



PROFESSIONAL/TECHNICAL PROGRAMS RESTART GRANT

2020-22 FISCAL GUIDELINES

Workforce Education

Washington State Board for Community and Technical Colleges

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Olympia, WA 98504

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	As soon as possible following approval.
Billing deadline for all expenses incurred through December 31, 2020	January 31, 2021
Billing deadline for all expenses incurred through March 31, 2021	April 30, 2021
Billing deadline for all expenses incurred through Jun 30, 2021	July 15, 2021
Billing deadline for all expenses incurred through September 30, 2021	October 31, 2021
Billing deadline for all expenses incurred through December 31, 2021	January 31, 2022
Billing deadline for all expenses incurred through March 31, 2021	April 30, 2022
Billing deadline for all expenses incurred through June 30, 2022	July 15, 2022
Final budget revision deadline	September 15, 2022
Projected end date of grant	September 30, 2022
Billing deadline for all expenses incurred through September 30, 2022	October 31, 2022

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Table of Contents

Deadlines and Milestones.....	2
Grant Contacts	2
Table of Contents.....	3
Budget & Invoicing Guidance.....	4
Budget Categories.....	4
Budget Revisions	6
Invoicing.....	6
Grant Terms & Information	7
General	7
Allowable Costs	7
Debarment and Suspension.....	9
Expenditure Accounting.....	9
NACUBO Code.....	9
Monitoring.....	9
Non-Discrimination	9
Program Income.....	9
Public Announcements, Disclosure of Federal Funding.....	10
Records Retention	10
Rights in Materials	10
Supplanting	10
Termination	10
Time & Effort Reporting	11
Transparency Act.....	11
Appendix A: How to Calculate FTE & FTEF	13
Why Are Accurate FTE and FTEF Calculations Necessary?.....	13
What are FTE and FTEF?.....	13
How Do I Calculate Percentages of FTE and FTEF?	13
Example of Calculating FTE (staff):	13
Example of Calculating FTEF (faculty):.....	13
More Examples & Explanations	13

Budget & Invoicing Guidance

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:

- 10 faculty stipends at \$1,000 each for curriculum development
- Intake Specialist, 50%, student intake and assessment

Goods and Services

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

Examples: textbooks, instructional materials, copying, postage, printing, equipment (WIFI hotspots, loaner laptops, aids for remote instruction, etc.), personal protective equipment (PPE), interagency agreement with another college to develop instruction

The cost of any items purchased that will not be used exclusively for the programs supported by 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.

Building Rental & Utilization

Building rental or utilization of space in support of Professional/Technical Program Restart Grant 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.

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, off-campus meetings related to curriculum development

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.

Examples: Contracted personnel to develop or improve distance learning modalities, contracted trainer for professional development of CTE faculty or staff, contracted labor market expert to examine post-pandemic employer demand, group (not individual) student transportation to worksites or locations offering experiential learning opportunities

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 Outlays

Capital outlays 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 outlays purchased with funds from this grant must be approved by the SBCTC prior to purchase.***

Examples: simulation technology for programs with limited hands-on experiential learning opportunities, major equipment required to restart professional/technical programs, heavy machinery unavailable at other locations due to COVID-19

Funds may not be used to build or renovate facilities nor 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.

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.

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

Final budget revision deadline: September 15, 2022

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
October – December 2020	January 31, 2021
January – March 2021	April 30, 2021
April – June 2021	July 15, 2021
July – September 2021	October 31, 2021
October – December 2021	January 31, 2022
January – March 2022	April 30, 2022
April – June 2022	July 15, 2022
July – September 2022	October 31, 2022

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 84.425D*, the Coronavirus Aid, Relief, and Economic Security (CARES) Act: Elementary & Secondary School Emergency Relief Fund (ESSER). These funds are authorized by the CARES Act: ESSER.

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 Costs

All expenditures submitted for reimbursement under this grant must be necessary and reasonable for proper and efficient administration of the Professional/Technical Programs Restart Grant.

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).

Capital Outlays

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

Costs for capital outlays that will not be used exclusively for restarting the programs supported by this grant must be split among other funding sources, based on the percentage of use by all programs.

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 Outlays):

When this grant ends, this equipment must be transferred to CTE programs covered by Perkins funding. When a grant recipient's CTE 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:

When this grant ends, supplies must be transferred to CTE programs covered by Perkins funding. Per 2 CFR 200.314, when a grant recipient's CTE 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
- Commencement and convocation costs

- Contributions and donations
- Student activity costs unless specifically provided for in the grant award
- Individual transportation assistance requests, such as transit tickets, bus passes, parking passes and fuel cards for participant-owned vehicles

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 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 (4020120 for colleges in ctcLink).

NACUBO Code

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

- General budget line: 143, 165

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, ability, or political affiliation or belief.

Program Income

Grant recipients may use program income generated with Restart Grant 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 Restart Grant-eligible expenditures before billing against

the federal Restart grant. See 2 CFR 200.305(b)(5).

An example of program income is a training program, funded by Restart Grant funds, 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.

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 these 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 Professional/Technical Program Restart Grant funding, 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 must have a Dun and Bradstreet Data Universal Numbering System (DUNS) Number as a universal identifier.
If your college does not already have a DUNS number, you must obtain one from D&B by telephone (866-705-5711) or the [Internet](#).
- Colleges must be registered in the federal government's System for Award Management ([SAM](#)).
- Colleges must report the total compensation for each of the five most highly compensated executives for the preceding completed fiscal year if:

The college 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 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

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

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

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

More Examples & Explanations

Acceptable Budget Narrative:

Budget amount: \$10,000

Narrative description: .4 FTE part-time office assistants to provide 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 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