



# **BASIC EDUCATION FOR ADULTS (BEDA) LEADERSHIP BLOCK GRANT**

## ***2023-2024 FISCAL GUIDELINES***

Basic Education for Adults

Washington State Board for Community and Technical Colleges

PO Box 42495

Olympia, WA 98504

[SBCTC.edu](http://SBCTC.edu)

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)
Projected start date of grant	July 1, 2023
Billing deadline for all expenses incurred through September 30, 2023	October 31, 2023
Billing deadline for all expenses incurred through December 31, 2023	January 31, 2024
Billing deadline for all expenses incurred through March 31, 2024	April 30, 2024
Final budget revision deadline	June 15, 2024
Projected end date of grant	June 30, 2024
Billing deadline for all expenses incurred through June 30, 2024	July 15, 2024

## Grant Contacts

### BEdA Master Program & Policy Questions

Troy Goracke  
Policy Associate, Basic Education for Adults  
[tgoracke@sbctc.edu](mailto:tgoracke@sbctc.edu)  
360-704-4361

### IELCE Program & Policy Questions

Nicole Hopkins  
Policy Associate, Basic Education for Adults  
[nhopkins@sbctc.edu](mailto:nhopkins@sbctc.edu)  
360-704-4368

### Fiscal Policy Questions

Denise Costello  
Associate Director, Fiscal Management  
[dcostello@sbctc.edu](mailto:dcostello@sbctc.edu)  
360-704-4344

### Budget, Invoicing & OBIS Questions

Marla Elmquist  
Contracts Specialist  
[melmquist@sbctc.edu](mailto:melmquist@sbctc.edu)  
360-704-1075

### OGMS, OBIS, & Invoicing Questions

Kari Kauffman  
Program Coordinator  
[kkauffman@sbctc.edu](mailto:kkauffman@sbctc.edu)  
360-704-1021

# Table of Contents

Deadlines and Milestones.....	2
Grant Contacts .....	2
Table of Contents.....	3
Budget & Invoicing Guidance.....	4
Budget Activities.....	4
Budget Categories.....	4
Budget Revisions.....	5
Invoicing.....	5
Grant Terms & Information .....	6
General .....	6
Allowable Activities.....	6
Allowable Costs .....	6
Debarment and Suspension.....	8
Expenditure Accounting.....	8
NACUBO Code.....	8
Insurance.....	8
Monitoring.....	9
Non-Discrimination .....	9
Program Income.....	9
Public Announcements, Disclosure of Federal Funding.....	9
Records Retention .....	10
Rights in Materials .....	10
Supplanting .....	10
Termination .....	10
Time & Effort Reporting .....	11

# Budget & Invoicing Guidance

## Budget Activities

The following list identifies all eligible Basic Education for Adults (BEa) program components by activity (also known as a budget line or line item).

### Training

Activities and costs associated with attending State Board for Community and Technical Colleges (SBCTC) BEa required or sponsored training and activities. More information is included in the BEa Leadership Block Grant Guidelines.

### Curriculum Development

Activities and costs associated with developing and revising curriculum to be delivered in multiple instructional modalities (i.e. face-to-face, hybrid, on-line). More information is included in the BEa Leadership Block Grant Guidelines.

## 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”). The following is an overview of each budget category.

### Salaries, Wages, and Benefits

Salaries, wages, and benefits associated with staff directly involved in grant activities and paid in full or in part from this grant.

In your budget narrative, please be sure to include all position titles to be funded by the grant, percentages of effort/FTEF/hourly wage/stipend 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.

Any stipends paid from this grant may only be for part-time faculty and full-time faculty working outside their contracted time and responsibilities. Please verify in your budget narrative that any stipends are for part-time faculty or full-time faculty working outside their contracted time and responsibilities only.

#### **Examples:**

- BEa part-time faculty stipends, 3 stipends of \$100 each, attending training
- BEa faculty, .2 FTEF, curriculum development

### Goods and Services

Goods and Services to be used by personnel budgeted to the grant and other necessary goods and services needed for grant activities.

**Examples:** classroom supplies, assessment materials, office supplies, postage, printing, small equipment (less than \$5,000)

The cost of any items purchased that will not be used exclusively for ABE must be split among other funding sources.

Non-consumable items purchased shall remain in the property of the grant recipient and are subject to the "Purchased Items terms in this document.

Funds may not be used to acquire equipment (including computer software) that results in a direct financial benefit to any organization representing the interest of the acquiring entity or its employees or any affiliate of such an organization.

## Travel

Expenditures for transportation, meals, hotel, and other expenses associated with traveling 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](#)).

*Example:* Instructor travel to off-campus locations

## Contracts

Professional or technical services provided by a consultant (contractor) to accomplish a specific study, project, task, or other work statement. Please note that the rules that apply to the grantee (the college or CBO) under this grant must also be applied to the contractor.

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.

## 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.

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

*Final budget revision deadline: June 15, 2024*

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

## 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	October 31, 2023
October – December	January 31, 2024
January – March	April 30, 2024
April – June	July 14, 2024

## Grant Terms & Information

### General

Funds for these grants are provided to the State Board of Community and Technical Colleges (SBCTC) from the U.S. Department of Education (DOE) under Assistance Living/CFDA 84.002A, Adult Education – State Grant Program.

These programs are authorized by the Adult Education and Literacy Act, Title II of the Workforce Innovation and Opportunity Act of 2014 (WIOA). Regulations and guidelines governing the programs are codified in Title 34 of the Code of Federal Regulations (CFR). Funds made available under this grant shall supplement and not supplant other state or local public funds expended for adult education and literacy activities. Federal funds may not result in a decrease in state or local funding that would have been available to conduct the activity had federal funds not been received. Federal funds may not free up state or local dollars for other purposes, but should create or augment programs to an extent not possible without federal dollars.

### Allowable Activities

Allowable activities are defined in BEdA Leadership Grant Guidelines and in approved grant applications.

### Allowable Costs

All expenditures submitted for reimbursement under this grant must be necessary and reasonable for proper and efficient administration of the BEdA program.

Allowable costs are determined by 2 CFR Subpart E (parts 200.400-475).

The following state and federal regulations must be followed:

#### Applicable Washington State Regulations

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

#### Applicable OMB Circulars (Federal)

[2 CFR](#) Title I, Chapter II, Parts 200, 215, 220, 225 and 230I (Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards).

## Note for non-profits

In compliance with 2 CFR 200.512(a)(1), if your agency has a finding related to federal funds on your Single Audit, you must submit a copy of the audit report to SBCTC within 9 months following the audit period.

## Purchased Items – Tracking

All non-consumable items purchased with grant funds shall remain the property of the grant recipient. “Small and attractive” items and items with a per unit acquisition of \$5,000 or more and a useful life in excess of one year must be under inventory control.

## Purchased Items – Disposal of Items

Per 2 CFR 200.314, when a grant recipient’s BEdA program no longer has a need for supplies with an aggregate value of more than \$5,000, they may be offered to another federal program at the recipient’s college at no cost. If the supplies are not needed for another federal program, they can be sold or transferred to a non-federal program. If the supplies are sold or transferred, the value must be returned to the federal agency where the funds originated. The SBCTC will assist in the return of funds. Please contact [EduContracts@sbctc.edu](mailto:EduContracts@sbctc.edu) for assistance.

## Unallowable Costs

The following costs are explicitly disallowed:

- Administrative costs
- Instruction
- Bad debt expenses
- Cost of construction or purchase of facilities or buildings
- Payment to any person for influencing, or attempting to influence, an officer or employee of any agency, member of Congress, an officer or employee of Congress, or an employee of a member of Congress, in connection with the awarding of a federal contract, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement
- Sectarian worship, instruction, or proselytization
- Light refreshments
- Promotional items and memorabilia including, but not limited to tote bags, key chains, t-shirts, pens, magnets, etc.
- Advertising costs that are not specifically related to the grant program (2 CFR 200.421(e))
- Commencement and convocation costs (2 CFR 200.429)
- Contributions and donations (2 CFR 200.434)
- Student activity costs unless specifically provided for in the grant award (2 CFR 200.469)

## Debarment and Suspension

The grant recipient agrees that it is not debarred or suspended or otherwise excluded from or ineligible for participation in federal assistance programs under Executive Order 12549, “Debarment and Suspension” and that the recipient will not contract with a subcontractor that is debarred or suspended.

## Expenditure Accounting

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

For colleges these funds must be set up as a cost-reimbursement/as-incurred grant and be accounted for as grant and contract (fund 145). SBCTC reimbursement for this grant must be coded to object 4020120 for colleges in ctcLink. For colleges in ctcLink, set this grant up using the following information:

- Grant Type: As Incurred/Cost Reimbursable
- Sponsor ID: FIN00107
- CFDA/Assistance listing: 84.002A
- Project Type: 02012
- Fund: 145
- Class: See [NACUBO Code Section, below, for suggestions](#)
- Revenue Account: 4020120
- Contract Asset Account: 1010180

## NACUBO Code

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

- Project Development budget line: 145

## Insurance

Non-state entities receiving grant funds must maintain insurance coverage as follows:

1. Commercial General Liability covering the risks of bodily injury (including death), property damage and personal injury, including coverage for contractual liability, with a limit of not less than \$1 million per occurrence.
2. Grant recipients must at all times comply with all applicable workers’ compensation, occupational disease, and occupational health and safety laws, statutes, and regulations to the full extent applicable. The state will not be held responsible in any way for claims filed by the grant recipient or their employees for services performed under the terms of this grant.



If the grant recipient will transport students, the grant recipient must also maintain the following:

3. Business Automobile Liability (owned, hired, or non-owned) covering the risks of bodily injury (including death) and property damage, including coverage for contractual liability, with a limit of not less than \$1 million per accident.

All grant recipients must ensure that all sub-contractors maintain the minimum levels of insurance stated above.

## 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.

## Non-Discrimination

No individual shall be excluded from participation, denied the benefits of, subjected to discrimination under, or denied employment in the administration of or in connection with any such program because of race, color, religion, sex, national origin, age, handicap, or political affiliation or belief.

## Program Income

Program income and expenditures must be reported to SBCTC each year on the Federal Financial Report (FFR). Financial records related to program income must be retained by the agency and be available for audit.

### Program Income Generated from BEdA Tuition and Fees

Grant recipients may use program income generated from BEdA tuition and fees in addition to their federal grant. These funds must be used for any activities authorized under the grant, per the Office of Career, Technical, and Adult Education (OCTAE) as described in 2 CFR 200.307(e)(2). All program income generated from tuition and fees must be spent in the grant year. Program income may not be carried over into future grant years. Program income earned from tuition and fees from July 1, 2022 through June 30, 2023 must be spent no later than the grant end date of June 30, 2023.

### Program Income Generated from Other Sources

Program income generated with BEdA funds other than tuition and fees must be deducted from the overall expenditures, reducing the amount that can be charged to the grant. For example, if a grant recipient generates \$10,000 in program income from sources other than tuition and fees, the grant recipient must leave \$10,000 of the grant unspent. This regulation can be found in 2 CFR 200.307(e)(1).

## Public Announcements, Disclosure of Federal Funding

When issuing statements, press releases, or other documents describing this project, the grant

recipient shall clearly state:

1. The dollar amount of federal funds for the project;
2. The percentage of the total cost of the project financed with federal funds; and
3. The percentage and dollar amount of the total costs of the project financed by non-governmental sources.

## 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](#).

## Rights in Materials

Materials, which originate from WIOA funds, shall be “works for hire” as defined by the U.S. Copyright Act of 1976 and shall be owned by the U.S. Department of Education. Materials shall include, but are not limited to, reports, documents, pamphlets, advertisements, books, magazines, surveys, studies, computer programs, films, tapes, and/or sound reproductions. Ownership includes the right to copyright, patent, register, and the ability to transfer these rights.

## Supplanting

Federal grant funds must supplement and not supplant state or local public funds of the agency. Federal funds may not result in a decrease in state or local funding that would have been available to conduct the activity had federal funds not been received. In other words, federal funds may not free up state or local dollars for other purposes but should create or augment programs to an extent not possible without federal funds.

## 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 Adult Basic Education program, 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.

## Time & Effort Reporting

Federal regulations under 2 CFR 200.430 require employees whose salaries are charged to a federal grant to keep time and/or effort reports to substantiate the charges. Additional time & effort reporting information may be found [online](#).



[CC BY 4.0](https://creativecommons.org/licenses/by/4.0/), unless otherwise noted.

Washington State Board for Community and Technical Colleges