

U.S. - Israel Center of Excellence

in

Energy, Engineering and Water Technology

(The U.S. – Israel Energy Center)

Procedures Handbook

Reporting Sections

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LIST of ACRONYMS and ABBREVIATIONS

AI	Artificial Intelligence
AP	Annual Presentation
APB	Approved Program Budget
BIRD	(US-Israel) Bi-National Research & Development (Foundation)
CM	Consortium Member
CMA	Agreement / Contract between all Consortium Members
DOE	Department of Energy of the U.S.
EBW	Excel Budget Workbook
EC	U.S.-Israel Center of Excellence in Energy, Engineering and Water Technology (the Energy Center)
ECCP	Energy Center's Assigned Contact Person
ECEC	Energy Center Executive Committee
ECFA	Energy Center Funding Agreement
EGR/EOG	Enhanced Gas / Oil Recovery
ES	Executive Summary (of the Proposal)
FP	Full Proposal
FR	Fiscal Report
FRL	Consolidated Fiscal Report of the ILL or USL
FRM	Fiscal Report of a Consortium Member
G	Grant Award Payments
G&A	General and Administrative (Expenses)
GANTT	Generalized Activity Normalization Time-Table
IIA	Israel Innovation Authority
IL	Israel
ILB	Total Budget of all Israel Consortium Members
ILL	Israel Lead Consortium Member
IP	Intellectual Property
LNG	Liquified Natural Gas
M&Ds	Milestones and Deliverables
MOE	Ministry of Energy of the State of Israel
N	Number of (6 months) segments
ONG	Oil and Natural Gas
OT	Operational Technology
R&D	Research and Development
TR	Technical Report
U.S.	United States of America
USB	Total Budget of all U.S. Consortium Members
USL	U.S. Lead Consortium Member

9 Technical & Fiscal Progress Reports

9.1 General

As mentioned in Section 4, above, and as detailed ahead, periodic Technical Reports (TRs), Fiscal Reports (FRs) and Annual Presentations (APs) must be submitted to and approved by the EC prior to the transfer of any payment (excluding the initial grant down-payment extended upon execution of the ECFA).

- The Consortium will submit to the EC a single semi-annual Technical Report (TR), covering the R&D progress made since the last report and relative to the most updated approved Program Plan (see Section 9.2, below).
- The USL and the ILL will each submit to the EC a separate, semi-annual Fiscal Report (FR), covering the cumulative actual Program expenditures and compared to the updated approved USL / ILL consolidated Program Budgets (see Section 9.3, below).
- Periodic (semi-annual) TRs and FRs are to be submitted and received within **30 days** following the expiration of each semi-annual (6 months period) segment of the Program.
- The amount of the next periodic **grant payment** extended by the EC to the USL / ILL will be based on the semi-annual TRs and FRs of the previous 6 months.

Reports must be submitted in both soft copy and one hard copy. The soft copy should be submitted using The EC Report Upload and Management System (<https://ec-upload.birdf.com>)

The report submission date is the date of delivery of the full hard copy of the report, sent to BIRD's office to the following address:

Office Address

BIRD Foundation
Kiryat Atidim, Building 4, 15th floor
Tel Aviv 6158001, Israel

Mailing Address

BIRD Foundation
P.O. Box 58054
Tel Aviv 6158001, Israel

9.2 Semi-Annual Technical Reports (TRs)

9.2.1 Introduction to TRs

The purpose of the Technical Reports (TRs) is to enable the EC to monitor the Program's progress and to assist it in decisions relating to the continued funding of the Program. Timeliness, conciseness and a comparison of the Program's progress as stipulated in the Program Plan (Annex D of the ECFA) should be key features of these.

A single TR is submitted by the Consortium at the completion of each **semi-annual segment**, prepared and submitted jointly by all the Consortium Members (CMs) and signed in the standard EC cover page (given in Table 19, below) by both the Program Manager and the Authorized Official of both the ILL and the USL. Technical reports that are not properly signed will not be reviewed.

The period of the reporting segment covered in the TR should coincide with the period covered in the accompanying FR. The TR will be reviewed by the EC only after receipt of the FR from both the ILL and USL, covering the same period. This will enable the EC to associate completed tasks and activities reported in the TR to the relevant expenditures reported in the FR.

TRs submitted to the EC will be treated as **confidential**. Nonetheless, proprietary or commercially sensitive information should be identified as such.

9.2.2 Outline and Contents of Semi-Annual TRs

Semi-annual TRs must follow the format detailed hereunder, including the name and numbering of the different sections.

Sections 4 and 5 are general and should display the Consortium's broad interpretation of the overall objectives of the Program, as well as relating to the relevant segment's objectives and accomplishments.

The following two sections thereafter, i.e., Sections 6 and 7, should provide information on a **task-by-task basis**. The tasks are the ones described in the GANTT Chart (Section F of the Proposal) of the most updated Program Proposal and in the task details section (Section E.2 of the Proposal) and in the budget (Section L of the Proposal).

Reporting on changes or expected changes in the TR alone is insufficient. Any change from the original proposal should be submitted in a letter to the EC, signed by both the ILL / USL, for its approval.

The following **13 sections** should be included in any semi-annual TR:

1. Standard EC TR Cover Page

The Cover Page form is given in Table 19, below, and is also given in the WORD **File #5 – EC Semi-Annual Technical Report (TR) Template**, which can be downloaded from the EC website <https://us-isr-energycenter.org/guidelines-forms/>. It must be signed by both the **Project Manager** and the **Authorized Official** of both the ILL and the USL. Technical reports that are not properly signed will not be reviewed.

2. Table of Contents - including page numbers

3. Executive Summary

In a few paragraphs (approximately 500 words or up to 1 page), describe the main R&D (technical) results and accomplishments in **Program tasks** carried out by the Consortium during the specific semi-annual period covered by the TC. Mention any milestone attained and deliverable available in this period.

Note: *The Executive Summary is a text targeted also for **external publication**, as required by the EC. Thus, it should not contain any information that the Consortium considers to be "confidential" or restricted in distribution / sharing.*

4. Objectives

State the **overall objectives** of the Program and of the work performed during the segment covered by the report, as defined in the Program Proposal or in approved changes to the development Program Plan.

5. Summary of Accomplishments

Provide an informative **summary** of the methods, results and accomplishments of the development work conducted in the period covered and **compare** the actual accomplishments with the objectives stated in Section 4, above. The summary should be self-sufficient and understandable to someone who reads nothing else in the report.

6. Results

Describe, with reference to the Program Plan submitted in the Program Proposal (Section F. See also Annex D of the ECFA), the results obtained during the reporting segment on an activity-

by-activity (task-by-task) basis. Identify and describe results that represent significant variations from the Program Plan. Discuss any activities / tasks that may have been eliminated or added to the Program Plan during the reporting period and give the reasons for such changes. Indicate how such modifications will affect the nature of the product / technology being developed in terms of features, specifications, performance, marketability, time-to-market, etc.

Whenever possible, the description and analysis of the results should be presented for each Consortium Member (CM), thus enabling to discuss progress and variations in the Program Plan which pertain to specific CMs.

Semi-Annual Technical Report - Cover Page			
EC Ref. No.:			
To: The U.S. – Israel Energy Center			
Project Title:			
Submitted By:			
IL Lead:			
US Lead:			
Program's Effective Date (Start Date) (dd/mm/yy):			
Dates of Reporting Segment Covered:			
from (mm/yy):			
to (mm/yy):			
	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; text-align: center;">Israel Lead (ILL)</td> <td style="width: 50%; text-align: center;">U.S. Lead (USL)</td> </tr> </table>	Israel Lead (ILL)	U.S. Lead (USL)
Israel Lead (ILL)	U.S. Lead (USL)		
Program Manager:			
Signature:			
Printed Name:			
Title:			
E-mail:			
Telephone no.:			
Authorized Organization Official:			
Signature:			
Printed Name:			
Title:			
E-mail:			
Telephone no.:			
Date Submitted:			
	(dd/mm/yy)		

Table 19: The Semi-Annual Technical Report Cover Page form

7. Graphical Comparison of Actual / Planned Activities versus Program Plan

Using the Program Plan (Annex D of the ECFA) and the tasks described there, show graphically (GANTT chart) the actual timing and status of the Program’s activities (tasks) carried out thus far, and explain deviations from the Program Plan. Likewise, use the GANTT chart of the Program Plan to show **graphically** the revised planned activities (tasks) for the remainder of the Program, and explain deviations from the Program Plan. For each task, whether it has been completed, is still being carried out, or is planned later-on in the Program, indicate graphically in a single chart:

- (1) its original Program Plan timing,
- (2) its actual occurrence and % completion at the end of the reporting segment, and
- (3) its planned (and maybe re-scheduled) occurrence in the remainder of the Program.

An example of the format of such a Gantt chart is given in Fig. 4, below:

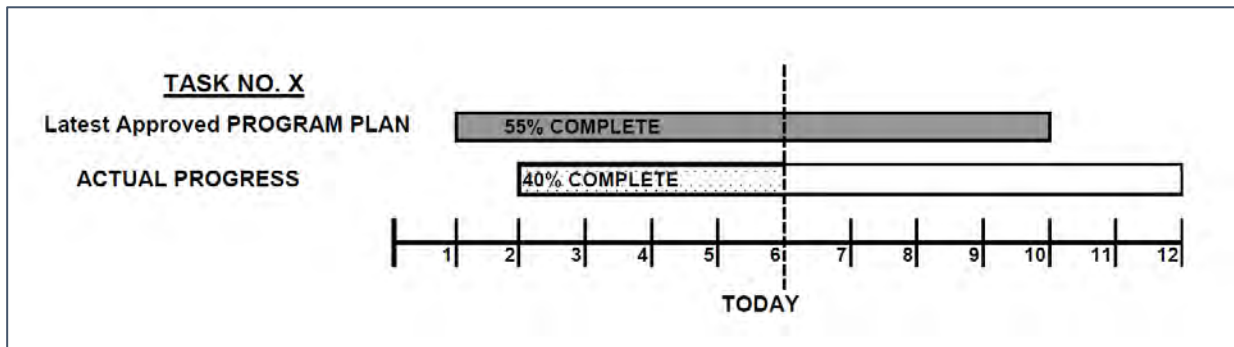


Fig. 4: Program Schedule Status and Plan (compared to latest approved Program Plan) for a Specific Task

8. Status of Milestones and Deliverables

Using Table 20 , below, list the milestones attained and the deliverables available this reporting segment resulting from progress in the Program **during previous segments and during this segment**. In addition, list the milestones and deliverables that represent significant deviation (lag) in their scope and due dates from the most recently updated plan, and explain the reasons for the deviations.

Note: *The template of Table 20, below, is available in the WORD **File #5 – EC Semi-Annual Technical Report (TR) Template**, which can be downloaded from the EC website <https://us-isr-energycenter.org/guidelines-forms/>. (Add or delete table rows as needed).*

#	<u>Milestones Attained in Previous Segments</u> (Definition / Description)	Attained Milestone Date (MM/YY)
1		
2		

#	Deliverables Available <u>in Previous Segments</u> (Definition / Description)	Available Deliverable Date (MM/YY)
1		
2		
#	Milestones Attained <u>in This Segment</u> (Definition / Description)	Attained Milestone Date (MM/YY)
1		
2		
#	Deliverables Available <u>in This Segment</u> (Definition / Description)	Available Deliverable Date (MM/YY)
1		
2		
#	Milestones Planned for <u>but Not yet Attained in This Segment</u> (Definition / Description and reasons for the lag)	Most Recently Planned Milestone Date (MM/YY)
1		
2		
#	Deliverables Planned for <u>but Not yet Available in This Segment</u> (Definition / Description and reasons for the lag)	Most Recently Planned Deliverable Date (MM/YY)
1		
2		

Table 20: Status of Milestones and Deliverables in the Semi-Annual Reporting Period

Using Table 21, below, list the milestones to be attained and the deliverables planned **for the next Program segment**, together with their most recently planned and updated due dates.

Note: The template of Table 21, below, is available in the WORD **File #5 – EC Semi-Annual Technical Report (TR) Template**, which can be downloaded from the EC website <https://us-isr-energycenter.org/guidelines-forms/>. (Add or delete table rows as needed).

#	Milestones Planned <u>for the Next Segment</u> (Definition / Description)	Most Recently Planned Milestone Date (MM/YY)	Newly Updated Milestone Date (MM/YY)
1			
2			
#	Deliverables Planned <u>for the Next Segment</u> (Definition / Description)	Most Recently Planned Deliverable Date (MM/YY)	Newly Updated Deliverable Date (MM/YY)
1			
2			

Table 21: Milestones to be Attained and the Deliverables Planned for the Next Semi-Annual Program Segment

9. Plans for Next Semi-Annual Program Segment

Show, on a **task-by-task basis**, the plan for the next semi-annual Program segment. Describe and justify any rescheduling or additions to activities on the Program Plan for the next Program segment and indicate which, if any, of the originally planned activities or tasks are being terminated or redirected. Discuss the impact that rescheduled activities are likely to have on the original Program Plan during the next semi-annual Program segment and if additional time will be needed to complete the Program.

Note: *If additional time is needed to complete any specific task, a separate written request should be jointly submitted by the ILL and USL, stating the justification for the request and the number of months requested. Reference could be made to the Program status and plans described in detail in this TR.*

10. Cooperation between the Consortium Members (CMs)

Discuss the **communication and coordination** activities conducted during the reporting segment that have enabled the CMs to keep abreast of each other's progress, especially between the ILL and the USL. Has the division of tasks or responsibilities between the ILL and the USL been integrated to mutual benefit? Any problems that have developed in this regard should be noted, along with details of corrective measures that have been taken or are planned.

11. Risk Analysis

Using the instructions and the form in Table 22, below, please insert here (a) the Risk Analysis tables as were presented in the Program Proposal, and (b) the **updated** Risk Analysis tables, depicting the current Program situation (in this semi-annual period). Add **explanations** to the differences between the risk level in the original (Proposal related) and the current (this semi-annual period).

Note: *The template of Table 22, below, is available in the WORD **File #5 - EC Semi-Annual Technical Report (TR) Template**, which can be downloaded from the EC website <https://us-isr-energycenter.org/guidelines-forms/>.*

12. Market and Commercialization Plans

Identify any important changes in the Consortium's target markets or its plans for commercialization that have developed during the semi-annual segment covered by the report. Explain such developments and the possible impact they will have on the overall development Program Plan and budget and on the overall commercialization plans, in terms of potential market size, market share and sales forecast.

13. Published Information

Attach copies of articles written in the professional literature and any press releases related directly to the Program. Attach a copy of any reprint (not submitted in a previous report) that is based, in whole or in part, on the work conducted on the EC Program. Include a report on any inventions or patents filed. Technical and user manuals do not have to be submitted.

Risk Analysis

In Proposal (check): _____

In Current Semi-Annual Period #: _____

Risk #	Name/Description	Type*
1		
2		
3		
4		
5		

Risk #	Name/Description	Ranking	Impact		
			Duration ¹	Budget ²	Commercialization Potential ³
1					
2					
3					
4					
5					

*Type: Technical (T), Project Management/Resources (M), External to the Project (E)

Ranking	Probability of Risk Occurring
High	Above 50%
Medium	30 – 49%
Low	10 – 29%
Very Low	1 – 10%

Impact	Duration ¹
High	Above 12 months
Medium	6 to 9 months
Low	Below 6 months

Impact	Budget ²
High	Above 20% increase
Medium	10% to 20% increase
Low	Below 10% increase

Impact	Commercialization Potential ³
High	Above 50%
Medium	30% to 50%
Low	1% to 29%

1. Duration of project extended by the given amount
2. Cost of project increases by the given percentage
3. Forecasted sales in the next 3 or 5 years reduced by the given percentage

Table 22: Risk Analysis Tables

9.3 Fiscal Reports

9.3.1 Introduction to Fiscal Reports by each CM (FRM)

Each and every CM in the Consortium (including the ILL / USL, which are also CMs) is required to prepare a periodic (semi-annual) **Fiscal Report (FRM)** and submit it to the ILL / USL, accordingly. The FRM is a **tabular, itemized accountability** of the actual expenditures incurred by the CM during the specific (semi-annual) period within the Program, based on accounting records maintained by the CM for recording all the Program's expenditures.

The 1st periodic (semi-annual) FRM covers the segment period starting from the Program's **Effective Date** to the end of the **first 6 (six) months** of the Program. The FRM must be submitted to the ILL / USL by each CM within 3 weeks from the end of the segment period. The 2nd and subsequent FRMs follow the same time sequence.

The FRM also includes a **summary**, referred to as the **FRM Cover Page**, (see Table 23, below), which includes:

- The cumulative actual expenditures by the CM since the **Effective Date**, classified by type of expenditure;
- The updated budget of the CM from the Effective Date to **2 years** forward, classified by type (category) of expenditure and referred to as the **Approved Program Budget (APB)**;
- A comparison of the **cumulative actual expenditures** to the **updated APB**, classified by type of expenditure (actual expenditures as % of budget).

The purpose of the CMs Fiscal Reports (FRMs) is to enable the ILL / USL and the EC to monitor **actual expenditures** of the Program and to assist in decisions relating to the continued funding of the Program. Accordingly, FRMs should be submitted **every six months**, even if the actual expenditures incurred by a CM are below budget during the reporting segment.

The FRMs must be prepared and submitted by each CM to the ILL / USL using a specific **Excel-based workbook file** called "File #6 – EC Semi-Annual Fiscal Report for a CM.xlsx", which can be downloaded from the EC website at <https://us-isr-energycenter.org/guidelines-forms/>. Detailed explanations on the outline, the content and the filling-out instructions of the FRM is given in Section 9.3.3, below.

The periodic (semi-annual) FRM's are submitted to the respective ILL / USL, who's responsibility will be to **receive them on-time and review them for completeness and accuracy**, (see Section 9.3.2, below) and, subsequently, to upload them to the EC website, usually only for record-keeping purpose.

*Note: Other than in unforeseen, **exceptional** cases, the EC will not manage or review the individual FRMs submitted on a semi-annual basis. The monitoring, review, management and consolidation (for reporting purposes to the EC) of the FRMs will be under the responsibility of the ILL / USL.*

All expenses incurred by each CM in the EC-supported Program must be **classified** by expense type (category), just like in the **APB** (initially included in Annex A of the ECFA), and they must be **itemized**. Expenditures in all categories should be shown and **compared** with the most updated APB.

An expenditure is recognized on an **accrual basis** (when the expense is incurred), provided that payment is made within the standard credit terms received by the organization, or at the latest, by the date of the EC's audit of the FRMs.

9.3.2 Introduction to Consolidated Fiscal Reports by the ILL / USL (FRL)

The Consortium's ILL / USL are required to prepare, each one **separately**, a periodic (semi-annual) **Fiscal Report (FRL)** and submit it to the EC. The FRL is a **tabular summary** of the consolidated actual expenditures incurred by all the IL or the U.S. CMs, respectively, during the specific (semi-annual) period within the Program, classified by expense type (category). They are based on accounting records maintained by the CMs for recording all the Program's expenditures and their required periodic reporting to the ILL / USL through their Fiscal Report (**FRMs**), (with copies to the EC). The main purpose of the FRLs is to enable the EC to monitor **actual expenditures** of the Program and to assist in decisions relating to the continued funding of the Program.

The FRL must be submitted to the EC by the ILL / USL within 1 month from the end of the semi-annual reporting period, together with the semi-annual **Technical Report (TR)** of the Consortium

The FRL is a **single-page** report (see Table 30, below), which includes:

- The **consolidated cumulative actual expenditures** of **all** the IL / US CMs since the Effective Date, classified by type (category) of expenditure;
- An updated IL / US Budget starting from the Effective Date to 2 years forward, classified by type of expenditure and referred to as the **Approved Program Budget (APB)**;
- A comparison of the IL/US **consolidated** cumulative actual expenditures to the updated APB, classified by type of expenditure (actual expenditures as % of budget).

The FRLs must be prepared and submitted by the ILL / USL using a specific **Excel-based worksheet file** called "File #7 – EC Semi-Annual Consolidated Fiscal Report.xlsx", which can be downloaded from the EC website at <https://us-isr-energycenter.org/guidelines-forms/>. The FRL is a **one-page** summary report which is generated by **automatic consolidation** of the Cover Page summary table of all respective FRMs. Detailed explanations on the outline, the content and the preparation instructions of the FRL is given in Section 9.3.4, below.

The EC recognizes expense variations from the APB of up to **15%**, without a specific request, between any major budget categories, i.e., Direct Labor, Subcontractors, Consultants, etc. However, at any stage during the course of the Program, should the CMs under the ILL / USL incur expenditures in a category for which no budget exists, or should the actual **consolidated** expenses relating to any budget category be expected to exceed the budget for that category by more than 15%, and the ILL / USL wants the EC to recognize these expenses in place of under-spending in other Budget categories, then a **request for an amendment to the Budget** must be submitted (please see Section 9.4.2, ahead). This request should be substantiated by clear and complete explanations and must be submitted by the ILL / USL for approval by the EC, together with a revised budget.

9.3.3 Outline and Contents of Semi-Annual FRMs prepared by the CMs

The following sub-sections present detailed explanations of the outline, the content and the filling-out instructions of the FRM to be prepared by each CM, which are all Excel spreadsheets (tabs) of the workbook "File #6 – EC Semi-Annual CM Fiscal Report.xlsx", which can be downloaded from the EC website at <https://us-isr-energycenter.org/guidelines-forms/>.

Note: *Input cells throughout the workbook "File #6 – EC Semi-Annual CM Fiscal Report.xlsx" are **highlighted in yellow**. All other content of any of the workbook's spreadsheets (tabs) are either textual information or calculated data, which are all **write-protected**.*

Note: Except in the Cover Page (see below), the **input rows** in all subsequent spreadsheets (tabs) can be **either reduced or expanded**, as needed.

9.3.3.1 The Cover Page (Summary)

The Cover Page is a **summary** of all subsequent spreadsheets in the FRM. An example is given in Table 23, below. Whenever needed, it can be **copied or printed** as a hardcopy. The following information has to be filled-out in the Cover Page:

Fiscal Report - Standard Cover Page (separate report required for each CM)				
EC REF. NO.:		Ref #1		
TO: U.S. - IL Energy Center				
PROGRAM TITLE:				
Program 1				
COUNTRY: (IL or U.S.)		IL		
ORGANIZATION NAME:		Organization 1		
TYPE OF REPORT: (Interim; Final)		Interim	Segment #:	2
REPORTING SEGMENT PERIOD COVERED (dd/mm/yy):		From: 01/07/2020	To:	31/12/2020
PROGRAM START DATE (dd/mm/yy):		01/01/2020	Number of months in segment:	6.0
CUMULATIVE UPDATED APPROVED BUDGET PERIOD (dd/mm/yy):		From: 01/01/2020	To:	31/12/2021
		Number of years in Cumulative Budget:		2.0
EXPENDITURE:	CUMULATIVE ACTUAL EXPENDITURES (\$)	CUMULATIVE UPDATED APPROVED BUDGET (\$)	Actual, as % of Budget	
Direct Labor	90,000	200,000		
Labor Overhead	22,500	50,000		
Total Direct Labor	112,500	250,000		45.0%
Equipment (Purchased & Leased)	150,000	320,000		46.9%
Materials & Supplies	90,000	190,000		47.4%
Travel:				
Foreign	18,000	30,000		
Domestic	1,800	4,000		
	19,800	34,000		58.2%
Subcontracts	30,000	70,000		42.9%
Consultants	15,000	25,000		60.0%
Other Expenses	50,000	63,381		78.9%
Total Expenditures	467,300	952,381		49.1%
G&A overhead	23,365	47,619		49.1%
Total Organization Expenditure	490,665	1,000,000		49.1%
We confirm that this report is prepared from separate accounting records maintained for recording the entire Program expenditures. The Program Manager's signature is his/her confirmation that all the listed items and expenditures were made by the organization within the framework of the Program.				
Printed name and signature:				
	Organization's Program Manager	Organization's Accounting Official	Organization's Authorizing Official	
Signature:	[Signature Box] Signature 1	[Signature Box]	[Signature Box]	
Printed Name:	Name 1	[Name Box]	[Name Box]	
Title:	Title 1	[Title Box]	[Title Box]	
E-mail:	Email 1	[Email Box]	[Email Box]	
Telephone no.:	Tel 1	[Tel Box]	[Tel Box]	
Date Submitted (dd/mm/yy):	Date 1			

Table 23: Example of the Cover Page form ("Cover Page" spreadsheet) of the FRM

- EC Reference Number – Assigned to the Program by the EC
- Program Title – As was given in the Proposal and as was and will be presented throughout all other Consortium reports
- Country – The country of the CM (IL or U.S. only)
- Organization Name – The name of the CM, as was given in the Proposal and as was and will be presented throughout all other Consortium reports.
- Type of Report – The report can be either: **Interim** - the periodic (semi-annual) FRM or **Final** – the last Fiscal Report of the Program, at its completion.
- Segment # - The number of the semi-annual reporting segment since the start of the Program.
- Reporting Segment Period Covered - The start and end dates (in dd/mm/yy format) of the reporting segment period.

*Note: The start and end dates of each reporting segment should be the **1st day** of the **1st month** and the **last day of the last month** in the segment, accordingly.*

- Program Start Date – The Effective Date (in dd/mm/yy format) of the Program, as stated in the ECFA.
- Cumulative updated Approved Budget Period – The start date and the end date (in dd/mm/yy format) of the period covered by the **APB of the CM**.

Note: The start date of the APB is the Effective Date. The end date of the APB is up to 2 years after the end date of the reporting segment covered in the FRM.

The components of the cumulative actual expenditures and of the ABP are **automatically transferred** from other FRM spreadsheets (see below), calculated and compared in the boxed table of the Cover Page. It is **write-protected**.

When completed, the FRM has to be **authorized and signed** by the following persons in the Organization (the same person can represent more than one of the following 3 positions):

- a) Organization's Program Manager
- b) Organization's Accounting Official
- c) Organization's Authorizing Official

9.3.3.2 (I) Direct Labor

Direct Labor expenditures are listed in the "Direct Labor" spreadsheet of the FRM, an example of which is given in Table 24, below. The info to be filled-out for each **employee** in the Organization who took part in the Program thus far is:

1. Name of Employee – as listed in the APB. If it is a different employee, substituting for the employee listed in the APB, the name of the substituted employee should be listed in parenthesis.
2. Profession – as listed in the APB.
3. No. of Months during which Time was Spent on Program – The number of months (including portions of a month) in which the employee spent time on the Program during the reporting segment.
4. % Time on Program – The percentage of the time spent on the Program by the employee during the number of months reported under (3) above, calculated by dividing the **actual hours** spent on the Program by the total hours worked in (3) above

plus vacation and sick leave time. The percentage time reported needs to be based on a Program's **time monitoring system** and duly authorized by the Project Manager.

EC REF. NO.: Ref #1 _____		For the reporting period from: 01/07/2020		Through: 31/12/2020					
		Number of months in segment: 6.0							
I. DIRECT LABOR									
THIS REPORTING SEGMENT									
Name of Employee	Profession	No. of months during which time was spent on Program	% Time * on Program	Gross Salary during Months Worked	Social Benefits during Months Worked	Total Charged to Program	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget
			%	\$	\$	\$	\$	\$	\$
Employee 1	Profession 1	5.0	90%	40,000	10,000	50,000	40,000	90,000	200,000
						-		-	
						-		-	
						-		-	
				Total Expenditure	\$	50,000	40,000	90,000	200,000
				Overhead (%):	\$	12,500	10,000	22,500	50,000
				TOTAL	\$	62,500	50,000	112,500	250,000

Table 24: Example of the Direct Labor form ("Direct Labor" spreadsheet) of the FRM

5. Gross Salary during Months Worked - The total \$ amount shown in the payroll information for the employee during the months reported in (3) above.
6. Social Benefits during Months Worked - The payments of social benefits made by the Organization during the months reported in (3) above on behalf of the employee, including inter alia payroll taxes, **pension, medical & group life insurance, etc.** In addition, at the end of each reporting segment, the value of the **vacation time** due to each employee during the months reported in (3) above, as well as the value of the **sick time** actually paid, should be calculated and added to the social benefits.
7. Total Charged to Program – The calculated sum of (5) and (6) above, multiplied by (4) above.
8. Total Previously Reported – The \$ amount reported in the "Cumulative Actual Expenditures to date" column (9) of the FRM submitted for the previous segment period.
9. Cumulative Actual Expenditures to Date – The calculated sum of (7) and (8) above.
10. Cumulative Updated Approved Budget – The \$ amount budgeted for the specific employee (or the replacement employee) in the latest (updated) Approved Program Budget (APB) of the CM.

Note: Columns (8) through (10) above are listed in all expenditure categories in subsequent FRM spreadsheets and have the same explanation as above.

9.3.3.3 Labor Overhead

Labor Overhead is calculated in the "Direct Labor" spreadsheet of the FRM as a **% of total Direct Labor** and added automatically to the values in items (7) through (10) in Section 9.3.3.2, above, as illustrated in Table 24, above. Although the Labor Overhead percentage is an input field that can be filled out, the default (standard) Labor Overhead percentage is **25%**.

Note: The approved Labor Overhead percentage, if different from 25%, must be the same as the Labor Overhead percentage of the **APB**.

9.3.3.4 (IIa) Purchased Equipment

Purchased Equipment is listed in the “Equip and Mat” spreadsheet of the FRM, an example of which is given in Table 25, below.

- As in the APB, only **Depreciation Allowance** on the Purchased Equipment incurred over the duration of the Program will be **recognized**, at a rate of **33.3% per year**.
- **Used equipment** that has been purchased prior to the Program’s Effective Date is also recognized as a Depreciation Allowance expense on the remaining economic life of the equipment, at the same rate as above.
- An itemized list must be included in the FRM for each purchased equipment showing:
 1. Date of purchase of equipment
 2. Purchase price
 3. No. of months (including portions of a month) used on the Program during the reporting segment
 4. Percentage of time used on the Program within the number of months listed in (3) above.
 5. Total Charged to Program – The **Depreciation** Allowance for the Purchased Equipment item during the reporting segment, automatically calculated as follows:
 $\text{Purchase price (2 above)} \times \text{\# of months (3 above)} / 12 \times 0.333 \times \text{\% used on Program (4 above)}$
- See Section 9.3.3.11, below for the explanation on the “Working Sheet” available in the “File #6 – EC Semi-Annual CM Fiscal Report.xlsx” workbook to manage the detailed listing of Purchased Equipment expenditures in the reporting segment.

9.3.3.5 (IIb) Leased Equipment

Leased Equipment is listed in the “Equip and Mat” spreadsheet of the FRM, an example of which is given in Table 25, below. An itemized list must be included in the FRM for each leased equipment showing:

1. Monthly lease cost (in \$/units/month)
2. Number of Units leased
3. No. of months (including portions of a month) used on the Program during the reporting segment
4. Percentage of time used on the Program within the number of months listed in (3) above.
5. Total Leasing Cost – A value automatically calculated as follows: $\text{Lease cost (1 above)} \times \text{\# of units (2 above)} \times \text{\# of months (3 above)} \times \text{\% used on Program (4 above)}$

9.3.3.6 (III) Expendable Materials and Supplies

Expendable Materials and Supplies are listed in the “Equip and Mat” spreadsheet of the FRM, an example of which is given in Table 25, below.

See Section 9.3.3.11, below for the explanation on the “Working Sheet” available in the “File #6 – EC Semi-Annual CM Fiscal Report.xlsx” workbook to manage the detailed listing of Expendable Materials and Supplies expenditures in the reporting segment.

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EC REF. NO.: _____ Ref #1 _____		For the reporting period from: _____ 01/07/2020 _____ Through: _____ 31/12/2020 _____								
		Number of months in segment: _____ 6.0 _____								
IIa. PURCHASED EQUIPMENT (*)										
Description of Purchased Equipment	Date of Purchase	Purchase Price	No. of Months used on Program During Segment	Percentage of Time Used on Program	Total Charged to Program	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget		
	dd/mm/yy	\$		%	\$	\$	\$	\$		
Equipment 1	01/07/2020	200,000	3.0	100%	16,650	13,350	30,000	70,000		
					-	-	-	-		
					-	-	-	-		
(*) The annual depreciation rate for all equipment types is 33.3%					TOTAL	\$	16,650	13,350	30,000	70,000
IIb. LEASED EQUIPMENT										
Description of Leased Equipment	Monthly Lease Cost	No. of Units	No. of Months used on Program During Segment	Percentage of Time Used on Program	Total Leasing Cost	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget		
	\$/unit/mo			%	\$	\$	\$	\$		
Leased Equipment 1	1,000	10	2.0	100%	20,000	100,000	120,000	250,000		
					-	-	-	-		
					-	-	-	-		
					TOTAL	\$	20,000	100,000	120,000	250,000
III. EXPENDABLE MATERIALS AND SUPPLIES										
Description of Expendable Materials & Supplies Sub-Categories	Total Charged to Program	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget						
	\$	\$	\$	\$						
Materials 1	50,000	40,000	90,000	190,000						
			-	-						
			-	-						
TOTAL		\$	50,000	40,000	90,000	190,000				

Table 25: Example of the Purchased and Leased Equipment, Expendable Materials and Supplies form (“Equip and Mat” spreadsheet) of the FRM

9.3.3.7 (IV) Travel

Travel expenditures (both Foreign and Domestic) are listed in the “Travel” spreadsheet of the FRM, an example of which is given in Table 26, below. Both Foreign and Domestic Travel must be reported with the following details:

1. Name of employee making the trip
2. Dates of travel (from / to)
3. Destination
4. A brief description of the objectives of the trip and its relation to the Program must be included in the trip expense report. The trip expense reports and vouchers substantiating the expenditure reported should be available at the Organization for inspection during auditing of the FRs.
5. The expenses generally accepted are the costs relating to:
 - a. Air tickets – for economy of business class travel only
 - b. Hotels
 - c. Car rental and other transport costs
 - d. Daily allowance for meals (rates need to be checked with the EC each year)
 - e. Business meals
 - f. Communication

9.3.3.8 (V) Subcontracts and (VI) Consultants

Expenditures for Subcontracts and Consultants are listed in the “Subs & Cons” spreadsheet of the FRM, an example of which is given in Table 27, below.

See Section 9.3.3.11, below for the explanation on the “Working Sheet” available in the “File #6 – EC Semi-Annual CM Fiscal Report.xlsx” workbook to manage the detailed listing of Subcontracts and Consultants expenditures in the reporting segment.

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EC REF. NO.:		Ref #1		For the reporting period from:		01/07/2020	Through:		31/12/2020
				Number of months in segment:		6.0			
IV. TRAVEL									
A) FOREIGN									
Name of Person	Dates of Travel		Destination	Total Charged to Program	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget		
	from	to						\$	\$
Person 1	01/08/2020	15/08/2020	Destination 1	8,000	10,000	18,000	30,000		
TOTAL				\$	8,000	10,000	18,000	30,000	
B) DOMESTIC									
Name of Person	Dates of Travel		Destination	Total Charged to Program	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget		
	from	to						\$	\$
Person 2	15/10/2020	30/10/2020	Destination 2	1,000	800	1,800	4,000		
TOTAL				\$	1,000	800	1,800	4,000	

Table 26: Example of the Foreign and Domestic Travel form (“Travel” spreadsheet) of the FRM

EC REF. NO.:		Ref #1		For the reporting period from:		01/07/2020	Through:		31/12/2020
				Number of months in segment:		6.0			
V. SUBCONTRACTS									
Name of Subcontractor	Service performed		Total Charged to Program	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget			
	\$	\$					\$	\$	
Subcontractor 1	Service 1		30,000	-	30,000	70,000			
TOTAL			\$	30,000	-	30,000	70,000		
VI. CONSULTANTS									
Name of Consultant	Service performed		Total Charged to Program	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget			
	\$	\$					\$	\$	
Consultant 1	Service 2		5,000	10,000	15,000	25,000			
TOTAL			\$	5,000	10,000	15,000	25,000		

Table 27: Example of the Subcontracts and Consultants form (“Subs & Cons” spreadsheet) of the FRM

9.3.3.9 (VII) Other Expenses

Other expenses incurred in the reporting segment are listed in the “Other” spreadsheet of the FRM, an example of which is given in Table 28, below.

See Section 9.3.3.11, below for the explanation on the “Working Sheet” available in the “File #6 – EC Semi-Annual CM Fiscal Report.xlsx” workbook to manage the detailed listing of Other expenditures in the reporting segment.

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EC REF. NO.: <u>Ref #1</u>		For the reporting period from: <u>01/07/2020</u> Through: <u>31/12/2020</u>																		
		Number of months in segment: <u>6.0</u>																		
VII. OTHER EXPENSES																				
Name of Supplier	Description of Expenditure	Total Charged to Program	Total Previously Reported	Cumulative Actual Expenditures to date	Cumulative Updated Approved Budget															
		\$	\$	\$	\$															
Supplier 1	Other Expenditure 1	15,000	35,000	50,000	63,381															
				-																
TOTAL \$		15,000	35,000	50,000	63,381															
		<table border="1"> <tr> <td>Total Expenditures (\$)</td> <td>208,150</td> <td>259,150</td> <td>467,300</td> <td>952,381</td> </tr> <tr> <td>G & A (\$)</td> <td>10,408</td> <td>12,958</td> <td>23,365</td> <td>47,619</td> </tr> <tr> <td>PROGRAM TOTAL (\$)</td> <td>218,558</td> <td>272,108</td> <td>490,665</td> <td>1,000,000</td> </tr> </table>				Total Expenditures (\$)	208,150	259,150	467,300	952,381	G & A (\$)	10,408	12,958	23,365	47,619	PROGRAM TOTAL (\$)	218,558	272,108	490,665	1,000,000
Total Expenditures (\$)	208,150	259,150	467,300	952,381																
G & A (\$)	10,408	12,958	23,365	47,619																
PROGRAM TOTAL (\$)	218,558	272,108	490,665	1,000,000																
G&A (%): <u>5.0%</u>																				

Table 28: Example of the “Other Expenses” form (“Other” spreadsheet) of the FRM

9.3.3.10 G&A Overhead

General & Administrative (G&A) Overhead is calculated in the “Other” spreadsheet of the FRM as a % of Total Expenditures and added automatically to the values in (a) Total Charged to Program, (b) Total Previously Reported, (c) Cumulative Actual Expenditures to Date, and (d) Cumulative Updated Approved Budget, as illustrated in Table 28, above. Although the G&A Overhead percentage is an input field that can be filled out, the default (standard) G&A Overhead percentage is **5%**.

Note: The approved G&A Overhead percentage, if different from 5%, must be the same as the G&A Overhead percentage of the **APB**.

9.3.3.11 Working Sheets for the Fiscal Report (FRM)

A separate Working Sheet needs to be submitted for the following budget types (categories):

Name of Budget Type (Category)	Name of Excel Worksheet in “File #6 – EC Semi-Annual CM Fiscal Report.xlsx”
(IIa) Purchased Equipment	Supp Sch-Equipment
(III) Expendable Materials & Supplies	Supp Sch-Materials
(V) Subcontracts	Supp Sch-Subcontractors
(VI) Consultants	Supp Sch-Consultants
(VII) Other Expenses	Supp Sch-Other Expenses

Within the Working Sheet for a specific budget type (category), the details of the invoices relating to **each sub-category** must be reported in separate schedules, as shown in the example of a Working Sheet in Table 29, below. The following guidelines should be followed in itemizing expenses:

WORKING SHEET FOR FISCAL REPORT TO ENERGY CENTER (Please use a separate page for each budget type)					
ORGANIZATION NAME: <u>Organization 1</u>					
REPORTING SEGMENT PERIOD: From: <u>01/07/2020</u> Through: <u>31/12/2020</u>					
BUDGET ITEM: Materials					
Name of sub-category (taken from budget): Material 1					
Name of Supplier / Contractor	Date of Invoice	Invoice Number	Date of Payment	Check or Transfer No.	Amount \$
Supplier 1	15/08/2020	12345	30/08/2020	54321	3,459
TOTAL					3,459
Name of sub-category (taken from budget): Material 2					
Name of Supplier / Contractor	Date of Invoice	Invoice Number	Date of Payment	Check or Transfer No.	Amount \$
Supplier 2	10/10/2020	54321	30/10/2020	12345	5,478
TOTAL					5,478

Table 29: Example of a Working Sheet listing detailed actual expenses of budget sub-categories

- The total Dollar amount for each sub-category must be the same as the amount reported for that sub-category in the FRM, in the column headed “Total Charged to Project”. (This total amount is not transferred automatically to the FRM.)
- The expenses reported must be itemized in accordance with the budget (APB).
- Documentation requirements for budget categories listed above are as follows:
 - ✓ Proof of relating to the Program – the Program **name or number** must be indicated on relevant purchase requisitions, purchase orders or invoices, together with the **signature** of the Program Manager, approving such allocation. Where specific agreements have been signed, e.g., with **subcontractors or consultants**, a copy should also be available for inspection.
 - ✓ Proof of payment – a copy of the check or bank transfer must be provided.
- All documentation for all categories of expenditures must be available at the Organization for inspection **during auditing** of the FRM.

9.3.4 The Consolidated Fiscal Reports by the ILL / USL (FRL)

The following sub-sections present detailed explanations of the outline, the content and the preparation instructions of the FRL introduced in Section 9.3.2 above, to be prepared by the ILL / USL (one FRL each) **every semi-annual segment period**. It is an **Excel Workbook** named “File #7 – EC Semi-Annual Consolidated Fiscal Report.xlsx”, which can also be downloaded from the EC website at <https://us-isr-energycenter.org/guidelines-forms/>.

Note: *Input cells throughout the workbook “File #7 – EC Semi-Annual Consolidated Fiscal Report.xlsx” are **highlighted in yellow**. All other content of the workbook is either textual information or calculated data, which are all **write-protected**.*

9.3.4.1 Outline and Content of the FRL

The FRL is a **single page report**, very similar in outline and content to the **FRM “Cover Page”** (see Table 23, above), an example of which is given in Table 30, below:

As can be seen from Table 30, the one-page FRL is divided into 3 main sections:

Section A – (upper section) Contains the **identification** of the Consortium, the ILL / USL and the fiscal reporting segment period.

The information in this section is filled-out automatically. It is **transferred entirely** from the **Cover Page of the FRM** prepared by the ILL / USL (**in the capacity of a CM**). Thus, if there’s any need for a change / update in any of the filled-out cells in this section, it should be done by changing the respective input cell in the FRM.

Section B – (middle section) Contains the **summary** of both the consolidated cumulative actual expenses and of the budget, and comparison between them, as described in Section 9.3.2, above.

The itemized consolidated cumulative **actual** expenses in this section are filled-out automatically. They are transferred entirely from the **Cover Page of the FRMs of all the CMs** (IL or US) and consolidated (summed-up).

The itemized consolidated cumulative updated **approved budget** components in this section are also filled-out automatically. They are transferred entirely from the **Cover Page of the FRMs of all the CMs** (IL or US) and consolidated (summed-up). However, the budget cells highlighted in **yellow** are not write-protected, and their automatically-generated values can be overridden manually by the ILL / USL, if needed.

Section C - (lower section) Contains the **contact info** and the authorization **signatures**.

When completed, the **FRL** has to be **signed** by the following persons in the ILL / USL Organization, after filling-out their contact info (highlighted in **yellow**):

- a) Organization’s Program Manager
- b) Organization’s Accounting Official
- c) Organization’s Authorizing Official

Note: *The same person can represent more than one of the 3 positions above.*

9.3.4.2 Preparation of the FRL

To prepare the periodic (semi-annual) FRL by the ILL / USL (two separate reports), the following instructions should be followed by the ILL / USL:

1. Store **your** FRM Excel file (“File #6 – EC Semi-Annual CM Fiscal Report.xlsx”) you’ve prepared in the capacity of a CM **in Drive E, Directory EC: E:\EC** under the file name: **FR-LEAD.xlsx**
2. Store the FRM Excel files (“File #6 – EC Semi-Annual CM Fiscal Report.xlsx”) you’ve received from all CMs in your Country **in Drive E, Directory EC: E:\EC**.
3. Rename the Excel files in (2) above to: **FR-CM2.xlsx, FR-CM3.xlsx, FR-CM4.xlsx, ... etc.**;

9.4 Annual Presentation and Program Update

9.4.1 The Annual Presentation (AP) to the EC

Once a year, the Consortium should prepare, submit and deliver an Annual Presentation (AP) to the EC. The plan is for representatives of the ILL / USL (together) to present this AP to the Energy Center Executive Committee (ECEC).

The AP should be submitted to the EC (by uploading to the EC upload system) within 7 weeks from the end date of the 2nd, 4th, 6th, 8th and 10th semi-annual reporting periods, and should be based on the TRs and FRs submitted by the Consortium for the 2 recent semi-annual periods.

The AP should be prepared as a **slide-presentation** of approximately 1 hour in duration, containing approximately 30-40 slides.

The AP should address the following main topic areas / issues:

For Year Just Ended:

- Main **objectives and tasks** planned and executed;
- Main **results and accomplishments** achieved;
- New **milestones** attained and **deliverables** available
- Description of the **cooperation** and **collaboration** between the Consortium Members (CMs)
- Any major R&D **difficulties / problems** or failures encountered

For the Next Two Years:

- Main anticipated R&D problems / difficulties / failures in the Consortium Program
- Any anticipated changes in the CMs participating in the Program
- Main anticipated changes in the content of planned **tasks** and or start / end dates of tasks (see Section 9.4.2, ahead)
- Revised budgets of any of the CMs, and the revised consolidated ILL / USL budgets (see Section 9.4.2, ahead).

9.4.2 Preparation of Updated Program GANTT and Budgets

Once a year, the ILL and the USL of the Consortium should prepare and submit to the EC for approval (each one separately), an updated **GANTT** and updated **Cumulative Budgets** for the next 2 years. For example:

- ✓ At the end of the 1st year of the Program, the updated GANTT and Cumulative Budgets should be for the first 3 years of the Program (for topic area #3, until the end of the 3 years Program)
- ✓ At the end of the 2nd year of the Program, the updated GANTT and Cumulative Budgets should be for the first 4 years of the Program (for topic area #3, until the end of the 3 years Program).

The updated Program GANTT and Budgets (see below) should be based on the following:

- The actual cumulative expenditures incurred in the past segments, as reported in previous **FRs**

- The anticipated changes in the GANTT and/or budgets of any of the CMs within the next 2 years, as reported in this year’s AP (see Section 9.4.1, above).

The updated GANTT and Budgets should be submitted to the EC for review **and approval** (by uploading to the EC upload system) at the same time that the **AP** is submitted (within 7 weeks from the end date of the 2nd, 4th, 6th 8th and 10th semi-annual reporting periods; For topic area #3 - within 7 weeks from the end date of the 2nd, 4th and 6th semi-annual reporting periods.)

The **Cumulative Budgets** that are updated and submitted for approval each year should be prepared by updating the same Excel Budget Files (#3 and #4) that were used to prepare and submit the Approved Program Budgets (APBs) that were appended as Annex A of the ECFA. In case they have to be re-created, they can be downloaded from the EC website: <https://us-isr-energycenter.org/guidelines-forms/> . They are:

- The **cumulative budgets of each one of the CMs**, using **file #3**. For guidelines on the CM budget preparation, see Section 7.14 of this Handbook, above.
- The **consolidated cumulative budgets of the ILL / USL** (each one separately), using **file #4**. For Instructions how to prepare these consolidated budgets, see Section 7.14.5 of this Handbook, above.

The request for changes in the GANTT and in the Budgets, whenever significant, should be reasoned / explained in writing and appended to the **AP**.

Once the updated cumulative budgets are approved by the EC, they become the **Approved Project Budgets (APB)** that are included in the **FRs** of the following 2 segments, for comparison with the actual cumulative expenditures.

9.5 Supplementary / Supporting Files for TR and FR Preparation

The list of supplementary / supporting files / templates for the preparation of the TR and FR, which can be downloaded from the EC website <https://us-isr-energycenter.org/guidelines-forms/> are given in Table 31, below:

File #	Report Generated	Function and Name of File
	TR / FR	EC – Procedures Handbook (reporting).pdf
5	TR	File #5 – EC Semi-Annual Technical Report (TR) Template.docx
6	FRM	File #6 – EC Semi-Annual CM Fiscal Report.xlsx
7	FRL	File #7 – EC Semi-Annual Consolidated Fiscal Report.xlsx

Table 31: List of supplementary / supporting files / templates for the preparation of the TR and FR
