



**BASIC EDUCATION FOR ADULTS
(BEDA) AND
INTEGRATED ENGLISH LITERACY
AND CIVICS EDUCATION (IELCE)**

2023-24 FISCAL GUIDELINES

Basic Education for Adults

Washington State Board for Community and Technical Colleges

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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

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Table of Contents

Deadlines and Milestones.....	2
Grant Contacts	2
Table of Contents.....	3
Budget & Invoicing Guidance.....	5
Budget Activities.....	5
Budget Categories.....	5
Budget Revisions.....	9
Invoicing.....	9
Grant Terms & Information	9
General	9
Allowable Activities.....	10
Allowable Costs	10
Debarment and Suspension.....	12
Expenditure Accounting.....	12
NACUBO Code.....	13
Insurance.....	13
Institutionalized Programs.....	13
Maintenance of Effort.....	13
Matching Funds.....	14
Monitoring.....	14
Non-Discrimination	14
Program Income.....	14
Records Retention	15
Rights in Materials	15
Supplanting	15
Termination	16
Time & Effort Reporting	16
Transparency Act.....	16
Appendix A: How to Calculate FTE & FTEF	18
Why Are Accurate FTE and FTEF Calculations Necessary?.....	18
What are FTE and FTEF?.....	18
How Do I Calculate Percentages of FTE and FTEF?	18

Example of Calculating FTE (staff): 18
Example of Calculating FTEF (faculty):..... 18
More Examples & Explanations..... 18

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).

Instructional

Activities and costs associated with direct instruction, arranging instruction, providing resources for instructional activities, recruiting tutors and students, assessing students, matching tutors with students, curriculum development, developing activities through which local students can demonstrate mastery of competencies, and incorporating College and Career Readiness Standards and other skill standards approaches into basic skills teaching, learning and assessment.

Administration

Activities and costs associated with (a) Planning; (b) Administration, including carrying out performance accountability requirements; (c) Professional development; (d) Providing adult education and literacy services in alignment with local workforce plans, including promoting co-enrollment in programs and activities under title I, as appropriate; and (e) Carrying out the one-stop partner responsibilities described in [§ 678.420](#), including contributing to the infrastructure costs of the one-stop delivery system. If expenses are for administrative activities, as defined below, they must be budgeted as administrative even if the activities are for personnel coded to the instructional budget.

Example: If an instructor attends training on English Language Acquisition (ELA) instruction the costs of attending that training would be budgeted as administration because personnel development/staff development activities are considered administration.

Administration cannot exceed 5% of the total budget.

In cases where the 5% administrative limit is too restrictive to allow for administrative activities, grant recipients may negotiate with the SBCTC to determine an adequate level of funds to be used for non-instructional purposes.

Requests for an increase in the administrative cap must:

- Be submitted with your budget.
- Describe the need for the proposed increase.
- Include an assurance that the additional administrative monies will be tracked separately.

SBCTC BEa staff will negotiate approval of additional administrative activities and costs.

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 grant activities.

Include the following in your budget narrative:

- All position titles to be funded by the grant.
- Percentages of effort, full-time equivalent faculty (FTEF), full-time equivalent staff (FTE), or hourly wage information for each position to be funded from the grant. See [Appendix A](#) for more information on how to calculate FTE/FTEF.
- 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):

- Faculty, 6.4 FTEF, teach BEdA classes
- Intake Specialist, 50%, student intake and assessment
- Program Assistant, 10 hrs./week @ \$15/hr., CASAS testing, provides assistance to instructors

Examples (Administration):

- BEdA Director, 10%, oversees BEdA program, budget, and personnel
- Office Assistant, .2 FTE, WABERS+ data entry
- BEdA part-time faculty, approx. 20 hrs. @ \$35/hr., attending training

Goods and Services

Goods and Services to be used by personnel budgeted to the instructional category and other necessary goods and services needed for instruction. Typical items would include supplies and materials, assessment materials, printing, telephone, postage copying and fax, equipment (less than \$5,000 per unit cost), utilities, rentals and leases of copy machines, and interagency agreements (contracts between two or more public entities).

Examples (Instructional): classroom supplies, paper, printing

Examples (Administration): office supplies, postage

The cost of any items purchased that will not be used exclusively for BEdA 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.

Building Rental & Utilization

Building rental or utilization of space in support of BEdA instructional activities. Building rental and costs must be calculated at or below fair market value (FMV). Please verify that costs are at or below FMV in your budget narrative.

Example (Instructional): Rental of classroom space at XYZ Community Building - rent calculated below FMV.

Example (Administration): Rental of B office space at XYZ Community Building - rent calculated at FMV.

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](#)), [Chapter 10.90](#). Please note, when the grant recipient (the college or CBO) reimburses travel under this grant using state funds, the same OFM travel rates and regulations must be applied.

Example (Instructional): CASAS testing staff travel to off-campus class locations

Examples (Administration): Staff or faculty travel to meetings or professional development trainings

Contracts

Professional or technical services provided by a consultant (contractor) to accomplish a specific study, project, task, or other work statement. Rules that apply to the grant recipient (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.

Capital Assets

A Capital asset is defined as property or equipment with a useful life in excess of one (1) year and a per unit acquisition cost of \$5,000 or more. Equipment purchased with grant funds shall remain the property of the grant recipient and their inventory control. ***All capital assets purchased with funds from this grant must be approved by the SBCTC prior to purchase.***

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.

Tuition

Master Grant and IELCE funds **can/cannot** be used to fund tuition and required fees for the “T” training piece for Integrated Education and Training (IET) and IELCE Title II eligible students under the following circumstances:

1. If the instruction (faculty) of the credit-bearing/college-level and the basic skills courses are

not paid for with basic skills funds, then the *tuition* for the “training or college-level” courses **can** be paid with Master Grant or IELCE funds.

2. If the basic skills instruction (faculty) is paid with basic skills funds, but the “training or college-level” instruction (faculty) is **not** paid with basic skills funds then *tuition* for the “training or college-level” courses **can be paid** for with Master Grant or IELCE funds.
3. If the instruction (faculty) for the “training or college-level” courses are paid with Master Grant or IELCE funds, then *tuition cannot* be paid.

Please note that Basic Skills tuition can never be paid from Master Grant or IELCE funds.

Indirect

To cover such costs as operation, maintenance, library, and student administration expenses that cannot be clearly allocated to an individual program. Each entity must submit their indirect rate letter or confirm that they do not have a negotiated rate with their cognizant agency.

Pursuant to Section 241(a) of WIOA, funds made available for adult education and literacy activities under this title shall supplement and not supplant other State or local public funds expended for adult education and literacy activities. To charge indirect costs to AEFLA grant funds, local providers must either: (a) have a current indirect cost rate agreement, which includes a restricted indirect cost rate, with their cognizant federal agency, or (b) if they do not have a current indirect cost rate agreement, use 8% of Modified Total Direct Costs (MTDC). Indirect costs are part of the administrative costs and subject to the 5% cap – if the cap is too restrictive, the local provider can negotiate with the State.

Calculate the indirect amount as 8% of MTDC or the restricted indirect rate negotiated with the organization’s cognizant agency. MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward.

Modified total direct costs (MTDC) excludes:

1. Equipment
2. Capital expenditures
3. Patient care charges
4. Rental costs
5. Tuition remission
6. Scholarships and fellowships
7. Participant support costs
8. The portion of each subaward in excess of \$25,000

[2 CFR Title I, Chapter II, Parts 200.1](#)

Indirect may be budgeted at no more than the entities approved restricted rate or 8% of MTDC for

the grant. (If an entities negotiated, restricted indirect rate is lower that 8% of MTDC, please contact SBCTC.) Indirect charges must be based on actual expenses. The allowable variance of 10% per budget cell does not apply to the amount budgeted in the indirect budget cell.

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. Be sure to update budget narrative answers as applicable.

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, 2023
January – March	April 30, 2024
April – June	July 15, 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 ***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

The term “adult education and literacy activities” means programs, activities, and services that include: (a) Adult education, (b) Literacy, (c) Workplace adult education and literacy activities, (d) Family literacy activities, (e) English language acquisition activities, (f) Integrated English literacy and civics education, (g) Workforce preparation activities, or (h) Integrated education and training. Additionally, in accordance with the [Workforce Innovation and Opportunity Act of 2014 \(WIOA\) \(Public Law. 113-128\)](#), [Washington State Plan for Talent and Prosperity for All: Washington’s Operational and Program-Specific Workforce Plan Components](#), and [Washington State Adult Education 5-year Plan 2015-2019 with Revised WIOA Requirements for Transition Year 2015-2016](#) programs must have a framework that demonstrates a pathway to college and career readiness that supports contextualized instruction, digital literacy, employability skills, critical thinking and a comprehensive college and career readiness pathway.

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.

Capital Assets

Capital assets are defined as any item with a useful life in excess of one year and a per unit cost of \$5,000 or more. (This is the federal definition of “equipment.”)

All capital assets purchased with funds from this grant must be approved by the SBCTC prior to purchase. If specific capital outlays are not included in your original grant budget, please submit a budget revision through OBIS for approval prior to purchase.

Costs for capital outlays that will be used by programs in addition to BEdA must be split based upon the percentage of use by BEdA and the other program(s).

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

The price initially paid for an item determines which category it falls into below.

Equipment (Capital Assets):

When a grant recipient’s BEdA program no longer has a use for equipment that had an original per unit acquisition cost of \$5,000 or more and a useful life in excess of one year, they may be offered to another federal program at the recipient’s college at no cost. If the equipment is not needed for another federal program, the grant recipient must contact SBCTC before disposing of the equipment. ***Grant recipients must not sell or surplus the equipment before consulting with SBCTC staff listed below.***

Per 2 CFR 200.313, if a grant recipient no longer has a need for equipment purchased from a federal grant, the grant recipient must contact the federal agency where funding originates to request disposition instructions. SBCTC will assist with this. If the federal agency allows the grant recipient to sell the equipment and the current fair market value of the equipment is more than \$5,000 per unit, the proceeds must be returned to the federal agency minus selling and handling expenses of \$500 or 10% of the proceeds, whichever is less. Please contact EduContracts@sbctc.edu for assistance.

Supplies:

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 for assistance.

Unallowable Costs

The following costs are explicitly disallowed:

- 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) along with any student enrollments generated with these funds. SBCTC reimbursement for this grant must be coded to 4020120 for colleges in ctcLink,

Set up this grant in ctcLink using the following information:

Grant Type: As Incurred/Cost Reimbursable

Sponsor ID: FIN00107

CFDA/Assistance listing: 84.002A

F&A Distribution Department: 98219

F&A Rate Type: IND

F&A Base Budget: SALRY

FA Rate %: 5.00

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.

- Instructional budget line: 118
- Administration budget line: 143

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.

Institutionalized Programs

If an organization has been authorized to spend funds on adult education institutionalized programs, an account separate from the regular adult basic education program must be set up to track the institutionalized expenditures. This is necessary because the institutionalized expenditures must be reported separately on the year-end fiscal report.

Maintenance of Effort

SBCTC must demonstrate to the federal government that the total statewide expenditure for basic skills programming is the same each year as in prior years. If SBCTC were not able to demonstrate that the state of Washington was maintaining the same fiscal effort as before, the SBCTC would lose part of its federal Adult Education and Family Literacy Act funding. If that were to happen, the reduction in federal Basic Education for Adults (BEa) funds would be covered by reducing the grants to local BEa providers which had reported reduced expenditures.

At fiscal year-end, all grant recipients are required to complete a Financial Status Report to include all federal BEa and non-federal resources used to support this program.

Maintenance of effort is not the same as required matching funds. See Matching Funds section below for more information.

Matching Funds

Grant recipients must provide a non-federal contribution in an amount equal to 25% of the **total** amount of funds expended for adult education and literacy activities supportable by the WOIA Act, Title II. Match can be in the form of cash or in-kind (fairly evaluated) and shall include only non-federal funds used for adult education and literacy activities that are consistent with the purposes of the Adult Education and Family Literacy Act (AEFLA).

Examples for Calculating Minimum Match

- \$75,000 grant award amount x 1/3 = \$25,000
- OR
- \$75,000 grant award amount ÷ 3 = \$25,000

A BEdA provider with a \$75,000 grant award must spend at least \$25,000 from non-federal matching funds on adult education and literacy activities. This means a total of \$100,000 must be spent: 75% from the grant and 25% from non-federal matching funds.

In grant budgets, grant recipients must describe how their 25% matching funds will be spent. Grant recipients do not need to explain how their entire maintenance of effort funding will be spent in the grant application.

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, 2023 through June 30, 2024 must be spent no later than the grant end date of June 30, 2024.

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](#).

Transparency Act

The Federal Funding Accountability and Transparency Act (FFATA) is designed to increase transparency and improve the public's access to Federal government information. As a result of FFATA:

- The SBCTC must report federal grants of \$25,000 or more.
- Colleges and CBOs must have a Unique Entity ID as a universal identifier. If your college or CBO does not already have a Unique Entity ID created in SAM.gov, To learn how to view your Unique Entity ID [go to this help article](#).
- Colleges and CBOs must be registered in the federal government's System for Award Management ([SAM](#)).
- Colleges and CBOs must report the total compensation for each of the five most highly compensated executives for the preceding completed fiscal year if:

The college or CBO received:

1. 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
2. \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
3. Compensation information is not already available through reporting to the Securities and Exchange Commission (SEC).

Appendix A: How to Calculate FTE & FTEF

Why Are Accurate FTE and FTEF Calculations Necessary?

Grant expenses must be “necessary and reasonable.” You must provide some type of salary breakdown for us to determine that the budgeted cost is reasonable.

What are FTE and FTEF?

FTE is ~~full-time~~ equivalent staff. The plural is “FTEs” (with a lower case “s”).

FTEF is ~~full-time~~ equivalent faculty.

Note: FTES = ~~full-time~~ equivalent student. Grant budget narratives should not normally include “FTES” (with a capital “S”) as grant funds cannot be paid directly for student FTES.

How Do I Calculate Percentages of FTE and FTEF?

(total amount of funds budgeted for the staff time per position type) ÷ (annual full-time salary per position) = total FTE per position to be funded from the grant

Example of Calculating FTE (staff):

\$10,000 budgeted for a total of 3 part-time office assistants ÷ \$25,000 annual full-time salary for an office assistant at your organization = a total of .4 FTE office assistant paid from this grant

$$\$10,000 \div \$25,000 = .4$$

Salary allocation for BEdA grant staff is \$50,000. Annual salary for this position is \$150,000. Annual FTE for this position equals \$50,000 divided by \$150,000 = approx. .33 FTE. Double check by multiplying the calculated FTE by the annual salary for this staff position.

Example of Calculating FTEF (faculty):

\$200,000 budgeted for multiple part-time and fulltime faculty ÷ \$60,000 annual full-time salary for faculty at your organization = 3.33 FTEF paid from this grant

$$\$200,000 \div \$60,000 = 3.33$$

Salary allocation for BEdA grant faculty is \$50,000. Annual salary for this position is \$150,000. Annual FTE for this position equals \$50,000 divided by \$150,000 = approx. .33 FTE. Double check by multiplying the calculated FTE by the annual salary for this faculty position.

More Examples & Explanations

Acceptable Budget Narrative:

Budget amount: \$10,000

Narrative description: .4 FTE part-time office assistants to provide WABERS+ data entry

SBCTC can determine that this is a reasonable cost for the positions and work done.

\$10,000 ÷ .4 FTE = \$25,000 annual salary. This is very reasonable for an office assistant providing data entry.

Unacceptable Budget Narrative:

Budget amount: \$10,000

Narrative description: Part-time staff to provide WABERS+ data entry

Without knowing how many staff, what kind of staff, and the total percent of full-time equivalent staff (FTE) that will make up the \$10,000 worth of work, SBCTC cannot determine if the cost is reasonable or not.

Budget Narrative Using Hourly Wage Information:

While we prefer FTE/FTEF amounts, it's also acceptable to provide an approximate number of hours and an approximate hourly pay rate in budget narratives.

Budget amount: \$10,000

Narrative description: Office assistants to provide WABERS+ data entry, approx. 800 hrs. at \$12/hr.

SBCTC can determine that dollar amount is reasonable.



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Washington State Board for Community and Technical Colleges