



# **PERKINS CORRECTIONS GRANT**

## ***2024-2025 GRANT GUIDELINES***

Workforce Education Department  
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

Grant Deadline/Milestone	Dates (subject to change)
Applications available in OGMS	April 4, 2024
Applications due in OGMS	May 2, 2024
Projected start date of grant	July 1, 2024
Billing deadline for all expenses incurred through September 30, 2024	October 31, 2024
Billing deadline for all expenses incurred through December 31, 2024	January 31, 2025
Billing deadline for all expenses incurred through March 31, 2025	April 30, 2025
Final budget revision deadline	June 15, 2025
Projected end date of grant	June 30, 2025
Billing deadline for all expenses incurred through June 30, 2025	July 15, 2025
Final report due	July 31, 2025

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# Overview

In collaboration with SBCTC's Department of Basic Education for Adults (BEA), contracts are awarded to Washington State community and technical colleges that operate existing correctional education programs in Washington State prisons according to an interagency agreement with the Department of Corrections. The purpose of the Perkins Act is to prepare students to enter the workforce with the academic and vocational skills needed to compete successfully in a knowledge and skills-based world economy. Perkins grant funding administered by the SBCTC Workforce Education Department may be awarded to college corrections programs to support and supplement the development, implementation, and improvement of career and technical education (CTE) programs in correctional facilities. Examples of Perkins Corrections funded activities include curriculum revision projects, industry-based professional development (IBPD) for staff and instructors, technology and supply purchases, and capital assets for major equipment.

## Applicant Guidelines

### Who May Apply

Washington State community and technical colleges featuring correctional career and technical education (CTE) programs.

### Funding

Ten percent of the total state award is allocated for Leadership funds and is shared between the Workforce Board, the secondary education system, and the postsecondary system. Funds are set aside for serving individuals in State institutions (1%). SBCTC receives .5% of the amount earmarked to serve justice-involved individuals at State Correctional facilities.

Perkins Corrections funds must be expended by June 30, 2025. Grant funds will not pay for costs incurred prior to the grant approval date. Funds depend on federal budgets and Workforce Training and Education Coordinating board (WTECB) policy.

### How Does the Provider Apply

Access the 2024-25 Perkins Corrections Application through the Online Grant Management System ([OGMS](#)).

If you do not have an account, contact your organization's [Security Contact](#) for access; you will also need your Security Contact to give you permission for FY25.

Submit completed grant applications to the SBCTC through OGMS no later than May 2, 2024, at 11:55 p.m. SBCTC staff is available for assistance until 4:00 p.m. on May 2, 2024. ***Grant funds will not pay for costs incurred prior to the grant approval date and/or before July 1, 2024.***

## Application Process

Question responses should be descriptive and thorough, but succinct. If revisions or additional details are required, feedback from SBCTC will be provided in OGMS. SBCTC's Correction Education staff solicits requests from each of the system's Corrections Education Deans or

Directors. Requests are ranked by priority before the group of Corrections Education Deans/Directors are convened to discuss and negotiate their needs. As a group, the eligible projects are identified and agreed upon. SBCTC Corrections Education staff consults with the Perkins Program Administrator about grant eligibility. Corrections Education Dean/Directors apply through OGMS. Applications are reviewed by SBCTC fiscal staff and the Perkins Program Administrator to ensure allowability and for approval.

We suggest writing applications in a word processing program and pasting the application content into OGMS. This will help ensure you do not lose any content if the OGMS application times out.

The college will need to sign the assurances document and upload it to your 2024-25 Perkins Corrections grant application.

## Review Process

Applications will be reviewed by SBCTC staff and approved or returned to colleges for revision in late May. College revisions to applications should be returned promptly.

## Changing Grant Activities after Grant Award Date

If the college changes the scope of work after the application has been approved, submit an addendum in OGMS. The OGMS user manual, which you can find in the How To section of OGMS has instructions on how to create and submit addenda. Please contact the Perkins Program Administrator before submitting an addendum.

Note: Do not upload an attachment to request changes to this grant application.

## Accountability

### Monitoring

The State Board for Community and Technical Colleges is responsible for oversight of the operations of the Federal award supported activities. 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 desk audits, on-site, and online visits.

### Reporting

The link to complete and submit the 2024-25 Perkins Corrections Year-End Report will be posted on the SBCTC website and emailed. A final report must be submitted to the SBCTC no later than July 31, 2025. The annual report will be submitted online through a digital platform (Google Forms, SurveyMonkey, etc.) and not submitted through OGMS.

## Disclaimer

SBCTC reserves the right to refrain from granting to any or all applicants. Additionally, SBCTC reserves the right to add additional grant requirements to applicants meeting minimum criteria to receive funds but that are deemed to be higher risk grantees. Additional requirements may

include, but are not limited to, additional reporting requirements or additional monitoring to assess the applicant's ability to adhere to grant requirements. Any additional requirements will be outlined for individual applicants prior to applicants accepting any resulting grant funding.

## Budget & Invoicing Guidance

### Budget Categories

The following is an overview of each budget category (also known as a budget column).

#### Salaries, Wages, and Benefits

Salaries and benefits for staff and faculty who work with Perkins Corrections activities.

In your budget narrative, please be sure to include all positions to be funded by the grant, percentages of effort/FTEF, salary, and/or hourly wage information, benefits, and a brief description of duties by position as they relate to the grant. Please refer to [Appendix B](#) for guidance on determining the FTE/FTEF percentages, and salary/wage allocations.

Please put each position on a new line of text.

*Examples:*

- Career Services Counselor: 50% FTE = Salary: \$25,000, Benefits: \$11,250. Advises CTE students, provides in-class career exploration activities, and serves as a liaison between program leads and business/industry partners.
- 10 faculty stipends at \$1,000 each for curriculum development = \$10,000
- Disability Specialist: 0.40 FTE = Salary: \$24,000, Benefits: \$12,000. Provides recruitment, retention, counseling, and other support services for disabled CTE students.
- CTE Faculty for 40 hours at \$35/hour = Salary: \$1,400 total, Benefits: \$560. Participation in an industry-based professional development experience.

#### Goods and Services

**Goods:** Items with an individual acquisition cost of less than \$5,000 or a useful life of less than one year or services necessary to carry out grant activities.

*Examples:* tools, consumable supplies and materials for career and technical education (CTE) programs, CTE-specific instructional aids

**Services:** Services of a routine nature necessary for carrying out grant activities.

*Examples:* interpreter services, translation services, interagency agreements (contracts between two or more public entities)

The cost of any items purchased that will not be used exclusively for this grant must be split amongst 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.

Any laptops purchased with these funds for use by students in correctional facilities must be the laptops specified in [Appendix C](#).

## 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:* Travel to applicable professional development activities

## 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) under this grant must also be applied to the contractor.

*Example:* Contracted trainer for professional development of CTE faculty or staff

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

Capital assets are 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 in OGMS (for applications) or OBIS (for revisions) by the SBCTC *prior to purchase*.

*Examples:* Baking oven for culinary arts program, automotive lift, machine shop lathe

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.

## 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, 2025***



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, 2024
October – December	January 31, 2025
January – March	April 30, 2025
April – June	July 15, 2025

## Grant Terms & Information

### General

Funding for this grant is provided through Title I of the Strengthening Career and Technical Education for the 21st Century Act (Perkins V). Funds are provided to the State Board for Community and Technical Colleges (SBCTC) through the Workforce Training and Education Coordinating Board (WTECB) from the U.S. Department of Education under Assistance Listing/CFDA 84.048.

### Allowable Costs

All expenditures submitted for reimbursement under this grant must be necessary and reasonable for proper and efficient administration of the Perkins Corrections program. In addition, Perkins funds may supplement, but not supplant state or local funding. 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. (Please see the [Supplanting](#) section for additional information.)

Allowable costs include the following:

- [Salaries, Wages, and Benefits](#)
- [Goods and Services](#)
- [Travel](#)
- [Contracts](#)
- [Capital Assets](#)

All expenditures submitted for reimbursement under this grant must be necessary and reasonable for proper and efficient administration of the Perkins Corrections 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](#))

### Applicable Federal Regulations

[2 CFR Part 200](#) (Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards)

[Public Law 115-224](#) (Strengthening Career and Technical Education for the 21st Century Act)

## 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 in OGMS (for applications) or OBIS (for revisions) by the SBCTC *prior to purchase*.

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

***\*Items with a per unit cost of \$5,000 or more must typically be “special purpose” equipment.*** Funds from this grant typically can’t be used to purchase general purpose items with a per unit cost of \$5,000 or more. Definitions from 2 CFR 200:

***“Special purpose equipment”*** means equipment which is ***used only for research, medical, scientific, or other technical activities***. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.

***“General purpose equipment”*** means equipment, which is ***not limited to research, medical, scientific or other technical activities***. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.

## 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 Perkins 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.

2 CFR 200.313 (c)(1):

When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:

- (i) Activities under a Federal award from the Federal awarding agency which funded the original program or project, then
- (ii) Activities under Federal awards from other Federal awarding agencies. This includes consolidated equipment for information technology systems.

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.***

Per 2 CFR 200.313 (e)(2), 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. Contact [SBCTC](#) for assistance.

## Supplies:

Per 2 CFR 200.314, when a grant recipient's Perkins 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 [SBCTC](#) for assistance.

## Unallowable Costs

The following costs are explicitly disallowed:

- Administrative costs
- Costs that would otherwise be considered supplanting, such as operational costs for services, staff, programs, or materials that would otherwise be paid with state or local funds; any expense that was previously paid by state or local funds such as, but not limited to, salaries, books, tuition, or equipment
- Work study costs
- Costs to support baccalaureate programs
- General consumables not related to specific career and technical education (CTE) programs. This includes items or services, used for administrative purposes, that would otherwise be purchased by the college with local or state funds (see prior bullet on supplanting). Examples include, but are not limited to, printer paper, toner, general

purpose furniture, file cabinets, maintenance costs for general purpose equipment or buildings, insurance, phones or computers for individual or office use, etc. Funding may be used to support a specific CTE program for some items (i.e. laptops, tablets, desktop computers, smart boards, and adaptive technology), provided the items are required for instruction, simulated activities, or equitable student support

- Purchase or lease of passenger vehicles including automobiles, trucks, buses, utility vehicles, airplanes, boats, and golf carts
- Purchasing, constructing, renovating, or remodeling CTE classrooms, laboratories, or college facilities
- CTE faculty or staff conference travel unrelated to CTE program improvement
- Light refreshments and food outside the restrictions issued in the Memorandum from the US Department of Education Office of the Chief Financial Officers ([Appendix A](#))
- Bad debt expenses
- 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
- Legislative expenses such as lobbying
- Sectarian worship, instruction, or proselytization
- Promotional items and memorabilia including but not limited to tote bags, key chains, apparel, t-shirts, pens, magnets, banners, folders, models, gifts, and souvenirs, etc. (2 CFR 200.421(e)(3))
- Costs of advertising and public relations designed solely to promote the non-Federal entity (2 CFR 200.421(b)(4))
- Unallowable advertising and public relations costs include the following:
  - Costs of advertising media and corollary administrative costs. Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.
  - The only allowable advertising costs are those which are solely for:
    - Program outreach and other specific purposes necessary to meet the requirements of the Federal award. Recruitment materials such as mailings, brochures, and advertisements must include relevant information on program offerings, career pathways, support services, advising and application resources, etc.
- 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)
- Career and technical student organization (CTSO) expenses including, but not limited to, lodging, food, and transportation, that are not directly related to career preparation or skills acquisition or demonstration. Expenses for curriculum-aligned conferences or competitions, for instance, are allowable, while those related to general meetings, social gatherings, meals, and general supplies or marketing are expressly prohibited

## 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. Set up this grant using the following information:

- **Grant Type:** As Incurred/Cost Reimbursable
- **Sponsor ID:** FIN00107
- **CFDA/Assistance Listing:** Starting in **FY25** - do **NOT** enter the CFDA/Assistance Listing Number in ctcLink for grants from SBCTC
- **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: **112** or **145**. Colleges may use other codes as appropriate.

## Instruction

These grant funds may not be used to fund delivery of instruction.

## 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, disability, or political affiliation or belief.

Colleges need to “ensure that members of special populations will not be discriminated against on the basis of their status as members of special populations” (Section 134(b)(5)(D)).

## Program Income

Grant recipients may use program income generated with Perkins Corrections funds in addition to their federal grant as described in 2 CFR 200.307(e). These funds must be used for any activities authorized under the grant, per the Office of Career, Technical, and Adult Education (OCTAE). All program income earned must be used for Perkins Corrections-eligible expenditures before billing against the federal Perkins Corrections grant. See 2 CFR 200.305(b)(5).

An example of program income is a training program, funded by Perkins, which operates an espresso stand and sells products. The proceeds from these sales are considered to be program income.

## 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.
4. On all printed materials: *The contents of this publication were developed with funds allocated by the U.S. Department of Education under the Carl D. Perkins Career and Technical Education Act. These contents do not necessarily represent the policy of the agency, nor should endorsement by the Federal government be assumed.*

## 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](#).

Historically, colleges have adopted a practice of only attesting that they have reviewed required documentation without maintaining copies of items reviewed. Records relating to grants, however, must be maintained in accordance with federal grant guidelines or the Washington State records retention requirements, whichever is longer.

## Recordkeeping

State law and federal guidelines require that custodians of grant funds maintain records demonstrating eligibility of any recipient or participant in a program paid in full or in part by federal funds.

Along with an application outlining the criteria above, the college must supply documentation of a Pell Grant award to verify a recipient's eligibility for Perkins funds.

It is also recommended that colleges institute uniform procedures for eligibility determination for individuals that have no proof of eligibility. This population may include young adults that have not previously worked and were previously a dependent, homeless individuals, or anyone who has no work or tax filing history.

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

## Savings

In the event funding from state, federal, or other sources is withdrawn, reduced, or limited in any way after the effective date of this contract and prior to normal completion, the SBCTC may

terminate the grant under the "Termination" clause, without the thirty-day notice requirement, subject to renegotiation at the SBCTC's discretion under those new funding limitations and conditions.

## 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 and in OBIS under the resource tab](#).



# Appendix A: Conferences, Meetings and Food

The following memorandum was sent to direct grant recipients of the United States Department of Education in 2014 and is still applicable today. Use it as a guide when considering whether to use grant funds to pay for conferences and meetings, including working meals. If you have questions, contact SBCTC for assistance.

UNITED STATES DEPARTMENT OF EDUCATION

*Office of the Chief Financial Officer*

**MEMORANDUM to ED GRANTEEES REGARDING THE USE OF GRANT FUNDS  
FOR CONFERENCES AND MEETINGS**

You are receiving this memorandum to remind you that grantees must take into account the following factors when considering the use of grant funds for conferences and meetings:

- Before deciding to use grant funds to attend or host a meeting or conference, a grantee should:
  - Ensure that attending or hosting a conference or meeting is consistent with its approved application and is reasonable and necessary to achieve the goals and objectives of the grant;
  - Ensure that the primary purpose of the meeting or conference is to disseminate technical information, (e.g., provide information on specific programmatic requirements, best practices in a particular field, or theoretical, empirical, or methodological advances made in a particular field; conduct training or professional development; plan/coordinate the work being done under the grant); and
  - Consider whether there are more effective or efficient alternatives that can accomplish the desired results at a lower cost, for example, using webinars or video conferencing.
- Grantees must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles for Federal grants set out at 2 CFR Part 200 Subpart E of the, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” In particular, remember that:
  - Federal grant funds cannot be used to pay for alcoholic beverages; and
  - Federal grant funds cannot be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.
- Grant funds may be used to pay for the costs of attending a conference. Specifically, Federal grant funds may be used to pay for conference fees and travel expenses (transportation, per diem, and lodging) of grantee employees, consultants, or experts to attend a conference or meeting if those expenses are reasonable and necessary to achieve the purposes of the grant.
  - When planning to use grant funds for attending a meeting or conference, grantees should consider how many people should attend the meeting or conference on their behalf. The number of attendees should be reasonable and necessary to accomplish the goals and objectives of the grant.
- A grantee hosting a meeting or conference may not use grant funds to pay for food for conference attendees unless doing so is necessary to accomplish legitimate meeting or

conference business.

- A working lunch is an example of a cost for food that might be allowable under a Federal grant if attendance at the lunch is needed to ensure the full participation by conference attendees in essential discussions and speeches concerning the purpose of the conference and to achieve the goals and objectives of the project.
- A meeting or conference hosted by a grantee and charged to a Department grant must not be promoted as a U.S. Department of Education conference. This means that the seal of the U.S. Department of Education must not be used on conference materials or signage without Department approval.
- All meeting or conference materials paid for with grant funds must include appropriate disclaimers, such as the following:
  - The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the Department of Education. However, those contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government.
- Grantees are strongly encouraged to contact their project officer with any questions or concerns about whether using grant funds for a meeting or conference is allowable prior to committing grant funds for such purposes.
  - A short conversation could help avoid a costly and embarrassing mistake.
- Grantees are responsible for the proper use of their grant awards and may have to repay funds to the Department if they violate the rules on the use of grant funds, including the rules for meeting- and conference-related expenses.

12/2014

# Appendix B: 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. The budget narrative amounts must agree with the salary/wages, and benefits budgets.

## What is FTE and FTEF?

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

FTEF is full-time equivalent faculty.

## How Do I Calculate Percentages of FTE and FTEF?

Total amount of funds budgeted for the staff/faculty time per position ÷ the annual full-time salary per position = total FTE per position to be funded from the grant.

Percentage of position salary allocated to the grant x the annual salary of each position = the salary budget for each position.

## Example of Calculating FTE and/or FTEF:

Ex. 1) \$10,000 budgeted for a part-time office assistant/adjunct faculty ÷ \$50,000 annual full-time salary for this position at your organization = a total of 0.20 FTE office assistant/adjunct faculty paid from this grant.

$$\$10,000 \div \$50,000 = .20 \text{ FTE}$$

Ex. 2) The grant staff/faculty salary allocation of 75% FTE is budgeted for this year. The annual salary for this position is \$60,000. The salary cost for the budget comes to \$45,000 by multiplying the estimated FTE by the annual salary for this staff/faculty position.

$$\$60,000 \times 75\% \text{ FTE} = \$45,000$$

Ex. 3) Salary allocation for a grant administrator is \$80,000. The annual salary for this position is \$160,000. Annual FTE for this position equals \$80,000 divided by \$160,000 = 50% FTE. Double check by multiplying the calculated FTE by the annual salary for this administrative position.

$$\$80,000 \div \$160,000 = .50 \text{ FTE}$$

## More Examples & Explanations

### Acceptable Budget Narrative:

**Salary Budget:** \$1,500      **Benefits Budget:** \$300

**Narrative Description:** PT Program Assistant: 30FTE = \$15,000 salary and \$3,000 benefits. Provides CTE administrative support.

The above seems reasonable for a part-time office assistant providing CTE administrative support.

## Unacceptable Budget Narrative:

**Salary Budget:** \$1,000      **Benefits Budget:** \$200

**Narrative Description:** Part-time tutor to provide CTE student instructional support.

The above narrative omits the FTE, salary, or hourly wage information, and benefit amount for this position. The total for the salaries/wages, and benefits for categories showing more than one position must agree with the budgets. The narrative for each position needs to include the specific FTE, salary or hourly wage information, and benefit amount so the SBCTC can confirm that the budgets agree with the listed narrative amounts.

## Budget Narrative Using Hourly Wage Information:

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

**Salary/Wages Budget:** \$1,200      **Benefits Budget:** \$250

**Narrative Description:** PT CTE Instructional Tutor: \$1,200 Wages for approx. 60 hrs. at \$20/hr., and Benefits \$250. Provides CTE student instructional support.

SBCTC can determine that the dollar amount is reasonable and accurate.

## Appendix C: Laptop Purchasing

TO: SBCTC

RE: Secure Student Laptops – Sole Source Vendor

The Department of Corrections has approved laptops from Justice Tech Solutions to use either the original CTL model or the newer Securebook 5.0 JTS model. These are currently sold by Justice Tech Solutions. We require different physical security for prison laptops that aren't offered by normal vendors. We require these additional security features since we allow inmates to take the laptops back to their cell and use them un-supervised. These laptops have been tested and vetted by Department of Corrections IT Cybersecurity staff and are the ONLY student laptops allowed into our WA state prisons.

Security Features Include:

- No WIFI chip
- No webcam
- No Mic
- No pluggable ports (no usb, network, etc...)
- Custom encrypted docking station
- Alternate boot passwords
- Custom bios features

Getting these features from a standard vendor would require a large factory run and purchase of 1000+ machines at a time. Justice tech is the only vendor that has "Prison Ready" hardware available in smaller batches without special orders.

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Washington State Board for Community and Technical Colleges