



PERKINS PLAN

2023-24 FISCAL GUIDELINES

Workforce Education Development
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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Budget & Invoicing Guidance

Budget Activities

The following list identifies all eligible Perkins program components by activity (also known as a budget line or line item).

Required & Permissive Uses

All funds are intended to support work that meets federal Perkins requirements, state goals, and local priorities. See Perkins Grant Guidelines for a complete list of required and permissive uses of Perkins funds.

Administration

Administration is defined as activities necessary for the proper and efficient performance of eligible recipient's duties under the Act, including supervision, but does not include curriculum development activities, personnel development, or research activities.

No more than 5% of the grant may be used for administrative purposes including approved indirect/facilities & administration (F&A) costs. The allowable variance of 10% per budget cell does not apply to budgeted amounts in the Administrative activity.

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

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

Examples:

- Career Services Counselor, 10%, advises CTE students
- 10 faculty stipends at \$1,000 each for curriculum development
- Disability Specialist, .4 FTE, recruitment, retention, counseling, and other support services for disabled CTE students
- Tutors, 1,000 hrs @ 15/hr, tutoring services for CTE special populations

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 Perkins activities.

Examples: tools, computers, office supplies, postage, printing

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

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

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

Building Rental & Utilization

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

Example: Rental of space at WorkSource for One-Stop activities

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.

Examples: Travel to applicable professional development activities, travel for outreach/recruitment of CTE students

NOTE: In limited circumstances, Perkins funds may be used to support student travel for technical skill competitions or student convention/conferences. Funds may only be used for these types of activities if the costs are:

1. Related to a student organization that is an integral part of the curriculum.

OR

2. Part of a larger program to serve special populations or non-traditional students.

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.

Examples: Contracted personnel to provide skills standard expertise, 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 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 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.

Tuition & Student Fees

Tuition and fees can be paid for students who are members of special populations or non-traditional training and employment activities for students. All of the following conditions must be met:

- Recipients must be individuals who are members of special populations who are participating in career and technical education (CTE) programs that are consistent with the goals and purposes of Perkins V.
- Assistance may only be provided to an individual to the extent that it is needed to address barriers to the individual's successful participation in CTE programs.
- Direct financial assistance for individuals must be a part of a broader, more generally focused effort to address the needs of individuals who are members of special populations. Direct assistance is not, by itself, a program for special populations. It should be one element of a larger set of strategies designed to address the needs of special populations.
- Funds must be used to supplement, and not supplant, assistance that is otherwise available from non-federal and other federal sources.
- Grant funds may not be given directly to a student.
- See "Guidelines for Utilizing Perkins Grant Funding for Direct Assistance to Students" in the 2023-24 Perkins Plan Grant Guidelines for additional information.

The amount of Perkins funding used for tuition and fees should be very limited. Thus, it would not be a reasonable and necessary expenditure under Sections 135(b)(5)(S) or 224 of Perkins V for this grant to utilize a substantial portion of funds to provide direct assistance, such as tuition and fees, to special populations students. ***Most of these grant funds should be used for program costs rather than direct assistance to students.***

Indirect/Facilities & Administration (F&A)

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

Calculate the indirect amount as 8% of Modified Total Direct Costs (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 8% of MTDC for the grant. 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, 2024
January – March	April 30, 2024
April – June	July 15, 2024

Grant Terms & Information

General

Funding for the Perkins 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 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 Uniform Grant Guidance (UGG)

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

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 must be split based upon the percentage of use by Perkins 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:

- 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
- Administrative or supervisory costs that exceed 5% of grant funds allowed for administering Perkins
- 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 vehicles such as automobiles, trucks, buses, utility vehicles, airplanes, boats, and golf carts
- Purchasing, constructing, renovating, or remodeling of facilities or building, including 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 4020120. Set up this grant using the following information:

- Grant Type: As Incurred/Cost Reimbursable

- Sponsor ID: FIN00107
- CFDA/Assistance listing: 84.048
- F&A Distribution Department: 98219
- F&A Rate Type: IND
- F&A Base Budget: SALRY
- FA Rate %: 8% of MTDC or the restricted indirect rate negotiated with the organization's cognizant agency
- 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.

- Required & Permissible Uses budget line: 145 or 165
- Performance Indicators budget line: 145 or 165
- Administration budget line: 143

Instruction

Perkins funds are intended to supplement state funding in support of eligible students and qualifying career and technical programs. When Perkins funds are used to fund the full cost of a new career and technical class, those costs must be accounted for as grant and contract (fund 145) along with any student enrollments generated by the Perkins funded class. Accordingly, those enrollments may not be counted towards the state FTE allocation. Perkins funding used for direct instruction is limited to not more than the first three years of a new program.

In addition, federal regulations require course fees, for classes funded from Perkins, be accounted for as program income. These course fees would need to be the first source of funds used to pay class costs thereby reducing the costs that can be charged to the Perkins grant (2 CFR 200.307(e)(1)).

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 and online 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

Grant recipients may use program income generated with Perkins 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-eligible expenditures before billing against the federal Perkins 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](#).

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 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 GRANTEES 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 a 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 Perkins Plan 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 full time 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 Perkins Plan 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.

$\$10,000 \div .4 \text{ FTE} = \$25,000$ 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 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 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