



Clean Jobs Workforce Network Program 2024-25 Program Manual

Chapter 11: Finances, Records and Reports

Chapter Overview

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

- Describe the expectations related to participants' files.
- Utilize the Participant File Checklist to collect and maintain required documents.
- Comply with the 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.
- Utilize the Periodic Financial Report (PFR) to submit monthly expenses.
- Explain how the performance-based payment model was designed and is applied to grant reimbursement.
- Submit a Performance-based Payment Appeal Form.

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

Recordkeeping

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

Recordkeeping is the maintenance of 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.
- Ensure 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 program requirements. Grantees must keep all participants' records for at least three (3) years following training program completion, exit, withdrawal, or dismissal from the program. Ensure that participant files are kept in a secure location.

While the CEJA Reporting System maintains significant program information, grantees are also asked to maintain physical or scanned files (i.e. program applications, commitment agreements, age verifications, High School Diplomas/GED/HiSET, interview questionnaires, career assessments, Exit interview questionnaires, certifications/certificates, RAP applications, 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 in the CEJA Workforce Hubs Partner Guide.

CEJA Workforce Hubs Reporting

As noted in Chapter 1, the CEJA Workforce Hubs 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 CEJA Workforce Hubs 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 Subrecipient/Subgrantee 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](#).

Note: You will need an account to access the [Periodic Performance Report](#) site.



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

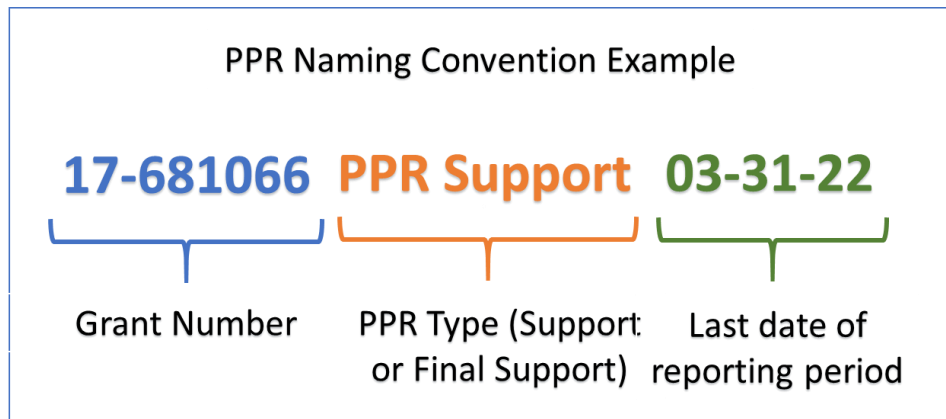
1. The grantee must submit the PPR cover page and any forms required by the awarding state agency as specified in the UGA.

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.

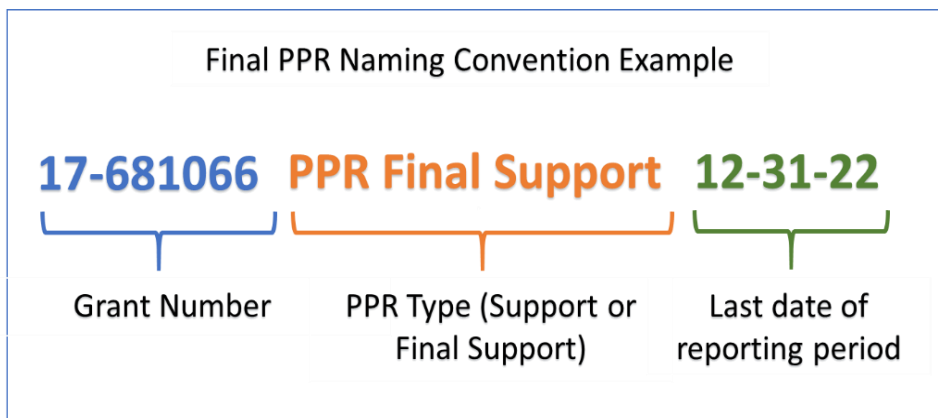
PPR Requirements

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](#).

Note: You will need an account to access the [Periodic Financial Report](#) site.



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.

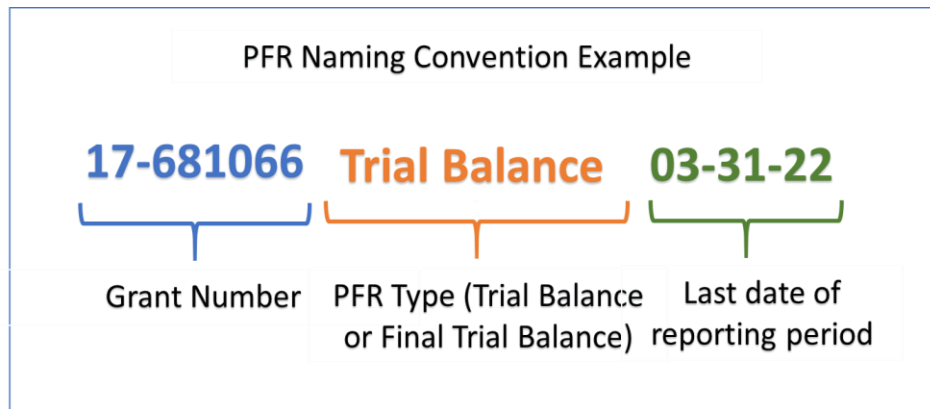
GOMBGATU-4002 (N-08-17) - Periodic Financial Report Printed by Authority of the State of Illinois -0- Copies

The PFR is how grantees will submit expenses monthly 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

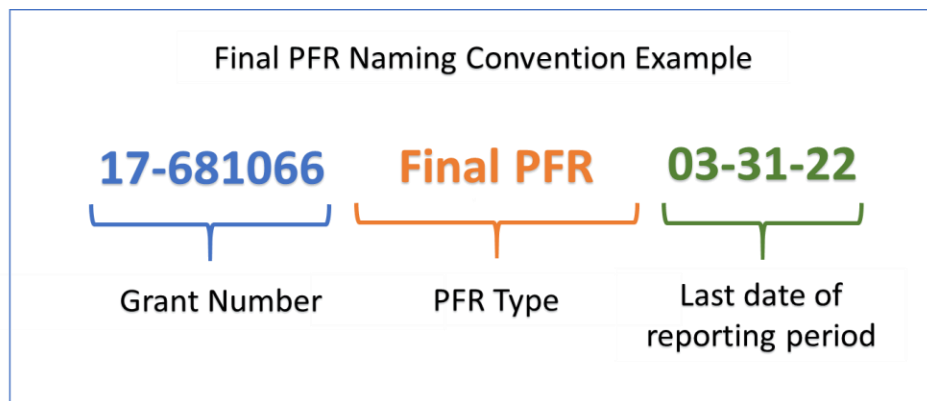


- A **cover page** that includes the grant #, grantee organization, DUNS #, FEIN, and period covered by the PFR must be submitted.

All supporting documentation is to be submitted in a single PDF.

A final PFR is required once the grant award has ended. For final PFRs, the reporting period end date shall be the end date of the grant period. This report does not need to be signed.

- Naming convention – grant number PFR last date of reporting period – 1X-XXXXXX PFR 12-31-21



Fiscal Report Requirements

- The Grantee’s financial management system shall be structured to provide for accurate, current, and complete disclosure of the financial results of the Project funded under this grant program.
- The general ledger must support costs and revenue reported to the Department. It must allow the tracing of funds to an adequate level of expenditure to ensure funds have been expended appropriately.

Additional information regarding how to complete the PFR is available on the CEJA Workforce Hubs Partner Guide resource page. 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 program, expressly permitted by the grant agreement to recruit, prescreen, provide training, and provide barrier reduction services. Grantees are also expected to provide pathways and manage the transition from the program to a clean energy job or advanced training program.

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 CEJA Workforce Hubs Program rules and include expenses:

- For designing the training curricula and related materials.
- For providing industry-linked skill training and work-based learning to individuals in the target populations (e.g., instructor costs, curriculum materials).
- For the ongoing evaluation and refinement of the curricula and related materials.
- For designing and implementing a needs assessment to determine the education and training needs of the target populations relative to the skill needs of local industries.
- For related barrier reduction costs.
- For related student/participant support services, such as career counseling, life coaching, and tutoring.
- For stipends.
- For technical assistance as outlined in the applicable NOFO.
- For costs incurred to meet grant administration requirements.
- For costs related to securing participants industry-recognized certifications.
- For costs related to professional development and certifications for staff and instructors.
- For any other costs determined to be reasonable and necessary to conduct 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.

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2. Your Grant Manager and DCEO will review the submission. Additional information or documentation may be requested to complete this review.
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.

Performance Based Payments

DCEO will not utilize a performance-based payment model during the first program year. Grantees will be paid for services rendered. The first year will be considered a **“benchmark”** year to establish reasonable outcome metrics for payments in subsequent years.

Starting in year 2, if grantees' contracts are renewed, they will be subject to the performance-based payment model. The performance-based payment model is rooted in the belief that grant funding should be based on an organization's tangible impact on the community. DCEO is driven to produce real change in Illinois, which has led the department and many other state agencies to institute a performance-based payment model in addition to their existing reimbursement model. The combination

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of performance-based and reimbursement models means that metrics dictate the amount available for reimbursement, but grantees must still submit allowable expenses to access that funding.

The first year of this program will include a benchmarking analysis that will establish reasonable goals for grant activities and program participant outcomes that will be used as a part of a performance-based payment model for future years for this grant program. Although programs at DCEO and other state agencies are rolling out performance-based models, the model features three critical differences from similar models:

- It is anticipated that grantees can earn additional funding if they exceed their metrics.
- Due to live, real-time reporting through the CEJA Reporting System, DCEO will make disbursements monthly.
- Grantees have the right to appeal to DCEO if they believe they missed their outcome metrics due to variables outside their control.

Funding Benchmarks and Funding Formula

The performance-based payment model will be utilized starting in year two, including funding benchmarks and a related formula.

There are four funding benchmarks – enrollment, completion, transition, and close-out reports.

Each represents a critical step in the CEJA Workforce Hubs Program and is connected to a percentage share of the overall grant award in the funding formula. It is important to note that because this is a performance-based model, NOT an outcome-based model, organizations can receive reimbursement funds related to participant-based funding benchmarks while working toward their goal, not just upon achieving it.

Additionally, the percentage of funding related to each benchmark is the maximum corresponding amount that could be reimbursed if the grantee meets all outcome metrics by the end of the agreement term. Additional funding is available if grantees exceed outcome metrics based on the per-participant allotment outlined below. Again, this model features a reimbursement component, meaning grantees **must** submit allowable expenses to receive a fund disbursement from DCEO.

Funding Formula

The funding formula is outlined below:

Performance-based Payment Model Funding Formula

$$\text{Enrollment (25\%)} + \text{Completion (30\%)} + \text{Transition (35\%)} + \text{Close Out Reports (10\%)} = 100\%$$

The total grant award is divided into each funding benchmark:

Example 1: Organization with a \$400,000 award

$$\text{Enrollment (\$100,000)} + \text{Completion (\$120,000)} + \text{Transition (\$140,000)} + \text{Close Out Reports (\$40,000)} = \$400,000$$

Monthly Compliance Review

At the end of each month, the Grant Manager will check each grantee's outcome metrics and determine a maximum amount available for reimbursement based on the organization's progress toward their goal. The **Monthly Compliance Review** is discussed in greater detail in Section 13: Programmatic Monitoring.

Example: Determining monthly max reimbursement

Month 1: 15 participants enrolled.

\$4,000 per participant allotment x 15 participants enrolled = \$60,000 available for reimbursement

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 based on performance metrics. All fund disbursements come from the Illinois State Comptroller's office.

Performance-based Payment Appeal

Throughout the grant year, instances may arise when an outcome metric is impacted by circumstances outside of the control of the grantee. For example, a grantee may fall short of one of their payment category goals and receive less than the maximum reimbursement amount. In these cases, DCEO will accept an outcome metric appeal from the grantee. Grantees are required to submit the Performance-based Payment Appeal Form to their Grant Manager.

The appeal form allows up to three (3) participant appeals per form. All relevant documentation must be submitted with appeal forms to ensure a speedy determination by DCEO. If approved, the outcome metrics and related reimbursement will be detailed in the succeeding compliance review. The Performance-based Appeal Form can be found in the CEJA Workforce Hubs Partner Guide.

Resources

See the CEJA Workforce Hubs Partner Guide for additional resources, including:

- Periodic Performance Report
- Periodic Financial Report
- Participant File Checklist