



Workforce Enhancement Training (WET) Guidelines

Effective July 1, 2022 – June 30, 2023

Table of Contents

Table of Contents	2
OVERVIEW	3
LEGISLATED PURPOSE AND USE OF WET FUNDS	3
ECOSYSTEMS	4
ALLOWABLE USE OF WET FUNDS	5
Eligible Populations	5
Braiding Funds	5
Eligible Industry Sectors	6
Core	6
Horizon	6
WET FUND ALLOCATIONS	6
Functional Analysis of Strategic Training Plan (FAST)	6
Program Income	7
ACCOUNTABILITY & PERFORMANCE MEASURES	7
Accountability	7
Programmatic Performance	8
Findings and Corrective Action	8
COLLEGE-PROVIDED TRAINING REIMBURSEMENT	10
Open-To-The-Public	10
Basic Skills	11
Advanced Technology (Special Projects)	12
Train-The-Trainer	13
Non-WET Projects	14
INDUSTRY-PROVIDED TRAINING REIMBURSEMENT PROGRAM	15
WORKFORCE REGULAR	15
Eligible Industry Sectors	15
Core	15
Horizon	15
PROJECT SUBMISSION PROCESS	18
Allocated WET Funds	18
Special Projects	18
Project Submission Requirements	18
Boilerplate Language	18
Memorandum of Agreement	19
PROJECT REIMBURSEMENT	20
Cost Categories	20
OTHER GUIDANCE	22
Instructor Hiring Practices, Salaries, and Benefits	22
Contractual Services	22
Compliance with Mississippi Employment Protection Act (MEPA)	22
Appendix A	24

OVERVIEW

Mississippi's Office of Workforce Development provides oversight and leadership for workforce initiatives across the state. The office, known as AccelerateMS, oversees the use of Workforce Enhancement Training (WET) dollars to support training¹ activities for Mississippians as stipulated within this document. The intended use of WET funds, as stated [in Miss. Code Ann. § 71-5-353](#), is to reimburse training providers the cost of certain related expenses incurred during the provision of training and upskilling programs for Mississippians that are designed to enhance employee productivity². The purpose of this document is to provide guidance to ensure compliance with laws and regulations and acceptable use of WET funds.

LEGISLATED PURPOSE AND USE OF WET FUNDS

Except as otherwise provided for in this subparagraph (i), all monies deposited into the Mississippi Workforce Enhancement Training Fund Treasury Account shall be directed by the Mississippi Office of Workforce Development, in collaboration with the Mississippi Community College Board, in accordance with the Workforce Training Act of 1994 ([Miss. Code Ann. § 37-153-1](#) et seq.) and under policies approved by the Mississippi Office of Workforce Development for the following purposes: **to provide training in collaboration with the Mississippi Community College Board and individual community and junior colleges to employers and employees in order to enhance employee productivity.** Such training may be subject to a minimal administrative fee to be paid from the Mississippi Workforce Enhancement Training Fund as established by the Office of Workforce Development.

The initial priority of these funds shall be for the benefit of existing businesses located within the state. Employers may request training for existing employees and/or newly hired employees from the Mississippi Office of Workforce Development. The office, in consultation with the Mississippi Community College Board, will be responsible for approving the training.

A portion of the funds collected for the Mississippi Workforce Enhancement Training Fund shall be used for the development of performance measures to measure the effectiveness of the use of the Mississippi Workforce Enhancement Training Fund dollars. These performance measures shall be uniform for all training projects and shall be reported to the Governor, Lieutenant Governor, Speaker of the House, and members of the Legislature³.

Nothing in this section or elsewhere in law shall be interpreted as giving the Office of Workforce Development or State Workforce Investment Board authority to direct the Mississippi

¹ 'Training' includes occupational skills training, on-the-job training, incumbent worker training, training programs operated by the private sector, skills upgrading and retraining, job readiness training in combination with skills training, customized training conducted with a commitment by an employer or group of employers to employ or advance employment for successful completers (sec. 134(3) of WIOA).

² 'Enhanced Employee Productivity' may be evaluated in terms of 1) a measurable increase in output (quantity/quality/value) of an employee that is realized by the company or entity; and/or 2) a measurable increase to the market value of the employee's skillset realized by the employee directly.

³ Performance measures reported include number of employees and employers trained, type and quantity of training course(s), and other information that can be determined from the project database available in WESS.

Community College Board or individual community or junior colleges on how to expend other funds, aside from funds appropriated to the Mississippi Workforce Enhancement Training Fund and Mississippi WorksFund, appropriated or received for workforce training. The Mississippi Office of Workforce Development, Mississippi Community College Board, individual community or junior colleges, State Workforce Investment Board and other agencies implementing or coordinating state-funded workforce development programs under state law **shall cooperate with each other to promote effective workforce training in Mississippi, under the direction of the office.** Any subsequent changes to these performance measures shall also be reported to the Governor, Lieutenant Governor, Speaker of the House, and members of the Legislature. A performance report for each training project and community college, based upon these measures, shall be submitted annually to the Governor, Lieutenant Governor, Speaker of the House, and members of the Legislature.

ECOSYSTEMS

AccelerateMS organizes a statewide structure through an ecosystem approach designed to improve strategies through localized communication and data research. A key priority is to build upon best practices, improve communication and provide clarity and consistency through enhanced collaboration using an ecosystem model that transcends traditional geographic and organizational boundaries.

Each ecosystem hosts a ‘table’ of local representatives tasked with identifying and addressing regional workforce needs. Regular meetings facilitated by the Local Workforce Development Area (LWDA) Director and AccelerateMS allow ecosystem stakeholders to share best practices, voice concerns, provide feedback, and participate in the development of workforce strategies appropriately focused upon the needs of that ecosystem. Each ecosystem routinely reviews labor market data, supply chain needs, available educational resources, and regional/community assets to meet needs more accurately in real time.



Figure 1: AccelerateMS Ecosystem Map

ALLOWABLE USE OF WET FUNDS

WET funds are intended to be used to fund eligible training activities resulting in enhanced employee productivity for core and horizon industry sector employers. Enhanced employee productivity must be evaluated in terms of:

1. a measurable increase in output (quantity/quality/value) of an employee that is realized by the company or entity; and/or
2. a measurable increase to the market value of the employee's skillset realized by the employee directly.

This evaluation is integral for determining whether a proposed training is eligible for WET funding. The assessment of its merit must be thoroughly documented including the anticipated outcomes and how those outcomes can be objectively measured.

Eligible Populations

WET funds are intended to fund training activities designed to enhance employee productivity and should target populations in need of upskilling, as well as individuals determined to be underemployed, unemployed and seeking training, or those incarcerated and expected to be released within next 12 months. Students who are currently enrolled in a K-12 school setting cannot participate in WET-funded programs.

Braiding Funds

WET funds should be braided⁴ with funds from private industry, participant fees, WIOA, and other appropriate sources to ensure sustainability of all WET-funded activities. Braiding funds allows multiple funding streams to be mixed to support the total costs of the common goal of increasing opportunity for Mississippians to secure quality jobs. Each individual funding stream must maintain its program identity and be tracked separately following the rules and guidelines associated with each fund. This requires that shared costs of services be allocated to specific funding streams to ensure funding is not duplicated and that the appropriate amount of administrative costs are charged to each fund.

To ensure funds are braided appropriately, training providers must document which funds are braided, and the process by which funds are identified and utilized. Training providers must ensure accurate internal controls are in place to ensure funds are used appropriately and processes must be documented for both internal provider use.

⁴ Braided funds refers to “lacing together funds from multiple sources to support a common goal or idea such that each individual funding source maintains its specific program identity” (Butler, Higashi, & Cabello, 2020). In braiding, the money from a program is used collaboratively with funds from other programs, but the funds are still tracked throughout the entire process from planning to final evaluation. Although several funding streams are laced together, program managers must monitor money from specific sources when they are used in a collaborative activity (Butler, Higashi, & Cabello, 2020).

Eligible Industry Sectors

Funding priority must be given to projects with identified employer partners who have provided matching funds, equipment, or in-kind donations. Further, priority shall be given to above-median-wage opportunities for the ecosystem, as identified by AccelerateMS or utilizing Local labor market data from MDES, EMSI, JobsEQ, or documented employer requests. WET funds may only be utilized to support the following industry sectors:

Core

- Advanced Manufacturing
- Agribusiness
- Construction, Distribution, and Logistics
- Forestry, Energy, and Chemicals
- Health Care
- Information Technology

Horizon

- Blue Economy
- Renewable Energy
- Corporate Headquarters⁵
- Mobility Technology Innovation

WET FUND ALLOCATIONS

Functional Analysis of Strategic Training Plan (FAST)

To effectively utilize WET funds and ensure funds are available to support priority projects, colleges must estimate the amount of funding needed annually by project type, including the corresponding classes for open-to-the-public and train the trainer projects in the Functional Analysis of Strategic Training Plan (FAST) Colleges must also estimate workforce regular projects (industry-led) using employer-provided estimates. Templates for associated plans are located in Appendix A (AccelerateMS will send the Excel file to ease completion). Quarterly reports are required for all associated funds to ensure adequate funding and associated documentation.

This plan allows AccelerateMS the opportunity to review and better understand each college and ecosystem's needs while ensuring funds are utilized in the most efficient manner through estimation of activities. The purpose of this is not to predict the future, but instead to build a longer-term context for short-term decision making. Negative population trends, lack of interest in career and technical opportunities, and need for enhanced connection between K-12, community colleges, business and industry, and universities spurs the need for enhanced review of both current opportunities and future needs.

Plans must be submitted to and approved by AccelerateMS prior to release of the next year's

⁵ A national headquarters is that office or location of a multistate business, where managerial, professional, technical, and administrative personnel are domiciled and employed. It is the location where the centralized functions such as financial, legal, technical and personnel functions are performed. The function and purpose of the national headquarters is to plan, direct and control all aspects of the organization's operations, and it has final authority over all regional offices, operating facilities, or any other offices of the business enterprise. The national headquarters is subordinate only to the ownership of the organization or its representatives.

funding allocation. AccelerateMS will begin reviewing fiscal year 2023 FAST plans on June 14, 2022 and shall begin issuing allocation approvals by June 21, 2022. No allocations will be issued without an approved FAST plan.

Program Income

Program income⁶ is defined as the gross income earned by institutions that is directly generated or earned by a WET-funded activity. Program income is allowed and encouraged but must be identified, documented, and resulting revenue properly recorded and accounted for. Examples of program income include:

- Class registration fees charged to participants regardless of whether paid by cash, WIOA, third party, etc.
- Income generated through the sale of any WET-funded items, or any items produced during WET-funded courses.
- Income generated from employers and/or third parties during the course of contracted training activities.

Income generated or earned by a WET-funded activity must be reported on the final quarterly report. Program income must be identified and the FAST plan for the following fiscal year must show how this income will be re-invested in eligible programs within the approved FAST plan.

ACCOUNTABILITY & PERFORMANCE MEASURES

Accountability for use of WET Funds is measured in terms of (a) fiscal accountability and (b) programmatic performance. Colleges must report quarterly on the fiscal and programmatic performance of WET-funded projects using the template found in the MS FAST plan document. Quarterly reports must include, at a minimum, updates related to number of participants served, number of classes held, number of companies served, and total dollars expended. Each measure must be reported in term of percentage of expected served/expended to date.

AccelerateMS employs risk-based auditing practices to ensure stated goals and objectives have been measured and recorded accurately, and expenses have been documented and meet the purpose outlined within these guidelines.

Accountability

Training providers are responsible for maintaining program documentation that fully supports the underlying transaction. Documentation must be sufficient to accurately reflect a value, cost, or performance criteria relative to the use of funds. Supporting documentation must thoroughly substantiate and memorialize the nature, timing, extent, and use of program funding. Typical program documentation includes, but not limited to the following:

- Financial records
- Memos
- Purchase orders

⁶ Office of Management and Budget Uniform Administrative Requirements, Section 2 CFR 200.307

- Invoices
- Payroll records
- Class attendance records
- Trainee demographic records
- Reimbursement requests
- Third party contracts
- Receipts
- Proof of payment (cancelled checks, bank statements, electronic references, etc.)
- Cost allocation calculations (overhead or indirect costs allocated to the program)

Training providers are expected to be responsible for how funds are directed, reported, and the documentation provided. Expenses must be necessary, reasonable, allocable, and allowable under the approved FAST plan.

All projects will be submitted via the Workforce Education Sub-grant System (WESS). WESS is used to track and maintain records for workforce education. This workforce system allows for the collection of student level data as well as financial data. Statutory requirements apply to all types/categories of training including pass-through training submitted by a business and industry for reimbursement.

Programmatic Performance

Performance information, such as number of employees and employers trained, type and quantity of training course(s), and other information that can be determined from the project database will be available in WESS.

Failure to maintain compliance with the common dataset for a training project may affect funding for future workforce projects.

Findings and Corrective Action

Failure to comply with WET Fund guidelines shall result in corrective action, including the reversal of erroneous allocations, and may result in suspension, termination, or modification of WET fund allocations for the related entity.

Material findings in fiscal and programmatic performance may occur and upon finding errors in reimbursement requests or payments, AccelerateMS will determine the correct course of action, included but not limited to reversal of reimbursement, modification of reimbursement, or cancellation of reimbursement. Additionally, AccelerateMS will identify opportunities for the community college's management to improve and implement a corrective action plan. Each plan will include the identification of the underlying root cause(s); development of an effective remediation plan; accountability for establishment and successful implementation of the corrective action plan, and validation of the successful implementation of the corrective action plan. If, upon review, AccelerateMS determines the corrective action plan to be successful, no further follow-up is required. However, if the plan is not deemed successful, AccelerateMS will

provide technical assistance, professional development, or other support determined by the specific area(s) of deficiency.

COLLEGE-PROVIDED TRAINING REIMBURSEMENT

Open-To-The-Public

Training for the purpose of enhancing employability skills and to upgrade skills leading to Industry-Recognized Credentials⁷. When possible, basic skills training should be incorporated seamlessly within open-enrollment classes to ensure quality and relevance of training. All personnel expenses must be reasonable and in line with similar work in the institution's ecosystem.

1. **Open-Enrollment Training:** Projects must serve opportunities at multiple eligible employers in the identified ecosystem unless the ecosystem only boasts a single company in the subsector. Projects must be included in the college's annual FAST plan request and must have documented demands (Local labor market data from MDES, EMSI, JobsEQ, or documented employer requests) within the ecosystem.
 - a. Training projects in this category shall result in industry-recognized credential, as identified by local employers (ex: welding certificate from the institution, NCCER Level 1, etc.).
 - b. Eligible costs (must be approved in annual FAST plan):
 - i. Community College instructor wages and benefits (max of 25.55%) for training and preparation.
 - ii. Consumables (must be held separate from non-WET-funded workforce classes).
 - iii. Equipment – colleges may purchase equipment for less than \$5,000 per project to support specific needs. Equipment purchased must:
 1. be purchased in accordance with the State of MS Procurement Manual and purchasing policies of the buying entity;
 2. Remain solely owned by the purchasing college during and after the project;
 3. be tracked in accordance with the college's asset inventory policy; and
 4. must comply with the college's disposition of equipment policy.
 - iv. In-state travel will be reimbursed for workforce training instructors employed by the college who must travel to an off-site location for a class within a project. Travel cost for instructors will be reimbursed for an instructor who must travel a minimum of twenty-five (25) miles one-way (including outside college districts). The appropriate mileage rate is the current college rate, this rate may not exceed the state rate. In-state

⁷ Industry-Recognized Credentials are credentials recognized in the labor market, are portable across state borders and are valid assessments of student skills. They can take many different forms, including educational degrees, certificates, certifications, and licenses. The precise definition and use of industry-recognized credentials vary from state to state, but most include a few common elements, in that they are: exam-based, administered by third parties, and supplemental to a traditional postsecondary award. Source:

https://cte.careertech.org/sites/default/files/files/resources/Credentials_of_Value_2016_0.pdf

travel must have the points of travel and the number of miles documented in the project file for monitoring purposes, including the justification for travel reimbursement. Travel from individuals' official residence to the regular place of work is not reimbursable.

- c. Ineligible costs:
 - i. Licensure Fees – Including, but not limited to CDL, NCLEX, and CNA
 - ii. Health and Life Insurance
 - iii. Standalone CPR, OSHA, and other compliance-only training
 - iv. Textbooks and workbooks for legacy programs.
2. **Customized (Contract) Training:** Projects serve one or more employers and include programs developed specifically to serve customized needs of associated employer(s). This training must support occupations in eligible industry sectors.
- a. Community College instructor wages and benefits (max of 25.55%) for training and preparation. Prep hours must include justification for number of hours and need for preparation (i.e., new course being developed; customization or contextualization of curriculum, etc.).
 - b. Consumables (must be held by the community college and separate from non-WET-funded classes).
 - c. Ineligible costs:
 - i. Licensure Fees – Including, but not limited to CDL, NCLEX, and CNA
 - ii. Health and Life Insurance
 - iii. Standalone CPR, OSHA, and other compliance-only training

Basic Skills

Training for the purpose of enhancing basic skills through Adult Education programs. These projects must follow MCCB Adult Education guidelines⁸ and must have a minimum of 10 participants. Eligible projects include:

- High School Equivalency Preparation (Including ACT WorkKeys® Curriculum leading to a National Career Readiness Certificate);
 - Instructor reimbursement for salaries (up to \$24) and fringe benefits for projects with a minimum of 10 participants. Timesheets and original sign-in sheets must be maintained.
- Employability Skills through Smart Start (Including ACT WorkKeys® Curriculum leading to a National Career Readiness Certificate);
- Reading, Writing, Math, Language, Digital Literacy, and English as a Second Language; and
- National Career Readiness Certificate for HSE and Smart Start Participants

8

https://www.mccb.edu/sites/mccb/files/Adult%20Education/Local%20Program%20Resources/Program_Guidelines_3-23-21.pdf

- Participants enrolled in Adult Education may take the WorkKeys tests which include Workplace Documents, Applied Mathematics, and Graphic Literacy one time
 - Proctor reimbursement is only available for tests with a minimum of 5 participants. Timesheets and original sign-in sheets must be maintained.
 - WET funds may cover the cost of one retest, per fiscal year, for Workplace Documents, Applied Mathematics, and/or Graphic Literacy for Adult Education participants who complete remediation.
- Projects may allow up to 10% time for preparation hours. Justification for number of hours and need for preparation (i.e., new course being developed; customization or contextualization of curriculum, etc.) must be included.
- Projects may allow for aligned and reasonable adult education professional development expenses.

Advanced Technology (Special Projects)

Special projects consist of training beyond the scope of current guidelines. These projects must include Labor Market Data from MDES or EMSI or be supported by commitment to hire from specific employers. AccelerateMS will review these at regular intervals for approval in coordination with MCCB.

1. **Coalitions:** At times, limited coalitions may be necessary to meet a critical need and college(s) may apply for funding to meet needs identified by employer partners. These coalitions should include: two or more community college partners, at least one four-year research institution partner when appropriate; two or more employer partners; documented commitments from employer partners; documented leveraged funds; representative(s) from the LWDA, and appropriate community partners.
2. **Equipment:** The purchase of equipment is allowable but must meet the following criteria:
 - a. Projects must serve eligible industries, have documented support from local employer partners, and identify specific program(s) and/or projects the equipment will support.
 - b. It is strongly encouraged colleges partner with business and industry on the use and purchase of equipment, and with the local secondary CTE centers for the use of equipment and classrooms.
 - c. **Leased Equipment:** Equipment may be leased or by virtue of agreement at the college for training purposes and must be designated as such. This equipment cannot be used for production or profit. Leased equipment is a contractual expense. This equipment must be in a facility owned or operated by the college.
 - d. **Capitalized Equipment Purchases:** Equipment can be purchased, but must be located at a college campus, in a college mobile unit, or at a training facility leased by the college. All colleges are required to maintain a complete and current inventory list of each property item exceeding a cost of \$1,000. Equipment purchased must:

- i. be purchased in accordance with the State of MS Procurement Manual and purchasing policies of the buying entity;
 - ii. remain solely owned by the purchasing college during and after the project;
 - iii. be tracked in accordance with the college's asset inventory policy; and must comply with the college's disposition of equipment policy.
- 3. **Special Calls:** AccelerateMS may, from time to time, issue requests for proposals related to special projects. Proposals shall include (at a minimum): scope of work, budget, expected outcomes, methodology for measurement, project timeline, employer partner(s); and all leveraged funds. These calls are limited to:
 - a. Identified triage needs of employers. These may be state-wide or within specific ecosystem(s);
 - b. Preparation for horizon workforce needs within specific ecosystem(s);
 - c. Customized training needs of identified ecosystems and employer partner(s).
- 4. **Professional Development:** Innovative projects designed to enhance the knowledge, skills, and abilities of workforce center trainers. Projects must build instructor awareness and competency in current and planned industry technologies and/or best practices. Projects must include:
 - a. Specified employer partners;
 - b. Identified skill needs of each identified trainer and associated wages, must not be more or less than paid during class time;
 - c. Curriculum and plan for instruction or work experience;
 - d. Projects may include stipends for trainers not paid by the Workforce Center Allocation.
- 5. **Outreach:** Colleges may write projects for workforce training outreach. Projects must include a marketing plan which must, at a minimum, include the following:
 - a. Identified training programs
 - b. Target audience
 - c. Itemized cost

Train-The-Trainer

AccelerateMS recognizes the need to continually enhance and improve the availability and quality of training within the Workforce Development Mississippi Horizons Symposium Centers. To this end, funds may be used for training and professional development in subject areas identified as priority and in coordination with MCCB and the Workforce Center Directors Association. Training should provide the college with a resource to train for needs identified by local employers in a discipline not currently available through the local community college.

- 1. Approved meetings such as the, the Summer CTE/Workforce Development Conference, the Mississippi Association of College Employers, or Creating Futures Through

Technology. Other conferences, as identified by AccelerateMS, the Workforce Center Directors Association, and MCCB may be approved.

2. Reimbursements shall be limited to published state rates for hotel, food, and mileage. Documentation showing college provided car was unavailable to be consider for mileage. All actual receipts must be provided before reimbursements will be made. For more information on rate calculations, please visit <https://www.dfa.ms.gov/dfa-offices/purchasing-travel-and-fleet-management/bureau-of-purchasing-and-contracting/travel/>.
3. The following information must be provided to justify the cost:
 - a. Name of the provider;
 - b. Course(s) title;
 - c. Course instructor(s);
 - d. Name of the trainee;
 - e. Identified skills gap or industry-recognized credential.

Non-WET Projects

Training projects not requesting reimbursement should submit student level data in order for training hours and student level data to be captured for reporting purposes.

INDUSTRY-PROVIDED TRAINING REIMBURSEMENT PROGRAM

WORKFORCE REGULAR

Mississippi employers are encouraged to use community college training partners (called college-provided training) for their training needs when utilizing WET funds. However, AccelerateMS recognizes there are situations in which this is not feasible. In an effort to ensure Mississippi's human capital has access to quality opportunities, funds are available for employers in eligible industry sectors to offset the costs of certain training. These funds can be used for training for incumbent workers and train-the-trainer. WET funds are intended to be used to fund eligible training activities resulting in enhanced employee productivity for core and horizon industry sector employers. Enhanced employee productivity must be evaluated in terms of:

1. a measurable increase in output (quantity/quality/value) of an employee that is realized by the company or entity (ex. increased productivity); and/or
2. a measurable increase to the market value of the employee's skillset realized by the employee directly (ex. wage increase).

This evaluation is integral for determining whether a proposed training is eligible for WET funding. The assessment of its merit must be thoroughly documented including the anticipated outcomes and how those outcomes can be objectively measured.

Eligible Industry Sectors

Funding priority must be given to projects with identified employer partners who have provided matching funds, equipment, or in-kind donations. Further, priority shall be given to above-median-wage opportunities for the ecosystem, as identified by AccelerateMS. WET funds may only be utilized to support the following industry sectors:

Core

- Advanced Manufacturing
- Agribusiness
- Construction, Distribution, and Logistics
- Forestry, Energy, and Chemicals
- Health Care
- Information Technology

Horizon

- Blue Economy
- Renewable Energy
- Corporate Headquarters⁹
- Mobility Technology Innovation

⁹ A national headquarters is that office or location of a multistate business, where managerial, professional, technical, and administrative personnel are domiciled and employed. It is the location where the centralized functions such as financial, legal, technical and personnel functions are performed. The function and purpose of the national headquarters is to plan, direct and control all aspects of the organization's operations, and it has final authority over all regional offices, operating facilities, or any other offices of the business enterprise. The national headquarters is subordinate only to the ownership of the organization or its representatives.

Each employer must complete and submit an estimate annually for funds needed for the following fiscal year (July to June). Each community college must establish its own process for collecting this information to submit with the FAST plan and may require additional information than listed below. All reimbursements for salaries require wage validation by the requesting business and must be kept on file at the college for monitoring purposes. Recipients of funds for these areas must validate training results. Employers are responsible for ensuring accurate information is provided to their community college partner.

To qualify for WET fund reimbursement, each business must work with the identified community college partner to:

1. Estimate need to include number of trainees, identified occupations targeted; and targeted occupation starting and ending wages;
2. Establish and document associated training plans;
3. Secure up-to-date accountability documentation and processes;
4. Ensure training is allowable and approved prior to training start; and
5. Report quarterly and annual expenses and outcomes in accordance with guidelines and associated MOAs.

Projects that may be funded include:

- **Incumbent Worker Skills Training:** Training serving existing employees. Training plans must be provided and approved.
 - a. Training must provide demonstrated skill increases. Priority is given to training resulting in an industry-recognized credential.
 - b. Training should focus on quality up-skilling to meet the future demands of the business and must meet the definition of enhanced employee productivity.
 - c. Ineligible costs:
 - i. Licensure and credentialing Fees – Including, but not limited to CDL, NCLEX, SHRM, PMP, and CNA
 - ii. Health and Life Insurance
 - iii. Standalone Safety, CPR, OSHA, and other compliance-only training. This includes training costs associated with re-certifying and refreshing employees in these areas, regardless of the associated program. Training plans must be provided to be considered as eligible training.
- **Train-the-trainer:** Training projects designed to allow companies to receive training not available from a Mississippi Community College as needed to enhance or expand the skills of associated human capital. As such, up to 50% of the cost of this training up to \$10,000 per company, per fiscal year may be approved as stated below.
 - a. No more than two (2) individuals will be reimbursed to attend the same training in a non-production area with registration fees not exceeding \$500 per person.
 - b. Cost associated with train-the-trainer sister plant training is limited to no more

than four (4) individuals per production training area.

- c. Reimbursements per trainee will be limited to maximum of two (2) out-of-state trips per fiscal year.
- d. Full cost of training and receipts for all eligible expenses must be documented in the project.
 - i. Travel costs, including mileage, airfare, hotel, or rental car must be included in the travel section of the project application and must include points of travel and receipts for related expenses.
 - 1. In-state travel will be reimbursed for mileage at the current college rate, but never to exceed the state rate.
 - 2. Out-of-state travel may be reimbursed for mileage at the current college rate but never to exceed the state rate for the use of a personal vehicle or for the price of a 7-day advance purchase, coach fare ticket or whichever is less.
 - ii. Maximum duration for costs associated with lodging will be limited to four (4) consecutive weeks per person, per production training area. All state travel rules and regulations must be followed

PROJECT SUBMISSION PROCESS

WET funds are available to community colleges through two funding mechanisms: 1) allocated funds and 2) special projects. Allocated funds should be utilized to support training projects in open-to-the-public, workforce regular, basic skills, and train-the-trainer and must be estimated annually through the FAST plans. Special projects (advanced technology) should be used to support triage and horizon projects needed to support the community college's ecosystem.

Allocated WET Funds

WET funds are allocated to colleges based on each college's annual budget request, priority of the request, and available funding by AccelerateMS. While it is possible that certain times of the year or certain years' experience decreased availability of funds, this method allows AccelerateMS to ensure, within reason, that priority projects receive funding and colleges have the confidence to perform training for their communities. It is expected that companies wishing to utilize WET funds will provide their associated documentation to the colleges by the start of each calendar year's second (2nd) quarter for funds to be available in the third (3rd) quarter of the calendar year.

Each college is responsible for gathering requested projects and prioritizing them based on the eligibility of the request and priorities within their FAST plans to ensure critical training is funded first. After completion of the FAST plan, each college must submit it to AccelerateMS for review. AccelerateMS will review and provide an allocation amount to each requesting college based on eligibility of request, priority of request, and available funding.

Special Projects

Special project funding is available to colleges to support triage, customized training, and horizon needs based on availability of funding, project eligibility, and priority of the proposed need. Projects may be submitted to support additional needs of eligible employer partners. Special projects are approved quarterly through a committee within AccelerateMS which includes related AccelerateMS staff and a staff member from MCCB when funds are available.

Project Submission Requirements

All projects submitted for WET reimbursement must include a Memorandum of Agreement (MOA) completed and signed by the business. Colleges must keep a signed agreement in the project folder for each project.

Boilerplate Language

A legal boilerplate is a standard provision in a contract. This language will be required to be included in all projects. Boilerplate language is description of uniform language used normally in legal documents that has a definite, unvarying meaning in the same context that denotes words, which have not been individually fashioned to address the legal issue presented.

Memorandum of Agreement

All projects must include a memorandum of agreement. The following information must be included:

1. Company Description and Commitment: Company will request reimbursement at least every 30 days to college. Projects exceeding 30 days past completion may not be eligible for reimbursement. Company will comply with E-Verify as specified in the Mississippi Employment Protection Act.
2. Description of Training: Each project shall provide a training plan, including goals and objectives for each course classification for the purpose of measuring how the training event will enhance employee productivity throughout the program period and/or at completion. Use this section to provide justification for training request, the requested training plan, and to identify goals and objectives for each course classification.

The Training Plan must include, at a minimum, the following:

- Location of training
 - Number of employees to begin training;
 - Current wage rates/range for trainees;
 - Projected wage increases post-training;
 - Specific skills gain through training, training program capacity growth as a result of the funding, and future training growth opportunities for trainees (if applicable); and
 - How the effectiveness of the training will be evaluated.
3. Company Commitment
 - Request reimbursement at least every **30 days** to college.
 - Provide individual demographic data required for state reporting purposes.
 - Comply with E-Verify as specified in the Mississippi Employment Protection Act.
 - Company agrees to provide all required documentation in accordance with AccelerateMS guidelines and understands projects not reimbursed within the required time period will be excluded.
 - Complete attendance sheet(s) (sign-in sheets) for all training requesting reimbursement and ensure sheet(s) are signed by instructor, dated, have course name listed, and course start and end time. Submit attendance sheet(s) documenting training to college for reimbursement of training.
 - Evaluate the effectiveness of the training.
 - Scanned copies of original attendance sheet(s) sent to the college by the company will be accepted for documentation for audit.
 - Keep and maintain all original attendance sheet(s) on file for a period of 3

years and be available upon request.

NOTE: Failure to complete and maintain required documentation may result in forfeiture of WET funds reimbursement. The company will be responsible for returning funds if documentation is not provided or has been falsified.

4. College Commitment

- Request reimbursements every 30 days.
- Comply with E-Verify as specified in the Mississippi Employment Protection Act.
- Keep and maintain all original attendance documentation for college led training.

5. MCCB and AccelerateMS Commitment

- Reimburse community colleges within 45 days.
- Provide funding as approved in the budget.

PROJECT REIMBURSEMENT

Upon completion, each institution must internally review and audit each course/project for fiscal and programmatic accuracy prior to submitting a reimbursement request. ***All budget categories must be equal to ACTUAL cost.***

Cost Categories

To ensure clarity and consistency in the treatment of the expenditures for WET funds, the information below clarifies what costs are administrative and what costs are programmatic. Only costs included in each institution's FAST Plan and approved by AccelerateMS will be eligible for reimbursement.

Administrative Costs: Costs that are not related to providing direct training services to participants and employers. These costs can be both personnel and non-personnel and both direct and indirect.

Program Costs: Costs that are directly related to the provision of WET-funded workforce training activities that are not defined as administrative costs and are allowable costs by function.

Administrative Cost Limitations: Administrative expenditures for any given program year are limited to no more than 3 percent of total WET fund expenditures for courses in open-to-the-public, Advanced Technology (as approved by AccelerateMS per special project. Equipment projects and college-led training excluded), and workforce regular.

Administrative Functions: Administrative costs are expenditures incurred by AccelerateMS, recipients, and sub-recipients of funds that provide the specific functions below, and which are not related to the direct delivery of workforce training activities. The costs of administration can be both personnel and non-personnel, and both direct and indirect. Administrative costs are

general allowable costs associated with performing the following functions directly related to WET-funded activities:

1. Performing oversight and monitoring responsibilities related to related administrative functions below;
2. Accounting, budgeting, financial and cash management functions;
3. Procurement and purchasing functions;
4. Property management functions;
5. Personnel management functions;
6. Payroll functions;
7. Coordinating the resolution of findings arising from audits, reviews, investigations, and incident reports;
8. Audit functions;
9. General legal services functions;
10. Fiscal agent responsibilities;
11. Costs of goods and services required for administrative functions of program(s), including goods and services such as rental or purchase of equipment, utilities, office supplies, postage, and rental and maintenance of office space;
12. Personnel and related non-personnel cost of staff that perform both administrative functions and programmatic services or activities must be allocated as administrative or programmatic costs to the benefitting cost objectives/categories based on documented distributions of actual time worked or other equitable cost allocation methods;
13. Travel costs incurred for official business in carrying out administrative activities;
14. Costs associated with monitoring are classified as administrative costs;
15. Where possible, entities must make efforts to streamline the services to reduce administrative costs by minimizing duplication and effectively using information technology to improve services; and

Programmatic Functions: Programmatic costs are tied to the direct provision of workforce training services including services to participants and employers. Programmatic costs are general allowable costs associated with performing the following functions:

1. Personnel and related non-personnel costs for individuals directly engaged in providing direct training services;
2. Other personnel and related non-personnel costs of program managers, supervisors and/or coordinators, whose time has been properly allocated among benefitting cost categories (e.g., specific allocation between administrative and program) above \$300,000 and approved in the FAST plan;
3. Specific costs charged to an overhead or indirect cost pool that can be identified directly as a program cost are to be charged as program cost. Documentation of such costs must be maintained; and
4. Tracking or monitoring of participants and performance information.

OTHER GUIDANCE

Instructor Hiring Practices, Salaries, and Benefits

Community colleges may hire college personnel to serve as workforce instructors/trainers. The use of college personnel must meet two legal and ethical standards:

1. Community colleges must comply with Section 25-4-105 (3) (a) of the Mississippi Code regarding hiring practices. This requires the college to develop an addendum to the employee's contract that describes the work to be performed beyond the employee's original contract.
2. Workforce training projects utilizing current employees as instructors/trainers must show a zero-dollar amount in the salary line of the workforce project; unless the college can clearly document that the employees are not being paid twice for the same hours worked.
 - a. Sufficient documentation includes: reimbursement records, matching instructors' time sheets on training hours, rate of pay per hour, and fringe benefits, and employee contracts when required.
 - b. Instructional hours must be documented by training classes via timesheets for all instructors. No project manager can be hired to teach a program that is managed by him or herself.

Reimbursement of benefits shall depend on the type of contract the college uses with their workforce instructors and shall be based on current rates applied by the college business office for the portion of the benefits not paid for by the college. These rates will be reimbursed based on actual cost. (Social Security: 6.2%, Medicare: 1.45%, Retirement: 17.4%, Unemployment: 1% of the first \$6,000.00 of wages or \$60 dollars maximum; and Worker's Compensation will vary but the average amount per college: .04% of wages.) The rate must not exceed 25.55%.

Note: No health or life insurance benefits will be reimbursed.

Contractual Services

The following items are allowable costs:

1. Acquisition of software specific to actual training needs
2. Repairs and maintenance of WET-funded training equipment
3. Leased equipment
4. Approved maintenance or licensing fees for educational software used on equipment owned by the college.

Compliance with Mississippi Employment Protection Act (MEPA)

Contractor/Seller represents and warrants that it will ensure its compliance with the Mississippi Employment Protection Act (Senate Bill 2988 from the 2008 Regular Legislative Session) and will register and participate in the status verification system for all newly hired employees. The term "employee" as used herein means any person that is hired to perform work within the State of

Mississippi and to whom a United States Internal Revenue Service Form W-2 or Form 1099 must be issued. As used herein, "status verification system" means the Illegal Immigration Reform and Immigration Responsibility Act of 1996 that is operated by the United States Department of Homeland Security, also known as the E-Verify Program, or any other successor electronic verification system replacing the E-Verify Program. Contractor/Seller agree to maintain records of such compliance and, upon request of the State, to provide a copy of each such verification to the State. Contractor/Seller further represents and warrants that any person assigned to perform services hereunder meets the employment eligibility requirements of all immigration laws of the State of Mississippi. Contractor/Seller understands and agrees that any breach of these warranties may subject Contractor/Seller to the following: (a) termination of this Agreement and ineligibility for any state or public contract in Mississippi for up to three (3) years, with notice of such cancellation/termination being made public, or (b) the loss of any license, permit, certification or other document granted to Contractor/Seller by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year, or (c) both. In the event of such termination/cancellation, Contractor/Seller would also be liable for any additional costs incurred by the State due to contract cancellation or loss of license or permit.

Appendix A

FAST PLAN