



Wyoming Department of Workforce Services  
Grant Administration Policies & Procedures

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## 1.00 INTRODUCTION

The Department of Workforce Services' (DWS') Grant Administration Policy and Procedures were created to ensure grant program fiduciary policies and procedures are implemented in a consistent manner. This document provides guidance to individuals involved in the development, review or implementation of budgets requesting grant funding and the submission of invoices for reimbursement of expenses utilizing grants funds from the Department of Workforce Services.

These policies and procedures are designed to complement existing federal and individual Department of Workforce Services' program manuals. The individual program manual provides an operational framework for managing the program grant funds, whereas these policies and procedures provide more in-depth guidance on key issues related to budgeting and expense reimbursement and make reference to best practices.

## 10.00 PROPOSAL DOCUMENTS

The Department of Workforce Services' grant process begins with the publication of the Request for Proposal (RFP) with the State of Wyoming Administration and Information (A&I) General Services Procurement Division. The State of Wyoming Administration and Information (A&I) General Services Procurement Division web site is:

<http://ai.state.wy.us/GeneralServices/Procurement/index.asp>

These policies and procedures should be used in conjunction with the guidelines issued with each new Request for Proposal (RFP) as a means to explain what the Department of Workforce Services funds and does not fund and how to present the budget proposal.

Various documents are specifically required during the RFP process. Additional documents may be required for specific grants. Any additional documentation required during the RFP process would be listed in the individual program's RFP publication. The following minimum documents are required during the department's Request for Proposal (RFP) submission:

1. Statement of Work (SOW) (must describe in detail the sub-recipient's specific role within the DWS project);
2. "Wyoming Department of Workforce Services Budget Detail" form;
3. A Budget Narrative;
4. Bio-sketches (resume) of Key Personnel;
5. DWS' "Sub-recipient Information" form; and

6. All required documentation in Section 20.00, Compliance and Good Standing-Basic Grant Conditions
  - a. 20.01, State of Wyoming Accounting System Vendor;
  - b. 20.02, State of Wyoming Secretary of State;
  - c. 20.03, State of Wyoming Labor Laws;
  - d. 20.04, Federal Data Universal Numbering System (DUNS);
  - e. 20.05, Transparency Act Reporting for Federal Funds; and
  - f. 20.06, Audit Requirement of Federal Funds and A-133 Audit Information.

## 20.00 COMPLIANCE AND GOOD STANDING - BASIC GRANT CONDITIONS

The Department of Workforce Services (DWS) requires certain information prior to creating a grant agreement with a sub-recipient using grant funds. Some of the information is required by the State and additional information may be required due to federal grant conditions. The basic federal grant conditions that follow apply to all federal grants, regardless of the federal department making the funds available.

Sub-recipients are required to keep any compliance and good standing information current throughout the duration of the grant agreement.

Any organization planning to enter into a collaborative sub-recipient relationship with the Department of Workforce Services must complete the "Sub-Recipient Information" form (Appendix 1) **at the proposal stage** and return the form to the DWS program manager. This form must be completed for each sub-award.

### 20.01 State of Wyoming Accounting System Vendor

In order for the Department of Workforce Services to reimburse a sub-recipient for grant expenditures, the sub-recipient must be established on the State's accounting system as a vendor. An organization's vendor number on the State's accounting system begins with the letters "VC".

The Wyoming State Auditor's (SAO) office maintains and updates information on the accounting system related to a sub-recipient's vendor file.

If an organization has previously received payments from the State of Wyoming, the organization already has a vendor number. Sub-recipient personnel should ask their grant administrator or chief financial officer to provide the organization's vendor number or provide



the organization's Taxpayer Identification Number (TIN) for the Department of Workforce Services' personnel to locate an existing vendor number.

If an organization is not listed on the State of Wyoming's accounting system as a vendor or needs to update information on the current vendor file, the forms required by the State Auditor's Office are:

1. WOLFS-109a REQUEST FOR TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION; **or**
2. WOLFS-109b REQUEST CHANGES TO AN EXISTING VENDOR ONLY

The WOLFS-109 forms may be located on the State of Wyoming State Auditor's Office web site at: <http://sao.state.wy.us/download.htm>

## **20.02 State of Wyoming Secretary of State**

According to Wyoming Statute § 17-16-1630, **Filing of reports and payment of tax required; amount of tax exemptions; records.** *“Every corporation organized under the laws of the this state and every foreign corporation which obtains the right to transact and carry on business within this state (except banks, insurance companies and savings and loan associations) shall file with the secretary of state on or before the first day of the month or registration of every year”.*

Colleges themselves are not required to be registered. However, if it is a foundation of a college that will be the sub-recipient and receiving the payment then it must register with the Wyoming Secretary of State's office.

The DWS program manager will verify if an organization is registered with the Wyoming Secretary of State's office if required prior to executing an agreement with a sub-recipient at: <https://wyobiz.wy.gov/Business/Filing Search.aspx>

## **20.03 State of Wyoming Labor Laws**

The Department of Workforce Services' staff will verify that an organization is in compliance and in good standing with the following State labor laws prior to executing a grant agreement with a sub-recipient.

### **20.03.01 Occupational Safety and Health Administration (OSHA)**

The prime recipient may check the Occupational Safety and Health Administration (OSHA) status of a sub-recipient prior to the award of a grant agreement. Any findings by the Occupational Safety and Health Administration may affect the award of a final sub-award.

### **20.03.02 Worker's Compensation**

The sub-recipient must provide to the prime recipient (DWS) a Certificate of Good Standing verifying compliance with the Worker's Compensation programs before the award of a grant agreement, if applicable.

### **20.03.03 Unemployment Insurance (UI)**

The sub-recipient must provide to the prime recipient (DWS) a Certificate of Good Standing verifying compliance with the Unemployment Insurance (UI) programs before the award of a grant agreement, if applicable.

## **20.04 Federal Data Universal Numbering System (DUNS)**

Sub-recipients are responsible for obtaining a Data Universal Numbering System (DUNS) number and providing it to the prime recipient (DWS).

The Data Universal Numbering System (DUNS) number is a unique nine-character number issued by the Dun & Bradstreet (D&B) organization. The federal government uses an organization's DUNS number as a tool to identify an organization and to track how federal money is distributed.

Most large organizations, libraries, colleges and universities that have previously received federal funds, may already have a DUNS number. Sub-recipient personnel should ask their organization's grant administrator or chief financial officer to provide the organization's DUNS number before registering and requesting a new DUNS number.

If your organization does not have a DUNS number, use the Dun & Bradstreet's (D&B) online registration to receive one free of charge: <http://fedgov.dnb.com/webform>.

For more information on DUNS numbers, please visit the federal government's grant administration web site: [http://www.grants.gov/applicants/org\\_step1.jsp](http://www.grants.gov/applicants/org_step1.jsp).

## **20.05 Transparency Act Reporting for Federal Funds**

The Federal Funding Accountability and Transparency Act (FFATA) requires the Department of Workforce Services to report on a federal web site the specific award and sub-recipient identifying information for each award greater than \$25,000 it makes with federal funds received after October 1, 2010. Prior to receiving funds, each affected sub-recipient must report certain information to DWS so that the department can fulfill its FFATA reporting requirements. Data reported by DWS may be viewed at [www.USASpending.gov](http://www.USASpending.gov).

Sub-recipients are required to register with the System for Award Management (SAM) (formerly known as the Central Contractor Registry (CCR)) at <https://www.sam.gov>. DWS cannot execute a sub-recipient award until the sub-recipient is registered with the SAM system.

## **20.06 Audit Requirement of Federal Funds and A-133 Audit Information**

In order to monitor the fair, legal, and correct use of federal funds, the government created the Single Audit. This annual audit applies to any state and local government, non-profit entity, or Indian tribe that expends five hundred thousand dollars (\$500,000) or more in federal funds from all sources during the fiscal year. The Single Audit incorporates the auditing of the use and management of the federal funds to verify if it complied with the laws and regulations applicable to that specific assistance.

Any non-profit organization, institution of higher education, or local government that expends five hundred thousand dollars (\$500,000) or more in federal funds from all sources during the fiscal year, must have a single audit or program-specific audit conducted for that fiscal year in accordance with the Office of Management and Budget (OMB) Circular No. A-133, Audits of States, Local Governments and Non-Profit Organizations. The fiscal year is considered the 12-month period and is defined as July 1 to June 30. The following web page provides the full text of this basic federal grant requirement:

[http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133\\_revised\\_2007.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf)

### **20.06.01 Audit Requirement – Federal Audit Clearing House**

Required audit reports must be filed with the Federal Audit Clearinghouse (FAC) and the state agencies providing federal assistance. Sub-recipient Federal Audit Clearinghouse information may be reviewed at: <https://harvester.census.gov/fac/dissemin/asp/incompleteEntity.asp>.

### **20.06.01.a Submit Audit Report - Federal Audit Clearinghouse (FAC)**

When the Single Audit is complete, the sub-recipient must send the auditor's report and other required documentation to the Federal Audit Clearinghouse (FAC). The FAC then enters the results of the audit into its electronic database and stores the data. The information included in the database is limited to the recipient's basic information (including contact information, addresses, etc.), the auditor's basic information, the types of federal assistance received and audited (also known as federal programs), and the type of auditor's findings, if any, detected in the Single Audit (e.g. situations of noncompliance, illegal acts, etc.).

The online database can be accessed by federal agencies and the general public to learn about a specific recipient's Single Audit results, although it is limited to the information previously mentioned. Additionally, federal agencies may request to see a recipient's Single Audit reporting package to obtain more specific and detailed information about the audit results and about any findings encountered.

Office of Management and Budget (OMB) Circular A-133 requires recipients of more than five hundred thousand (\$500,000) in federal funds to submit one copy of the audit report within thirty (30) days after issuance to the central clearinghouse.

### **20.06.01.b Submit Audit Report - Department of Workforce Services**

If the audit is required by Office of Management and Budget (OMB) Circular A-133, the sub-recipient shall provide the Department of Workforce Services a copy of the annual audit conducted by an independent, certified accountant and include a separate document indicating how the sub-recipient has addressed any audit findings contained in the report.

The Department of Workforce Services only requires one (1) copy of the audit report. A hard copy of the report must be mailed to:

Department of Workforce Services  
Attn: Fiscal Division  
122 W 25<sup>th</sup> Street, 2E  
Cheyenne, WY 82002

In addition to a hard copy, an electronic copy may be emailed to [dws-fiscal-division@wyo.gov](mailto:dws-fiscal-division@wyo.gov)

Sub-recipients should notify the DWS program manager when the audit report has been sent.

## **20.07 Federal “Do Not Pay List”**

In an attempt to reduce taxpayer resources from waste, fraud, and abuse, the federal government implemented the “Do Not Pay List”. The “Do Not Pay List” is a database available to agencies indicating whether or not a potential recipient of a federal payment is ineligible for it. The “Do Not Pay List” consists of a list of databases containing information on a recipient’s eligibility to receive federal benefits payments or federal awards, such as grant agreements and contracts. By checking these databases before making payments or awards, agencies can identify ineligible recipients and prevent certain improper payments from being made.

Government agencies are the only entities that have access to verify if a sub-recipient is listed on the federal government’s “Do Not Pay List”. Therefore, the DWS program manager will verify that a sub-recipient is not listed on the “Do Not Pay List” prior to execution of a grant agreement.

The “Do Not Pay List” database is available at: <http://donotpay.treas.gov/>

## **30.00 BUDGET PREPARATION AND BUDGET MODIFICATIONS**

Every sub-recipient receiving grant funding from the Department of Workforce Services (DWS) is required to adhere to the detailed budget agreed upon at the time of entering into the grant agreement. Approval of the sub-recipient’s grant sub-award usually includes review of the budget documents submitted with the Statement of Work (SOW) in response to the Request for Proposal (RFP) by the Department of Workforce Services. The budget documents usually form the basis for reimbursing expenditures and cover the entire grant life-cycle.

Therefore, it is imperative that when a sub-recipient is submitting an original budget or requesting a modification that the sub-recipient be thorough and accurate in evaluating and calculating their expenses. Sub-recipients should make sure that all original budget documents and any requests for modification(s) of the original budget are complete and accurate and clearly reflect what the sub-recipient intends to incur as expenses in the grant project and expects to be reimbursed by DWS.

When preparing the original budget or any subsequent budget modification, review any specific cost restrictions identified in the grant program solicitation, the individual DWS program manual and this policy and procedure manual to determine if the planned grant project’s direct costs are allowable.

In the event a sub-recipient does not utilize grant funds in accordance with the program budget and these guidelines, the Department of Workforce Services may request reimbursement of such funds.

If you are uncertain whether a cost is allowable or unsure of the correct phase category placement of a cost, please contact the DWS program manager for clarification.

<b>30.01 Expenditure Classification - Phase Categories</b>
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The Department of Workforce Services uses a grant module on its accounting system to classify grant expenditures, track grant expenditures and to monitor sub-recipient grant agreement compliance. Grant agreements and budgets are set up based on the phase categories in order to determine if funds are being spent as originally approved. Expenditure reimbursement requests must be submitted by each phase category type.

Sub-recipients may not change the phase categories or rename them. All supporting documentation and reimbursement requests must list expenditures by individual personnel or participant name.

Specific details for listing each type of expenditure within Phase Categories on the Wyoming Department of Workforce Services' "Grant Reimbursement" form are detailed in Section 80.03.01, "Grant Reimbursement" Form-Phase Categories.

Description of the phase categories listed on the Wyoming Department of Workforce Services' budget and grant reimbursement forms includes:

<p><b><u>Administration Wages &amp; Fringe Benefits (ADMIN):</u></b></p>	<p>Administrative employees include individuals who provide the management, leadership, direction and are in charge of creating and enforcing rules and regulations of any office, business or organization.</p> <p>Fringe benefits include compensation for employees that is in addition to salaries and wages. Examples include paid absences (vacation, sick, holiday), insurances (health, dental, vision, life), pensions, profit sharing contributions, employer matching of Social Security and Medicare taxes, unemployment taxes and worker compensation insurance.</p> <p>Include wages and fringe benefits associated with time spent traveling by an instructor, educator, teacher,</p>
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	trainer, case manager or other individual to obtain training.
<b><u>Administration Travel Expenses (ATRVL):</u></b>	Record travel expenses for grantee employees and other individuals who serve on boards, commissions, councils, committees and task forces or volunteers and other individuals who are authorized to receive travel expense reimbursements. Travel by an instructor, educator, teacher, trainer, case manager or other individual to obtain training is considered administrative costs.
<b><u>Administration Supplies &amp; Expenses (ASUPP):</u></b>	Includes expendable items (items with a useful life of less than one year) such as office supplies, copy expenses, rent, utilities, telephone, internet services, business cards, postage and other administrative expenses which are general to management of the program/grant.
<b><u>Recruiting &amp; Marketing (MRKTG):</u></b>	Is the activity and processes for outreach which include creating, communicating, delivering and exchanging offerings that have value for customers, clients, partners and society-at-large. Includes such items as posters, pamphlets, brochures and program related literature for distribution or dissemination. Printing is allowed when costs for printing program literature or stationary are performed by an outside firm. Also, includes newspaper, radio, online, television advertising costs or booth rental related to personnel recruitment, program operations, or program services.
<b><u>Equipment (EQUIP):</u></b>	Non-expendable equipment is tangible property having a useful life of more than one year. Equipment includes office and classroom furniture, file cabinets, computers, printers, classroom equipment.
<b><u>Instructor Wages &amp; Fringe Benefits (INSTR):</u></b>	Includes the salary and benefits for individuals who are educators, teachers, trainers, case managers or other individuals who provide direct student assistance.  Fringe benefits include compensation for employees that is in addition to salaries and wages. Examples include paid absences (vacation, sick, holiday), insurances (health, dental, vision, life), pensions, profit sharing contributions, employer matching of Social Security and Medicare taxes, unemployment taxes and worker compensation insurance.
<b><u>Instructor Travel Expenses (ITRVL):</u></b>	Record travel expenses of individuals who are educators, teachers, trainers, case managers or other individuals who are traveling to provide direct student assistance.

	Travel by an instructor, educator, teacher, trainer, case manager or other individuals to provide direct student assistance or training is considered a non-administrative costs
<b><u>Instructor Supplies &amp; Expenses (ISUPP):</u></b>	Includes expendable items (items with a useful life of less than one year) such as general office supplies, copy expenses, rent, utilities, telephone, internet services, business cards, postage and other expenses which are related to educators, teachers, trainers, case managers or others individuals who provide direct student assistance.  This category also includes meals or food provided during class periods.
<b><u>Participant Tuition &amp; Class Fees (PTUTN):</u></b>	Tuition is the charge or fee for instruction, as at a private school or a college or university. Tuition includes the charge or payment to attend training or classes and other fees required as a condition of enrollment or attendance, such as parking fees, supplemental fees and/or lab fees.
<b><u>Participant Class Supplies &amp; Materials (PSUPP):</u></b>	Includes expendable items (items with a useful life of less than one year) such as books, clothing, boots or shoes, scrubs, tools, participant software and other supplies specific to student's course work.
<b><u>Participant License &amp; Certification Fees (PCERT):</u></b>	To classify as an expense in the PCERT category, the expense must be incurred to obtain an official or industry recognized certification attesting to the training, aptitude and/or qualification of the participant. Includes such items as Certified Nursing Assistant (CNA), Cardiopulmonary Resuscitation (CPR), Commercial Driver's License (CDL), Career Readiness Certificate (CRC) testing.  Include the expense even if the participant does not pass the test, but passing would have resulted in an industry recognized certification.
<b><u>Participant Drug &amp; Aptitude Screening (PSCRN):</u></b>	Includes items which are pre-employment or pre-training screening tests. Includes such assessment tests as personality tests, skills tests, aptitude tests, integrity tests and drug tests. Includes physicals and eye exams.
<b><u>Participant Wages &amp; Fringe Benefits (PWAGE):</u></b>	Wages paid to participants for on-the-job training or work experience.
<b><u>Participant Incentive Expenses</u></b>	Incentives are used to encourage certain behavior.



<b><u>(PINCT):</u></b>	<p>Incentive pay is generally given to increase performance results rather than for need. Typically, the precise relationship between the performance and the incentive reward is understood by the participant in advance.</p> <p>Incentives include gift cards or stipends for participants when they are based on performance rather than need.</p>
<b><u>Participant Need Related Expenses (PNEED) (Be specific):</u></b>	<p>Need related type of payments provide financial assistance to participants for the purpose of enabling individuals to join in or engage in training activities. Need related payments may include such items as rent or housing, gas and travel.</p>

<h3><b>30.02 Program Budget</b></h3>
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The objective of a budget is to ensure that costing models and systems underlying grants provide relevant information and analysis to support performance evaluation, planning and grant approval decisions. The budget should outline the costs to be paid by the funding source, including personnel, non-personnel, administrative and other expenses. The budget should also specify items paid for by other funding sources. The budget must match the grant proposal in all aspects and it should not contain unexplained requests for contingency or miscellaneous funds.

Each grant applicant or modification request must provide:

1. a detailed budget; and
2. a narrative fully describing the specific costs outlined in the budget detail.

Budget expenses should be classified within the specified phase categories listed in Section 30.01, Expenditure Classification - Phase Categories for both the detailed budget and the budget narrative.

Budgets shall:

1. Be based on existing national and/or institutional policies, and follow best practices in local markets;
2. Facilitate a strong link between inputs, outputs and outcomes;
3. Be transparent and verifiable: definitions and sources of data (both financial and non-financial), assumptions and the methods for calculating costs should be transparent to users and independently verifiable;

4. Reflect the balance between the benefits of better information and the costs of obtaining it: the design, implementation, and continuous improvement of costing methods, data, collection, and systems should reflect this balance; and
5. Be consistent and enable comparison of costs over time: financial information should be collected and analyzed systematically and in such a way as to ensure comparison over time.

All project costs identified in the budget must be allowable under the grant regulation and not be disallowed by any restrictions imposed by the solicitation document(s), the program manual or this policy and procedure document.

### **30.02.01 Budget Detail – Budget Summary Form**

A sub-recipient should use the “Wyoming Department of Workforce Services Budget Detail” form (Appendix 2) when submitting a budget request with a Statement of Work (SOW) in response to a Request for Proposal (RFP) or modification to an original grant agreement budget.

The sub-recipient must outline the complete grant project budget (the budget detail), indicating project costs and any match or leveraged funds by phase category on the “Wyoming Department of Workforce Services Budget Detail” form.

### **30.03 Budget Narrative**

When creating a budget, on a separate page, prepare a brief statement and attach as the budget narrative to support the budget detail. The budget narrative is a budget justification and explains each item contained in the budget. The budget narrative must be derived from and be consistent with the detailed budget. DWS will not commit funds without a detailed costing of expenses and a clear justification for budgeted items

1. Include the following information in the budget detail and narrative, or as clearly referenced and indexed attachments:
  - a. Position descriptions for all positions, including credentials and required qualifications, funded with grant money, which includes the grant award and required match;
  - b. Project travel plans indicating the destination, purpose, travel and event dates, transportation costs, lodging, and per diem costs (meals and incidental expenses);
  - c. Product specifications for any goods budgeted in the equipment cost category and to be purchased with grant money;

- d. Estimated number of units;
  - e. Estimated cost per unit;
  - f. Proposed timeline for the project implementation – List or summarize the estimated beginning and ending dates for various phases of the project;
  - g. Explain how the cost estimates were calculated or general assumptions used in estimating costs – this can be explained by costs from previous projects, average costs from similar work rates, prior experience, etc.;
  - h. Explain unusual exceptions, problems, concerns that may affect costs, proposed timelines or project results; and
  - i. Contact person name, phone number, email address and mailing address
2. Use whole dollar accounting, check subtotals and totals, and verify that the proposed budget detail and narrative are complete and consistent. The budget narrative must accurately support the budget detail. Costs not properly delineated and supported may be denied.
  3. When describing a project cost, indicate the funding category from which it will be paid, i.e., the requested primary grant award, a secondary grant award if applicable, required match or additional project support. If the cost is used to meet required match, identify the funding source in detail.

### **30.04 Budget Modifications**

All changes in the original grant agreement between DWS and the sub-recipient MUST be approved through a grant agreement amendment. Changes requiring a grant agreement amendment may include changes in the grant award period, budget revision(s) or a modification to the scope of work. Costs incurred outside the grant award period, scope of work or approved budget are ineligible for reimbursement.

Budget modifications, changes or revisions may include moving funds between phase categories and increasing or decreasing the original budget.

All modifications, changes or revisions to the existing grant agreement must be processed through the Attorney General's (AG's) office by creating an amendment to the original grant agreement. Processing through the AG's office can take thirty (30) to sixty (60) days. Therefore, any requests for modifications, changes or revisions to the grant agreement should be forwarded to the department as soon as it is known that an alteration needs to be made.

No reimbursements will be paid out to a sub-recipient for those affected items with an outstanding, unsigned grant agreement amendment. Until all requirements for executing a

grant agreement amendment are completed, costs incurred outside the original grant agreement are ineligible for reimbursement.

### 30.04.01 Grant Modification Request Form

After grant agreement execution, all requests for modifications, changes or revisions to an existing grant agreement must be made in writing by the sub-recipient to the DWS program manager.

All requests to the DWS program manager must be submitted on the "Grant Modification Request" form (Appendix 3).

Sub-recipients should not use email to request a modification, change or revision to an existing grant agreement. However, a scanned copy of the "Grant Modification Request" form may be emailed to the DWS program manager for approval.

Sub-recipients should have a DWS program manager approved "Grant Modification Request" form before executing a revised "Wyoming Department of Workforce Services Budget Detail" form and budget narrative document.

## 40.00 ALLOWABLE & UNALLOWABLE GRANT EXPENDITURES

Many grants require the Department of Workforce Services (DWS) to develop and establish policies regarding allowable and unallowable expenses. The Department of Workforce Services is listing below the guidance to be followed ***if the expenditure is not specifically addressed in a more restrictive policy, procedure or program manual established for the particular grant.***

General Allowable Expenditures:

1. Must be reasonable and necessary;
2. Must have been identified in the grant application, Statement of Work (SOW) and/or proposed budget;
3. Must be in agreement with the grant purpose;
4. Expenses must meet federal rules for timing of eligible expenditures;
5. Must follow all grant guidelines issues by the federal government which includes:
  - a. All administrative requirements of Office of Management and Budget (OMB) Circulars: A-110; A-102 and A-89
  - b. All Cost Principles of Office of Management and Budget (OMB) Circulars: A-21, A-87 and A-122
  - c. All audit requirements in Office of Management and Budget (OMB) Circulars A-133, A-89 and A-50

### **“For the Benefit” of the Grant - Reasonable and Necessary**

Expenses charged to the grant, regardless of the funding source, shall be for the benefit of the grant and completed using the most economical means available which will satisfactorily accomplish the grant’s purpose.

It is the responsibility of the sub-recipient’s employees, their immediate supervisor and the organization’s director or designee to assure that all expenses charged to the grant are for the benefit of the grant’s purpose, is necessary and is completed at the most reasonable cost.

Expenditures are for the “Benefit of the Grant” if they enable an organization’s employees to carry out responsibilities or functions as required by the funding source, statues, regulations and policies and procedures. Expenditures for the “Benefit of the Grant” serve the interest of the grant, and are not simply for the convenience or benefit of the organization and its employees.

### **Period of Funds Availability**

All encumbrances and expenditures of approved funds shall occur on or after the effective date of the grant. This is the first day grant funds are available for obligation under the grant and stated in the grant agreement. Refer to the grant application or award for period of availability.

### **Client/Participant Eligibility Requirements**

For client or participant payments the following eligibility requirements listed below must be met in addition to any specific requirements by the particular grant. Eligibility requirements for a sub-recipient to purchase items on behalf of a client or participant include:

- a. The individuals must be enrolled in a grant program of training services, and
- b. The individual must not qualify for, or have ceased qualifying for, other financial assistance programs (i.e., low income housing, food stamps, etc). In other words, client cannot give up receiving or forfeit other benefits to have grant funds pay for expenses, and
- c. Grant clients and/or participants have researched all other resources and have utilized fee waiver, reduced fees or other funding sources for expenses wherever available.

## **40.01 Audits**

An official examination and verification of accounts and records, especially of an organization’s financial accounts is not a reimbursable expense. Costs for or associated with an audit, including a Single Audit and/or A-133 audit, will be the responsibility of the sub-recipient.

## **40.02 Awards**

Minimal cost certificates, plaques, ribbons, small trophies, graduation caps and gowns or instructionally-related items to be used in the classroom such as pens and pencils are acceptable incentives for participation in program activities or awards for recognition.

The following items may be donated by others but may not be purchased with grant funds:

- a. Gifts or items that appear to be gifts
- b. Promotional items such as t-shirts, hats, tote bags, imprinted pens, key chains and flash drives.
- c. Door prizes, movie tickets, gift certificates, etc.
- d. Food of any kind (snacks, beverages, etc)

Dry cleaning expenses for the re-use of graduation caps and gowns, is an allowable expense.

## **40.03 Communications**

Communication type of expenses include telephone, internet and radio communication expenses. Long distance telephone charges are allowable, but it is expected that these costs will be minimal in community-oriented projects.

## **40.04 Compensation**

Compensation paid for an organization's employees or personnel engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Employee or faculty bonuses, retention bonuses and/or stipends are not allowable expenses.

## **40.05 Conference, Seminar or Workshop Registrations**

Conference, seminar or workshop registration is an allowable expense if it pertains to the grant. Use caution with optional events that may be perceived as "entertainment".

## **40.06 Equipment**

Equipment is an article of tangible nonexpendable personal property that has a useful life of more than one (1) year. Equipment includes such items as motorized vehicles, machines, tools, vehicles, photocopy machines, computers, printers, desks, chairs, filing cabinets, cell phones, tablets, I-Pads®, etc.

Unless specifically provided for in the grant solicitation and Request for Proposal (RFP), use of DWS grant funds is not permitted for equipment costs.

Equipment also includes:

### **40.06.01.a Equipment Maintenance and Repairs**

Equipment Maintenance and Repairs – this includes the costs associated with the maintenance and/or repair of equipment owned, leased, or rented. This includes costs such as service agreements for the maintenance and repair of photocopy machines, printers, etc.; miscellaneous repair costs for desks, chairs, filing cabinets, etc.

### **40.06.01.b Equipment Lease and/or Rental**

Equipment Lease and/or Rental - include costs for leasing or renting project equipment such as copy machines, vehicles used in the day-to-day project operations, occasional rental of trucks or vans used for purposes not normally performed by project vehicles, and occasional rental of audio-visual equipment.

## **40.07 Food and Meals**

Office of Management and Budget (OMB) Circular A-87 Attachment B (14) states that "Costs of entertainment, including amusement, diversion, and social activities and any costs associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation and gratuities) are unallowable."

Principles of Federal Appropriations Law commonly referred to as "The Redbook," define entertainment, in part, as "food and drink, either as formal meals or as snacks or refreshments; receptions, banquets, and the like..." "The Redbook" also provides that meals may be paid for with appropriated funds when (1) the meals are incidental to the meeting; (2) attendance at meals is necessary to full participation in the business of the meeting; and (3) individuals are not free to take meals elsewhere without being absent from essential formal discussions, lectures, or speeches concerning the purpose of the meeting.

#### **40.07.01 Allowable & Unallowable Food and Meal Related Expenses**

Generally, there is a very high burden of proof to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of a federal grant.

Therefore, the Department of Workforce Services has determined the following guidelines pertaining to food and meals. To be considered an allowable expense under grant funding, any food costs MUST be necessary to accomplish the objectives of the grant program.

##### **40.07.01.a Ceremonies, Banquets or Celebrations**

Any costs associated with ceremonies, banquets or celebrations are not allowed.

##### **40.07.01.b Food Costs for Participants, Significant Other, Children or Parents**

Food necessary to conduct nutrition education programs for parents is allowable.

Full meals for participants' significant other(s), child(ren) and/or parent(s) are not allowed.

Full meals or refreshments to encourage participant involvement in grant activities where they are necessary to encourage participation or attendance by participants, such as in low-income areas, are allowable if documented and meet program objectives.

In order to be classified as food costs for participants, the following items must be demonstrated:

- a. Food Costs for Participants, Significant Other, Children or Parents must be reasonable, necessary, and related to the instructional program;
- b. Nominal cost per participant; and
- c. All documentation required in section 50.02.01.h, Food and Meals-Working.

##### **40.07.01.c Groceries and Food Supplies**

Groceries are not allowed. This includes groceries on behalf of a client or participant and/or for grant funded activities or events.

Items such as paper plates, napkins, paper cups, serving ware, etc. are not allowable expenditures.



#### **40.07.01.d Staff Food**

Full meals or refreshments of any kind, including beverages, breaks, and snack foods, for staff meetings or staff training is not an allowable expense.

#### **40.07.01.e Working Lunch (Light Lunch)**

The expenses associated with a working lunch are allowable under limited circumstances. A working lunch is defined as 'an activity in which staff and participants or other collaborative partners are engaged in exercises or activities during the normal meal time as stated on an agenda and in which no other opportunity for a meal will be provided'.

In order to be classified as a working lunch, the following items must be demonstrated:

- a. The meeting must be a minimum of six (6) hours or an all day meeting;
- b. The meetings should be infrequent or occasional;
- c. Meetings must include a large group of various partners in the grant (ex. Include participants, staff, outside employers, etc.) (this is to eliminate excessive staff meetings involving food purchases);
- d. Nominal cost per individual; and
- e. All documentation required in section 50.02.01.g, Food and Meals is provided.

If a sub-recipient has extenuating circumstances regarding working lunches (or meals), the sub-recipient must address the issue(s) in the Statement of Work (SOW) and prior approval must be obtained from the program manager prior to the incurrence of expenses.

### **40.08 Incentives**

Participant incentives are allowed provided an incentive program policy and procedure exist before issuing incentives. The terms for earning an incentive reward must be documented and all details are listed in the Statement of Work (SOW). Proof that the participant completed the requirements for earning the incentive reward must be documented. Incentive awards must be nominal in value.

## **40.09 Lobbying and/or Fundraising**

Grant funds are not available for lobbying or for fundraising under any circumstances.

## **40.10 Marketing & Recruitment (Outreach)**

Marketing is the process of communicating with the public the value of a product or service for the purpose of selling the product or service. Recruitment refers to the process of attracting, screening and selecting a qualified participant or client for the grant program or to hire staff to carry out specific activities of the grant program.

For grant purposes, marketing and recruitment may be a critical business function for attracting participants or clients. Examples of allowed and unallowable marketing and recruitment expenses include:

Printed material and communications costs are allowed if they are directly associated with advertising program related campaigns. Advertising such as an ad in a newspaper publication to advertise the grant program for participants or for employee recruitment to hire a specific grant position listed in the sub-recipient's original Statement of Work (SOW) is allowed. Any advertising must include the required disclaimer.

- a. Printing is allowed for posters, pamphlets, brochures and program related literature for distribution or dissemination to clients, schools or community agencies. Printing is allowed when costs for printing program literature or stationary are performed by an outside firm.
- b. Newspaper, radio, online, television advertising costs or booth rental related to personnel recruitment, program operations, or program services are allowed, if it is a directly related program campaign.

The cost of travel for a potential employee candidate and/or moving expenses is NOT an allowable marketing and recruitment expense.

The cost of bonuses, cash payouts, stipends, etc. for a potential participant or employee candidate is NOT an allowable marketing or recruitment expense.

Travel expenses reimbursed to a potential participant or employee candidate is NOT an allowable marketing or recruitment expense (or travel expense in general).

Promoting the program is an allowable expense. However, the cost to purchase promotional items such as t-shirts, clothing items, notebooks, planners, pens, etc. for participants or employees with logos is NOT allowed.

The cost of employer recruitment expenses is NOT allowed. An example of employer recruitment would include expenses associated with the sub-recipient working with an employer to hire participants in a training program and a service charge or finder fee for placing the participant. This would also include any expense such as meals for taking the employer to lunch/dinner or items which might appear as an incentive or gift to the employer.

#### **40.10.01 Marketing & Recruitment Disclaimer(Outreach)**

**Required Disclaimer:** Any publicity given to the program or services provided by grant funding through the Department of Workforce Services, including, but not limited to, notices, information, pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the sub-recipient, shall identify DWS and the specific federal agency/department and the Division from which the federal funding was received as the sponsoring agency and shall not be released without prior written approval from DWS.

Any materials developed by the sub-recipient under a federally funded grant must include the following:

This workforce solution was funded by a grant awarded by the (list the specific federal agency/department and the Division from which the funds were received). The solution was created by the sub-recipient and does not necessarily reflect the official position of the (list the specific federal agency/department). The (list the specific federal agency/department) makes no guarantees, warranties, or assurances of any kind, express or implied, with respect to such information, including any information on linked sites and including but not limited to, accuracy of the information or its completeness, timeliness, usefulness, adequacy, continued availability, or ownership. This solution is copyrighted by the institution that created it. Internal use by an organization and/or personal use by an individual for non commercial purposes are permissible. All other uses require the prior authorization of the copyright owner.

It is understood that this disclaimer may not fit on every brochure developed. Therefore, including the source of the funding, Catalog of Federal Domestic Assistance (CFDA) number and credit given to both DWS and the Federal agency/department from which the funding was received is sufficient.

### **40.11 Office Supplies**

Expendable items (items with a useful life of less than one year) are considered supplies. Office or participant supplies include expenses for pens, pencils, stationary, postage stamps, poster board, blank CDs, paper, staplers, in-house printing supplies, desk supplies, educational and reference books for use by staff and participants/clients, film/video/DVD rental and purchase costs, etc. that are necessary to the project.

Supply items such as tissues (Kleenex®), hand sanitizer, disinfectant wipes (Clorox Wipes®), etc. are NOT allowable expenditures with grant funds. If a sub-recipient has extenuating circumstances regarding expenses for such items as tissues (Kleenex®), hand sanitizer, disinfectant wipes (Clorox Wipes®), etc. (required for training such as Nursing, CNA, etc.), the sub-recipient must address the issue(s) in the Statement of Work (SOW) and prior approval must be obtained from the program manager prior to the incurrence of expenses.

### **40.12 Penalties and Fines**

Penalties and/or fines due to a criminal sanction or required as a forfeit for an offense are NOT allowable expenses.

### **40.13 Real Property**

*Real property* means land, including land improvements, structures and appurtenances thereto, excluding movable machinery and equipment.

Unless specifically provided for in the grant solicitation, use of DWS grant funds is NOT permitted for the following real property costs:

- a. Purchase of land, construction of buildings, or improvements to either;
- b. Payment of real estate mortgages or taxes;

#### **40.14 Rent and Facility Expenses**

Rent and/or facility expenses are only allowed for the percentage of time the facility is used for services related to grant operations. For example, a grantee may receive funding from multiple sources. However, only the amount of time the grantee's facilities are used for grant services can be allocated as a grant expense. Grant funding cannot be used to subsidize a grantee's operations for other programs.

#### **40.15 Software**

Software for a general purpose such as Word Perfect, Excel, etc. will not be allowed with grant funds. Software that is specific in nature to a program project may be considered if it is directly related to a specific curriculum, is detailed in the Statement of Work (SOW) and approved in the grant agreement.

#### **40.16 Sub-contracts/Professional Services**

If the sub-recipient proposes to utilize sub-contractors for the provision of services, designed to meet goals and objectives outlined in the sub-recipient's Statement of Work (SOW) or grant project proposal, the procurement of sub-contracts under any grant award is subject to DWS approval prior to entering into the sub-contract. The sub-recipient is administratively and financially responsible for the sub-contractor's performance and ensuring that sub-contractors conform to the same laws, regulations, and program requirements regarding the use of any grant award or required match to the grant.

Professional fees and program consultant costs when an outside firm provides these services includes all costs in the consulting contract, including transportation, lodging, and per diem costs if consultant's travel is included.

#### **40.17 Subscriptions and/or Memberships**

Purchases of subscriptions to professional magazines, journals, or publications of a program nature or membership dues in a program-related professional organization are an allowable expense if the subscription or membership is:

- a. Related to the grant program
- b. Must be in the name of the grantee organization and not in the name of an individual. For example: If a trade magazine subscription is purchased using grant funds for an employee, if the employee quits or leaves the grantee should continue to receive the trade magazine subscription for the new individual replacing the old employee without a lapse in receipt or having to renew the subscription in the new employee's name.

## **40.18 Supportive Services (or need related payments)**

Supportive services are services that are necessary to enable an individual to participate in authorized activities. Supportive services may only be provided to individuals who are participating in intensive, training or follow-up services and are unable to obtain supportive services through other programs or resources providing such services.

Supportive services may only be approved when all other resources have been explored and no other resource is available to pay for the necessary services. Grant participants are expected to apply for fee waivers wherever available.

There are three (3) types of supportive services offered:

1. Transportation Assistance
2. Child Care & Dependent Care Assistance
3. Ancillary Services and/or Need-Related Payment Assistance

Supportive services or need-related payments must be documented and paid at a rate not to exceed the below specified limitations. Documentation of need and justification must be on file in the case folder.

### **40.18.01 Assessing Participant Need**

Sub-recipients must evaluate the needs of all participants to determine services which are necessary to enable an eligible individual who cannot pay for such services to take part in grant activities. Sub-recipient case managers will ensure that the appropriate documentation of the need and amount of payment are the result of objective assessment and are documented in the participant's case file.

The first evaluation may be done as early as the initial assessment of the participant's application. The Department of Workforce Services has created the "Financial Information Survey (FIS)" form (Appendix 4) and may be used as a tool to assist in evaluating the

participant's need for assistance. Sub-recipients must reassess the participant's support service needs periodically throughout the individual's participation in the grant program's activities.

#### **40.18.02 Transportation Assistance**

Transportation is available to participants to cover the cost of transportation to and from a grant approved activity, including transportation to and from a childcare provider;

##### **40.18.02.a Allowable Transportation Assistance**

Types of allowable transportation assistance may include:

- a. Bus Token(s)
- b. Cab Fair
- c. Gas
- d. Mileage – cannot exceed the standard Internal Revenue Services' (IRS) mileage rate at the time of service. May be a lesser amount pre-determined by the program manager or the sub-recipient.
- e. Rental Car/Vehicle
- f. Purchase of Bicycle
- g. Public Bus or Transportation Services

#### **40.18.03 Child Care & Dependent Care Assistance**

Child care payments are available to grant participants with children under the age of thirteen (13) years of age, children incapable of self-care, and/or children under court order who need care while the participant is attending his/her grant activity. Verification of emotional, mental or physical incapacity or court order must be provided in the participant's case file.

Before considering the use of grant funds to pay child care costs, the sub-recipient must check the availability of other resources (i.e., county or State programs) and have prior approval of the DWS program manager.

Child care services may only be purchased from a licensed child care provider.

#### **40.18.04 Ancillary Services and/or Need-Related Payment Assistance**

Ancillary services and/or need-related payments are available to grant participants to provide financial assistance with various expenses that are necessary to enable them to participate or continue in, or complete an approved grant activity.

Ancillary and/or need-related expenses may include, but are not limited to, the following:

**40.18.04.a Birth Certificates**

The cost of obtaining a birth certificate, when required as a condition of training or employment is an allowable expense. The cost of obtaining a birth certificate is limited to one (1) time per participant.

**40.18.04.b Clothing to attend education or training classes.**

This is allowed only if the provider has a specific dress code. Issuance of grant funds for this purpose is limited to a reasonable amount recommended by the sub-recipient and approved by the grant manager.

**40.18.04.c Clothing for a job interview, if needed.**

Payment for clothing for a job interview is limited to two hundred dollars (\$200) per participant.

**40.18.04.d Dental Examination and Services**

Dental examinations and services are not an allowable expense with DWS grant funds.

**40.18.04.e Driver's Licenses**

A general driver's license, Wyoming Identification Card and/or driver's record printout is an allowable expense. These costs can be allowed only if required as a condition of training or employment. Grant funds cannot be used to pay any penalties or fines.

Only the standard fee is allowed. A general driver's license and/or Wyoming Identification Card is limited to one (1) time per participant. Driving records are limited to one per state (this may be due to a participant having to have records from multiple states).

**40.18.04.f Eye Examinations and Eyeglasses/Contacts**

Eye examinations and eyeglasses are allowable if the expenses are not covered by another program and required for grant supported vocational education and/or training or by an employer upon employment by the participant. Either eyeglasses or contacts may be purchased for a participant, but not both. Payment for eye examinations and eyewear is limited to five hundred dollars (\$500) per participant.

**40.18.04.g GED Testing Fees**

Fees for GED testing are allowable, when not available through another source.



#### **40.18.04.h Grooming Assistance**

Grooming assistance is allowed when needed for a job interview and the sub-recipient is aware that the employer has specific grooming requirements. Grooming assistance is limited to fifty dollars (\$50) per participant.

#### **40.18.04.i Hearing Aids and Assessments**

Hearing aids and assessments are not an allowable expense with DWS grant funds. If all other resources have been explored and no other resource is available to pay for the necessary services, the sub-recipient should contact the program manager.

#### **40.18.04.j Housing**

Housing assistance in the form of a rent payment or hotel is an allowable expense. Housing assistance must be temporary (not longer than four (4) months) and is limited to five hundred dollars (\$500) per month with a maximum of two thousand dollars (\$2,000). If assistance for more than two thousand dollars (\$2,000) is needed, prior approval from the DWS program manager must be obtained.

#### **40.18.04.k Internet Fees**

Internet Fees for online training or internet access for class curriculum is an allowable expense if internet access is required by the training and not available through other resources (i.e., available at school facility).

#### **40.18.04.l Mental Health and/or Counseling Services**

The World Health Organization defines mental health as "a state of well-being in which the individual realizes his or her own abilities, can cope with the normal stresses of life, can work productively and fruitfully, and is able to make a contribution to his or her community".

Mental Health expenses may be allowable if all other sources for treatment options have been exhausted and the sub-recipient has prior approval of the DWS program manager.

#### **40.18.04.m Physicals**

Physical are an allowable expense if required for a grant supported training program or by an employer upon employment by the participant.

#### **40.18.04.n Prescriptions and Medication**

Prescriptions and medication are not an allowable expense with DWS grant funds.

#### **40.18.04.o Student Body Cards**

The cost of Student Body Cards, if purchased for the purpose of obtaining discounts at the school bookstore or required for attendance, and determined by the grant manager as being cost-effective is an allowable expense.

#### **40.18.04.p Utilities**

Utilities, including such items as heat, water, electricity, phone, etc. are an allowable expense. Assistance with utilities must be temporary (not longer than four (4) months) and is limited to two hundred and fifty dollars (\$250) per month with a maximum of one thousand dollars (\$1,000). If assistance for more than one thousand dollars (\$1,000) is needed, prior approval from the DWS program manager must be obtained.

#### **40.18.04.q Vehicle Repair**

Vehicle repair, if alternative means of transportation is not available, or would create an extreme hardship to participant. Vehicle repair may include the purchase of parts, if participant is able to fix the vehicle. Vehicle insurance or license registration may be purchased.

Payments to relatives or friends to fix a vehicle are NOT allowed. Grant funds cannot pay for vehicle repair expenses for a vehicle listed in another individual's name even if the participant uses the vehicle for transportation.

Vehicle repairs up to five hundred dollars (\$500) may be purchased without prior approval. Vehicle repairs over five hundred dollars (\$500), need prior program manager approval.

Refer to Section 50.00 for specific documentation and substantiation requirements to support payment of a vehicle repair.

### **40.19 Training and Employment Expenses for Participants**

Qualified training and employment expenses are necessary items which are required for the purpose of prospective employment or actual employment for participants. Costs of training and direct training costs are expenses directly associated with a qualified training institution for formal technical or skill training, including basic skills. Any training and employment expenses for participants must be required and necessary.

#### **40.19.01 Allowable & Unallowable Training and Employment Expenses**

The Department of Workforce Services has determined the following guidelines pertaining to training and employment expenses. Training or employment type of expenses may include, but are not limited to, the following:

#### **40.19.01.a Books**

Books are an allowable expense if required by the education provider or instructor.

#### **40.19.01.b Career Readiness Certificate (CRC) Testing**

Testing fees for a participant to take the Career Readiness Certificate (CRC) (a.k.a. Workkeys®) certification is an allowable expense. The cost of testing fees for a participant is limited to two (2) times per participant.

#### **40.19.01.c Job Placement and Relocation**

Job placement expenses include the cost associated with interviewing. Expenses may not exceed five hundred dollars (\$500) for a participant. Refer to section 50.02.01 for specific documentation requirements for job placement expenses. Meals and lodging will be reimbursed at the per diem rate for the area in which the interview took place. However, if meals and lodging were less than the per diem rate, the lesser amount will be reimbursed. Receipts for meal and lodging expenses must be attached.

- i. Mileage reimbursement shall not exceed the current Internal Revenue Service (IRS) mileage rate at the time of travel.
- ii. Common carrier or commercial airline reservations shall be requested as far in advance as possible to aid the State in taking advantage of discounted air fares. Sub-recipients must make every effort to ensure air travel is accomplished at the lowest economy fare available at the time of booking, and before the commencement of travel. First class travel is not allowable. Refer to section 50.02.01.d for specific documentation requirements for common carrier expenses.

Relocation includes the expenses for moving a participant from one location to another for either training purposes or because the participant has an official job offer which has been accepted. Relocation expenses for training or job placement may include: Moving van expenses or mileage may be reimbursed, but not both.

- i. Meals and lodging will be reimbursed at the per diem rate to the area the participant is relocating or where the participant stayed during interim travel. However, if meals and lodging were less than the per diem rate, the lesser amount will be reimbursed. Receipts for meal and lodging expenses must be attached.
- ii. Mileage reimbursement shall not exceed the current Internal Revenue Service (IRS) mileage rate at the time of travel.
- iii. Common carrier or commercial airline reservations shall be requested as far in advance as possible to aid the State in taking advantage of discounted air fares. Sub-recipients must make every effort to ensure

air travel is accomplished at the lowest economy fare available at the time of booking, and before the commencement of travel. First class travel is not allowable. Refer to section 50.02.01.d for specific documentation requirements for common carrier expenses.

Relocation for a participant to attend training may include a one-time expense for in-state relocation to attend training. Expenses for relocation for training purposes may not exceed five hundred dollars (\$500) for a participant.

Relocation expenses for a participant for job purposes include the cost associated with relocating a participant after an actual job placement has been accepted. Expenses may not exceed one thousand dollars (\$1,000) for a participant. Refer to section 50.02.01.l for specific documentation requirements for job placement expenses.

#### **40.19.01.d Licensing and Certification Fees**

The amount of money paid by an individual to a government agency or organization for the privilege of performing a certain service or engaging in a certain line of business is an allowable expense if required by a training provider to complete a formal technical or skill training or required by the employer as a condition of employment is an allowable expense.

The expense must be incurred to obtain an official or industry recognized certification attesting to the training, aptitude and/or qualification of the participant. Includes such items as Certified Nursing Assistant (CNA), Cardiopulmonary Resuscitation (CPR), Commercial Driver's License (CDL), Career Readiness Certificate (CRC) testing.

#### **40.19.01.e Supplies (General)**

General supplies include expendable items (items with a useful life of less than one year) for participants. General supplies include such items as flash drives, pens, pencils, rulers, notebooks, specialty calculators, etc. Expenses for general supplies are limited to one hundred dollars (\$100) per participant.

#### **40.19.01.f Tools and Safety Supplies**

Tools, instruments, safety supplies or an apparatus used in performing an operation or necessary in the practice of a vocation or profession are an allowable expense if required by the education provider or are a condition of employment by an employer. Tools and safety supplies include such items as stethoscopes, dental tools, steel toe boots, gloves, safety glasses (including prescription safety glasses), sunscreen, etc. Expenses for tools and safety supplies are limited to one thousand dollars (\$1,000) per participant and must be required and necessary.

#### **40.19.01.g Tuition**

The charge or fee for instruction at a private school, college or university is an allowable expense. The expense may not exceed the charge applied to the general public.

#### **40.19.01.h Uniforms and Clothing**

Uniforms, clothing and special shoes are an allowable expense if required by an education provider or an employer as a condition of employment (i.e. scrubs, etc.). Expenses for uniforms and clothing are limited to two hundred dollars (\$200) per participant.

### **40.20 Travel**

The following details information regarding allowable and unallowable travel expenses.

#### **40.20.01 Mode of Transportation**

The most economical mode of transportation which will satisfactorily accomplish the grant's business shall be used for all official travel.

##### **40.20.01.a Common Carrier**

Commercial airline reservations shall be requested as far in advance as possible to aid the State in taking advantage of discounted air fares. Sub-grantees must make every effort to ensure air travel is accomplished at the lowest economy fare available at the time of booking, and before the commencement of travel. First class airline travel is not allowable.

Common carrier expenses for ground transportation such as bus, taxi, shuttle and metro are allowable to and from the airport, conference and/or hotel/motel. Common carrier ground transportation expenses are not allowed for personal entertainment such as shopping or sightseeing or for travel to meals if eating establishments are within area of conference or hotel/motel.

##### **40.20.01.b Mileage**

Mileage will be reimbursed at the rate established in the grant agreement. This is usually a per cent/per mile rate. If the grant agreement does not specify a mileage rate then mileage will be reimbursed at the Internal Revenue Services' (IRS') mileage rate in effect at the time of travel.

- a. Standard Map Mileage - Reimbursement for miles traveled will be actual map miles from point A to point B and back. Mileage will be calculated from the origin city to the destination city. MapQuest® (<http://www.mapquest.com>) may be used to determine reimbursable standard map mileage from origin city to destination city.
- b. Indirect Route and Terminal Mileage - Indirect route and terminal mileage will be shown separately from standard map mileage between points of travel and will be clearly identified with an explanation as to reasons why it was necessary.

#### **40.20.02 Hotel/Motel**

The agency/state will only be invoiced for the basic room rate plus applicable taxes. The agency/state is not responsible for incidentals or miscellaneous expenses charged to the room charge. Incidental and miscellaneous expenses which the agency/state will not be responsible for include: restaurant charges, alcohol, telephone charges, movies, etc.

No lodging reimbursement will be allowed for expenses incurred while utilizing non-commercial facilities (i.e. friends or relatives).

#### **40.20.03 Meals**

Meals may be reimbursed using either the M&IE reimbursement method or the actual meal expense reimbursement method per trip. The meal reimbursement method should be stated in the grant agreement.

##### **40.20.03.a Meal and Incidental Expense (M&IE)**

The Meals and Incidental Expense (M&IE) is the term for the daily maximum for meals and service tips for travel costs during a trip. The State M&IE rate refers to the "federal rate for meals and incidental expenses" and the amount varies depending on where and when you travel. The M&IE rates are updated periodically to reflect regional inflation and are published on the Internet at the [General Service Administration web site](#) and in IRS Publication 1542.

The meals and incidental expense (M&IE) rate does include taxes and tips in the rate, so a traveler will not be reimbursed separately for those items. Incidental expenses are fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others, so a traveler will not be reimbursed separately for those items.

### M&IE - Calculating Seventy-Five Percent (75%)

The M&IE amount will be computed so as to pay seventy-five (75) percent of the traveler's destination rate on the day of departure, one-hundred (100) percent for all interim official business days, and seventy-five (75) percent of the traveler's previous day's rate on the day of return.

### M&IE - Meals Furnished at No Extra Cost

When meals are included in a registration fee, official function, or have otherwise been paid for with grant funds, individuals shall deduct the value of such meals from the M&IE allowance **even if services are not utilized**.

The Federal Meal and Incidental (M&IE) table shows the breakdown of continental breakfast/breakfast, lunch, and dinner components of the maximum daily reimbursement (per diem) rates for meals and incidental expenses while on travel. The M&IE allowance must be adjusted for meals furnished to an individual by deducting the appropriate amount shown in the federal chart.

**NOTE:** No deductions shall be made from the M&IE allowance for meals paid by other sources on days that seventy-five percent (75%) of the M&IE is paid.

**NOTE: Continental Breakfast** – As per GSA Federal Travel Regulations, continental breakfasts do not need to be deducted from a travel expense voucher when supplied by a hotel/motel as a complementary meal. If a breakfast is served by the hotel/motel or other entity as part of conference or registration fees, then the meal should be deducted from the travel expense voucher. This would apply to lunches and dinners as well.

If a traveler decides for him or herself that a continental breakfast is suited for deduction (on a non-travel day), they may do so on their travel expense voucher. It is the traveler's choice.

### **40.20.03.b Actual Meal Reimbursement**

Actual expenses for a breakfast, lunch or dinner meal and related gratuities are allowable. Total meals for a day reimbursed at the actual cost, may not exceed the M&IE rates published by the Federal government at the time of travel for the destination. Tips for meals cannot exceed twenty percent (20%) of the cost of the meal.

Snacks or drinks in between a breakfast, lunch or dinner meal are not reimbursable.

Alcohol and related taxes and gratuities are not allowed.

Actual Meal - Meals Furnished at No Extra Cost

When meals are included in a registration fee, official function, or are otherwise furnished at no cost to the traveler, no reimbursement may be claimed for such meals.

**40.20.03 Miscellaneous Travel Expenses**

Copy, fax, internet fees and other similar charges as they pertain to official business while in travel status are allowable expenses.

**50.00 DOCUMENTATION AND SUBSTANTIATION OF EXPENDITURES**

To substantiate, means to prove or support something; confirming that it is true or valid. The Department of Workforce Services (DWS) requires enough supporting documentation to verify that any purchases and expenses were incurred and eligible under the grant.

The following are the documentation requirements for grants administered by the Wyoming Department of Workforce Services . Please follow all steps accurately, as any incomplete information will not be accepted and funds will not be reimbursed or considered as documented and may cause a longer than normal reimbursement time frame.

**50.01 Payroll and Salaries**

Three (3) Required Documents to Support Payroll Expenditures:

If submitting payroll as a reimbursable or match expenditure of the grant, the following three (3) documents are required:

1. A time and effort report (shows the employee worked),
2. Payroll Stub or a Payroll Register (verifies that the employee is on the payroll), and
3. The calculation for each individual which should demonstrate the reconciliation of the timesheet and the payroll stub or register to the amount expensed to the grant.

Each of the three (3) required documents for payroll reimbursement from grant funds are discussed in further detail below.



### 50.01.01 First (1<sup>st</sup>) Required Document to Support Payroll

The first (1<sup>st</sup>) required document to support payroll expenditures is “Time & Effort Reports”. In general, salaries and wages of employees who work on federally/state funded programs may be paid with grant funds as long as they are working on the grant’s objectives and appropriate “time and effort” records are maintained.

All employees charged to a federal/state grant must maintain time and effort reporting. There are two (2) types of required time and effort records: a general certification and a detailed monthly activity report. The type of time and effort record that must be kept is based on the job responsibilities of the individual charged to the grant. The job responsibilities are referred to as either a:

- a. 100% Direct Activities, or
- b. Multiple Activities

The difference between single and multiple cost objectives is determined by how an employee *works*, not how the employee is funded. The two types of job responsibilities and the required time and effort report for each type are discussed further:

a. **100% Direct Activities**

A direct activity occurs when an individual’s salary or wage is readily assignable to a particular cost objective grant. An individual who has a “single cost objective” has a position that is dedicated to a singular purpose. When an organization allocates one hundred percent (100%) of an individual’s time and effort to one (1) grant, management is required to obtain a time and effort certification signed by the employee and/or his/her supervisor, monthly. These certifications are statements confirming that an individual’s time and effort were one hundred percent (100%) directed toward a specific grant.

When more than one grant is involved, consider each grant a separate activity and use the multiple activities method (see below).

**Sample Time & Effort General Certification Statement for 100% Direct Activities:**

Below is an example of a certification statement signed by the employee and his/her supervisor. There is no required form or format, but the following information must be documented: Employee Name, Employee Title, Employer Name, Funding Source, Single Cost Objective, Reporting Period and the certification must be signed.



**Rocky Mountain LLC Field Staff Bi-Weekly  
Time & Effort Certification for 100% Direct Activity**

Rocky Mountain, LLC  
555 Smith Road, Casper, WY  
82601

1. Time Period  
should correspond  
with pay period &  
payroll  
documentation

Employee Name: Tom Smith  
Address: 11669 Nature Scene Road  
Casper, WY 82601

Title: \_\_\_\_\_  
Federal Program: \_\_\_\_\_

Time Period: 07/03 - 14/2012  
Date Submitted: 7/17/2012

2. Describe the employee's  
single cost objective duties as it  
relates to the purpose of the  
grant

I have worked one hundred percent (100%) under the following single cost objective:

*Ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment and independent living.*

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

3. Signed after  
the reporting  
period

This is to certify that the above listed individuals have worked one hundred percent (100%) of their time from July 3, XXXX to July 14, XXXX under the (insert Program/Grant Name) cost objective:

*Ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment and independent living.*

I certify that I have first-hand knowledge of the work performed by this individual:

Supervisor's  
Signature: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

## **Multiple Activities:**

A multiple activity occurs when an individual's salary or wage is split between more than one program/grant and multiple cost objectives. An employee, who works on more than one federal/state program or on a combination of federal/state programs and non-federal/state programs, must maintain a time and effort log that accurately reflects the percentage of time/hours the employee spends performing the federal/state work activity and any other duties.

When an organization allocates an individual's time and effort to multiple cost objectives and/or grants, management must obtain signed, monthly personal activity reports (commonly called time and effort reports) from the employee. These reports must be produced in conjunction with a regular pay period, account for one hundred percent (100%) of the individual's time and effort, and reflect the after-the-fact time distribution.

Personal activity reports may look similar to a traditional timesheet. However, the timesheet's detail must include a breakout of the multiple activities or cost objectives and reflect the individual's total work time and identify the portion of time spent on each federal/state project or grant. The certification must be signed by the employee and his/her supervisor whom has first-hand knowledge of the employee's work.

### **Sample Time & Effort Detailed Monthly Activity Report for Multiple Activities:**

Below is an example of a time and effort detailed for multiple activities. There is no required form or format, but the following information must be documented: Employer's Name, Employee Name, Employee Title/Position, Funding Source(s), Reporting Period, one hundred percent (100%) of the employee's time for the time period and signed and dated.

For employee's working on multiple cost objectives, the following standards must be followed:

- After the fact record: The time and effort report must be created after the work has been executed. Projections of how an employee is expected to work on position descriptions would not be sufficient,
- Total Activity: The time and effort report must account for the total activity for which each employee is compensated, including part-time schedules and overtime (100% of the employee's time),
- Monthly: The time and effort report must be prepared at least monthly and must coincide with one or more pay periods; and

- Signed and Dated: The time and effort report must be signed and dated by the employee. The supervisor should also sign and date the report.

In some situations, an individual could be charged to a single funding source but have multiple cost objectives. In other words, the grant funds may be disbursed through several different smaller sub-grants or organizations, but the main funding source is the same. In these cases, the time and effort report must divide the payroll expenses between the smaller sub-grants and/or organizations.



### **50.01.02 Second (2<sup>nd</sup>) Required Document to Support Payroll**

The second (2<sup>nd</sup>) required document to support payroll expenditures is the “Payroll Stub” or a “Payroll Register” (verifies that the employee is on the payroll):

All charges to federal/state grants for salaries and wages will be based on actual payroll documents. Organizational or employee generated spreadsheets or summaries will not be considered adequate or supporting payroll documentation.

Supporting documentation for payroll must include the printout of the payroll account record and/or actual payroll generated reports. The payroll records must accurately reflect all fiscal transactions including detailed payroll information including dates, check numbers, gross salary, deductions, net pay, tax payments and monthly expenses incurred by the organization.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to grants.

### **50.01.03 Third (3<sup>rd</sup>) Required Document to Support Payroll**

The third (3<sup>rd</sup>) required document to support payroll expenditures is a ‘Calculation Demonstrating the Reconciliation of Time & Effort, Payroll Stub and Amount Expensed to the Grant’.

Each employee’s payroll expenses that the organization is requesting reimbursement from the grant funds, must include the calculation for each individual and each pay period demonstrating a reconciliation of the time and effort report and the actual payroll stub or register to the amount allocated to the grant.

The cost of salaries and related benefits should be calculated only for the percentage of time personnel work on grant funded activities. For example, a project director may be employed full time, but only four (4) hours per week are allocated for grant funded activities. Therefore, only the four (4) hours per week can be considered as an allowable cost, not the entire annual salary.

First, verify that actual work performed was for this project and that the work performed corresponds to either the grant project reimbursable or match categories listed in the grant agreement.

#### Taxes

When an employer processes payroll, part of the task is calculating payroll tax. However, several payroll taxes are associated with each employee’s paycheck. Some are federal

taxes, while others are levied by state or local governments. Whether or not a payroll tax is an expense in addition to salaries and wages depends on the type of payroll tax referred to.

Payroll taxes levied on salaries and wages fall into two categories. The first category consists of taxes employees pay. These taxes are deducted from each employee's pay, so any expense for the employer is limited to processing and administrative costs. The second category includes payroll taxes paid by the employer. Employer-paid payroll taxes do represent an additional expense in addition to salary and wages.

#### Income Tax

The federal government levies income tax on employee salaries, wages and other compensation. The federal income tax rate varies depending on the amount of pay, the employee's marital status and number of withholding allowances. Employers are responsible for calculating and withholding federal income tax and for sending the money to the Internal Revenue Service (IRS) in a timely manner. However, it is the employee, not the employer, who pays federal income tax on earnings. Most states and some local governments also levy income taxes. As with the federal income tax, these other income taxes are paid by the employee through payroll deductions.

#### FICA and Medicare

The FICA tax, also called Social Security tax, is paid by both employers and employees. Normally, the Social Security tax rate for employees is 6.2 percent of gross pay and it is deducted from each employee's pay. Employer's, typically, pay the same tax rate for Social Security tax. This can vary. For example, in 2011, Congress reduced the employee contribution to 4.2 percent. Employer's continued to pay 6.2 percent.

Medicare tax is also paid partially by employer and employee. Each pays 1.45 percent of the employee's gross wages.

#### Unemployment Taxes

The federal unemployment tax, or FUTA tax, is paid entirely by employers. This is also the case for state unemployment tax (called SUTA tax). Consequently, unemployment taxes represent an additional expense in addition to salary and wages. The maximum FUTA rate is 6.2 percent of the first \$7,500 of each worker's annual earnings. However, employers can take a credit for SUTA tax paid up to 5.4 percent. This lowers the FUTA tax to as little as 0.8 percent. SUTA tax rates are set by individual states and the rates vary.

## Methods for Calculations Demonstrating the Reconciliation of Time & Effort, Payroll Stub and Amount Expensed to the Grant

All payroll expenses charged to a grant must be supported by a calculation for each employee's payroll, whether the employee is paid by the one hundred percent (100%) Direct Activities or the Multiple Activities method.

There are two ways to calculate or record employee salaries expensed to the grant. Rates and payroll coding may vary by organization.

**Highlight** each item listed below on your timesheet and stub or register.

- Name of Employee
- Dates worked or Pay Date
- Hours worked on the project (this can be a percent of the time)
- Hourly or daily rate and the calculation on how this was figured
- Amount of expense for payroll to be reimbursed or shown as match for each employee

a. **100% Direct Activities Reconciliation Calculation**

If an employee is paid by the hundred percent (100%) Direct Activities method, then the calculation must still demonstrate the deduction(s) from gross wages which consists of taxes or deductions that the employee's paid and is not an employer-paid payroll expense to salary and wages.

b. **Multiple Activities Reconciliation Calculation**

The cost of salaries and related benefits should be calculated only for the percentage of time the employee worked on grant funded activities.

**Sample Percent of Salary (Payroll) Calculation:**

Below is an example of a calculation demonstrating a reconciliation of the time and effort report to the actual amount that should be allocated to the grant funds when an employee does not work one hundred percent (100%) of their time on a grant activity (multiple activities). The percentage calculation is based on the total hours worked on the grant divided by the total hours worked for the time period. The percentage of the hours worked on the grant is used to calculate a percentage of the total payroll taxes and expenses that should be charged to the grant funding.



<b>Percent of Salary Calculation</b>			
		<b>Name of Employee:</b>	Tom Smith
		<b>Dates Worked:</b>	07/03-14/2012
		<b>Pay Date:</b>	7/22/2012
<b>Example 1 (Hourly Rate based on Monthly Salary on Project):</b>			
<b>Salary:</b>			
	Bi-Weekly Salary	\$	-
	Paid 2x per month		2
	Monthly Salary	\$	5,208.33
	Total hours worked for Month		176.00
	Hourly Rate	\$	29.59
	Hours per month worked on Grant		62.00
	<b>Total Monthly Salary Attributed to Grant</b>	<b>\$</b>	<b>1,834.75</b>
<b>Taxes &amp; Fringe Benefits:</b>			
<b>Employee Taxes (amounts inputted based on employee's actual deductions):</b>	<b>Employee Rate or Expense</b>	<b>Employee's percentage deducted from gross payroll of grant funds is calculated based on percentage of hours employee worked on grant</b>	
Federal Income Taxes	\$ (600.49)	\$	(211.54)
Medicare (1.45%)	(75.52)		(26.60)
Social Security (FICA) (4.20%)	(218.75)		(77.06)
		\$	(315.20)
SACT State		\$	-
SLDP State	(1.46)		(0.51)
SRIB State (Retiree Health)	-		-
TCDI Standard	(9.63)		(3.39)
TCDP Standard	(0.19)		(0.07)
TCFB TIAA/CREF (Retirement)	(74.48)		(26.24)
TCLI Standard	(15.63)		(5.51)
FUTA (Federal Unemployment Tax)	-		-
State Unemployment Tax (SUTA) (0.00%)	-		-
Worker's Compensation (0.00%)	-		-
		\$	(35.72)
<b>Total Employee Deductions</b>		<b>\$</b>	<b>(350.92)</b>
<b>Employer Paid Taxes &amp; Fringe Benefits:</b>	<b>Employer Rate or Expense</b>	<b>Employer's percentage reimbursed with grant funds is calculated based on percentage of hours employee worked on grant</b>	
Medicare (1.45%)	1.45%	\$	26.60
Social Security (FICA)	6.20%		113.75
		\$	140.36
SACT State	\$ 666.19	\$	234.68
SLFB State	3.66		1.29
SRIB State (Retiree Health)	31.25		11.01
TCDI Standard	28.90		10.18
TCDP Standard	0.55		0.19
TCFB TIAA/CREF (Retirement)	660.94		232.83
TCLI Standard	46.87		16.51
FUTA (Federal Unemployment Tax)	-		-
State Unemployment Tax (SUTA) (0.00%)	-		-
Worker's Compensation (0.00%)	-		-
<b>Total Employer Fringe Benefits Expenses</b>		<b>\$</b>	<b>506.70</b>
		<b>\$</b>	<b>1,990.53</b>
Amount Listed on Invoice		\$	1,990.53
Differences (should be zero)		\$	0.00

## 50.02 Receipts & Invoices

As a general rule, every payment made by the State must be supported by an original itemized invoice. An “invoice” includes a sales slip, receipt, statement, bill, or other written demand for payment of goods or services. The invoice must contain an itemized statement of goods received and/or services performed. The key word is itemized.

### **Invoices and Receipts Should Contain the Following Information:**

1. Recipient of the goods and/or services
2. The date such goods or services were received;
3. An itemized description of the goods or services provided;
4. Prices for each item or increment of service;
5. Extended prices
6. The vendor’s valid taxpayer identification number
7. The vendor’s name and address
8. Any other documentation required by the contract or purchase order.

### Definition: Original Receipts and Invoices:

Original itemized receipts and invoices are required for all expenses. Canceled checks and copies of credit card bills do not substitute for original receipts or invoices. If originals cannot be submitted, the sub-recipient must have the ability to produce the original receipts and invoice immediately if required.

Original is defined as the first detailed source document issued to the employee that is marked, by the vendor, indicating that the bill or invoice was paid. **It is not a copy or reproduction** and must include:

#### 1. **Receipts:**

**Highlight** each item listed below on your receipt:

- Vendor Name
- Description of item(s) purchased or service(s)
- Amount of Item or Service
- Total Paid
- Form of Payment (if form of payment is NOT on your receipt, you must submit a copy of the payment document)
- Date of Purchase or Service

Example of Receipt:

1. Vendor Name → Westdiffe Petroleum, Inc.  
802 Main Street  
Cape, WV 26001  
Thank you for shopping at Westdiffe Petroleum, Inc.

Description	Qty	Price Ea	Extended
1925 Nuts	20	24.90	498.00
Repair Tire	1	50.00	50.00
Valve Stems	1	1.25	1.25
Propane	1	60.00	60.00
Sub Total			107.05
Sales Tax Total			6.42
<b>Total Amt</b>			<b>113.47</b>
Paid Check			113.47
Change			0.00

2. Description of item(s) purchased or service(s) →

3. Amount of Item or Service →

4. Total Paid →

5. Form of Payment →

6. Date of Purchase or Service → Friday, July 28, 2010 12:33pm

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**NOTE:** If '5. Form of Payment' is NOT on your receipt, you must submit a copy of the payment document.

**DO NOT** send only the top and bottom of a receipt. The full itemized receipt is required.

**DO NOT** send only credit card statements, bank statements, or vendor statements in place of itemized receipts or invoices. These summarize activity and are not an itemized receipt or invoice indicating the specific item(s) purchased or services received and will only be accepted if it is attached to the itemized receipt or invoice.

**DO NOT** generate an invoice to Department of Workforce Services to duplicate justification of an expense already supported by the actual invoice or receipt. In other words, do not re-create an invoice.

**DO NOT** send originals or copies of purchase orders or requisitions.

**DO NOT** send an original or copies of payment vouchers, checks, warrant or credit card statements as proof of payment.

### **50.02.01 Specific and Additional Documentation for Certain Expenditures**

In addition to any specific and additional documentation required for certain expenditures, supportive services or need-related payments must also be documented and justification must be on file in the participant's case folder.

#### **50.02.01.a Advertising (Marketing and Recruitment)**

Advertising expenditures must include:

- a. Original/copy of invoice;
- b. Actual/copy of printed or published advertisement; and/or
- c. Copy of radio or television script from vendor.

#### **50.02.01.b Books**

A list of students receiving the books should be attached with the invoice and each student should sign and date indicating that they received the book(s).

#### **50.02.01.c Childcare**

For child care expenses the following documentation is required:

- a. The DWS program manager's prior written approval document;
- b. If being directly invoiced by the licensed child care provider, an itemized invoice from the licensed child care provider providing; the number children, the hours and dates of care, hourly rate, etc.;
- c. If the participant paid and we are reimbursing the participant, must have a receipt from licensed child care provider showing that expenses were paid;
- d. Proof from licensed child care provider that services were not reimbursed or covered by the Department of Family Services or another funding source;
- e. An attendance sheet from the training provider or a time sheet from the employer documenting that the participant was in training or working during the times that child care was provided

#### **50.02.01.d Common Carrier**

Use of and expenses for common carrier expenses (i.e., commercial airline, cab, taxi, etc.) must be supported by the passenger coupon or ticket receipt. If the coupon or ticket is for more than one passenger, the per passenger costs making up the total fare must be itemized (i.e. list per passenger cost).

Additional expenses associated with a common carrier such as luggage expenses and travel agent fees must be also be itemized and documented separately.

#### **50.02.01.e Conference, Seminar or Workshop**

All conference, seminar, or workshop attendance must be supported by a copy of the program or registration form, or official letter which gives the dates, breakdown of registration fees (showing meals, banquets, lodging, etc., included in registration fee) and location of conference, seminar or workshop. This requirement exists regardless of when or how the fee was paid.

The registration form should reflect the total registration costs and indicate any expenses included in the registration expense such as hotel, meals, etc.

#### **50.02.01.f Drug & Aptitude Screening**

Documentation is the original/copy of the invoice from the actual provider of services. For each individual reimbursable with grant funds, highlight the name in the detail of the invoice. Please remember to 'black out' any names or other information for individuals not covered by grant funds.

#### **50.02.01.g Equipment**

Equipment purchases over five thousand dollars (\$5,000) require proof of price comparison or an explanation/justification for less than three (3) bids.

Equipment expenses should be listed by each invoice including shipping and other charges on one line.

#### **50.02.01.h Food and Meals – Working**

The following documentation must be attached to the invoice for meal/beverage expenditures related to working meals:

- a. Date and time of the activity;
- b. Documentation that it was impractical for individuals to obtain lunch on their own (isolation or distance to restaurants);
- c. Documentation that attendance was essential;
- d. Purpose of the activity;
- e. Agenda and/or minutes from the meeting that contain topics discussed, time allocated to each topic, including the lunch period. The agenda must clearly identify the exercise or activity that the individuals were engaged in.

- f. A representative sample of the work product, if any, that was generated as a result of the working session; and
- g. Sign-in sheet with each individual attending. This includes participants, case managers, instructors, administrative personnel, participant's relatives and children, etc. The sign-in sheet should include a field for the signature and a field for a printed name. Sub-recipient generated lists will NOT be accepted.

#### **50.02.01.i Food and Meals - Travel**

The following documentation must be attached to the invoice for the meal/beverage expenditures related to travel:

- a. Meal and Incidental Expense (M&IE)  
M&IE expenses must be listed by each day of travel and include a copy of the rates published on the Internet at the [General Service Administration web site](#) and in IRS Publication 1542.
- b. Actual Meal Reimbursement  
Meal receipts are required to be itemized; alcohol and alcohol related taxes and gratuities must be identified and deducted.

When meals are charged to a hotel room, the meal portion must be claimed separately on the voucher.

#### **50.02.01.j Gift Cards**

Gift cards may be provided to participants for either incentives or need-related purchases if allowed under the particular grant.

Privacy violations are not a consideration if using grant funds for payment or reimbursement. If the participant is using grant funds to purchase an item then the purchased item is required to be disclosed. If a sub-recipient or participant does not want certain information regarding a purchase to be disclosed then another funding source must be used. For example, if a gift card is being used to purchase an over the counter medical treatment, the participant would be required to divulge any information pertinent to documenting or substantiating the expenditure which would include the detailed or itemized receipt with the medical treatment purchased.

A receipt should never be submitted that includes disallowed items. If the participant would be purchasing any disallowed item, then they should have these disallowed items purchased separately. For example, if the participant is purchasing one-hundred dollars (\$100) worth of items at the store and uses a

fifty dollar (\$50) grant funded gift card toward the purchase price and one of the items purchased is cigarettes, then the participant should purchase the cigarettes separately from the items being off-set with gift card.

Both incentive and need-related gift cards require the following:

- a. A signed statement by the individual receiving the gift card. The statement must indicate the:
  - i. Amount of gift card;
  - ii. Gift card vendor;
  - iii. Gift card number/transaction that matches purchase receipt;
  - iv. Purpose of gift card;
  - v. Disclaimer regarding disallowed purchase of alcohol, tobacco, ammunition, etc.;
  - vi. Signature and date of individual receiving gift card; and
- b. Itemized receipt from vendor purchasing gift card(s); and
- c. Itemized receipt from participant indicating that the participant used the gift card for its intended purpose.

Sample Gift Card Certification Statement:

Appendix 5 contains an example of a gift card certification statement signed by the recipient. There is no required form or format, but the information listed above must be documented. However, any created form must contain a disclaimer that the participant attests to that the gift card will not be used to purchase alcohol, tobacco or ammunition or be used for any other purpose than the gift card's intended purpose.

**50.02.01.k Hotel/Motel**

Lodging receipts are the actual and genuine, itemized, folio receipt printed and issued by the hotel, motel, boarding house, guest lodge, camp site, etc. to its customers. Receipts for lodging are to be furnished and attached to the grant form.

All lodging receipts must identify: vendor's name and business address, room rate, number of occupants, name(s) of person using lodging, and an itemization of each item charged to the occupant (giving date, item and amount charged).

- a. For lodging expenses the invoice must reflect a zero balance indicating that the lodging facility received payment.

### **50.02.01.l Job Placement and Relocation**

Job Placement – For job placement expenses the following documentation is required:

- a. Supporting documentation must include an official letter from that employer that the participant has a scheduled interview which includes dates and times;
- b. Sub-recipients must provide supporting documentation verifying that the interview was conducted including dates and times; and
- c. Any required documentation to support travel.

Relocation – For relocation expenses related to a job offer, the following documentation is required:

- a. Supporting documentation must include an official offer letter from the employer;
- b. An acceptance letter from the participant which includes the dates and times of a starting date of employment out of the commuting area; and
- c. Any required documentation to support travel.

### **50.02.01.m Mileage**

Mileage must be documented by a mileage log indicating dates traveled, destination, reason for travel, beginning and ending odometer readings for each day and the total mileage for each day.

- a. Standard Map Mileage – Standard Map Mileage will be documented by a MapQuest® print-out indicating the origin city, destination city and the mileage from the origin city to the destination city for each reimbursement.
- b. Indirect Route and Terminal Mileage - Indirect route and terminal mileage will be shown separately from standard map mileage between points of travel and will be clearly identified with an explanation as to reasons why it was necessary. Odometer readings are required on the voucher or mileage affidavit for indirect routing and terminal mileage.

### **50.02.01.n Participant Wages & Benefits**

The following documents must be submitted to substantiate the reimbursement of participant wages and fringe benefits:

- a. A copy of the participant's timesheet with a supervisor/manager's signature; and
- b. Supporting documentation of the payroll expenses which may include:



- i. A copy of the employer's payroll records for the participant, such as a payroll register, or
- ii. An invoice from the employer detailing the participant's payroll expenses and fringe benefits, or
- iii. A copy of the participant's paystub.

#### **50.02.01.o Rent and Facility Expenses**

Training Facility - Rent and/or facility expenses for training purposes must be supported by the following:

- a. An itemized invoice or receipt of payment indicating the time period;
- b. Copy of the contract or rental agreement; and
- c. An explanation and the calculations demonstrating the portion expensed to the grant, if the amount being expensed to grant is less than the actual invoice or receipt amount.

Participant - Rent and/or housing expenses for a participant must be supported by the following:

- a. An itemized invoice or receipt of payment indicating the time period; and
- b. Copy of the contract and/or rental agreement in the participant's name.

#### **50.02.01.p Speaker Fees**

An itemized invoice from the speaker and a copy of the contract for services must support speaker fee expenses. If travel is also paid, supporting documentation for the travel must be attached.

#### **50.02.01.q Stipends**

A stipend is a form of salary, such as for an internship or apprenticeship. It is often distinct from a wage or salary because it does not necessarily represent payment for work performed; instead it represents a payment that enables somebody to be exempt partly or wholly from waged or salaried employment in order to undertake a role that is normally unpaid. The precise relationship between the stipend amount and the expectation to be completed by the participant should be understood by the participants and the grantee ahead of time.

Stipends are considered income and should be reported to the participant by the grantee on a 1099-MISC Form to the Internal Revenue Service (IRS) in Box 3, Other Income.

Each stipend must include a signed statement by the individual receiving the stipend. The statement must indicate the:

- a. Amount of stipend;
- b. Purpose of the stipend or completed activity qualifying the individual for the stipend;
- c. Signature and date of individual receiving the stipend; and
- d. Signature and date of a qualified grantee employee verifying that the participant met the requirements for receiving the stipend.

#### **50.02.01.r Travel – General**

For all travel and travel related expenses, the individual's signed expense report stating the purpose of the travel and detailing each expenditure reimbursement request by date must be included to substantiate any and all travel expenses for each trip.

The traveler's copy of the conference or meeting agenda must be submitted with the travel reimbursement form or voucher.

#### **50.02.01.s Tuition**

A student ledger account should be established for each student at the time the student is admitted to the organization. This ledger account is used to record various student tuition, text books, course fees, and other applicable charges and payments. A screen print of the student's ledger account with class registration and itemized amount(s) must be attached when requesting tuition or class fee expenses. If additional class fees are included in addition to the actual class expense, these additional expenses must be highlighted and the calculation demonstrating the percentage basis expended to the grant of entire tuition expenses must be documented.

The participant's field(s) of study or major must be included.

#### **50.02.01.t Vehicle Repairs**

The following is required to substantiate and support a vehicle repair expense:

- a. Repair invoice showing payment;
- b. Documentation of prior program manager approval of vehicle repairs over five hundred dollars (\$500);
- c. A copy of the title or registration to verify the vehicle is in the participant's name. (Note: insurance verification is NOT sufficient documentation).

- d. Three (3) estimates regarding the cost or repair expenses must be submitted with the invoice. If three (3) estimates are not available (ex., vehicle was towed to a maintenance facility), prior program manager approval must be obtained.

### **50.03 Recurring Expenses**

In the case of a recurring charge, obtain a statement (ex. utilities, cell phone, etc.) for each expense and time period.

### **50.04 Web Based Purchases**

Depending on what web site you use, it is important to note that all of the required information needed for an e-receipt may not be attainable by only printing a single web page or by using the “receipt” button that is available on some sites. Sub-recipients should make sure when purchasing from a web site that all required information to qualify the printouts as a detailed receipt or invoice for reimbursement is obtained before exiting out. If any of the information is unobtainable, you must explain why the required information is not available before submitting your documentation for reimbursement.

## **60.00 MATCH VERSUS LEVERAGED RESOURCES**

This section explains the differences between match and leveraged resources. Failure to meet reporting requirements can lead to grant reduction or disallowed costs.

### **60.01 Match**

Match is defined as ***additional non-federal resources expended to further the grant objectives, if required either by statute or within the grant agreement as a condition of funding.*** All matching funds must be spent on allowable grant activities and in accordance with the cost principles. The grant has a match requirement if it is listed in the legislation, regulation or the Solicitation for Grant Application (SGA).

### **60.01.01 Two (2) Types of Match Expenditures**

There are two types of match expenditures: cash and in-kind contributions.

*Cash* match reflects additional funds or services (allowable costs under grant) provided and paid for by the grantee and/or sub-recipient from non-federal funds that are in support of grant objectives and outcomes. The value of the cash match is the actual costs incurred as reflected in the grantee and/or sub-recipient's accounting system. Cash expenditures are:

- a. Funds or services provided and paid for by grantee or sub-recipient from non-federal funds
- b. Allowable services under grant
- c. 3rd party cash contribution to grantee spent by the grantee/sub-recipient on allowable costs

Examples of Cash match expenditures include:

- a. Personnel Services
  - i. Grantee/sub-recipient staff
- b. Services
- c. Equipment and Supplies
- d. Space
- e. Costs are paid for by grantee/sub-recipient but not charged to grant funding sources
  - i. Must be documented

*In-kind contributions* are the products, space or services provided by a third party organization, and not paid for by the grantee or a sub-recipient, but which would represent allowable costs if paid for with grant funds. Examples of in-kind contributions would be personal services provided by volunteers or paid non-grantee staff, equipment and supplies, or space provided by another organization at no cost to the grant.

### **60.01.02 Match Exclusions**

In order to qualify as match, the costs cannot have been paid from federal funds, been charged to program income or used to match other federal match requirements, nor have been for costs that are unallowable under grant regulations. The grantee cannot claim both an allowable cost (to be reimbursed from grant revenue) and a match.

Expenditures that cannot be included as match are:

1. Costs
  - a. Paid for with federal funds

- b. Used as match for other federal programs
- c. Construction/purchase of facilities
- d. Charged to program income

2. Difference between earnings and cost

### 60.01.03 Records Required to Document Match

Records must be maintained that support the cash match costs within the grantee or sub-recipient's accounting system and be available for audit and review.

- 1. Source Documentation
  - a. Books of account
  - b. Available for audit and review

For third party contributions, the support for the value, including the methods used to determine the value, must be verifiable from the records of the contributing organization or be maintained by the grantee. The rules that apply to determining the value of such services are found in the regulations at 29 CFR 97.24(b)(7) and 95.23(c-h).

- 2. Support for 3<sup>rd</sup> Party Contributions
  - a. Verifiable from sub-grantee records or
  - b. Maintained by grantee
  - c. Methods used to value in-kind

### 60.01.04 Additional Match Considerations

Costs cannot be both match and allowable grant expenditures. Match expenditures do not have an administrative costs limit.

## 60.02 Leveraged Resources

**Leveraged Resources** are not defined in regulation or any related administrative requirements. However, most federal agencies use the term "leveraged resources," and in various programs, the term has been defined to mean **all resources used by the grantee to support grant activity and outcomes, whether or not those resources meet the standards required for match.** Leveraged resources means both allowable match and other costs that do not rise to the requirements of the match regulations (required by the funding agreement), but which support the outcomes of grant activity.

All leveraged resources must be expended on costs that are allowable under the Circulars and used to further grant activity and outcomes. The costs of leveraged resources may be paid for with either federal or non-federal funds. Examples of costs that would be considered as leveraged resources are the costs of services provided to grant participants that are funded by another federal program such as the WIA formula grant program, Pell grants received by participants and the purchase or construction of a structure that will house grant activity which is paid for by the organization using non-federal resources.

Leveraged resources are any resource, other than the federal share and non-federal contribution, expressed as a dollar figure, acquired or utilized during the project period that supports the project. Leveraged resources may include natural, financial, personnel, and physical resources provided to assist in the successful completion of the project.

Leveraged resources may be either:

1. Cash – includes cash used for match;
2. In-kind contribution - is a form of leveraged resources and is the value of goods and services that benefit a federally-assisted project and are provided without charge to a recipient (or sub-recipient under a grant).

Generally, numerous small contributions are not leverage. For example, if you find yourself counting up tens or hundreds of small contributions like meeting space, training refreshments, transportation costs, etc. then these contributions may not be leverage. When determining if an item is a leveraged resource, the grantee may want to ask:

1. Are these contributions (and the time it takes to track and verify them) adding real value to this partnership?
2. Would the partnership be able to have the development impact it does without these contributions?

Leveraged resources are used to show partnerships and collaborations between the department and another entity, typically, the sub-recipient. Leveraged resources are an input, or contribution, made to the partnership's activities. Generally, leverage commitments should be documented in the grant agreement. The grant agreement is the core partnership document, which lays out the objective of the partnership, roles and responsibilities and contribution estimates. The grant agreement forces the partners to discuss and decide on the amount and type of leverage at the very beginning of the partnership. The grant agreement also helps ensure that the partners are in agreement and expectations aligned, and decreases the likelihood of a partner not honoring its leverage commitment.

## 70.00 COMPLETION & FINAL SUBMISSION OF GRANT INVOICES

This section includes the steps to submit an invoice for grant expenditures and reimbursement for grants administered by the Wyoming Department of Workforce Services (DWS).

Sub-grantees should locate all project related receipts for each category on the Wyoming Department of Workforce Services "Grant Reimbursement" form. Verify that the expenditures are pertinent to the grant award. Submit the itemized grant reimbursement form listing the detail of the expenditure for both the grant and match funds according to the grant approved budget. All purchase orders, receipts, vendor invoices, signed delivery receipts, timesheets, proof of payment such as copies of canceled checks and any other appropriate supporting documents must be attached.

### 70.01 Reimbursement Grant

Department of Workforce Services' grants are reimbursement grants. Grantees are required to pay any costs directly associated with the project prior to being reimbursed by the Department of Workforce Services according to the grant agreement.

### 70.02 Expenditure Time Period

Only expenses incurred AFTER the grant agreement approval date are considered eligible reimbursable expenses. This means the date on the receipt cannot be prior to the last signature and date on the signature page of your grant agreement.

Under no conditions shall the state be liable for payment of any type associated with the grant agreement or responsible for any work done by the sub-grantee even work done in good faith and even if the sub-grantee is orally directed to proceed with the delivery of services, if it occurs before the grant agreement start date specified by the grant agreement or before grant agreement approval by state officials as required by applicable statutes.

## 70.03 Invoice Form

The Wyoming Department of Workforce Services' "Grant Reimbursement" form (Appendix 6) must be used to submit reimbursement of grant fund expenditures.

- a. Remember to 'black out' any Social Security numbers from employment documents.
- b. Calculator register tapes must be affixed to the document. Do not staple.
- c. After all invoices/receipts are listed, total the amount. Do not round the total.
- d. Finally, double check all calculations to verify that the dollar amounts on the grant reimbursement form are correct and correspond to each invoice/receipt and the appropriate budget category.
- e. Attach documents in the order they are listed by category.

### 70.03.01 "Grant Reimbursement" Form – Phase Categories

All invoices should be submitted with expenditures listed in the correct classification category in which the sub-grantee wants the original or amended budget to be reduced.

In order to maintain internal controls over grant agreement amounts and expenditures, original grant agreements and amendments are entered on the State's accounting system based on the phase classification categories submitted by the sub-recipient. Once the funding in a particular phase category has been expended by the sub-grantee, no further expenditures can occur within that category and the expenditures will be disallowed.

Specific details for listing each type of expenditure within a Phase Category on the Wyoming Department of Workforce Services' "Grant Reimbursement" form are detailed below. Refer to Section 30.01, Expenditure Classification – Phase Categories, for definitions and expenditure classification.

<b><u>Administration Wages &amp; Fringe Benefits (ADMIN):</u></b>	For each individual paid two line items should be listed for each pay date and should state the following: "Salary-Individual's Name (MM/DD-DD/YYYY)" and "Fringe Benefits-Individual's Name (MM/DD-DD/YYYY)".  The MM/DD-DD/YYYY should be the pay period which matches the time sheet or pay record. The invoice
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	number for salary and fringe benefits should be the actual pay date and should match the pay period on the supporting documentation.
<b><u>Administration Travel Expenses (ATRVL):</u></b>	Detail travel by destination (or trip), purpose, individual traveling and expense. For each type of expense, list each expense to match attached receipt or supporting documentation.
<b><u>Administration Supplies &amp; Expenses (ASUPP):</u></b>	For each type of expense, list each expense to match attached receipt or supporting documentation.
<b><u>Recruiting &amp; Marketing (MRKTG):</u></b>	For each type of expense, list each expense to match attached receipt or supporting documentation.
<b><u>Equipment (EQUIP):</u></b>	List each invoice including shipping and other charges on one line.
<b><u>Instructor Wages &amp; Fringe Benefits (INSTR):</u></b>	For each individual paid two line items should be listed for each pay date and should <i>state</i> the following: "Salary-Individual's Name (MM/DD-DD/YYYY)" and "Fringe Benefits-Individual's Name (MM/DD-DD/YYYY)".  The MM/DD-DD/YYYY should be the pay period which matches the time sheet or pay record. The invoice number for salary and fringe benefits should be the actual pay date and should match the pay period on the supporting documentation.
<b><u>Instructor Travel Expenses (ITRVL):</u></b>	Detail travel by destination (or trip), purpose, individual traveling and expense. For each type of expense, list each expense to match attached receipt or supporting documentation.
<b><u>Instructor Supplies &amp; Expenses (ISUPP):</u></b>	For each type of expense, list each expense to match attached receipt or supporting documentation.
<b><u>Participant Tuition &amp; Class Fees (PTUTN):</u></b>	List the course number and name of each student the sub-recipient is being reimbursed for under the grant.
<b><u>Participant Class Supplies &amp; Materials (PSUPP):</u></b>	List the expense by type and the name of each participant name the sub-recipient is being reimbursed for under the grant.
<b><u>Participant License &amp; Certification Fees (PCERT):</u></b>	List the license or certification by type and the name of each student the sub-recipient is being reimbursed for under the grant.
<b><u>Participant Drug &amp; Aptitude Screening (PSCRN):</u></b>	List the testing by type and the total for each student for each type being reimbursed under the grant.
<b><u>Participant Wages &amp; Fringe Benefits (PWAGE):</u></b>	For each participant paid for on-the-job training or work experience, two line items should be listed for each pay date and should <i>state</i> the following: "Salary-Participant's Name (MM/DD-DD/YYYY)" and "Fringe

	<p>Benefits-Participant's Name (MM/DD-DD/YYYY)".</p> <p>The MM/DD-DD/YYYY should be the pay period which matches the time sheet or pay record. The invoice number for salary and fringe benefits should be the actual pay date and should match the pay period on the supporting documentation.</p>
<p><b><u>Participant Incentive Expenses (PINCT):</u></b></p>	<p>List the expense by type and the name of each participant name the sub-recipient is being reimbursed for under the grant.</p>
<p><b><u>Participant Need Related Expenses (PNEED) (Be specific):</u></b></p>	<p>If mileage is part of a need related payment, detail travel by destination (or trip), purpose, individual traveling and expense.</p> <p>For each type of participant need related payment, list each expense to match attached receipt or supporting documentation.</p>

**70.03.02 Submission Dates of Grant Reimbursement Form(s)**

In order for the department to comply with its financial report requirements, sub-recipients are required to submit invoices as follows:

**70.03.02.a Monthly Grant Reimbursement Form**

The grant reimbursement form should be submitted to the department no later than twenty (20) days after the end of the month claiming reimbursement.

**70.03.02.b Final Grant Reimbursement Form**

A final grant reimbursement form, clearly marked FINAL, must be submitted to the department no later than twenty (20) days after the end of the sub-recipient's period of performance (end date of grant agreement).

In the event no grant reimbursement form is received twenty (20) days after the end of a sub-award, the department may treat the sub-recipient's last invoice as the final invoice. Payment for sub-recipient invoices submitted to the department later than twenty (20) days after the end of the sub-award may not be paid.

## 70.04 Claim Submitted Within One-Year

In order for the department to comply with its federal financial report requirements, sub-recipients are required to submit invoices following the requirements stated in Section 70.03.02, Submission Dates of Grant Reimbursement Form(s). If an expense is found that was not previously claimed in its monthly grant reimbursement form, sub-recipients should be aware that claims against the State shall be documented and the claim submitted to the Department of Workforce Services within one (1) year after the claim accrues. Any expense claim not submitted to the department within one (1) year from the date incurred will not be accepted under Wyoming Statute § 9-1-404.

## 70.05 Overpayments or Refunds

When you identify a grant overpayment, use the "Grant Reimbursement" form (used for submitting invoices), to submit the overpayment information and send with a check.

List each refund line item using the exact same description and category on the "Grant Reimbursement" form as was used to request the payment using a negative amount. This will ensure we properly record and apply your check.

Previously, the department allowed for a negative amount to be listed against the current invoice, however, this is not a good practice to identify actual payments and receipts.

## 80.00 DEFINITIONS

**80.01.01.a Award** -The Award is generally synonymous with a "project agreement" or "grant" at the point of obligation of federal funds with the prime recipient.

**80.01.01.b Contractor** – A Contractor provides a limited service to the benefit of the prime recipient. For contractors, the prime recipient will determine client eligibility under a program but the prime recipient hires the contractor to provide additional, professional services that the prime recipient cannot provide. Examples of vendor contracts include medical consultation services, sign language interpreters, guest speakers, temporary clerical services, etc.

**80.01.01.c Department of Workforce Services (DWS)** - A governmental organization, which is a division of the Executive branch of the State of Wyoming government.

**80.01.01.d Grant Agreement** - A legally binding written understanding between a grant maker and a grantee specifying terms for a grant's expenditure and reporting.

**80.01.01.e Phase Category** - The Phase Category is a level of financial accounting used by the Department of Workforce Services' grant module on its accounting system to classify grant expenditures, track grant expenditures and to monitor sub-recipient grant agreement compliance.

**80.01.01.f Prime Recipient** - Means an entity that receives an award or funds in the form of a grant, cooperative agreement, or loan directly from the federal government. The Department of Workforce Services is considered the prime recipient.

**80.01.01.g Program Manager** – Program Manager refers to the Department of Workforce Services' employee whom has oversight of the purpose and status of all projects within a particular award. The Program Manager can use this oversight to support project-level activity to ensure the overall award goals are likely to be met. The program manager has a decision-making capacity and directly assists the sub-recipient with achieving the award objectives from the program perspective with the sub-recipient. The Program Manager is the sub-recipient's direct contact within the Department of Workforce Services regarding a particular award.

**80.01.01.h Statement of Work (SOW)** – The Statement of Work (SOW) is a document providing a definition of the services to be delivered and/or the outcomes to be achieved. The SOW includes the budget detail and budget narrative documents.

**80.01.01.i Single Audit** - A financial, internal control, and compliance audit of a non-federal entity administering federal assistance awards including the financial statements of the entity.

**80.01.01.j Stipend** - A stipend is a form of salary, such as for an internship or apprenticeship. It is often distinct from a wage or salary because it does not necessarily represent payment for work performed; instead it represents a payment that enables somebody to be exempt partly or wholly from waged or salaried employment in order to undertake a role that is normally unpaid.

Stipends are usually lower than what would be expected as a permanent salary for similar work. This is because the stipend is complemented by other benefits such as accreditation, instruction, food, and/or accommodation. Universities usually refer to money paid to graduate students as a stipend, rather than as wages, to reflect complementary benefits.

**80.01.01.k Sub-Award** - A sub-award is administered by a sub-recipient, who is accountable to the prime recipient for use of the federal funds under the award.

**80.01.01.l Sub-recipient** - A non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. The term 'sub-recipient' is used when the funding source includes federal grant funds and the scope of work involves carrying out a federal mandate or

program. Under sub-recipient agreements, the prime recipient delegates the responsibilities such as client eligibility determination, case management services, serving clients directly, etc.

The sub-recipient is an entity that receives a sub-award from the prime recipient under an award; and is accountable to the prime recipient for the use of the federal funds provided by the sub-award. In this case, the sub-recipient is the third party organization that has agreed to work in collaboration with the prime recipient (DWS) to perform a substantive portion of the programmatic effort on the project awarded to the prime recipient.

**80.01.01.m Vendor** – The State of Wyoming accounting system’s name for any organization paid or issued a payment or reimbursement through the accounting system.