate, for example, they can be useful not only in preparing your CAPER, but also in:

- helping to identify individual subrecipients experiencing performance problems;
- creating a database for analyzing trends among subrecipient activities;
- planning monitoring visits; and
- having data available to show elected officials and citizens the activities and benefits of the program.

It also helps to publicize such applications of the progress report data as proof to your subrecipients that you value their submissions.

In the Appendix is a copy of a report format generally developed by the City of El Paso, TX. This report is submitted monthly by subrecipients, is tied to requests for payments, and provides data on performance, units of service-provided, and racial characteristics of beneficiaries.

Level 2: Accumulating Data About Groups of Subrecipients

The subrecipient progress report describes the core capability you must have. Once this nucleus is in place, however, you may want to consider adding other MIS “options.” This is particularly appropriate if you have computer capacity and software programs that allow you to organize and query databases describing the current activities and status of your subrecipients. Four types of sub-systems designed to help you track progress are:

□ **Milestone Tracking**

1. **Systems for tracking program milestones for all subrecipients:** These are created from data in the written Agreements, particularly the individual subrecipient schedules and the progress reports, and display planned versus actual completion dates for key milestones or objectives for each subrecipient. Such systems are helpful for seeing “at a glance” overall performance among subrecipients, as well as for comparing achievement rates among subrecipients and highlighting slow performers for further attention. This system can provide early warning signals when subrecipients fail to meet established timetables and can help grantees stay on track to meet the overall requirement for carrying out its CDBG program in a timely manner.

- **Financial Tracking**
 2. These are to the “fiscal” side what the systems described above are to the “program” side. They rely on data provided from drawdown requests and the financial sections of progress reports to facilitate analyzing the drawdowns, obligations, and spending patterns of subrecipients. For example, such systems can give you an early warning of spending shortfalls or overspending for particular categories of activities and subrecipients.

- **Monitoring Status**
 3. **Systems for tracking the monitoring status of subrecipients:** These reflect your original monitoring plan for subrecipients and can be compared with current monitoring status of individual subrecipients. They can show, for example, when monitoring is scheduled, what aspect of the subrecipient's activities will be monitored, and which members of the CD staff will be involved. Once monitoring has been completed, they can show when the monitoring letter went out, what findings were cited, when the subrecipient's response is due, and the deadline for corrective action. This particular application can work well on both automated and manual systems.

- **Exception Reports**
 4. **Exception reports:** These computerized reports feature mechanisms for determining which subrecipients have failed to meet particular deadlines or have fallen below certain thresholds of performance (for example, greater than 20 percent of targeted expenditures, or less than 20 percent of targeted units of service, for a given month). These variations can be automatically identified by the computer for further follow-up by the grantee.

If the data you put into these systems are both timely and accurate, you can spend less time figuring out the problem and more time implementing solutions.

The advantage of these performance and financial monitoring improvements is that they permit you to review the status of a large group of subrecipients simultaneously using standardized programs and procedures, rather than tackling the performance monitoring process on a one-at-a-time basis. If the data you put into these systems are both timely and accurate, you can spend less time figuring out the problem, and more time implementing solutions.

Level 3: Integrated Financial and Program Management Systems

An integrated financial and program management system does not necessarily require a mainframe computer and expensive software.

Level 3 systems represent a high degree of sophistication in information systems technology. Such systems address diverse financial and program management functions as an integrated system, so that your staff can set up subrecipient monitoring priorities and coordinate their activities using the most complete and accurate information available. Integration means, for example, that information from subrecipient progress reports is combined with data on special conditions in the Agreement, monitoring visits/corrective actions required, drawdown requests, financial disbursements, and program income to provide an up-to-date, on-line picture of the subrecipient's overall status.

□ **Measuring Performance**

Such an integrated system can also enable grantees to use their data to analyze the benefits of their investments. Performance measurement is a process that tracks the progression of projects and evaluates overall program effectiveness. The CDBG program requires that each grantee submit a performance and evaluation report concerning the use of CDBG funds, together with an assessment of the relationship of the use of funds to the objectives identified in the grantee's Consolidated Plan. Subrecipients should also establish goals and measure their performance in a manner consistent with the grantee's performance measurement system.

There are four primary benefits of such a system:

- The internal consistency and accuracy of data can be checked automatically;
- Relative to other systems, the same number of staff can usually track a greater number of subrecipients or a larger or more complex group of activities (greater span of control);
- Comprehensive reports on financial, regulatory and program status permit faster turn-around and quicker response to pending issues (multiple information sources are updated simultaneously and in a coordinated fashion); and
- Status reports and monitoring procedures can be adapted to the needs of particular subrecipients, because the system permits greater flexibility.

An integrated financial and program management system does not necessarily require a mainframe computer and expensive software. In fact, such systems are often more readily implemented in PC environments using simple local area networks to tie key data sources together.

Because of the complex nature of CDBG record-keeping and reporting requirements (both financial and program), fully integrated systems are helpful because they can reduce the sources for errors and generate multiple reports from the same source of information. However, their implementation may require substantial expenditures of both time and money.

DEALING WITH COMMON PROBLEMS

Your information systems needs and capabilities are likely to change in response to changes in your use of subrecipients for delivering CDBG-funded services. In upgrading your information systems, there are five common problems you are likely to encounter:

- Securing the commitment of subrecipients
- Establishing a standard reporting framework
- Simplifying data collection, record keeping, and reporting
- Maintaining separate accounts
- Moving from manual to automated systems

❑ **Securing the Commitment of Subrecipients**

It is no secret that many subrecipient organizations are under-funded and under-staffed. It is also not surprising that grantees frequently point to inadequate record keeping and reporting as their subrecipients' greatest weakness. The two problems go hand-in-hand. In this situation, securing additional or different data from your subrecipients becomes even more difficult, especially if they appear unable to keep up with present documentation and reporting requirements.

Inadequate subrecipient record keeping and reporting are a major source of monitoring problems.

Frequently, the solution to this dilemma lies in finding ways to address both problems simultaneously, that is, helping the subrecipient to organize or streamline their present record-keeping systems so that this function requires less staff time, while introducing the documentation and reporting changes you need.

This “win-win” approach may take more time and effort on your part, but in the long run you both benefit: you have helped your subrecipient increase its capacity to keep adequate records and report progress, and have introduced needed changes at the same time.

❑ **Establishing a Standard Reporting Framework**

You should not consider upgrading your capabilities until you have established a standard and stable reporting framework applicable to all subrecipients.

This step is key to building an effective information system. A standard reporting framework is based on forms that are easy to fill out, regular reporting intervals, standardized data required of all subrecipients, a clearly defined process for data collection and reporting, and unambiguous links to standard written Agreements. Such a reporting framework reduces a great many headaches you may encounter in finding out what your subrecipients are doing.

One of the most common barriers to achieving such a system lies in the subrecipient's attitude that "It doesn't apply to us. Our program is unique." You should address this resistance with a positive, but firm response: that the documentation and reporting requirements you specify are part of the Agreement, imposed by Federal laws and regulations, and are conditions for reimbursement of program expenses.

In upgrading any information system, the first requirement is to assure that you have a system. That is, you should not consider upgrading your capabilities until you have established a standard and stable reporting framework applicable to all subrecipients.

□ **Simplifying Data Collection, Record Keeping, and Reporting Procedures.**

Simplifying record-keeping procedures for yourself and your subrecipients is probably the hardest task of all because these procedures tend to build up in response to layers of Federal, state and local regulations (and interpretations of those regulations) that can change almost monthly.

Before you decide to upgrade your system or change your data collection and reporting methods, first ask yourself how you can simplify the system. Such simplification might include:

- eliminating duplicate or unnecessary information;
- reducing the number of sources from which information has to be retrieved;
- reducing the number of steps involved in securing or reporting information;
- making one source of information (for instance, a subrecipient application or drawdown request) satisfy multiple record-keeping and reporting requirements; and
- clarifying staff responsibilities in obtaining and reporting information.

Upgrade your tracking systems only when you feel sure that the process is as lean and efficient as possible. In the absence of simple procedures, computers are only liable to make your life more complicated.

❑ **Maintaining Separate Accounts**

According to Federal regulations, co-mingling of CDBG funds with other sources is prohibited (24 CFR Part 85), both for grantees as well as for subrecipients. At the same time, few subrecipients are supported solely by CDBG funds applied to a single eligible activity; most in fact undertake multiple activities supported by multiple (public and private) sources of funds.

Under these circumstances you are responsible for assuring that your subrecipients use appropriate systems and procedures:

- to document their expenditures on CDBG-funded activities;
- to allocate their costs to the correct accounts; and
- to use separate accounts for tracking their different CDBG activities.

One of the biggest problems is keeping track of staff time and expenses when individual staff members are involved in multiple activities. To avoid problems, make sure that subrecipient staff know how they are to record their time and expenses, and that normal management tools (e.g., time sheets, telephone logs, expense records, filing systems) are adequate for distinguishing this information for different accounts. For example, staff who work on more than one activity during a week should be able to summarize in their time sheets the number of hours per day that they spend on each separate activity.

❑ **Moving from Manual to Automated Systems**

If one or more of your subrecipients is moving from a manual to automated record-keeping and reporting system, make sure that the basic requirements discussed above will be addressed in the new system and that back-up (or parallel) records will be maintained until the new system has been completely checked out. Make sure that subrecipients keep back-up documentation (hard copies) of all primary records (applications, agreements, time sheets, accounting records, drawdown requests, case records, etc.) separate from data stored electronically in a safe, fireproof location, for at least four years following submission of the performance report in which the specific activity is reported for the final time.

The transition from a manual to an automated system often represents an excellent opportunity for you to help the subrecipients improve their record-keeping and reporting systems. Be prepared to take advantage of it.

SUMMARY

This chapter has explored requirements and recommendations for developing systems you can use to track the progress of your subrecipients. The information and reports produced by these systems should not be used to replace regular on-site monitoring; however, they can be very useful in identifying subrecipients that need support, and indicating problems that need to be addressed before performance issues become serious problems requiring outside intervention.

Regardless of the capacity and sophistication of your information systems, the effectiveness of your tracking will depend upon clearly defined objectives for each subrecipient activity (from the written Agreements), and regular subrecipient progress reports. Integrated financial and program management systems are desirable targets for upgrading your computer capabilities; however, they can only be as good as the timeliness and accuracy of the information you put into them.

NOTES:

CHAPTER 6: APPENDIX

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- Documentation to be Maintained 6-24
- Consolidated Annual Performance and Evaluation Report Information 6-27
- Sample Monthly Report and Voucher Document 6-30

OVERVIEW: PURPOSE OF TRACKING INFORMATION

Effective tracking of subrecipient activity is founded on having complete documentation in the original application and Subrecipient Agreement and then relies on submissions by the subrecipient of payment requests and progress reports, the audit, on-site monitoring visits and regular communications with the subrecipient. An effective subrecipient tracking system should enable you to answer the following questions throughout the program year:

- How a National Objective is being met by the activity?
- Does the activity continue to meet the eligibility requirements of the CDBG program? How?
- Who is being served by the activity? How many beneficiaries? Characteristics?
- Are the objectives specified in the Subrecipient Agreement being attained?
- Are the services or products specified in the Statement of Work being delivered?
- Is the project budget being met? (By how much is the project over- or under-spent?)
- To what extent is the project schedule being met?
- Are expected levels of quality being maintained in the delivery of products and services?
- Are the subrecipient's Progress Reports and drawdown requests submitted on a timely basis and filled out correctly?
- Are proper records being kept consistent with CDBG regulations?
- Are communications with the subrecipient open, complete and up-to-date?

Tracking systems cannot by themselves replace on-site monitoring of subrecipient performance and regulatory compliance; however, they can make your monitoring more efficient and effective by helping you address the most important issues in a shorter time period.

The principal sources for this information include:

- Subrecipient Application
- Written Agreement (as a guide to progress)
- Financial Statements
- Audits
- Monthly/Quarterly Progress Reports
- Drawdown (Reimbursement) Requests/Reports
- Record-Keeping Systems/Files
- Monitoring Visits
- Telephone Conversations
- Consolidated Annual Performance and Evaluation Report

DOCUMENTATION TO BE MAINTAINED

- Form should be initiated when grantee awards subgrant to subrecipient.
- Date at top should indicate last time when checklist was updated.
- Form should be updated after desk audits and all monitoring visits, or when key documents are received from/sent to Subrecipients.

Date Checklist Last Updated: _____

Documents to be Maintained	Document Source		Status		Location
	Source	Date	Complete?		
Project Application <ul style="list-style-type: none"> • Original Application • Amendments to Application • Approval of Amendments • Notice of Award • Correspondence 	<input type="checkbox"/> Subrecipient <input type="checkbox"/> Subrecipient/Grantee <input type="checkbox"/> Grantee <input type="checkbox"/> Grantee <input type="checkbox"/> Subrecipient/Grantee	_____ _____ _____ _____ _____	YES <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	NO <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
Pre-Award Documentation <ul style="list-style-type: none"> • Articles of Incorporation/Bylaws • Non-profit Determination • List of Board of Directors • Authorization to Request Funds • Authorized Official • Organizational Chart • Resumes of Chief Admin. and Chief Fiscal Officers • Financial Statement and Audit • Conflict of Interest Statement • Plan for Compliance with National Objectives • Lobbying Certification 	<input type="checkbox"/> Subrecipient <input type="checkbox"/> Subrecipient	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	
Subrecipient Agreement <ul style="list-style-type: none"> • Subgrant Amount • Date of Subgrant • Statement of Work • Budget by Task/Activity • Schedule by Task/Activity • Standard Provisions • Special Conditions • Amendments (Dates) 	<input type="checkbox"/> Grantee <input type="checkbox"/> Grantee <input type="checkbox"/> Subrecipient <input type="checkbox"/> Subrecipient <input type="checkbox"/> Grantee <input type="checkbox"/> Grantee <input type="checkbox"/> Grantee <input type="checkbox"/> Grantee	_____ _____ _____ _____ _____ _____ _____	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

Documents to be Maintained	Document Source		Status		Location		
	Source	Date	Complete?				
Financial Records							
<ul style="list-style-type: none"> • Current Approved Budget • Authorization Letter/Signatures • Financial Management Systems (Accounting books, software, reporting systems) • Chart of Accounts • List of Source Documents to be Maintained • Financial Status Report (total budget, amount expended, unliquidated obligations, unobligated balance) • Drawdown Request Forms • Executed Contracts/Bid Docs • Board Minutes for Approval of Contracts or Bids • Copy of Most Recent Audit Report • Certification of Insurance Coverage/Bonding • CDBG Payroll Records • Certified Construction Payroll Record (Davis-Bacon applicable) • Approved Cost-Allocation Plan • Relevant Financial Correspondence 	<input type="checkbox"/> Subrecipient/Grantee	_____	YES <input type="checkbox"/>	NO <input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Grantee	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient/grantee	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/> Subrecipient/grantee	_____	<input type="checkbox"/>	<input type="checkbox"/>			
	Project Monitoring & Control						
	<ul style="list-style-type: none"> • Completed Monitoring Reports • National Objectives Documentation • Eligible Activities Documentation • Activity Status Report (scope, cost, schedule, Actual v. Agreement) • Drawdown Request/Reports • Subrecipient Staffing • Meeting Minutes • Telephone Log/Notes • Correspondence 	<input type="checkbox"/> Grantee	_____	<input type="checkbox"/>		<input type="checkbox"/>	
		<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>		<input type="checkbox"/>	
		<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>		<input type="checkbox"/>	
<input type="checkbox"/> Subrecipient		_____	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Subrecipient		_____	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Subrecipient		_____	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Subrecipient		_____	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Subrecipient		_____	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Subrecipient		_____	<input type="checkbox"/>	<input type="checkbox"/>			
<input type="checkbox"/> Subrecipient		_____	<input type="checkbox"/>	<input type="checkbox"/>			

Documents to be Maintained	Document Source		Status		Location	
	Source	Date	Complete?			
Regulatory Compliance File <ul style="list-style-type: none"> • HUD Monitoring Results • Real property inventory, Management and Change of Use • Anti-discrimination, Fair Housing, EEO, ADA/504 Certifications • Procurement, Bonding, Insurance • Labor standards • Acquisition, Displacement, Relocation, Replacement Housing • Environmental Review • Loan Status Reports (economic development, rehabilitation) • Administrative Activities • Flood Insurance Purchase 	<input type="checkbox"/> HUD/Grantee <input type="checkbox"/> Subrecipient	_____ _____	YES <input type="checkbox"/> <input type="checkbox"/>	NO <input type="checkbox"/> <input type="checkbox"/>		
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/> Grantee	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/> Subrecipient/Grantee	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>		
	Other Project Activity Files <ul style="list-style-type: none"> • Plans & Specs (rehabilitation, historic preservation) • Orientation and Training • Special Case Records 	<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/> Subrecipient	_____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Subrecipient		_____	<input type="checkbox"/>	<input type="checkbox"/>		

**CONSOLIDATED ANNUAL PERFORMANCE AND
EVALUATION REPORT INFORMATION**

The following data items are useful in tracking subrecipient performance and regulatory compliance. They are also required for the Consolidated Annual Performance and Evaluation Report (CAPER). If you collect or update this information throughout the program year, preparation of the CAPER is much easier. You will also be able to monitor your subrecipients more closely.

- Activity name and number
- Subrecipient name, address, telephone number, responsible individual
- Activity description
- Activity location, including census tract/block group where activities occur
- Month/year activity funded
- National Objective being met and how it meets program criteria
- Type of activity - eligibility category
- Financial status for activity:
 - Amount authorized
 - Amount expended this reporting period
 - Total expended to date (all sources as well as CDBG)
 - Unliquidated obligations (for public service activities only)
 - Unobligated balance
- Program income expected to be generated and actually received
- Other HUD funds involved in activity
- Accomplishments/Units of Measurement:
 - Numbers of persons assisted (for all non-housing activities)
 - Number of households assisted (for housing activities)
 - Number of businesses assisted
 - Number of organizations assisted
 - Number of housing units completed
 - Number of public facilities completed
 - Number of full-time equivalent jobs created
 - Number of full-time equivalent jobs retained
- Status of activity not completed, major milestones, problems or delays
- If activity is to benefit low- and moderate-income persons:

For acquisition, construction, or rehabilitation of multi-unit residential buildings, record:

- Number of units in each structure at project start, and number of units in each structure at project completion
- Number of units per structure occupied at project start and number which are occupied by low- and moderate-households
- Number of occupied units per structure at completion and number occupied by low- and moderate-income households at completion
- Total cost, and share of total that is CDBG
- Total rehab administrative costs

For job creation/retention activities, record:

- Listing of permanent job titles, which have been or will be created, and which are part-time jobs. If any positions require special skills/training, describe the efforts being made to provide such skills/training
- Cumulative number of permanent full-time equivalent jobs created
- Cumulative number of permanent full-time equivalent jobs retained
- Which of such jobs are held by low- and moderate-income persons (same information for permanent/part-time jobs)
- Which of such jobs were made available to low- and moderate-income persons
- Actions taken or to be taken by subrecipient or business to ensure first consideration was or will be given to low and moderate persons
- Family size and income characteristics of beneficiaries (or household size and income for housing activities)
- Information on racial groups being served. Collect separate data counts where these individuals are also Hispanic or Latino:
 - White
 - Black or African American
 - Asian
 - American Indian or Alaskan Native
 - Native Hawaiian or other Pacific Islander
 - American Indian/Alaskan Native and White
 - Asian and White
 - Black/African American and White
 - American Indian/Alaskan Native and Black/African American
 - Other Multi-Racial

- Information on female-headed households served
- Information on multi-unit structures assisted
- Information on number of households/businesses displaced or temporarily relocated for each assisted project (e.g., acquisition, rehabilitation)
- One-for-one replacement data

Sample Spreadsheet
Sample Project

29th Year Monthly Status Report

Contract Date: 9/1/03 through 8/31/04 PO# 2003003541 Vendor # 850096791 Index Code: 150031-205200

Line Item	CDBG Budget	Prog Inc. Transfer	Budget Transfer	Revised Budget	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Available Balance	YTD Expended
Salaries	\$34,800.00	\$0.00	\$0.00	\$34,800.00													\$34,800.00	\$0.00
Fringe Benefits	\$10,000.00	\$0.00	\$0.00	\$10,000.00													\$10,000.00	\$0.00
Telephone	\$450.00	\$0.00	\$0.00	\$450.00													\$450.00	\$0.00
Utilities	\$4,000.00	\$0.00	\$0.00	\$4,000.00													\$4,000.00	\$0.00
Office Supplies	\$600.00	\$0.00	\$0.00	\$600.00													\$600.00	\$0.00
Janitorial Supplies	\$10.00	\$0.00	\$0.00	\$10.00													\$10.00	\$0.00
Total	\$49,860.00	\$0.00	\$0.00	\$49,860.00	\$0.00	\$49,860.00	\$0.00											
Prg Income																	\$0.00	\$0.00
TOTAL BILLED	\$49,860.00				\$0.00	\$49,860.00	\$0.00											

0.00%



Fiscal Year: 1-1-02 thru 12-31-03
 Audit Due by: 6-30-2004
 Insurance Expires: 10-01-03

UNITS OF SERVICE				Goal	#8	FINANCIAL STATUS			ADMIN	
Month	Avg Rate	Projected	Actual	YTD	YTD %	People Served	Available Balance	YTD Billed	YTD Billed %	Budget Transfers
Sept	8.3%	315.4			0.0%		49,860.00	-	0.0%	0.0%
Oct	16.7%	634.6			0.0%		-	-	0.0%	0.0%
Nov	25.0%	950.0			0.0%		-	-	0.0%	0.0%
Dec	33.3%	1265.4			0.0%		-	-	0.0%	0.0%
Jan	41.7%	1584.6			0.0%		-	-	0.0%	0.0%
Feb	50.0%	1900.0			0.0%		-	-	0.0%	0.0%
Mar	58.3%	2215.4			0.0%		-	-	0.0%	0.0%
Apr	66.7%	2534.6			0.0%		-	-	0.0%	0.0%
May	75.0%	2850.0			0.0%		-	-	0.0%	0.0%
Jun	83.3%	3165.4			0.0%		-	-	0.0%	0.0%
Jul	91.7%	3484.6			0.0%		-	-	0.0%	0.0%
Aug	100.0%	3800.0			0.0%		-	-	0.0%	0.0%
Total		3800.0	0.0		0.0%	0				

REPORTS DUE 10th		Notes
Date Rec'd	Date Posted	

Attachment B: Units of Service Report

Agency Name: _____ **Program Name:** _____

Preparer's Name: _____ **Phone Number:** _____

Calendar Mo. of Report _____ **Contract Period: 29th Year** _____

Units Directly Applicable Toward Contract		
Type of Unit	Number of Units	Number of new persons served <i>this</i> month: (should match column A on Ethnicity Report)
		Notes
Total for Period		

Units Directly Applicable Toward Contract		
Type of Unit	Number of Units	Number of new persons served <i>this</i> month: (should match column A on Ethnicity Report)
		Notes
Total for Period		

 Signature of Agency Director or Board President Date

Attachment C: RACE/ETHNICITY REPORT

Agency Name: _____ **Contract Period: 29th Year**

Program Name: _____

Preparer's Name: _____ **Phone:** _____

NOTE: Column A automatically totals all the ethnicities (columns H–R). Totals for the three income groups (columns B–E) should equal the total in column A. If you serve a “Presumed Benefit” clientele, write “PB” in columns C–E instead of numbers. Columns F and G should equal total in column A. Columns S and T stand alone.

Month	Total # Persons Assisted (autototals ethnicity)	Non-Low/Mod Clients	Moderate-Income Clients (A=B+C+D+E)	Low-Income Clients (A=B+C+D+E)	Extremely Low Income Clients (A=B+C+D+E)	Hispanic	Non-Hispanic	White	Black/African American	Asian	American Indian/Alaskan Native	Native Hawaiian/Other Pacific Islander	American Indian/Alaskan Native and White	Asian and White	Black/African American and White	American Indian/Alaskan Native and Black	American Indian/Alaskan Native and Black/African American	Other Multi-racial	Persons with Disabilities	Female Head of Household
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
SEP	0																			
OCT	0																			
NOV	0																			
DEC	0																			
JAN	0																			
FEB	0																			
MAR	0																			
APR	0																			
MAY	0																			
JUN	0																			
JUL	0																			
AUG	0																			
YTD	0		0	0	0			0	0	0	0	0	0	0	0	0	0	0	0	0

APPROVAL SLIP
 (Please Approve & Forward)

M. Green – 8th Floor
 R. Jones – 8th Floor
 D. Riverside -
 C. Monaldo – 7th Floor
 M.J. Lopez – 8th Floor

VOUCHER DOCUMENT

Pay To: Sample Spreadsheet

Today's Date:	6/13/2003	Vendor #:	860096791
Reference:	May-03	Speed Type:	G0920
Open Item #:	G7128SS0022 0503 <small>REQ:2003003615</small>	Fund:	8579
PO#	2003003541	Fund:	8579
RC#		Project/Grant	G7128SS0022
Budget Check:		DeptID/Acct#	71150031-505200
Approval Instance:		Period:	9/1/02 through 8/31/03

PAY THIS AMT: \$3,173.96

For Internal Use Only	
Contract Amount:	\$49,860.00
Prog. Inc. Amount:	\$0.00
Available Amount:	\$49,860.00

Invoice #:	Voucher #:
Date of Invoice:	Date Group Assigned:
PeopleSoft-Entry date:	Date Posted:

Approved:

CD Director