**Section 2650.40 Allowable Costs**

a) Grants for employee training to single companies will allow for reimbursement or payment on the terms and conditions agreed to between the grantee and the Department through the execution of a Notice of Grant Agreement. The Agreement includes the following sections, all of which are incorporated and made part of the Agreement: (I) Grant Budget, (II) Scope of Work, (III) Grant Fund Control Requirements, (IV) Program Terms and Conditions, (V) General Provisions, and (VI) Required Certifications. No grant shall exceed 50% of the total approved training costs. Allowable costs for single company training projects include:

1) Instructor costs, including wages, fringe benefits and travel expenses.

2) Costs for tuition and educational fees.

3) Training materials.

4) Rent or lease of training equipment and/or facilities.

5) Other usual and customary training costs.

6) Trainee travel expenses.

7) Trainee wages and fringe benefits.

8) Audit costs.

b) Grants for multi-company or membership training projects will allow for reimbursement or payment on the terms and conditions agreed to between the grantee and the Department through the execution of a Notice of Grant Agreement. The Agreement includes the following sections, all of which are incorporated and made part of the Agreement: (I) Grant Budget, (II) Scope of Work, (III) Grant Fund Control Requirements, (IV) Program Terms and Conditions, (V) General Provisions, and (VI) Required Certifications. No grant shall exceed 50% of the total approved training costs. Allowable costs for multi-company or membership training projects include:

1) Administrative costs of tracking, documenting, reporting, auditing and processing training funds or project costs. Administrative costs must be reasonable and shall not exceed 15% of the total approved direct training expenditures, including indirect costs.

2) Costs of curriculum development.

A) The Department will only reimburse for the costs of curriculum development when such curricula are judged by the Department as being of benefit to multiple Illinois employers and such curricula will be considered to be in the public domain.

B) The Grantee shall include the following statement in all written materials produced in whole or in part by funds awarded under this Grant Agreement: "This publication and material were supported in whole or in part by an Employer Training Investment Program grant awarded by the Illinois Department of Commerce and Economic Opportunity. Representations made by this publication and material do not necessarily reflect the opinions and conclusions of the Department."

C) The Department reserves the right to request at least one copy of all training materials used by the Grantee or any subcontractor for training which is eligible for reimbursement under the grant. The Department will not distribute any proprietary information nor circulate any training materials without the expressed consent of the Grantee or subcontractor with the exception of those materials that are developed in whole or in part with State funds.

3) Training materials, including manuals, workbooks, videotapes and other materials that are used for training purposes only. Any item that can be depreciated will not be considered to be training materials.

4) Instructor costs, including wages, fringe benefits, and travel expenses.

5) Rent or lease of training equipment and/or facilities.

1. Other usual and customary training costs.

7) Trainee wages and fringe benefits.

(Source: Amended at 35 Ill. Reg. 18623, effective October 28, 2011)