



# **ABLE-BODIED ADULTS WITHOUT DEPENDENTS NAVIGATION FUNDS**

***2019-20 FISCAL GUIDELINES***

Workforce Education Department  
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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	October 1, 2019
Final budget revision deadline	September 15, 2020
Projected end date of grant	September 30, 2020
Billing deadline for all expenses incurred through September 30, 2020	October 31, 2020

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# Budget & Invoicing Guidance

## Budget Categories

The following is an overview of each budget category that can be used for the Able-Bodied Adults without Dependents (ABAWD) program. This grant is intended to support an ABAWD Navigator position and associated goods and services and travel.

## Salaries, Wages, and Benefits

In your budget narrative include the title and percent of effort/FTE/hourly wage information, and a brief description of duties by position as they relate to ABAWD if the duties are different than what are described below or in the 2019-20 ABAWD Navigation Funds grant guidelines.

See program guidelines for a list of duties.

## Goods and Services

Goods and Services to be used by the ABAWD Navigator.

**Examples:** office supplies, assessment materials, printing, telephone, postage, copying and fax, equipment (less than an individual acquisition cost of \$5,000 or a useful life of less than one year), utilities, copy machine rentals/leases, and 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 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](#)), [Chapter 10.90](#). Please note, when the grant recipient reimburses travel under this grant using state funds, the same OFM travel rates and regulations must be applied.

**Example:** Travel to annual ABAWD training forum, travel to professional development, travel to meet participants at locations outside of main campus area

## Indirect

To cover such costs as operation, maintenance, library, and student administration expenses that cannot be clearly allocated to an individual program.

To calculate the indirect amount, take the salary and wages from each budget activity and multiply that amount by 5%. This is the maximum amount that can be budgeted for indirect.

**Indirect may be budgeted at no more than 5% of the salaries budgeted.** Indirect charges must be based on actual salary 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. Indirect costs cannot exceed the amount budgeted.

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

***Final budget revision deadline: September 15, 2020***

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 monthly via [OBIS](#). All costs must be submitted for reimbursement in accordance with the schedule shown below.

For expenses incurred	Invoice no later than
October 2019	December 10, 2019
November 2019	January 10, 2020
December 2019	February 10, 2020
January 2020	March 10, 2020
February 2020	April 10, 2020
March 2020	May 10, 2020
April 2020	June 10, 2020
May 2020	July 10, 2020
June 2020	July 15, 2020
July 2020	September 10, 2020
August 2020	October 10, 2020
September 2020	October 31, 2020

# Grant Terms & Information

## General

Funds for these grants are provided to the State Board for Community and Technical Colleges (SBCTC) through the Washington State Department of Social and Health Services (DSHS) from the U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS) under **CFDA 10.561**.

Non-compliance with grant terms may impact current or future funding.

## Allowable Costs

All expenditures submitted for reimbursement under this grant must be necessary and reasonable for proper and efficient administration of the ABAWD 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 and Laws (Federal)

Among other federal laws, the following federal circulars and laws must be followed.

- [2 CFR](#) Title I, Chapter II, Parts 200, 215, 220, 225 and 230I (Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards).
- [7 CFR](#) Parts 273 and 277
- [Omnibus Crime Control and Safe Streets Act of 1968](#)
- [Title VI of the Civil Rights Act of 1964](#)
- [Section 504 of the Rehabilitation Act of 1973](#)
- [Title II of the Americans with Disabilities Act of 1975](#)
- [Title IX of the Education Amendments of 1972](#)
- [The Age Discrimination Act of 1975](#)
- The Department of Justice Non-Discrimination Regulation:
  - [28 C.F. R. Part 42, Subparts C.D.E. and G](#)
  - [28 C.F.R. Part 35](#)
  - [28 C.F.R. Part 39](#)

## 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.

### Supplies:

Per 2 CFR 200.314, when a grant recipient's ABAWD 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 [Susan Wanager](#) 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)

## Data Security

Grant recipients must adhere to the attached "Data Security Requirements" contained in the **2019-20 ABAWD Navigation Grant Guideline** document.

Grant recipients, their employees, volunteers, etc., must also adhere to the eJAS nondisclosure provisions as described on the eJAS nondisclosure form. Violations of nondisclosure provisions may result in criminal or civil penalties. Violation is a gross misdemeanor under RCW 7A.04.060, punishable by imprisonment of not more than one year and/or a fine not to exceed five thousand dollars. Grant recipients must notify all authorized persons, who require access to data, of the use and disclosure requirements and penalties for unauthorized use/disclosure.

## 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 accounted for as state (fund 001) or as grant and contract (fund 145) along with any student enrollments generated with these funds. SBCTC reimbursement for this grant must be coded to object SX (611100 for colleges in ctcLink).

## NACUBO Code

The suggested National Association of College and University Business Officers ([NACUBO](#)) code is 161. Colleges may use other codes as appropriate.

## 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 is not allowed.

## 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 Department of Social and Health Services. 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](#).



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Washington State Board for Community and Technical Colleges

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