Guidance to File Reimbursement Requests

For a reimbursement request *to be approvable*, it must meet these six 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 or amendment(s).
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.
6. Grantee is providing sufficient documentation of expenditure and/or match, along with proof of payment for expenses greater than $500.

A Reimbursement Workbook and Excel Tracking Tool will be submitted with each reimbursement request, to assist with reporting the information outlined below.

Program/Curriculum Development: Costs related to the creation and development of the training curriculum. Curriculum is the content which will be taught in a training program that is funded by Wisconsin Fast Forward**.** 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 the time of the 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). ✓ Grantee must provide curriculum developed to DWD at the time of the reimbursement request.

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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). If training is provided externally, expenses should be included under the Consultant/Contractual budget line.

Expenditure Category	**When using WFF funds**	**When using to meet Match requirement**
Instruction *Instructor information and trainee wage (match) information will be outlined on the Reimbursement Workbook and submitted during the reimbursement request process.	✓ Grantee has clearly identified **what course** the instruction is for, and the dates training took place. ✓ Grantee has clearly identified **who** the instruction is for (list of trainee names provided). ✓ List of trainee names provided matches names identified in the Wisconsin Fast Forward System ✓ If instruction is provided by external trainers (consultant/contractual), such as a technical college, universities, employment partners within a consortium, grantee must provide invoice & proof of payment. ✓ If instruction is provided by internal trainers, grantee must provide the Reimbursement Workbook with the 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 course** the instruction is for, and the dates training took place. ✓ Grantee has clearly identified **who** the instruction is for (list of trainee names provided). ✓ List of trainee names provided matches names identified in the Wisconsin Fast Forward system. ✓ If instruction is provided by external trainers (consultant/contractual), such as a technical college, universities, employment partners within a consortium, grantee must provide invoice & proof of payment. ✓ If instruction is provided by internal trainers, grantee must provide the Reimbursement Workbook with the 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 the Reimbursement Workbook provide the names of the trainees, what training they received, the number of hours in training, and their hourly wage; overall evidence must show how you came the match number 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 expenditures 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, on the Reimbursement Workbook, what instructional materials are being purchased with amounts provided.	✓ Grantee has clearly itemized, on the Reimbursement Workbook, what instructional materials are being purchased with amounts provided.

Facility (off-site/on-site): WFF encourages Applicants, when possible, to use their own facilities or those of the educational partner for training at no cost to WFF. However, if the Applicant must lease space to provide training and can verify that this is necessary to the success of the program, WFF grant funds may be used to pay a rental rate based on competitive rates for the area in which the program will operate. It is also allowed that a Project Partner provide a cash match to cover rent or make an in-kind match of training space off-site. Project Partner facilities contributed as in-kind match must be valued at the actual cost to hold the training there and should be prorated for the amount of time being used for purposes directly related to the project.

When Applicants use their own facilities at no cost to WFF, the value of the training space is allowable as an in-kind match. Applicant business facilities must be valued at the actual cost to the business and should be prorated for time used for purposes directly related to the project.

Expenditure Category	When using WFF funds	When using to meet Match requirement
Facility	✓ Grantee has clearly identified days and use of **off- site facility** on the Reimbursement Workbook. Note you cannot use WFF for an on- site facility (match only). ✓ Grantee has provided documentation of facility use from the vendor. ✓ Grantee has clearly identified location of the facility and purpose for its use. ✓ Must be prorated to the amount of time being used for purposes directly related to the project.	✓ Grantee has clearly identified days and use of **on-site (in-house) facility** on the Reimbursement Workbook and submitted an In-Kind Form (https://wisconsinfastforward.com/doc/in_kind_contribution_worksheet.doc) ✓ 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 (if requested). ✓ Must be prorated to the amount of time being used for purposes directly related to the project.

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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). Note, this is limited to non-capital expenditures only with an individual item cost under $5,000.

Expenditure Category	**When using WFF funds**	**When using to meet Match requirement**
Supplies and Operating Expenses	✓ Grantee has clearly itemized, on the Reimbursement Workbook , 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.	✓ Grantee has clearly itemized, on the Reimbursement Workbook, what supplies/operating expenses are being purchased with amounts provided. ✓ 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 internal 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	✓ 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. ✓ Grantee must provide the Reimbursement Workbook with names of the trainers, what they trained, dates of training, number of hours they trained, and their hourly wage; overall evidence must show how you came to the instruction total you are claiming. ✓ 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).	✓ 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, meals, and lodging costs for instructors should be limited to that which is reasonable, necessary, and directly related to training. WFF funds and cash/in-kind match funds may be used for the cost of instructional staff travel, meals and lodging. Travel time is not eligible for reimbursement but may be used as match.

Expenditure Category	**When using WFF funds**	**When using to meet Match requirement**
Travel, Meals, and Lodging	✓ Limited to trainers only. ✓ Must provide a Reimbursement Workbook 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.	✓ If employer is providing transportation support, travel to training is eligible match for unemployed, underemployed, or new hire trainees only. Eligible match at rate of bus fare in the area or the per mile turn- down rate for state employees, whichever is less. Meals and lodging expenses for trainees are not eligible for either project or match funds. ✓ Must provide a Reimbursement Workbook 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; (for driving) total miles traveled and rate per mile; overall total travel cost.

Other: Includes all costs for the project not reflected elsewhere. Costs allowed in this category will be determined on an item-by-item basis. Examples: Pre-employment tests, drug screens, marketing materials, etc. 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	✓ Grantee has clearly itemized, on the Reimbursement Workbook , expenses budgeted as "other" with amounts provided.	✓ Grantee has clearly itemized, on the Reimbursement Workbook, expenses budgeted as "other" with amounts provided.

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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. Examples: trainee data entry, quarterly reporting, program meetings, financial grant management activities, and office supplies. This does not include curriculum development activities, personnel development, or research activities. WFF grant funds may pay for administrative costs up to 10% of the grant award or costs reimbursed under a grant.

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) on the Reimbursement Workbook	✓ 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) on the Reimbursement Workbook.