WORKFIRST DELIVERY AGREEMENT

2023-24 FISCAL GUIDELINES

Student Services Department

Washington State Board for Community and Technical Colleges

PO Box 42495

Olympia, WA 98504

SBCTC.edu

Deadlines and Milestones

Milestone	Dates (subject to change)
Projected start date of grant	July 1, 2023
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

Grant Contacts

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Budget & Invoicing Guidance

Budget Activities

The following list identifies all eligible WorkFirst program components by activity (also known as a budget line or line item). eJAS component codes, where applicable, are in parentheses. See WorkFirst Delivery Agreement grant guidelines for more information on and definitions of eJAS component codes.

Work-Based Learning/WorkFirst Work Study (WBL/WFWS)

Costs associated with paid (PT) or unpaid (WE) work experience or internships done in conjunction with training.

Vocational Education

Costs associated with tuition, books, and fees required for enrollment in approved education and training activities for students in VE, HW, DC, PE or JT components. See *Approved Activities for SBCTC Providers* in the grant guidelines for activity definitions and eligibility.

Costs associated with direct student support services (a.k.a. direct student case management) for students in vocational education activities (VE, HW, DC, PE or JT).

To qualify as a PE, VE or HW the vocational program must have an associated vocational Plan Code.

WorkFirst Internal Controls

Costs associated with identifying, documenting, and reporting monthly participation hours for WorkFirst students. This is a required function of the WorkFirst program and staffing efforts and expenses must be reflected here unless this requirement is funded with non-WorkFirst funds. Only include direct service costs (working directly with or directly on behalf of specific students) in this budget activity. Non-direct service costs must be budgeted in the Administration activity.

Life Skills

Costs associated with delivery of Life Skills (LS) activities as defined in the WorkFirst Handbook (e.g., assessment, curriculum design, or instruction).

Basic Skills

Costs associated with providing basic education (GE/BE/HS/ES), including Basic Education for Adults courses, high school completion, English Language Acquisition, high school equivalency (HSE) examination preparation, and High School + programs. If you use grant funds to cover the $25 basic skills tuition, budget that in the tuition category of the Basic Skills line.

Tracking & Monitoring

Salaries and benefits costs of *personnel who develop, maintain, and support information technology or computer systems* used for tracking and monitoring.

This *does not include* monitoring and tracking done by a data entry clerk, statistician, report writer, or institutional researcher.

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Examples:

- Paying a programmer to design a system to track outcomes

- Staff costs associated with providing maintenance on a server that stores WorkFirst data, etc.

Student Supports

Costs associated with vocational education (VE, HW, DC, JT, and PE), Basic Education (BE, GE, HS, and ES), life skills (LS) and paid (PT) or unpaid (WE) work experience or internships are allowable in conjunction with training. Student Support Funds are restricted to $5000 per student, per program year and according to the activity the participant is involved in. All expenses should be related to training or required by the training and/or educational program.

Administration

Administration is defined as activities necessary for the proper and efficient performance of eligible recipient's duties under this grant, including oversight and supervision.

No more than 15% of your grant may be used for administrative purposes including approved indirect costs.

Indirect may be budgeted at no more than 5% of the salaries budgeted. However, indirect charges must be based on actual indirect salary expenses. The allowable variance of 10% per budget cell does not apply to budgeted amounts in the Administration activity.

Administration duties include but are not limited to:

- Preparation and monitoring of program plans, budgets, schedules, proposals, reports, purchasing, etc.

- Creating process, supervising operations, verifying documentation, research, and tracking reports associated with reported monthly participation for TANF parents.

- Tracking and monitoring costs associated with a data entry clerk, statistician, report writer, or researcher.

- Costs related to staff and interagency meetings (ex. LPA meetings) on such topics as referrals, systems, and planning, which are not specifically about individual students.

- Staff training related to administration activities.

- Services related to accounting, litigation, audits, and management of property, payroll, and personnel.

- Costs for the goods and services required for administration of the program, such as the costs for supplies, equipment, travel, postage, utilities, rental of office space, and maintenance of office space

- Travel costs associated with program administration staff duties.

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- Management information systems not related to the tracking and monitoring of WorkFirst (TANF) requirements, such as personnel and payroll.

- Indirect costs.

Budget Categories

Based on the budget activities above, you must determine how much of each activity will be budgeted in each budget category (also known as a "budget column"). The following is an overview of each budget category.

Salaries, Wages, and Benefits

Salaries, wages, and benefits associated with grant activities.

Include the following in your budget narrative:

1. All position titles to be funded by the grant.

2. 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.

3. A brief description of duties by position as they relate to the grant.

Please put each position on a new line of text.

Examples (Instructional):

- WorkFirst Director, 10%, assists students in developing educational plans and provides ongoing retention support

- Program Assistant, 200 hrs @ $16/hr, assists students with Basic Skills activities

- Basic Skills Instructors, 2.4 FTEF, provides instruction to WorkFirst Basic Skills students

- 2 faculty stipends at $500 each for curriculum development

- 20 WorkFirst Work Study student slots (2 slots for Summer and 6 slots each for Fall, Winter, Spring), $2750 estimated quarterly wages per slot ($12/hr average wage x 19 hours/week x 12 weeks/quarter)

Example (Administration):

- WorkFirst Director, 5%, oversees budget and personnel, attends Local Planning Area (LPA) meetings on behalf of program

Goods and Services

Goods and Services to be used by personnel budgeted to grant and other necessary goods and services needed for instruction.

Examples: classroom supplies, assessment materials, printing, telephone, postage, copying and fax, equipment (less than an individual or group acquisition costs of $5,000 or a useful life of less

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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.

Building Rental & Utilization

Building rental or utilization of space in support of 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.

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

Travel

Expenditures for transportation, meals, hotel, and other expenses associated with traveling related to allowable grant activities. Reimbursement for travel costs must be within OFM travel rates and regulations which can be found in the State Administrative and Accounting Manual (SAAM), Chapter 10.90. Please note, when the grant recipient (the college) reimburses travel under this grant using state funds, the same OFM travel rates and regulations must be applied.

Examples: Travel to meetings directly related to WorkFirst students, travel to grant-related meetings, travel to 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.

Examples: Contracted personnel as subject-specific speakers for students, contracted trainer to provide professional development for WorkFirst 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 by the SBCTC prior to purchase.*

Items with a per unit cost of $5,000 or more must typically be "special purpose" equipment. Funds

from this grant can't typically be used to purchase general purpose items with a per unit cost of $5,000 or more.

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, Books, and Student Fees

Grant funds can pay for tuition, books, and fees at your college/organization for eligible WorkFirst students. Tuition and fees **may not be** dispersed **directly to a student.**

Eligible WorkFirst Students mean that they MUST be open on TANF, referred to your college's SBCTC-approved contractor code, have a component that is carried on your current contractor caseload, and currently enrolled in classes or registered for classes in the upcoming quarter.

Graduation application and transcript fees are an allowable cost as long as the fees are not included in the college's overall tuition costs. Background check fees required for enrollment into a class or program are an allowable cost attributed to this budget category.

Summer Quarter Tuition: If paying tuition from WorkFirst Delivery Agreement grant funds, colleges must bill the tuition to the grant in the fiscal year in which college policy states that tuition is due. For example, if summer quarter starts July 2, 2019, but the student registers on June 28, 2019, and college policy states that tuition is due at the time of registration, the college must bill tuition to the 2018-19 WorkFirst grant, not to the 2019-20 WorkFirst grant. However, if college policy states that tuition is due on the first day of class, the college must bill the tuition to the 2019-20 WorkFirst grant.

Summer Quarter Tuition Refunds: Any tuition refunds (due to students dropping, etc.) must be refunded to the grant from which they were originally paid. For example, if the college paid for summer quarter tuition (summer 2019) from their 2018-19 WorkFirst grant, the college must apply any tuition refunds to that grant. If the college has already submitted the final invoice to SBCTC for that grant, the college must mail a check to SBCTC for the refund(s). Please contact SBCTC for more information prior to mailing a check. Alternatively, if a college uses their 2019-20 grant to pay for summer quarter 2019 tuition, refunds can simply be deducted from a future invoice to SBCTC.

Indirect/Facilities and Administrative Costs (F&A)

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/F&A 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/F&A.

Indirect/F&A may be budgeted at no more than 5% of the salaries budgeted. Indirect/F&A 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/F&A budget cell.

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Student Supports Budget Categories

The following budget categories are only available/applicable for the Student Supports budget activity. For more information on allowable costs and suggested funding limits per student, please see the WorkFirst Delivery Agreement Grant Guidelines.

Grant funds may be given directly to a student. Funds from the Student Supports line may not be removed if the removed funds reduce the college's earmarked amount in this budget category. Earmarked funds may be formally decreased or increased through a funding survey.

Tools

Costs associated with tools/kits and supplies required for a student's program or activity. All other students must have the same requirement for tools/kits.

Examples: nursing kits, welding tools.

Clothing

Costs associated with required uniforms/special clothing and personal protective equipment (PPE).

Examples: clothing, such as, shoes, underclothing, and professional apparel necessary to seek or maintain employment and/or to participate in a work-like activity.

Emergency Costs

Costs associated with special accommodations.

Examples: internet services, computer equipment, and diapers/pull-ups, wipes and creams for child to attend daycare.

Personal Hygiene

Items needed to maintain personal appearance in order to accept employment and or work-like activity or participate in educational activity.

Examples: shampoo, soap, deodorant, laundry supplies.

Testing

Costs associated with aptitude, educational testing, credentials, certifications, and employment licensing.

Examples: assessment/placement testing, nursing license/testing, food handler's cards, CPR certifications.

Medical

Costs associated with medical exams, services necessary to accept employment or participate in educational activities that are NOT covered by Apple Health.

Examples: doctor's visits, physical exams, counseling services etc.

*Note: costs for counseling do not count towards the annual limits per participant. Costs for counseling include professional counseling and classes such as anger management.

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Transportation

Costs associated with transportation needed to keep the participant engaged in their activities.

Examples: bus passes, van pool, and train, ferry, and gas cards.

Car repair is an acceptable cost as long as repairs are necessary and the participants submits a minimum of two itemized estimates from a licensed automobile mechanic. May only be for a vehicle that is owned by the participant.

Examples: brakes, water pump, timing belt, batteries, lights, tires, etc. License and fees are also an acceptable cost. This can include vehicle licensing, plates/tabs, fees for establishment/reestablishment of driver's license, emissions testing and title transfer. Unallowable costs are traffic tickets, fines, penalties, and collection charges.

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: 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.

Budget Revisions to Earmarked Funds

Earmarked funds (i.e. WorkFirst Work Study and Student Support Funds) budget cells can be increased through a budget revision to all non-earmarked budget cells. Earmarked funds can only be decreased through an approved funding survey request.

Funds earmarked to the Student Supports budget activity can be transferred across budget categories (i.e. tools, clothing, emergency costs, etc.) through a budget revision, but cannot be transferred out of the Student Supports budget activity, as this would result in a unapproved decrease to earmarked funds.

Funding Surveys

SBCTC will conduct funding surveys during the fiscal year as a means to move undedicated funds to those colleges demonstrating need. Grant recipients are required to complete each funding survey by the designated due date and return any unspent funds. Earmarked funds (WorkFirst Work Study and Student Support Funds) may only be decreased through an approved funding survey request.

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
July	August 31, 2023
August	September 30, 2023
September	October 31, 2023
October	November 30, 2023
November	December 31, 2023
December	January 31, 2024
January	February 28, 2024
February	March 31, 2024
March	April 30, 2024
April	May 31, 2024
May	June 30, 2024
June	July 15, 2024

Grant Terms & Information

General

Funds under this grant are provided to the State Board of Community and Technical Colleges (SBCTC) through a contract between SBCTC and the Washington State Department of Social and Health Services (DSHS). The awards are federal funds, provided by the U.S. Department of Health and Human Services, through the Temporary Assistance for Needy Families Program (TANF, known as WorkFirst in Washington State) of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, under **Assistance Listing/CFDA 93.558.**

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 WorkFirst 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 Uniform Grant Guidelines (Federal)

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

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Capital Assets

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

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

Costs for capital assets that will be used by programs in addition to WorkFirst must be split based upon the percentage of use by WorkFirst 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 200.1 are:

> "**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**

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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 WorkFirst 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 retained for use on other activities. If the supplies are sold or used on other activities, the value must be returned to the federal agency where the funds originated. The SBCTC will assist in the return of funds. Please contact Denise Costello at dcostello@sbctc.edu for assistance.

Unallowable Costs

The following costs are explicitly disallowed:

- Costs associated with determining WorkFirst eligibility of TANF students not referred by DSHS

- Costs for any students not eligible for WorkFirst. Eligible WorkFirst Students mean that they MUST be open on TANF, referred to your college's SBCTC-approved contractor code, have a component that is carried on your current contractor caseload, and currently enrolled in classes.

- 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)

- Support services are only allowed to be budgeted to the Student Supports line of the grant, based on SBCTC and DSHS policy. Support services include but are not limited to such items as:

  Student mileage; parking passes; license fees; public transportation (includes bus, van pool, train, ferry, etc.); clothing; tools or equipment purchased for and retained by the student; car repair; medical services; personal hygiene items (please refer to Student Supports Budget Categories section of the Fiscal Guidelines for more details on allowable costs.)

  However, an allowable activity for the Work-Based Learning, Vocational Education, Life Skills, or Basic Skills lines of the grant might include renting a van for the entire class for an instructional activity. The key is that the entire class, not just an individual, is getting to and from training.

Data Security

Grant recipients must adhere to the attached "Data Security Requirements" contained in the *2023-24 WorkFirst Delivery Agreement Plan Guidance* 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 74.04.060, 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.

Enrollment Reporting

Enrollments funded through WorkFirst in the form of tuition assistance for students enrolled in courses that are part of the college's state-funded instructional programs can be counted as state supported FTEs. This represents a continuation of past practices. All other FTES generated from this funding will need to be counted as contract training FTES.

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 a cost-reimbursement/as-incurred grant and contract (fund 145) along with any student enrollments generated with these funds. SBCTC reimbursement for this grant must be coded to 4020120. Set up this grant in ctcLInk using the following information:

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- Grant Type: As Incurred/Cost Reimbursable

- Sponsor ID: FIN00107

- CFDA/Assistance listing: 93.558

- F&A Distribution Department: 98219

- F&A Rate Type: IND

- F&A Base Budget: SALRY

- FA Rate %: 5.00

- Project Type: 02012

- Fund: 145

- Class: See NACUBO Code Section, below, for suggestions

- Revenue Account: 4020120

- Contract Asset Account: 1010180

NACUBO Code

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

- Work-Based Learning budget line: 161

- Vocational Education budget line: 164

- Internal Controls budget line: 165

- Life Skills budget line: 118

- Basic Skills budget line: 118

- Tracking & Monitoring budget line: 186

- Student Support budget line: 161

- Administration budget line: 143

Insurance

Non-state entities receiving grant funds must maintain insurance coverage as follows:

1. Commercial General Liability covering the risks of bodily injury (including death), property damage and personal injury, including coverage for contractual liability, with a limit of not less than $1 million per occurrence.

2. Grant recipients must at all times comply with all applicable workers' compensation, occupational disease, and occupational health and safety laws, statutes, and regulations

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to the full extent applicable. The state will not be held responsible in any way for claims filed by the grant recipient or their employees for services performed under the terms of this grant.

If the grant recipient will transport students, the grant recipient must also maintain the following:

3. Business Automobile Liability (owned, hired, or non-owned) covering the risks of bodily injury (including death) and property damage, including coverage for contractual liability, with a limit of not less than $1 million per accident.

All grant recipients must ensure that all sub-contractors maintain the minimum levels of insurance stated above.

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 generated with grant funds must be deducted from the overall expenditures, reducing the amount that can be charged to the grant. For example, if a grant recipient generates $10,000 in program income from sources other than tuition and fees, the grant recipient must leave $10,000 of the grant unspent. This regulation can be found in the 2 CFR 200.307(e) . Financial records related to program income must be retained by the agency and be available for audit.

An example of program income is a training program 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.

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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 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

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conditions.

Time & Effort Reporting

Federal regulations under 2 CFR 200.430(i) 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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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 *f*ull-*t*ime *e*quivalent staff. The plural is "FTEs" (with a lower case "s").

FTEF is *f*ull-*t*ime *e*quivalent *f*aculty.

Note: FTES = *f*ull-*t*ime *e*quivalent *s*tudent. 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 ÷ $25,000 = .4

Salary allocation for WorkFirst 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 ÷ $60,000 = 3.33

Salary allocation for WorkFirst 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 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.
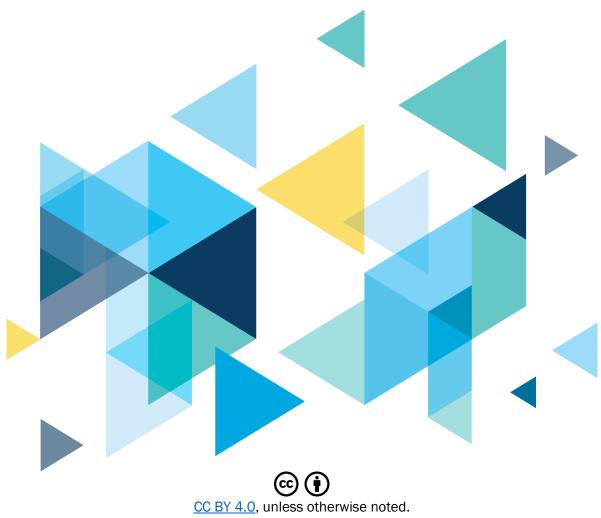
Budget Narrative Using Hourly Wage Information:

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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