U.S. DEPARTMENT of ENERGY

Energy Efficiency and Conservation Block Grant Program
Performance and Financial Reporting in the PAGE System

What are performance (PPR) and financial (FFR) reports?

All entities receiving funding from the Energy Efficiency and Conservation Block Grant (EECBG) Program are required, per the 2 CFR 200 Uniform Guidance, to submit routine reports, including a **periodic performance report (PPR, sometimes QPR)** and **federal financial report (FFR)**, to communicate their project status, milestones, and statutory compliance.

Where do I submit performance (PPR) and financial (FFR) reports?

The EECBG Program utilizes the Performance and Accountability for Grants in Energy (PAGE) system to collect reports from grantees.* This portal can be accessed at the address: https://www.page.energy.gov

When are performance (PPR) and financial (FFR) reports due?

All reports are due within **30 days of the end of a reporting period for the EECBG program**. Your reporting frequency is detailed on your assistance agreement, but the figure below can be used as a quick reference.

Quarter	Semi-Annual	Annual
Standard Reporting (larger than $250,000)	Awards less than $250,000	Federally Recognized Tribes
Periods of Performance	**Periods of Performance**	**Period of Performance**
10/1 – 12/31 ▪ 1/1 – 3/31 4/1 – 6/30 ▪ 7/1 – 9/30	10/1 – 3/31 ▪ 4/1 – 9/30	10/1 – 9/30

Which data should I collect to prepare for reporting?

- Compile a list of accomplishments for the past period and goals for the next.
- Take time to **write explanations for any deviations** in timeline, costs, or scope.
- Determine how much money was **spent** during the period (total and by activity).
- Confirm whether your finance department uses **Cash or Accrual** accounting.
- Calculate how much money was **invoiced** during the period (total and by activity).
- Gather relevant **metric and milestone data** for each activity (for the reporting period only).
- Check how much money was **drawn down from ASAP** during the period.
- Ensure you have your **password and PIN** ready to logon to PAGE and submit your forms.

*Voucher recipients should utilize the Salesforce system and instructions. Please contact DL-EECBGVouchers@hq.doe.gov with any questions about voucher-related reporting. Grant recipients with additional questions not answered in this guide can contact EECBG@hq.doe.gov to receive assistance.

Key Tips

Remember to only report activity that occurred within the reporting period, **not** the date the report was submitted.

Performance report federal financial outlays are **always identical** to financial report disbursements (10b) when indirect costs are zero.

Utilize the comment boxes whenever possible to **provide context** for your numeric and financial data. Lack of context can be grounds for a report revision.

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Performance and Financial Reporting in the PAGE System

Step 1: ***Navigate*** **to the PPR/QPR in the PAGE System using the left sidebar. Look for the "Performance Reporting" option. Click the button to create a new report. Be sure to select the correct period.** **Please also refer to the PAGE training video: https://www.youtube.com/watch?v=9O4vs1rmEgw** *(Timestamp: 32:26)*

Step 2: ***Complete*** **the PPR. Each activity will have its own page with the same basic sections. Be sure to fill them all out.**

Step 2A: *Header Section*

Yellow boxes are advice. Gray boxes are an approximate layout for how the form looks in PAGE.

Performance Period: (1) Date Start (MM/DD/YYYY) – Date Finish (MM/DD/YYYY) (2) (3)

(1) Select the period from the dropdown. (2) Print Button (3) Export Button

Title: (4) Current Activity Title
Activity: This field is auto-generated.

(4) You'll need to complete a form for each activity as part of your PPR. Use this navigation bar to toggle between activity pages.

Status: Active **% of work complete:** 0% (5) Edit
Description: Your activity file description will auto generate here. Do not edit.

(5) The only thing that should be edited (using the "Edit" link) in this box is the "% of work complete" which is by activity. There is no hard rule for how this is estimated, but there are a few guidelines to follow: (A) **Do not put 0% if funds are expended, metrics are recorded, or any milestones are complete**. (B) **Do not put a percentage lower than what was recorded in a previous period**.

Step 2B: *Milestones*

Milestone Description	Planned	This Period (6)	To Date
Milestone #1 (from application) (units)	1	0	1
Milestone #2 (from application) (units)	999	87	44

(6) The only editable part of this table is the "this period" column. Click the pencil icon to record the milestones achieved for the period of performance listed at the top. Do not record milestones achieved before/after this period. **Be sure to save by hitting the floppy disk icon when you finish ( ).**

(7) Add New Record

(7) You can add additional milestones at any point using the new record button.

Step 2C: *Required Metrics*

Financial Metrics (Outlays)

Source of Funds	Previously Reported	(8) This Period	To Date
Federal	$5,000	$25,000	$30.000
Total Outlays	$5,000	$25,000	$30.000

(8) **Financial metrics should only be recorded when funds are disbursed** (meaning **the sum of PPR federal financial outlays and indirect costs should equal 10b in the FFR**). The only editable part of this table is the "this period" column. All other columns are auto-calculated based on previous reports. Click the pencil icon to edit. Do not record funds spent before/after this period. **Be sure to save by hitting the floppy disk icon when you finish ( ).**

(9) Add New Record

(9) If you have cost match to record, you should do so by **adding a new record for Local Contributions.**

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Step 2C: *Required Metrics (continued)*

Process Metrics

Metric Area #1

Metric [by sector]

Sector: *Sector Name Here*

Metric	Previously Reported	(10) This Period	To Date
Specific metric to collect #1 (units)	57	43	100
Specific metric to collect #2 (units)	2	0	2

(10) Only metrics in "this period" can be altered using the pencil button, the other columns are auto-filled. Pay attention to the sector at the top of each table to ensure that appropriate data is being recorded. The sample section above may have multiple tables, as metrics are divided by area, metric, and sector. Please remember to save with the floppy disc button ( ).

(11) Add New Record

(11) You can add additional metrics at any point using the add new record button.

Step 2D: *Qualitative Descriptions*

☐ Is Infrastructure Investment (12)

Infrastructure Investment Rationale Edit

Rationale – only required if box above is checked. Otherwise leave blank.

(12) If you check the "is infrastructure investment" box, **you must provide a rationale**. There is no strict definition for infrastructure, though generally it refers to long-lived capital-intensive investments. Click the edit button to add text.

Remarks (problems, issues, variance from plan) (13) Edit

Please remark also if there are no problems, issues, or variance.

(13) **Do not leave this box blank.** At the least, you should remark on your progress, including whether you are still on the same timeline or not. Click the edit button to add text.

Accomplishments, publicity, good news (14) Edit

This can be left blank if there is nothing to report.

(14) **Any details you want to share about progress made, even overcoming small hurdles, is welcome here**. Click the edit button to add text.

Additional information not captured elsewhere in the report should be included here (15) Edit

This can be left blank if there is nothing to report.

(15) **More context is always better than no context**. Click the edit button to add text.

Step 3: *Submit* the PPR after completing the report for each activity.

Double check the PPR federal financial outlays equal the FFR's disbursement line 10b (the only exception is when indirect costs are charged, as those are reflected in 10b but not the PPR outlays). You can submit by navigating to the main performance report pane (make sure everything is saved) and clicking submit. **If you would like to see a demonstration of how to do this, please also refer to the PAGE training video: https://www.youtube.com/watch?v=9O4vs1rmEgw** *(Timestamp: 32:26)*

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Step 1: *Navigate* **to the FFR in the PAGE System using the left sidebar. Look for the "Financial Reporting" option. Click the button to create a new SF-425 report. Be sure to select the correct period.** **Please also refer to the PAGE training video: https://www.youtube.com/watch?v=9O4vs1rmEgw** *(Timestamp: 21:57)*

Step 2: *Complete* **the FFR. Unlike the PPR, there is only one form that should capture financial data from all activities.**

Step 2A: *Header Section*

Yellow boxes are advice. Gray boxes are an approximate layout for how the form looks in PAGE.

Performance Period: (1) Date Start (MM/DD/YYYY) – Date Finish (MM/DD/YYYY) (2) (3)

(1) Select the period from the dropdown.

(2) Print Button

(3) Export Button

Account or Identifying Number: Leave this blank (4) Basis: o Cash o Accrual (5)

(4) Leave ID box blank unless told to do otherwise.

(5) Select "cash" or "accrual" based on the system your finance department uses. This cannot be changed from quarter to quarter. See definitions below.

Accrual: Most common type. Expenditures are recorded when incurred, regardless of when payment is made/received.
Cash: Less common. Expenditures are recorded when cash changes hands.

Step 2B: *10. Transactions*

Federal Cash (6)	Previously Approved	This Period	Cumulative
10a. Cash Receipts	Auto Calculated	$XXX	Auto Calculated
10b. Cash Disbursements	Auto Calculated	$XXX	Auto Calculated
10c. Cash on Hand (line a minus b)	Auto Calculated	Auto Calculated	Auto Calculated

(6) **This section is identical for Accrual and Cash** methods.
10a. Cash Receipts is all money received from DOE during the period. Grantees using a reimbursement method will typically have cumulative receipts < disbursements, those using advance payments will see the opposite.
10b. Cash Disbursements is all money in the federal share that has been paid for direct charges, indirect expenses, and cash advances. PPR federal share financial outlays should equal 10b minus indirect expenses.
Be sure to save using the button at the bottom below Remarks.

Federal Expenditures and Unobligated Balance (7)	Previously Approved	This Period	Cumulative
10d. Total Federal Funds Authorized	Auto Calculated	Should be $0	Total Allocation
10e. Federal Share of Expenditures	Auto Calculated	$XXX	Auto Calculated
10f. Federal Share of Unliquidated Obligations	Auto Calculated	This cell is frozen, put in cumulative.	$XXX
10g. Total Federal Share (sum of e and f)	Auto Calculated	Auto Calculated	Auto Calculated
10h. Unobligated Balance of Federal Funds (line d minus g)	Auto Calculated	Auto Calculated	Auto Calculated

(7) Lines 10d should have the total EECBG allocation from the assistance agreement in the cumulative column. The previously approved columns and lines 10g and 10h should be auto calculated. **See the figure below for how lines 10e and 10f should be recorded based on accounting method**. Be sure to save using the button at the bottom below Remarks.

Accrual Method

10e. Should be **disbursements (10b) plus** any federal share of **invoices** or other **incurred but unpaid expenses**.

10f. Generally, **should be zero** with the accrual method. Do not record here unless the expense is on the books and is not captured by 10e.

Cash Method

10e. Should **equal disbursements (10b)**.

10f. Federal share of **incurred but unpaid** expenses such as **invoices**. Do not include any expenses that are expected, but not yet on the books.

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Step 2B: *10. Transactions (continued)*

Recipient Share 8	Previously Approved	This Period	Cumulative
10i. Total Recipient Share Required	Auto Calculated	$0	Total Cost Match
10j. Recipient Share of Expenditures	Auto Calculated	$XXX	Auto Calculated
10k. Remaining Recipient Share to Be Provided (line i minus j)	Auto Calculated	Auto Calculated	Auto Calculated

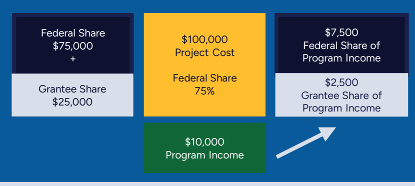
8 **Line 10i** should include **the total cost match proposed** in the application and assistance agreement in the cumulative column. **Any additional cost match must receive prior approval from a DOE project officer**, but generally that should be zero. Many EECBG Awards do not have cost match. In that case, this table should have only zeros. **Line 10j follows the same rules for cash vs accruals as the figure above: accrual systems report recipient expenditures when they are incurred, cash systems report recipient expenditures when they are paid**. Line 10k will auto calculate. **Be sure to save** using the button at the bottom below Remarks.

Program Income 9	Previously Approved	This Period	Cumulative
10l. Total Federal Program Income Earned	Auto Calculated	$XXX	Auto Calculated
10m. Program Income Expended in Accordance with the Deduction Alternative	Auto Calculated	$XXX	Auto Calculated
10n. Program Income Expended in Accordance with the Addition Alternative	Auto Calculated	$XXX	Auto Calculated
10o. Unexpended Program Income (line l minus line m or line n)	Auto Calculated	Auto Calculated	Auto Calculated

9 **Program income is generally not allowable in EECBG projects, so most grantees will only input zeros in this table. Any program income requires prior approval.** If that was granted, the total earned should be recorded in 10l according to the accounting system: accrual systems report income the period it is incurred, cash systems report when the income is received**. EECBG Program recipients with prior approval should always choose the Addition Alternative (10n), leaving the Deduction Alternative (10m) as zero (see figure below). Be sure to save** using the button at the bottom below Remarks.

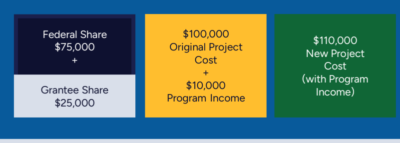
Deduction Alternative

Program income will be remitted (or expended in lieu of a drawdown from ASAP) in proportion to the federal cost share for the project. **No EECBG grants have approval to use the deduction alternative**



Addition Alternative

Program income is expended to expand the project, adding to total costs. The standard addition alternative **expands the total project budget without altering cost share**. A grantee can choose to expend total program income toward the project with this method, regardless of cost share. In certain circumstances, this amount could also be used in lieu of recipient cost share. **Prior approval *is always* required for program income.**



Program income should not be included in any other sections of the FFR except for Remarks. The program income added to activities using the addition alternative should be inputted as **a separate line item in the PPR financial outlays as an additional record**. Prior approval is always required for program income, so reach out to

Remarks 10 Edit

Use this box to provide a qualitative explanation for the above section.

10 **Do not leave this box blank.** At the least, you should provide a qualitative explanation of non-zero boxes. Pay particular attention to whether funds were paid or just invoiced. This is also where you should provide any calculations, including for indirect costs. Click the edit button to add text.

Step 2C: *11. Indirect Expense*

a. Type	b. Rate	c. Period	d. Base	e. Amt Charged	f. Federal Share
Select	%	Dates	MTDC Usually	Base x Rate	Base x Rate x Share
g. Total			Auto Calculated	Auto Calculated	Auto Calculated

11 Add New Record

You can only apply indirect costs to your award if they were approved as part of your budget or with an award modification. Indirect costs are added by using the *Add New Record* button. **Refer to your approved rate agreement and budget to determine the type of indirect cost and the rate.** The base the rate is applied to is typically modified total direct costs (MTDC). Please refer to the 2 CFR 200 Uniform Guidance for the most current instructions on indirect rate calculation.

Please contact our program inbox at EECBG@hq.doe.gov for more specific advice regarding indirect expense calculation.

Step 2E: *Petroleum Violation Escrow (PVE) Funds*

PVE Source (10)	Previously Approved	This Period	Cumulative
Select from dropdown menu	Auto Calculated	$XXX	Auto Calculated
Total	Auto Calculated	Auto Calculated	Auto Calculated

(10) **Most grants will leave this blank.** These funds are **made available to certain entities (largely States)** from settlements, legislation, and other court actions. They are a kind of leveraged cost that can be used to supplement eligible federal grants. More information is available at: https://www.energy.gov/sites/default/files/2024-03/pve-funds_2017_0.pdf

Add New Record

These leveraged funds can be added using the Add New Record button.

Step 2F: *Leveraged Funds (Third Parties Funds)*

Leveraged Source (11)	Previously Approved	This Period	Cumulative
Enter Source Description	Auto Calculated	$XXX	Auto Calculated
Total	Auto Calculated	Auto Calculated	Auto Calculated

(11) **Leveraged funds should not overlap with recipient share or program income.** These are separate third-party sources of funding that expand the scope of the project in a way that would not have been possible without the EECBG grant funding. **These funds do not count toward total program cost** and thus are also not factored in any cost-match or federal-share calculations.

Add New Record

These leveraged funds can be added using the Add New Record button.

Step 3: *Submit* the FFR after double checking all math and ensuring all essential documents, such as invoices, are uploaded to the document library. Here is a quick validation list to help you ensure all components of the FFR are correctly filled out:

10b = PPR Federal Financial Outlays + Indirect Costs

(Cash and Accrual)

10b = 10e

(Cash ALWAYS, sometimes Accrual if all invoices are paid in the same period)

DOE Payments to Grantee During Period = 10a

(Cash and Accrual)

10f = $0

(Accrual ONLY, as most unpaid obligations are invoices, so are in 10e)

10c & 10f = $0 at CLOSEOUT

(Cash and Accrual)

Accounting Method Must Be The Same Across Reports

You can submit by navigating to the main performance report pane (make sure everything is saved) and clicking submit. **If you would like to see a demonstration of how to do this, please also refer to the PAGE training video: https://www.youtube.com/watch?v=9O4vs1rmEgw** *(Timestamp: 21:57)*

Continue to next page to view several sample scenarios and their associated reports.

Please note that the EECBG Program complies with the 2 CFR 200 Uniform Guidance. This resource is supplemental to the official EECBG Program Guidance and the 2 CFR 200 Uniform Guidance and is not intended as a replacement.

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Example 1: A small city has an EECBG project that is allowing them to do a workforce development program and update lights in three municipal buildings to LEDs. The workforce program is run by a **contractor**, but they are installing the LEDs using **city staff**. This city uses an **accrual accounting system** and is drawing down grant funds on a **reimbursement basis**. Their grant is for **$180,000** and they are not contributing any funds to the project. Since it is a small award, they only report on **a semi-annual basis**. The sample report below is for the **second period 04/01/2024 – 09/30/2024**.

Performance Period: 04/01/2024 – 09/30/2024 (Submitted)

Account or Identifying Number: Basis: o Cash ● Accrual

10. Transactions

Federal Cash	Previously Approved	This Period	Cumulative
a. Cash Receipts	$0	$60,000	$60,000
b. Cash Disbursements	$30,000	$80,000	$110,000
c. Cash on Hand (line a minus b)	($30,000)	($20,000)	($50,000)
Federal Expenditures and Unobligated Balance	**Previously Approved**	**This Period**	**Cumulative**
10d. Total Federal Funds Authorized	$180,000	$0	$180,000
10e. Federal Share of Expenditures	$60,000	$80,000	$140,000
10f. Federal Share of Unliquidated Obligations	$0		$0
10g. Total Federal Share (sum of e and f)	$60,000	$80,000	$140,000
10h. Unobligated Balance of Federal Funds (line d minus g)	$120,000		$40,000
Recipient Share	**Previously Approved**	**This Period**	**Cumulative**
10i. Total Recipient Share Required	$0	$0	$0
10j. Recipient Share of Expenditures	$0	$0	$0
10k. Remaining Recipient Share to Be Provided (line i minus j)	$0	$0	$0
Program Income	**Previously Approved**	**This Period**	**Cumulative**
10l. Total Federal Program Income Earned	$0	$0	$0
10m. Program Income Expended in Accordance with the Deduction Alternative	$0	$0	$0
10n. Program Income Expended in Accordance with the Addition Alternative	$0	$0	$0
10o. Unexpended Program Income (line l minus line m or line n)	$0	$0	$0

Remarks Edit

It took us the first four months of our project to go through the RFP process to get our workforce program contractor ENERGYTRAINER. While they did not start work until April, this period, we did receive **our first invoice of $30,000** right at the end of **March**, **though we didn't pay them until April**. During this period, **we received two more $30,000 invoices and filed for reimbursement of the first invoice**. We have **paid one** of the two we received this period, **but the other wasn't paid until October, so the disbursement for that will be in the next report**.

We were able to start the LED retrofits in two buildings at **the end of the first reporting period (February),** so we bought those supplies and paid the wages of our staff, but we **didn't file for reimbursement of that $30,000 until April.** That project has finished this period, and we've paid **$20,000 additional** to finish the retrofits under budget by $10,000 from our proposal. We **filed for reimbursement for this and the ENERGYTRAINER invoice we paid this period in early October**, so that will be reflected in the next report. We expect to close out in the next period. One more invoice is expected from our contractor to do the final series of workforce trainings.

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Example 1 (continued):

a. Type	b. Rate	c. Period	d. Base	e. Amt Charged	f. Federal Share
g. Total			$0	$0	$0

PVE Source	Previously Approved	This Period	Cumulative
Total	$0	$0	$0

Leveraged Source	Previously Approved	This Period	Cumulative
Total	$0	$0	$0

Example 1: DOE Evaluator Perspective

There are no indirect costs or leveraged funds according to any application documents. Section 11 and below is correctly blank.

This grantee has also indicated they are **not doing any cost share, nor are they generating program income** from their activities. Sections 10i through 10o is correctly marked with zeros.

The payments tab (which details drawdowns from ASAP) shows the grantee received their first payment of **$60,000 on 4/12/24**. It also shows they received a **larger payment of $80,000 on 10/10/24**. Since that payment is in the **next period of performance** (after 9/30/24), it will be in the next report. Line 10a is therefore correct.

In the PPR, the federal financial outlays show **$30,000 was paid under the LED activity last period** and **$20,000 was paid this period**. No amount was paid for the **workforce program** last period, **but $60,000 was paid this period**. The disbursements for each period correctly align with the sum of the federal financial outlays for each activity ($30,000 and $80,000).

Line 10f is correctly blank. There are only rare circumstances when an accrual-based accounting system would use this line.

The **comments in the Remarks box are essential for helping the DOE Reviewer to determine whether line 10e is correct**. Without those comments, the report would have been rejected to request greater clarity.

According to the comments, **$30,000 was invoiced** for the workforce activity in March, which was in the last period. They also paid **$30,000 toward their LED activity, which had no invoice associated with it since that was done by personnel**. The last report **correctly indicated that they expended $60,000**.

In the current period, they indicated they **paid for the first $30,000** invoice, **received and paid a second $30,000 invoice**, and **received but didn't pay a third $30,000** invoice for the workforce project. **Expenditures count when they are received**, so **the first invoice is accounted for in the last report**. The **second and third invoices contribute $60,000** toward expenditures. **The final $20,000 of the total $80,000** in expenditures during this period is **from the LED activity**, which was paid for directly without an invoice since it was done with city personnel.

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Example 2: A small city has an EECBG project that is allowing them to do a workforce development program and update lights in three municipal buildings to LEDs. The workforce program is run by a **contractor**, but they are installing the LEDs using **city staff**. This city uses **a cash accounting system** and is drawing down grant funds on a **reimbursement basis**. Their grant is for **$180,000** and they are not contributing any funds to the project. Since it is a small award, they only report on **a semi-annual basis**. The sample report below is for the second period **04/01/2024 – 09/30/2024**. **This is the SAME entity, DIFFERENT accounting system.**

Performance Period: 04/01/2024 – 09/30/2024 (Submitted)

Account or Identifying Number: ______ Basis: ● Cash ○ Accrual

10. Transactions

Federal Cash	Previously Approved	This Period	Cumulative
a. Cash Receipts	$0	$60,000	$60,000
b. Cash Disbursements	$30,000	$80,000	$110,000
c. Cash on Hand (line a minus b)	($30,000)	($20,000)	($50,000)
Federal Expenditures and Unobligated Balance	**Previously Approved**	**This Period**	**Cumulative**
10d. Total Federal Funds Authorized	$180,000	$0	$180,000
10e. Federal Share of Expenditures	$30,000	$80,000	$110,000
10f. Federal Share of Unliquidated Obligations	$30,000		$30,000
10g. Total Federal Share (sum of e and f)	$60,000	$80,000	$140,000
10h. Unobligated Balance of Federal Funds (line d minus g)	$120,000		$40,000
Recipient Share	**Previously Approved**	**This Period**	**Cumulative**
10i. Total Recipient Share Required	$0	$0	$0
10j. Recipient Share of Expenditures	$0	$0	$0
10k. Remaining Recipient Share to Be Provided (line i minus j)	$0	$0	$0
Program Income	**Previously Approved**	**This Period**	**Cumulative**
10l. Total Federal Program Income Earned	$0	$0	$0
10m. Program Income Expended in Accordance with the Deduction Alternative	$0	$0	$0
10n. Program Income Expended in Accordance with the Addition Alternative	$0	$0	$0
10o. Unexpended Program Income (line l minus line m or line n)	$0	$0	$0

Remarks Edit

It took us the first four months of our project to go through the RFP process to get our workforce program contractor ENERGYTRAINER. While they did not start work until April, this period, we did receive **our first invoice of $30,000** right at the end of **March, though we didn't pay them until April**. During this period, **we received two more $30,000 invoices and filed for reimbursement of the first invoice**. We have **paid one** of the two we received this period, **but the other wasn't paid until October, so the disbursement for that will be in the next report**. We denoted our invoice last period under unliquidated obligations. We've paid that invoice, but since we have another for this period, the cumulative level of unliquidated obligations is still $30,000.

We were able to start the LED retrofits in two buildings at **the end of the first reporting period (February),** so we bought those supplies and paid the wages of our staff, but we **didn't file for reimbursement of that $30,000 until April.** That project has finished this period, and we've paid **$20,000 additional** to finish the retrofits under budget by $10,000 from our proposal. We **filed for reimbursement for this and the ENERGYTRAINER invoice we paid this period in early October**, so that will be reflected in the next report. We expect to close out in the next period. One more invoice is expected from our contractor to do the final series of workforce trainings.

Key Tips

Remember to only report activity that occurred within the reporting period, **not** the date the report was submitted.

Performance report federal financial outlays are **always identical** to financial report disbursements (10b) when indirect costs are zero.

Utilize the comment boxes whenever possible to **provide context** for your numeric and financial data. Lack of context can be grounds for a report revision.

Reports are **due within 30 days** of the end of the period. Submit as **early as possible** to allow time for questions or revisions.

Reports **must be submitted for each period, even if no work is accomplished**.

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Example 2 (continued):

a. Type	b. Rate	c. Period	d. Base	e. Amt Charged	f. Federal Share
g. Total			$0	$0	$0

PVE Source	Previously Approved	This Period	Cumulative
Total	$0	$0	$0

Leveraged Source	Previously Approved	This Period	Cumulative
Total	$0	$0	$0

Example 2: DOE Evaluator Perspective

There are no indirect costs or leveraged funds according to any application documents. Section 11 and below is correctly blank.

This grantee has also indicated they are **not doing any cost share, nor are they generating program income** from their activities. Sections 10i through 10o is correctly marked with zeros.

The payments tab (which details drawdowns from ASAP) shows the grantee received their first payment of **$60,000 on 4/12/24**. It also shows they received a **larger payment of $80,000 on 10/10/24**. Since that payment is in the **next period of performance** (after 9/30/24), it will be in the next report. Line 10a is therefore correct.

In the PPR, the federal financial outlays show **$30,000 was paid under the LED activity last period** and **$20,000 was paid this period**. No amount was paid for the **workforce program** last period, **but $60,000 was paid this period**. The disbursements for each period correctly align with the sum of the federal financial outlays for each activity ($30,000 and $80,000).

Line 10e is correctly identical to line 10b. **For cash-based accounting systems, expenditures always equal disbursements**.

The **comments in the Remarks box are essential for helping the DOE Reviewer to determine whether line 10f is correct**. Without those comments, the report would have been rejected to request greater clarity.

According to the comments, **$30,000 was invoiced** for the workforce activity in March, which was in the last period, but they didn't pay that until April, in this period. This means they ended last period with a total $30,000 in unliquidated obligations.

In the current period, they indicated they **paid for the first $30,000** invoice, **received and paid a second $30,000 invoice**, and **received but didn't pay a third $30,000** invoice for the workforce project. Since this third invoice was received but not paid for, it is an unliquidated obligation. Unliquidated obligations should decrease with time, so **grantees can only modify the cumulative column of 10f**, which converts to the previous column in the next period. This grantee paid their unliquidated obligation from the last period but received a new one of the same amount this period. That means they have **correctly indicated a cumulative unliquidated obligation of $30,000. If they want to close out next period, line 10f MUST be zero.**