



Energy Transition Navigator Program 2024-25 Program Manual

Chapter 8: Finances, Records and Reports

Chapter Overview

By the end of the chapter, you will be able to:

- Describe the expectation of the participants' files.
- Utilize the Participant File Checklist to collect and maintain required documents.
- Comply with Grant Accountability and Transparency Act (GATA) requirements.
- Determine the appropriate use of funds, how to request an advance or budget modification, and how to establish a procurement policy.

This section will set expectations for recordkeeping and management, explore how to submit programmatic and financial reports, and teach the appropriate use of CEJA funds related to expenditures, budget modifications, and procurement.

Recordkeeping

Typically, data entry staff are also responsible for reporting and recordkeeping.

Recordkeeping maintains participant records, including all required documents such as applications, certificates, and certifications. Accurate recordkeeping is necessary to:

- Document that work has been completed.
- Monitor and assess the program.
- Communicate and transfer information across staff and grantees.
- Accurate reporting
- Address legal issues.
- Manage risks.

Participant Records and Files

Recordkeeping involves storing and organizing documents in participant files. **Participant files** must be collected to facilitate compliance with the general CEJA requirements. Grantees must keep all

Energy Transition Navigator Program Manual

participants' records for at least three (3) years following program enrollment. Ensure that participant files are kept in a secure location.

Note: While the CEJA Reporting System maintains significant program information, grantees are also being asked to maintain physical or scanned files (i.e. program applications, commitment agreements, age verification, etc.) for a minimum of 3 years.

While the CEJA Reporting System maintains significant program information, grantees are also being asked to maintain physical or scanned files (i.e. program applications, age verification, High School Diploma/GED/HiSET, etc.) for a minimum of 3 years.

A **participant file system** can help grantees locate information quickly during service delivery and monitoring visits.

Use the **Participant File Checklist** to ensure all files have consistent order and contents.

*Note: The **Participant File Checklist** is available on the Energy Transition Navigator Partner Guide.*

Program Reporting

As noted in Chapter 1, the Energy Transition Navigator Program utilizes state funding appropriated by the Illinois General Assembly. As a result, grantees must comply with all State of Illinois reporting requirements.

This section will outline reporting requirements and critical fiscal information about implementing Energy Transition Navigator programming.

Grant Accountability and Transparency Act (GATA) Requirements

The **Grant Accountability and Transparency Act** (GATA) (30 ILCS 708/1 et seq.) is landmark legislation designed to increase accountability and transparency in the use of grant funds while reducing the administrative burden on both State agencies and grantees through the adoption of the federal grant guidance and regulations codified at 2 CFR Part 200 (Uniform Requirements).

Keep in mind:

- All grantees must adhere to GATA requirements.
- All grantees must ensure their GATA profile is current. Grantees can access the GATA system through the [Grantee Portal](#).
- Failure to comply with requirements outlined in the grant agreement may lead to being placed on the Illinois Stop Payment List. If placed on this list, grantees will not be considered as Recipient/Grantee or Subrecipients/Subgrantees for any future funding opportunity if they remain on the list.


GATA Standardized Reports

All grantees must submit two standardized reports in the GATA system: the **Periodic Performance Report** (PPR) and the **Periodic Financial Report** (PFR). More information about these reports and other relevant grantee resources can be found on the [DCEO Grantee Resources site](#).

Note: The PPR and PFR are best accessed utilizing Microsoft Edge or by downloading and opening them in Adobe Acrobat Reader.

Periodic Performance Report

The **Periodic Performance Report (PPR)** is a standard, uniform statewide performance progress reporting format used by all state agencies to collect performance information from recipients of state grant awards. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the Grant Agreement (UGA), all grant awards are subject to periodic performance reporting. Specific directions on completing the PPR are supplied on the form on the DCEO Grantee Resources page – [Periodic Performance Report](#).



STATE OF ILLINOIS
PERIODIC PERFORMANCE REPORT

Periodic Performance Report (PPR) Instructions

The Periodic Performance Report (PPR) is a standard, uniform statewide performance progress reporting format used by all state agencies to collect performance information from recipients of state grant awards. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the Grant Agreement (UGA), all grant awards are subject to periodic performance reporting.

General instructions for completing the PPR are contained below. **PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THE PPR.** Please contact the state agency's points of contact specified in the "State Agency Contacts" section of your UGA if additional support is needed completing the PPR.

If the UGA specifies an alternative file or external database for grant performance reporting, the grantee should mark the shaded box in the PPR accordingly. In the *File Name or Database Source* field, enter the name of the alternative file or database utilized. The grantee is not required to complete Sections 14 - 22 if the information is provided in an alternative format specified in the UGA.

Report Submission

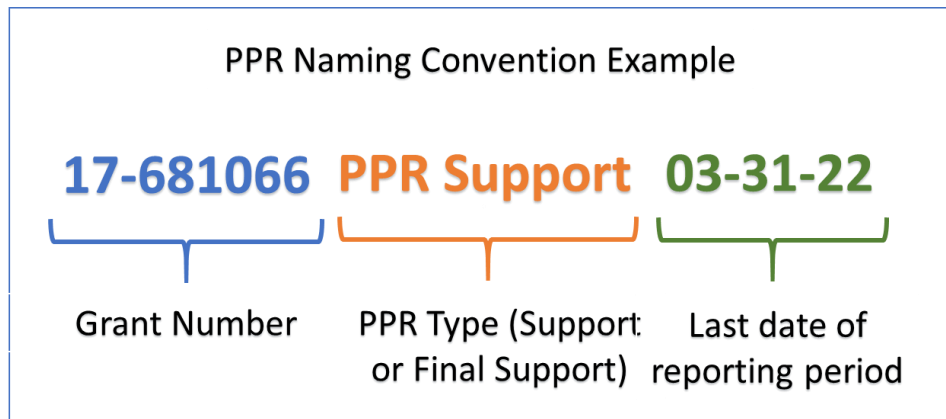
1. The grantee must submit the PPR cover page and any forms required by the awarding state agency as specified in the UGA.

The PPR is due every quarter **within 30 days of the end of each quarter** or as outlined in your grant agreement. Grantee performance data is tracked in the CEJA Reporting System. As a result, additional supporting documentation is not required for PPR submission.

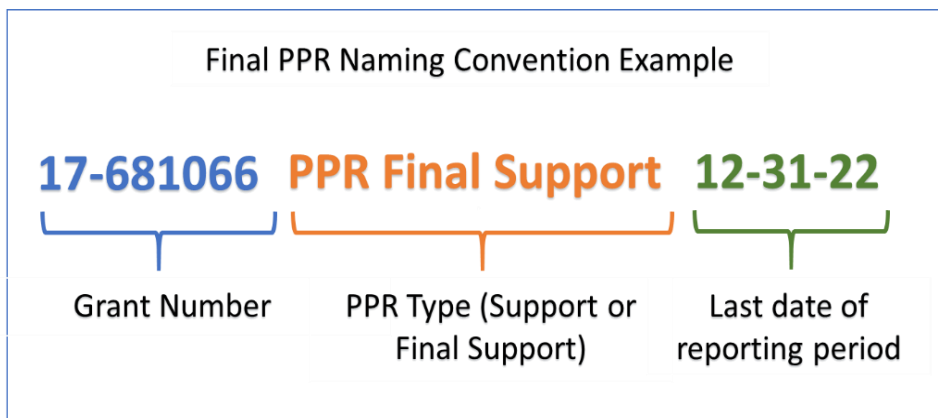
PPR Requirements

Requirements for the PPR include:

- A cover page that includes the grant #, grantee organization, DUNS #, FEIN, and period covered by the PPR must be submitted.
- Naming convention – grant number, PPR Support, and last date of the reporting period.



A final PPR is required once the grant award has ended. For final PPRs, the reporting period end date shall be the end date of the grant period.




For specific questions, reach out to your Grant Manager.

Periodic Financial Report

The **Periodic Financial Report** (PFR) is a standard, uniform statewide financial reporting format used by all state agencies to collect financial information from recipients of state grant awards. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the Uniform Grant Agreement (UGA), all grant awards are subject to periodic financial reporting.

Specific directions on completing the PFR are supplied on the form on the DCEO Grantee Resources page – [Periodic Financial Report](#).



STATE OF ILLINOIS
PERIODIC FINANCIAL REPORT

Periodic Financial Report (PFR) Instructions

The Periodic Financial Report (PFR) is a standard, uniform statewide financial reporting format used by all state agencies to collect financial information from recipients of state grant awards. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the Uniform Grant Agreement (UGA), all grant awards are subject to periodic financial reporting.

General instructions for completing the PFR are contained below. **PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THE PFR.** Please contact the state agency's point of contact specified in the "State Agency Contacts" section of your UGA if additional support is needed completing the PFR.

Report Submission

1. The grantee must submit the PFR and any forms required by the awarding state agency as specified in the UGA. State awarding agencies have discretion to add to or supplement the PFR as necessary.
2. The PFR must be submitted to the attention of the state agency's points of contact specified in the "State Agency Contacts" section of your UGA in accordance with the requirements established in the award document.

Reporting Requirements

1. Unless statutorily exempt as documented in the Catalog of State Financial Assistance and the UGA, all grant awards are required to submit a PFR in accordance with the terms established in the UGA.
2. The Category / Program Expenses or line items of the PFR template should correspond to the current, approved grant budget. All program-specific line items included in the approved budget should be included in the PFR.
3. Use "N/A" for Not Applicable if a data field in Sections (a) through (w) is not relevant to the grant agreement (e.g., Program Income). Terms of the UGA dictate if a field is relevant.
4. The frequency of the PFR is specified in the Notice of Funding Opportunity (NOFO) and the UGA. The PFR must be submitted within the specified time frames. A submittal will be considered "late" if it is more than 15 calendar days past the due date or the date specified by the State agency's JCAR Rules (including approved extensions.)
5. Under the terms of the Grant Funds Recovery Act (30 ILCS 705/4.1), "Grantor agencies may withhold or suspend the distribution of grant funds for failure to file requirement reports." If the report is more than 30 calendar days delinquent, without any approved written explanation by the grantee, the entity will be placed on the Illinois Stop Payment List. (Refer to the Grantee Compliance Enforcement System for detail about the Illinois Stop Payment List: <https://www.illinois.gov/sites/GATA/Pages/ResourceLibrary.aspx>.)
6. A final PFR shall be required at the completion of the grant term. For final PFRs, the reporting period end date shall be the end date of the project / grant award.
7. A separate consolidated year-end financial report traced to the organization's financial statement is also required. The Consolidated Year-end Financial Report is inclusive of all State of Illinois funding received by the grantee organization. A separate reporting template and instructions are provided for consolidated year-end reporting.

GOMBGATU-4002 (N-08-17) - Periodic Financial Report Printed by Authority of the State of Illinois -0- Copies

The PFR is how grantees will submit expenses for reimbursement. The PFR and costs are **due no later than 30 days after the end of the quarter**. Refer to the **Appropriate Use of Funds** section below for more information about reporting expenses.

PFR Supporting Documentation

Two pieces of documentation must accompany the PFR:

- A **Trial Balance** as supporting documentation for expenditures.
 - Naming convention – grant number Trial Balance last date of reporting period – 1X-XXXXXX Trial Balance 12-31-21

Energy Transition Navigator Program Manual

Additional information regarding how to complete the PFR, is available on the Energy Transition Navigator Partner Guide resource page, or for specific questions, grantees may contact their assigned Grant Manager.

The Appropriate Use of Funds

Funds shall only be used for the purposes and in direct implementation of the funded Energy Transition Navigator program, expressly permitted by the grant agreement to recruit, prescreen, and help potential applicants apply to the CEJA workforce programs. Grantees are also expected to engage communities and employers and other stakeholders to support the CEJA workforce and contractor programs.

Advances

DCEO allows grantees to request an advance on a portion of their grant award. These advances can be up to 20% of the overall grant award. Grant advances **must be requested during the grant negotiation period or within the first three (3) months of the performance period** through a formal letter to the assigned Grant Manager on organization letterhead. This letter must outline the advance request and the amount being requested.

The grantee's Grant Manager will alert the grantee if the advance is approved or denied by DCEO. Please note this process may take three to four (3-4) weeks to complete.

Allowable Costs

Grant expenditures must comply with 2 CFR 200 and any applicable funding source and be reasonable and necessary. Allowable grant costs were outlined in the NOFO and Energy Transition Navigator Program rules and include expenses:

- For costs associated with outreach and recruitment.
- For costs associated with employer, community, and stakeholder engagement.
- For supports to reduce barriers to enrollment.
- Incurred to meet grant administration requirements.
- Related to professional development and certifications for staff and instructors.
- Relevant to any other costs determined to be reasonable and necessary to carry out the grant program activities as permitted by 2 CFR 200, the applicable NOFO, and approved by the Department.

Budget Modifications

Grantees can change their budget at any point throughout the grant year by following the process outlined below:

1. Submit an updated budget template to the assigned Grant Manager via email with all budget changes highlighted.
2. The Grant Manager and DCEO will review the submission. Additional information or documentation may be requested to complete this review.

Energy Transition Navigator Program Manual

3. Once additional information or documentation is reviewed and can be approved by the Grant Manager and DCEO, the grantee will be notified of the approval or disapproval via email.

Items of importance related to budget modifications:

- Budget modifications can take 4-6 weeks to process fully.
- Once the modification goes to DCEO, expense reimbursements will not be paid until the new budget has been approved and entered into the state's grant system.
- Grantees should continue to submit expenses and all required reports during the modification process.

Procurement Policy

All grants must follow procurement standards outlined in [2 CFR 200.317 through 2 CFR 200.327](#).

Noncompliance with procurement standards may result in the return of funds to the agency.

How to Comply

1. All Grantees **must** have and use documented procurement procedures consistent with 2 CFR 200.317 through 327.
2. All procurement processes **must** be documented.
3. The Illinois Department of Commerce & Economic Opportunity **may ask** for the procurement policy and backup documentation as part of a grant monitoring review.

Summary of Procurement Methods

- Micro-purchase
- Small purchase
- Sealed bids
- Proposals
- Noncompetitive procurement

More information regarding these methods and maintaining compliance can be found on the [DCEO Grantee Resources](#) page.

Fund Disbursement

Grantees will submit expenses monthly by completing the Periodic Financial Report (PFR). Refer to the Periodic Financial Report section above for more information regarding the completion and submission of the PFR.

Once PFRs are successfully submitted, DCEO will review and approve allowable expenses up to the maximum reimbursement amount. All fund disbursements come from the Illinois State Comptroller's office.

Resources

See the Energy Transition Navigator Partner Guide for additional resources, including:

- Periodic Performance Report

Energy Transition Navigator Program Manual

- Periodic Financial Report
- Participant File Checklist