Guidance to File Reimbursement Requests

For reimbursement request *to be approvable*; it must meet these five assumptions:

1. Expenditure and/or Match is allowable under the [Wisconsin Fast Forward grant](#).
2. Expenditure and/or Match is clearly identified in Grantee's application.
3. Grantee has sufficient WFF funds allocated in the expenditure category.
4. Expenditure is made within the timeframe of the grant.
5. Grantee is meeting Match requirements as outlined in their contract.

Within each expenditure category; the following must be met *to be approvable*:

Program/Curriculum Development: Costs related to the creation and development of the training curriculum (instructional methods and strategies to address technical skills standards)**.** Examples: personnel costs, contractual/consultant costs, and supplies directly related to the creation of the curriculum.

Expenditure Category	When using WFF funds	When using to meet Match requirement
Program/ Curriculum Development	✓ Grantee must provide specific training course curriculum information (the individual's name developing the curriculum, title, company or organization they represent), brief description of curriculum to be developed, and total cost. ✓ Total cost must be logically explained for each course curriculum developed (i.e. hours spent developing curriculum x actual rate of pay per hour = Course Curriculum Development Cost). ✓ Grantee must provide curriculum developed to DWD at time of reimbursement request.	✓ Grantee must provide specific training course curriculum information (the individual's name developing the curriculum, title, company or organization they represent), brief description of curriculum to be developed, and total cost. ✓ Total cost must be logically explained for each course curriculum developed (i.e. hours spent developing curriculum x actual rate of pay per hour = Course Curriculum Development Cost).

Guidance to File Reimbursement Requests

Instruction: Costs related to the training process of providing information on how something should be done, operated, or assembled. Training can be provided externally (i.e. through a technical college, university, employment partners) or internally (i.e. an expert in the field/skill within the organization).

Expenditure Category	When using WFF funds	When using to meet Match requirement
Instruction	✓ Grantee has clearly identified **what** the instruction is for. ✓ Grantee has clearly identified **who** the instruction is for (list of trainee names provided). ✓ Grantee must provide a class roster with trainees' signatures acknowledging that they attended the training course. ✓ List of names provided matches names identified in the Trainee Data Report. ✓ If instruction is provided by external trainers, such as a technical college, universities, employment partners within a consortium, grantee must provide invoice & proof of payment. Please see question 6 on the FAQ for proof of payment suggestions at http://wisconsinfastforward.com/pdf/expenditures_faq.pdf. ✓ If instruction is provided by internal trainers, grantee must provide a spreadsheet with names of the trainers, what they trained, number of hours they trained, and their hourly wage; overall evidence must show how you came to the instruction total you are claiming.	✓ Grantee has clearly identified **what** the instruction is for. ✓ Grantee has clearly identified **who** the instruction is for (list of trainee names provided). ✓ Grantee must provide a class roster with trainees' signatures acknowledging that they attended the training course. ✓ List of names provided matches names identified in the Trainee Data Report. ✓ If instruction is provided by external trainers, such as a technical college, universities, employment partners within a consortium, a completed in kind form must be turned in. For the match portion they need to provide an In Kind reimbursement form with each request. The in kind form is found at http://wisconsinfastforward.com/doc/in_kind_contribution_worksheet.doc. ✓ If instruction is provided by internal trainers, grantee must provide a spreadsheet with names of the trainers, what they trained, number of hours they trained, and their hourly wage; overall evidence must show how you came to the match number you identified. ✓ If Grantee is using trainee's wages as Match, on a spreadsheet, please provide: trainees' names; what training they received; number of hours in training; trainees' hourly wages. Overall evidence must show how you came to the Match total you identified.

Instructional Materials: Materials directly used or consumed by the trainees during instructional activities and has a useful life of over 1 year. Examples: Drills, lathes, discs, software, etc. Note, this is limited to non-capital items only with an individual item cost under $5,000.

Expenditure Category	When using WFF funds	When using to meet Match requirement
Instructional Materials	✓ Grantee has clearly itemized, <u>on a spreadsheet</u>, what instructional materials are being purchased with amounts provided. Items less than $500 do not require receipt.	✓ Grantee has clearly itemized, <u>on a spreadsheet</u>, what instructional materials are being purchased with amounts provided. Items less than $500 do not require receipt. ✓ Not more than 20% of match can be used for instructional materials, software and equipment.

Facility (off-site/on-site): Permanent, semi-permanent, or temporary commercial or industrial property such as a building, plant, or structure. Examples: Off-site facility, such as the training lab at the local technical college or in-house facility is your building/space.

Expenditure Category	When using WFF funds	When using to meet Match requirement
Facility	✓ Grantee has clearly identified days and use of **off-site facility**. Note you cannot use WFF for an on-site facility (match only). ✓ Grantee has clearly identified location of the facility and purpose for its use. ✓ Total facility amount more than $500 requires proof of payment.	✓ Grantee has clearly identified days and use of **on-site (in-house) facility**. ✓ Grantee has clearly identified location of the facility and purpose for its use. ✓ Grantee must provide minimum of 1 external bid in the area to justify match amount.

Supplies and Operating Expenses: Consumable expenses directly related to the training project. Examples: Consumable training supplies like welding rods, nails and wood, expenses for equipment; such as utilities and/or rental and installation of communications equipment directly related to training (i.e. telephone lines for operating computer training equipment or utility costs for operating electrical equipment).

Expenditure Category	When using WFF funds	When using to meet Match requirement
Supplies and Operating Expenses	✓ Grantee has clearly itemized, <u>on a spreadsheet</u>, what supplies/operating expenses are being purchased with amounts provided. ✓ Grantee must show evidence that equipment rented or leased was under an operating lease, through a competitive procurement process or at fair market value for the duration of training and must be pro-rated for the amount of time used in the program. ✓ Items more than $500 require proof of payment.	✓ Grantee has clearly itemized, <u>on a spreadsheet</u>, what supplies/operating expenses are being purchased with amounts provided. Items less than $500 do not require receipt. ✓ Grantee must use current fair market value or rental value of equipment loaned to the project, pro-rated for the percentage of time the equipment is used by trainees during the program. NOTE: If equipment will be used by non-WFF trainees, the portion of the time cannot be used for matching purposes.

Consultant/Contractual: Any consultant/contractual expenses **not directly related** to curriculum development or instruction. Examples: Contracts for pre-employment assessments, trainee recruitment, and project marketing.

Expenditure Category	When using WFF funds	When using to meet Match requirement
Consultant/ Contractual	✓ Rarely used; Grantee would have had to provide specific information in grant application for use of this expenditure category. ✓ Grantee must provide specific Consultant/Vendor information (individual's name, title, company or organization they represent); brief description of services delivered; and total cost. ✓ Total cost must be logically explained (i.e. flat fee OR hours/items x hour/item = Total Cost).	✓ Rarely used; Grantee would have had to provide specific information in grant application for use of this expenditure category. ✓ Grantee must provide specific Consultant/Vendor information (individual's name, title, company or organization they represent); brief description of services delivered; and total cost. ✓ Total cost must be logically explained (i.e. flat fee OR hours/items x hour/item = Total Cost).

Travel, Meals, and Lodging: Travel costs can be reimbursed only for instructors, and only for travel directly related to training that is reasonable and necessary.

Expenditure Category	When using WFF funds	When using to meet Match requirement
Travel, Meals, and Lodging	✓ Grantee must outline specifics in their application. ✓ Limited to trainers only. ✓ Must provide a spreadsheet with the following information: travel date(s); individual that traveled; individual's title; organization they represent; purpose of the travel; location traveled from; location traveled to; amount for airfare; amount for meals; (for driving) total miles traveled and rate per mile; overall total travel cost	✓ Grantee must outline specifics in their application. ✓ Travel, meals, and lodging allowed for trainers. Meals and lodging not allowed for trainees, but travel is allowed for unemployed and new hire trainees. ✓ Must provide a spreadsheet with the following information: travel date(s); individual that traveled; individual's title; organization they represent; purpose of the travel; location traveled from; location traveled to; amount for airfare; amount for meals; (for driving) total miles traveled and rate per mile; overall total travel cost

Other: Includes all costs for the project not reflected elsewhere. Examples: Pre-employment tests, drug screens, marketing materials, etc. Note, all grants awarded $250,000 or more requires a single audit. Grantees with grant awards that meet this threshold amount are allowed to budget WFF funds for the expense of the audit, including the cost of assessment instruments, and the expenses associated with the observation visits and data analysis. Supportive service costs may be included as match for unemployed projects dealing with disadvantaged populations.

Expenditure Category	When using WFF funds	When using to meet Match requirement
Other	✓ Rarely used; Grantee would have had to provide specific information in grant application for use of this expenditure category. ✓ Grantee has clearly itemized, on a spreadsheet, expenses budgeted as "other" with amounts provided.	✓ Rarely used; Grantee would have had to provide specific information in grant application for use of this expenditure category. ✓ Grantee has clearly itemized, on a spreadsheet, expenses budgeted as "other" with amounts provided.

Administrative Cost: Costs that exist for the general operation of the program to support activities necessary for the proper and efficient performance of grant duties, including supervision of such activities. Examples: a portion of the project director's salary, office supplies, and grant management activities. This does not include curriculum development activities, personnel development, or research activities.

Expenditure Category	When using WFF funds	When using to meet Match requirement
Administration Costs	✓ Grantee must provide who (name or names of individuals) did the administration; the date(s) or time frame covered; how many hours did they do it; what was their hourly rate; what kind of work did they do (i.e. data entry, trainee tracking). ✓ Administrative cost cannot exceed 5% of the project total. Total includes WFF allocation + Match. This means that if Grantee does not spend all WFF funds or does not meet full Match, 5% administrative amount may be adjusted accordingly.	✓ Grantee must provide who (name or names of individuals) did the administration; the date(s) or time frame covered; how many hours did they do it; what was their hourly rate; what kind of work did they do (i.e. data entry, trainee tracking).