



JOB SKILLS PROGRAM

2021-23 FISCAL GUIDELINES

Workforce Education Department
Washington State Board for Community and Technical Colleges
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The Washington State Board for Community and Technical Colleges reserves the right to make changes to this document due to, but not limited to, federal, state, or local legislation or policy changes.

Deadlines and Milestones

Milestone	Dates (subject to change)
Billing deadline for all expenses incurred through September 30, 2021	October 31, 2021
Billing deadline for all expenses incurred through December 31, 2021	January 31, 2022
Billing deadline for all expenses incurred through March 31, 2022	April 30, 2022
Billing deadline for all expenses incurred through June 30, 2022	July 15, 2022
Billing deadline for all expenses incurred through September 30, 2022	October 31, 2022
Billing deadline for all expenses incurred through December 31, 2022	January 31, 2023
Billing deadline for all expenses incurred through March 31, 2023	April 30, 2023
Final budget revision deadline	June 15, 2023
Billing deadline for all expenses incurred through June 30, 2023	July 15, 2023

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Budget and Invoicing Guidance

Budget Activities

The following list identifies eligible Job Skills Program (JSP) budget activities (also known as budget lines or line items).

Project Development

Personnel and supporting expenses for program development. Duties may include:

- Arranging the training
 - Developing training plan
 - Developing training schedule
 - Meeting with company to finalize plan and training dates
 - Meeting with company to adjust training plans and schedules during implementation phase
 - Reworking training plan as company's needs or schedule change or to align with trainer schedules
 - Ordering training materials and supplies
- Project coordination
 - Contacting potential instructors or subcontractors for availability
 - Working with administration to adjust trainer contracts as training plans change
 - Conducting pre-training assessment activities with company reps
 - Conducting post-training assessment activities with company reps
 - Conducting follow-up project evaluation and reporting with company representatives and subcontractors
 - Completing final project report

Costs on the Project Development and Administrative lines combined should not exceed 25% of the total budget.

Instructional

Personnel and supporting expenses for direct instruction. Duties may include:

- Curriculum development
- Providing instruction
- Direct classroom or student assistance
- Conducting student assessments

Administration

Personnel and supporting expenses for administration of the grant. Duties may include:

- Grant writing and grant reporting
- Recordkeeping
- Student coding
- Budget tracking & invoicing
- Writing and oversight of contracts

Costs on the Administrative line may not exceed 20% of the grant total. Costs on the Project Development and Administrative lines combined should not exceed 25% of the total budget.

Budget Categories

Based on the budget activities above, you must determine how much of each activity will be budgeted in each budget category (also known as a budget column). Listed below is a general overview of the budget categories.

Salaries, Wages, and Benefits

Salaries, wages, and benefits for staff and faculty.

In the budget narrative, please be sure to include all position titles to be funded by the grant, percentages of effort/FTE/FTEF/hourly wage information, and a brief description of duties by position as they relate to the grant. Please put each position on a new line of text.

Examples:

- **Instructional:** Manufacturing instructor, 35 hours at \$50/hr, teaches classes
- **Program Development:** JSP Project Manager, .3 FTE, coordination with company, curriculum development
- **Administration:** Program Coordinator, 10% student coding, recordkeeping, invoicing

Goods and Services

Items with an individual acquisition cost of \$5,000 or less or a useful life of less than one year or services of a routine nature necessary to carry out grant activities. Note: Interagency agreements (contracts between two or more public entities) are considered services and should be budgeted and invoiced in the “goods and services” category.

Examples: textbooks, instructional materials, copying, postage, fax, telephone, printing, rental of equipment or laptops, interagency agreement with another college to provide training

JSP funds cannot be used to purchase capital outlays. Capital outlays are defined as items having a useful life in excess of one year and a per unit acquisition cost of \$5,000 or more.

Building Rental and Utilization

Building rental or utilization of space in support of the grant.

JSP funds can only be used if it is necessary to rent classroom and laboratory training space that does not belong to the grantee or employer.

Travel

Expenditures for transportation, meals, hotel, and other expenses associated with travel related to allowable grant activities. Reimbursement for travel costs must be within OFM travel rates and regulations which can be found in the State Administrative and Accounting Manual (SAAM), [Chapter 10.90](#). Please note, when the grant recipient reimburses travel under this grant using state funds, the same OFM travel rates and regulations must be applied.

Trainee travel is not an acceptable cost for this grant but is acceptable as match.

Contracts

Professional or technical services provided by a contractor (not employed by the educational institution) directly related to activities under the JSP grant.

In your budget narrative, please be sure to include the name of the subcontracting individual or organization, the deliverables of the contract, and the rate or the price of each deliverable.

Examples:

- *ABC Agency will provide four 6-hour classes in organizational effectiveness. Rate: \$125/contact hour; total price \$3,000*
- *XYZ Services will provide 8 hours of Lean manufacturing training for each of 3 groups of 20 trainees. Price: \$1,500 per group; total price \$4,500.*

All rules that apply to the grantee (the educational institution) under this grant must also be applied to the contractor unless expressly implied otherwise in the JSP Fiscal Guidelines.

Interagency agreements (contracts between two or more public entities) are considered services and should be budgeted and invoiced in the “goods and services” category.

Budget Revisions

SBCTC approval of a revised budget is required if there is more than a 10% variation in expenditure levels for any individual budget cell. The allowable variance of 10% does not apply to the budgeted amounts in the Administrative activity.

Budget revisions must be submitted to SBCTC via the Online Budget & Invoicing System ([OBIS](#)).

Final budget revision deadlines:

For grants ending:	Budget revision deadline:
June 30, 2022	June 15, 2022
June 30, 2023	June 15, 2023

See the OBIS user manual (available in the **Resources** section of OBIS) for information on how to create and submit a budget revision.

Addenda

If you need to substantially change or add projects to your application after it has been approved, submit an addendum in the Online Grant Management System ([OGMS](#)). The OGMS user manual, which you can find in the How To section of OGMS, has instructions on how to create and submit addenda.

Note: Do not upload an attachment to request changes to this grant application. For this grant, attachments are only used for final reports.

Invoicing

Funds for this grant must be claimed on a reimbursement basis. No payments in advance of or in anticipation of goods or services provided under this grant shall be requested or paid. All costs must be reported for the period incurred.

Reimbursement requests must be submitted at least quarterly, but not more than monthly via [OBIS](#). All costs must be submitted for reimbursement in accordance with the schedule shown below.

For expenses incurred:	Invoice no later than:
July – September 2021	October 31, 2021
October – December 2021	January 31, 2022
January – March 2022	April 30, 2022
April – June 2022	<i>July 15, 2022</i>
July – September 2022	October 31, 2022
October – December 2022	January 31, 2023
January – March 2023	April 30, 2023
April – June 2023	<i>July 15, 2023</i>

Matching Funds Requirement

Overview

JSP legislation requires that every dollar of JSP funding be matched dollar-for-dollar with private sector contributions. ***Exemption is given to businesses with an annual gross business income (GBI) of less than \$500,000***, in which case financial contribution must be at least equal to the trainees' salaries and benefits while in training. See JSP Program Guidelines for more information.

The private sector match may be either cash or in-kind. The company is required to provide auditable documentation of employee wages and salaries for those claimed as match. In the event that the business prefers not to send sensitive information (such as payroll information) off-site to the educational institution, the business must agree to allow SBCTC auditors to review match documentation on the business's premises.

In-kind match requires documentation that demonstrates the fair market value of the contribution and the method of calculating its value to the project. Businesses will be required to document all expenditures—whether cash or in-kind—that are claimed as part of the company's match

A report of total match contributed by the private sector is required at the completion of the JSP project and must be approved by SBCTC before final payment will be issued. All costs expended for program purposes must be tracked regardless of funding source. All allowable matching costs should be reported even when the total of those costs are greater than the dollar-for-dollar match requirement. Tracking total match expenditures assists in more accurately representing total investment toward legislative goals.

In-kind match categories and documentation requirements are listed below.

Cash

Cash match shall be used to offset project costs and are not included in the grant award amount.

Cash Match Up Front - Example

If the total project costs are estimated to be \$50,000, with the company contributing \$10,000 in cash match, the college should only apply for a \$40,000 grant. The grant amount of \$40,000 plus the cash match of \$10,000 equal the total project budget of \$50,000.

Similarly, if the business falls short of in-kind match at the conclusion of the project, the business must contribute cash/additional cash match to make up the in-kind shortfall. The educational institution must use that cash match toward expenditures for the project. If there are no more grant expenditures by the time it is determined that the business must contribute cash match/additional cash match to make up an in-kind match shortfall, the college must refund the amount of the cash match to the grant.

Cash Match Return - Example

If the grant amount is \$50,000 and the educational institution completely billed out the grant for \$50,000 worth of allowable project expenses, and the business falls short of in-kind match by \$10,000, the business must make that up in cash match. The educational institution must therefore refund that \$10,000 of cash match to the grant.

Required documentation: funds deposited from the private sector (business partner) in the educational institution's specific JSP project account.

Employee Salaries, Wages, and Benefits

Salaries, wages, and benefits for employees while engaged exclusively in a JSP activity are listed below.

Required documentation for all salaries & benefits: Documentation of employee salaries & benefits provided

to the educational institution by the business partner must be accompanied by the business partner's signed attestation of accuracy. Payroll documentation of trainees is required for final reporting.

Trainees/Training

Required documentation: Wage/salary documentation (above), plus signed attendance documentation of all training hours during which match is claimed, that includes both trainee's and instructor's signatures.

Staff/JSP Coordination, Planning, Management, Etc.

Required documentation: Wage/salary documentation (above), plus signed log of hours that includes name, dates, times, JSP activity/function, and employee's and/or supervisor's signatures.

Goods and Services

Required documentation: Documentation of payment of invoice for goods and services purchased that were used directly in the JSP project. Usually copies of the invoice and payment are acceptable.

Travel

Required documentation: Documentation of payment for JSP related travel or documentation of JSP travel reimbursement to traveler. Usually copies of the invoice and payment are acceptable.

Contracts

Required documentation: The business partner may opt to pay directly a JSP training subcontractor as part of the project match. Usually copies of the invoice and payment are acceptable.

Equipment, Donated

Required documentation: Documentation of current fair market value of equipment donated to the educational institution. Please contact SBCTC audit staff to establish documentation requirements for donated equipment claimed as match.

Other

Required documentation: SBCTC Program Administrator and Auditor prior approval.

Reporting Requirements

Student & Course Reporting

Community and Technical Colleges

All JSP courses must be set up in Legacy or ctcLink with an item number and a course title. Only JSP students may be enrolled in the sections designated as JSP courses. In the JSP Final Report to the SBCTC colleges are asked to:

Confirm that course was entered properly in Legacy or ctcLink.

Provide the course name and number of students enrolled for each JSP course taught.

Legacy

Courses must be coded with a *Fee Pay Status Code of "41"* and be designated as contract funded (*Fund Source 4*).

ctcLink

Courses must be coded with a *Course Attribute of "SJST"* and a *Course Attribute "SFND" value of "4."*

Private Career Schools, Apprenticeship Trusts and Colleges

Private career schools, Apprenticeship Trusts and colleges will report classes delivered and trainees served under JSP grants on an annual basis. A two-part report will be provided by SBCTC to private schools and Apprenticeship Trusts for student reporting. The report must include the program/[course classification of instructional program \(CIP\) codes](#), and provide individual student records, enrollments, and final status for hours of training completed. Courses must be assigned a CIP code that is meaningful to the area being trained. Student records must include the student's social security number that will be used for Unemployment Insurance (UI) matching and research purposes. Due to the sensitivity of the information contained in the report, strict instructions on completing the report will be provided.

The deadline to submit this report is July 10, 2022 for grants ending June 30, 2022 and July 9, 2023 for grants ending June 30, 2023.

Final Report

A final report summarizing the outcome(s) for this grant and a match summary report is required of all JSP projects. The format for this report can be found in the Online Grant Management System ([OGMS](#)) under Grant Info. Reports must be uploaded to the Attachments section of each approved grant application.

The deadline to submit this report is July 8, 2022 for grants ending June 30, 2022 and July 10, 2023 for grants ending June 30, 2023.

Grant Terms & Information

General

Funding for JSP grants is provided to the SBCTC by the Washington State Legislature as provided in RCW 28C.04.400-420 and amended by the 1999 Legislature through Engrossed Substitute Senate Bill 5909.

Allowable Costs

All expenditures submitted for reimbursement under this grant must be necessary and reasonable for proper for the approved grant project.

The following state regulations must be followed:

Applicable Washington State Regulations

The State Administrative and Accounting Manual ([SAAM](#)) must be followed.

Unallowable Costs

The following costs are explicitly prohibited with funds from this grant:

- Company-based instructors unless there is clear evidence that training is not currently a function of the employee's job.
- Safety training: required training that is considered an ongoing responsibility of the company to provide for employees.
- Vendor training: training that is provided by a manufacturer and tied to the purchase, lease, or installation of capital equipment, software, etc.
- Capital outlays, which are defined as property or equipment with a useful life in excess of one year and a per unit acquisition cost of \$5,000 or more.
- Indirect or overhead costs. For the purposes of this grant, indirect is defined as costs which may not be directly associated with the grant objective and are usually determined by a percentage to allocate to the objective.

Purchased Items

Non-capitalized property and equipment procured with JSP grant funds shall remain the property of the educational institution and must be under inventory control.

Expenditure Accounting

These funds must be kept in an account separate from all other funding sources.

For colleges these funds must be accounted for as grant and contract (fund 145). SBCTC reimbursement for this grant must be coded to object SX (4020120 for colleges in ctcLink). For colleges in ctcLink, use project type 2012 when setting up this grant.

The educational institution shall maintain all financial records according to generally accepted accounting procedures (GAAP) and have internal financial control systems in place to ensure that expenditures against the grant are reasonable and appropriate and that accounting records sufficiently and properly reflect all costs expended in performance of the grant.

NACUBO Code

The following are suggested National Association of College and University Business Officers ([NACUBO](#)) codes. Colleges may use other codes as appropriate.

Instructional budget line: 112

Project Development budget line: 145

Administration budget line: 143

Monitoring

SBCTC may schedule monitoring visits during and after the grant period to evaluate the fiscal progress and performance of the program and provide technical assistance. The purpose of monitoring is to ensure regulatory and contractual compliance on the part of grant recipients. To ensure compliance with grant requirements and to ensure that financial records support program expenditures, SBCTC staff will schedule on-site visits.

Audit Requirements

If a JSP grant and/or program are audited by an agency other than SBCTC, a copy of the audit report(s) must be submitted to SBCTC within 30 days of its issuance.

Records Retention

Financial management systems shall reflect accurate, current, and complete disclosure of all cost expenses for grant activities. Grant recipients must maintain books and records, supported by source documentation, that sufficiently and properly reflect the source of funds and all costs expended for program purposes. These records and financial statements are subject to inspection, review, reproduction, and/or audit by SBCTC or its designee for at least six years after the dispersal of funds, the termination or expiration of the contract, or the resolution of litigation or audits related to the program, whichever is latest.

Additional information on records retention may be found in Chapter 7 of the [SBCTC Policy Manual](#).

In addition to financial records and supporting match documentation, the following documentation must be retained by the educational institution.

Trainee Records

Trainee records must be retained for each JSP project participant, to include attendance records. Please note, attendance records must be signed by the trainees and their supervisor or instructor. Additional trainee records to be retained might include pre- and post-assessments, checklists of accomplishments, etc.

Curriculum Materials

Curriculum materials are to be retained by the educational institution. Curriculum materials may include lesson plans, course synopses, exams, task analyses, videotapes and other media productions, manuals and workbooks, and any other instructional materials either purchased “off-the-shelf” or custom developed.

Sub-Contracting

If the educational institution is contracting to a third party to deliver training services under this grant, a client services contract must be in place before paid work can begin. The contract should clearly define the services to be delivered and must include the following:

- Trainer’s name or name of training

- Scope of work including deliverables
- Time period for completing scope of work
- Any assigned responsibilities for capturing and submitting trainee signatures, rosters, evaluations, etc.
- Rate of pay and total cost
- Method for documenting performance and requesting payment

Please note that the rules that apply to the educational institution under this grant must also be applied to the subcontractor, unless explicitly stated otherwise in the *JSP Fiscal Guidelines*.

Termination

This grant may be terminated by the SBCTC upon giving notice in writing to the grant recipient at least thirty (30) days in advance of the date of termination. If the grant is terminated for any reason, all reports and data gathered by grant recipient prior to termination shall at the option of the SBCTC, become the property of the SBCTC. If termination shall occur pursuant to this section, reimbursement to grant recipient shall be made on the basis of work performed prior to the effective date of termination as mutually agreed upon by both parties. Determination of final adjustments, either payments or refunds, shall also be mutually agreed upon by both parties.

Termination for Cause

If for any reason, the grant recipient violates any terms and conditions of the grant, SBCTC will give the grant recipient notice of such failure or violation. Grant recipient will be given the opportunity to correct the violation or failure within thirty (30) days. If failure or violation is not corrected, this grant may be terminated immediately by written notice from SBCTC.

Savings

In the event funding from state, federal, or other sources is withdrawn, reduced, or limited in any way after the effective date of this contract and prior to normal completion, the SBCTC may terminate the grant under the "Termination" clause, without the thirty-day notice requirement, subject to renegotiation at the SBCTC's discretion under those new funding limitations and conditions.



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Washington State Board for Community and Technical Colleges