



FISCAL GUIDELINES & GRANT TERMS

2016-17 Basic Food Employment and Training

The 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.

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BUDGET & INVOICING GUIDANCE 2016-17 Basic Food Employment and Training

Budget Guidance The Basic Food, Employment and Training (BF E&T) program requires **100% up-front expenditures to receive 50% reimbursement**. In your budget narrative, include a description of your 100% up-front expenditures (including any dollar amounts in the narrative). However, your budget should only include dollar amounts for the 50% reimbursement your college will receive.

Revised

Budget Activities The following list identifies eligible BF E&T budget activities (also known as a budget lines or line items).

General Necessary and reasonable costs for :

1. Direct Services - services provided directly to or directly on behalf of students.
2. Administration - proper administration of the BF E&T program.

Be sure to break out costs for direct services and administration in budget narratives in the Online Grant Management System (OGMS).

Tuition Tuition and associated fees paid for BF E&T-eligible students.

Participant Reimbursement Necessary and reasonable costs for support that students may need to participate in the BF E&T program. Receipts are required if funds are paid directly to students.

100% Funding This funding does not require a non-federal source (or “match”), may be reimbursed at 100% from the grant, and may be used for administration of the program, tuition and fees. All indirect costs must be charged to 100% Funding. This category of funding may not be used for Participant Reimbursement expenditures.

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). Listed below is a general overview of the budget categories.

Salaries, Wages, and Benefits In your budget narrative, please be sure to include all position titles, percentages of effort/FTE/hourly wage information, and a brief description of duties by position as they relate to BF E&T.

Budget narrative format:

- You must use the format provided in the example below when completing your grant application in OGMS.
- Please put each position on a new line of text.
- In the Online Grant Management System (OGMS) you must break down the costs for direct services and administrative expenses. Direct services and administrative costs do not need to be separated in the Online Budget and Invoicing System (OBIS).

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- Be sure to include a total amount for direct services and a total amount for administration.
 - As noted above, include narrative for 100% of your expenditures but include dollar amounts in budget cells for only the 50% reimbursement your college will receive.

Example:

DIRECT SERVICES - \$50,000

- BF E&T Coordinator, 70%
Meets with students to develop Individual Employment plans, assists with applications for basic food, conducts quarterly meetings with BF E&T students
- Program Assistant, 200 hours at \$16/hour
Work directly with students to report progress, assists with BF E&T program orientations
- Faculty, .2 FTEF
Provides vocational instruction to BF E&T students

ADMINISTRATION - \$15,000

- Workforce Director, .2 FTE
Manages BF E&T grant, quarterly reporting, oversees BF E&T staff, manages budget, coordination with internal and external partners on program activities, assess program effectiveness/outcomes.
- Program Specialist, 15%
BF E&T student coding, enter student notes into eJAS, prepares quarterly billing

Goods and Services

Goods: Items with an individual acquisition cost of less than \$5,000 or a useful life less than one year.

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

The cost of any items purchased that will not be used exclusively for BF E&T must be split among other funding sources.

Budget narrative format:

- You must use the format provided in the example below when completing your grant application in OGMS.
- In the Online Grant Management System (OGMS) you must break down the costs for direct services and administrative expenses. Direct services and administrative costs do not need to be separated in the Online Budget and Invoicing System (OBIS).

- As noted above, include narrative for 100% of your expenditures but include dollar amounts in budget cell for only the 50% reimbursement your college will receive.

Example:

DIRECT SERVICES - \$3,000

- office supplies, telephone, printing, postage, copying, utilities

ADMINISTRATION - \$500

- office supplies, telephone, printing, postage, copying, utilities

Travel

Expenditures for transportation, meals, hotel, and other expenses associated with travel 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) at <http://www.ofm.wa.gov/policy/10.90.htm>. Please note, when grantee reimburses travel under this grant using state funds, the same OFM travel rates and regulations must be applied.

Budget narrative format:

- You must use the format provided in the example below when completing your grant application in OGMS.
- In the Online Grant Management System (OGMS) you must break down the costs for direct services and administrative expenses. Direct services and administrative costs do not need to be separated in the Online Budget and Invoicing System (OBIS).
- As noted above, include narrative for 100% of your expenditures but include dollar amounts in budget cell for only the 50% reimbursement your college will receive.

Example:

DIRECT SERVICES - \$2,000

- Staff travel to extension campus locations to meet with BF E&T students

ADMINISTRATION - \$500

- Staff travel to quarterly BF E&T provider meetings

Tuition

Tuition and associated fees paid for BF E&T-eligible students.

Books (DSHS Category Name: Books & Supplies)

Required textbooks and required supplies for BF E&T-eligible students.

Tools (DSHS Category Name: Non-Tuition Educational Costs)

Required tools for BF E&T-eligible students.

<i>Clothing</i>	Clothing needed for program participation (e.g. scrubs, protective clothing), job interviews, or to participate in an approved BF E&T activity. See BF E&T Handbook for more information.
<i>Emergency Costs</i>	Costs may include emergency housing assistance, utility shut off assistance, or emergency dental work. See BF E&T Handbook for more information.
<i>HSE (DSHS Category Name: Testing)</i>	Fees paid to high school equivalency (HSE) testing centers.
<i>Transportation</i>	Transportation support. This may include transit tickets, bus passes, and fuel for participant-owned vehicles. See BF E&T Handbook for more information.
<i>Miscellaneous</i>	Include other allowed support services here such as childcare. Include a complete description of costs. See BF E&T Handbook for more information.

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

Available 10/1/16 – 3/31/17

Colleges may budget and invoice up to their federally approved indirect rate for those items allowed per the federal indirect award letter budgeted to and invoiced on the General funding line of the grant.

Revised

Colleges who choose to use their federally approved indirect rate must upload a copy of their federal approval letters to their grant application in the Online Grant Management System (OGMS) prior to the start of the grant.

Budgeting: Colleges may budget up to their federally approved indirect rate for those items allowed by the federal indirect award letter budgeted to the General funding line of the grant.

Invoicing: Colleges may invoice indirect amounts up to their federally approved indirect rate based on the amounts billed for those items allowed by the federal indirect award letter on the General funding line through 3/31/2017.

For colleges without a federally approved indirect rate, or those who choose not to use their federally approved indirect rate:

Budgeting: Colleges may budget up 5% for salaries budgeted to the General funding line of the grant.

Invoicing: Colleges may invoice up to 5% of the amount billed for salaries on the General funding line through 3/31/2017.

Indirect may not be budgeted or invoiced against this grant for the remaining 50% of the up-front costs not included in your budget.

On match certification forms, colleges must include expenses for the other half of

their indirect costs billed to the General line.

*Indirect – 100%
Funding Line*

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

*Available 4/1/17–
9/30/17
(anticipated)*

Colleges may budget and invoice up to their federally approved indirect rate for those items allowed per the federal indirect award letter budgeted to and invoiced on both the General and 100% Funding lines of the grant.

Revised

Colleges who choose to use their federally approved indirect rate must upload a copy of their federal approval letters to their grant application in the Online Grant Management System (OGMS) prior to the start of the grant.

Budgeting: C Colleges may budget up to their federally approved indirect rate for those items allowed by the federal indirect award letter budgeted to the General and 100% Funding lines of the grant.

Invoicing: Colleges may invoice indirect amounts up to their federally approved indirect rate based on the amounts billed for those items allowed by the federal indirect award letter on the General and 100% Funding lines from 4/1/17 (anticipated) through 9/30/17.

For colleges without a federally approved indirect rate, or those who choose not to use their federally approved indirect rate:

Budgeting: Colleges may budget up 5% for salaries budgeted to the General and 100% Funding lines of the grant.

Invoicing: Colleges may invoice up to 5% of the amount billed for salaries on the General and 100% Funding lines from 4/1/17 (anticipated) through 9/30/17.

Indirect may not be budgeted or invoiced against this grant for the remaining 50% of the up-front costs not included in your budget.

Indirect costs billed to the 100% Funding line should not be included on match certification forms.

Budget Revisions SBCTC approval of a revised budget is required if there is more than a 10% variation in expenditure levels by individual budget cell. You may invoice for up to 10% more in budget cells as long as the budget line does not exceed the total budgeted.

Per the statewide agreement from Department of Social and Health Services (DSHS), movement of funds between General and Tuition budget lines (activities) is not generally allowed but may be possible with prior permission from SBCTC. Contact Susan Wanager by email at swanager@sbctc.edu to obtain permission to move funds between those two budget lines prior to submitting a budget revision in OBIS.

Budget revisions must be submitted to SBCTC via the Online Budget & Invoicing System (OBIS – <http://apps.sbctc.edu/obis>) **no later than September 15, 2017.**

Invoicing Funds for this grant must be claimed on a reimbursement basis. No payments in advance of or in anticipation of services or goods provided under this grant shall be requested or paid. All costs must be reported for the period incurred. Indirect charges must be invoiced based on actual expenditures.

Reimbursement requests must be submitted quarterly using the Online Budget and Invoicing System (OBIS – <http://apps.sbctc.edu/obis2>). For federal fiscal year 2015-16, all costs must be submitted for reimbursement in accordance with the schedule shown below.

<i>For expenses incurred:</i>	<i>Invoice no later than:</i>
October 2016 – December 2016	January 31, 2017
January 2017 – March 2017	April 30, 2017
April 2017 – June 2017	July 13, 2017
July 2017 – September 2017	October 31, 2017



GRANT TERMS & INFORMATION 2016-17 Basic Food Employment and Training

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

Allowable Activities Activities authorized under this sub-grant are as approved in your project request.

Allowable Costs Allowable costs are determined by 2 CFR Subpart E (parts 200.400-475). All expenditures submitted for reimbursement under this grant must be necessary and reasonable for proper and efficient administration of the BF E&T program.

The following state and federal regulations must be followed:

Applicable Washington State Regulations

The State Administrative and Accounting Manual (SAAM) must be followed:
<http://www.ofm.wa.gov/policy/default.asp>

Applicable OMB Circulars (Federal)

2 CFR Chapter I, Chapter II, Parts 200, 215, 220, 225 and 230 (Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards)

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.
 - Cost of Instruction
 - Tuition waiver or other in-kind contribution that cannot be tracked as an expenditure to an individual BFET student
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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	<p>All expenditures claimed for reimbursement must be documented in your fiscal records. BFET reimbursements must either offset BFET expenditures or be reinvested in allowable BFET activities.</p> <p>Funds for the 100% Funding activity must be kept in an account separate from all other funding sources and be accounted for as grant and contract (fund 145). Since funds originate from another state agency, SBCTC grant reimbursement must be coded to object S.</p>
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	Generating program income with BF E&T funds is not allowed.
Public Announcements, Disclosure of Federal Funding	<p>When issuing statements, press releases, or other documents describing this project, the grant recipient shall clearly state:</p> <ol style="list-style-type: none"> 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	<p>Financial management systems shall reflect accurate, current, and complete disclosure of all cost expenses for grant activities. Grant recipients are to 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 on the web:</p> <p>http://www.sbctc.ctc.edu/docs/general_retention_schedule.pdf</p>
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 that employees whose salaries are charged to a federal grant, must keep time and/or effort reports to substantiate the charges. Additional time & effort reporting information may be found on the web: <http://apps.sbctc.edu/OnlineGrants/docs/TimeEffortGuidelines.pdf>

Contacts

If you have any questions, please contact:

- Susan Wanager / 360-704-4344 / swanager@sbctc.edu
 - Michele Rockwell / 360-704-4343 / mrockwell@sbctc.edu
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