

Colorado First & Existing Industry Grant Programs FISCAL PROCEDURES & GUIDELINES

Grant Awards

Colorado First and Existing Industry Training Grants are comprised of funds to support the direct costs of a company's approved training plan plus an administrative fee that equals eight-percent (or minimum \$1,000) of the grant awarded to deliver training. The **total grant award** figure that is included in all grant award paperwork includes the grant funds to support the approved training plan *plus* the college's 8% administrative fee.

The following rules and procedures apply to the award, payment, and fiscal accountability procedures for all Colorado First and Existing Industry customized training grants:

A. When the *College delivers training*, it is responsible for paying all applicable direct costs for curriculum development, instruction, materials, and any travel or miscellaneous training costs from the grant funds. (Please see below for descriptions of allowable costs related to grant-funded training.) The following procedures apply for all grants in which the college is the training vendor as well as grant administrator:

- Receipts incurred for all grant-funded training expenses must be retained by the college.
- The 8% administrative fee is to support the college's indirect costs to administer the grant, including accounting, monitoring, fiscal, and other indirect costs. Other than the 8% administrative fee, no grant funds may be used for any purpose that is not a direct cost of delivering training, as outlined in the approved training budget.
- Only direct costs for developing and delivering training may be paid out of grant funds – any of the college's administrative or indirect costs must be paid for with its administrative fee and/or other resources that are not associated with the Colorado First or Existing Industry programs.

B. When the company or an outside vendor is delivering all the training – i.e. a *Pass-through Grant* – the college shall enter into a service agreement with the company, thereby remitting the entire grant amount – minus the college's 8% administrative fee – to the company to pay for the direct costs of training. The following fiscal procedures apply:

- Only eligible direct costs (see below) may be paid with grant funds. For pass-through grants, it is the company's responsibility to pay any outside vendors for direct training costs; however, appropriate contracts or other fiscal agreements should be in place before grant funds are paid to a third-party.
- The college may choose the method of paying the company for training, per its fiscal procedures and the terms of the service agreement with the company grantee; however, payment should not be made without appropriate expense documentation and receipts.
- The company must maintain all receipts and submit copies to the college, as requested.
- If the college completes any work for the company grantee in a pass-through grant, the college must have a signed contract or similar signed service agreement in place with the company and submit an invoice to the company for payment for any allowable services

rendered. Without a signed contract and invoice, the college may not collect or retain any grant funds other than its 8% administrative fee.

- The college is responsible for monitoring training, preparing close-out paperwork, and completing any miscellaneous administrative duties. Other than the 8% administrative fee, no additional grant funds are available to the college to complete these administrative duties.

C. If the delivery of the approved training plan is split between the college and the company and/or an outside vendor – i.e. a *Split Delivery Grant* – the college must adhere to the procedures outlined in Part A for the training it is delivering and to the procedures in Part B for the training that is being delivered by the company and/or outside vendors.

Close-out Process

The following procedures apply to the close out process and determination if the grant was successfully completed. Procedures apply to all Colorado First and Existing Industry grants:

- At the completion of training, and no later than June 30 of the current fiscal year, official paperwork must be submitted by the college to CCCS documenting training.
- The college officials' signatures on the Final Report and Financial Data Form certify that the conditions of the grant were met and funds were properly expended.
- Original signatures, verified by the company representative's signature, on the state's official affidavit form are the only allowable means to verify that an individual participated in approved training and must include approved identification number.
- If fewer employees participated in training than were proposed, verifiable by a signed affidavit, funds must be returned to the state. In such circumstances, funds shall be reimbursed on a pro-rated basis, calculated by the grant funds awarded per trainee for whom training was proposed but not delivered. If actual training costs are less than the amount awarded per trainee, the excess grant funds shall be returned to the grant pool via CCCS. The 8% administration fee shall be retained by the administering college, regardless of the number of trainees who ultimately participated in training.

Allowable Costs

The following **direct costs** are eligible to be paid for by funds awarded from the Colorado First or Existing Industry program. Appropriate receipts must be retained in order to document eligible expenses:

Curriculum Development: Payment for actual time spent by college staff and/or company representatives and/or outside vendors to plan, design, and evaluate approved training curricula. Telephone, supplies, and other direct costs explicitly incurred in developing training curricula are eligible grant expenses. All curricula must be customized for the company.

Instructor Costs: Wages and pro-rated benefits for college instructors and/or trainers on a company or training vendor's payroll that are delivering instruction to trainees are eligible costs.

The cost of time lost to other projects is not a reimbursable expense. Consultants' hourly or daily charges for instruction apply here.

Training Materials: Direct costs for training-specific materials – e.g. production of texts, handouts, and audio-visual aids (paper, overhead transparencies, binding, etc.) Textbooks may be included in training materials only if they are used to enhance a larger, customized curriculum. No materials costs that were included in the direct costs of “Curriculum Development” may be reimbursed in this line item.

Instructor Travel: State travel and per diem allowances, per state fiscal rules, for travel directly related to developing curriculum and/or delivering training. Reimbursable travel expenses may not be included in the line items for “Curriculum development” or “Instructor costs.” Receipts must be maintained for all out-of-state travel costs submitted for reimbursement by the customized training programs. Documentation must be provided for travel claimed within Colorado. No travel costs that were incurred in the preparation of the grant are eligible for reimbursement. No trainee travel costs may be reimbursed from the grant.

Miscellaneous Costs: Additional costs that are direct costs necessary to deliver training. Monitoring, fiscal, administrative, or other indirect costs may not be claimed here. No material, curriculum development, travel, or instructor costs may be included in this line item.

When making payments for eligible direct costs outlined in the approved training budget, the following procedures apply:

- The college, company, and any third-party vendors must retain receipts for all direct costs of training that are purchased with state grant funds.
- The company must retain receipts for all direct costs of training that is part of the company's cash contribution to the approved training plan.
- For all eligible travel expenses, travel must conform to state fiscal rules and documentation must be retained.