

FULL-TIME EQUIVALENCY (FTE) AUDITS

Full-Time Equivalency Guidelines

The Full time Equivalency (FTE) count of students is a primary factor in the state reimbursement formula for the costs of instruction.

The following guiding principles are from the *FTE Guidelines for Oregon Community Colleges*. The most current version is the authority on state reimbursement for community college instruction. This Community Colleges and Workforce Development (CCWD) publication is the basis for establishing eligibility for state reimbursement.

- “The FTE for any reimbursable activity is based on the number of clock hours of direct instruction involved in the activity. Direct instruction takes place when a course or program provides an educational experience under the direct control of the college. Evidence of direct control includes;
 - Responsibility for fiscal, academic, and student support administration.
 - Compatibility with the institution’s mission and goals.
 - Responsibility for design, approval, delivery, and periodic evaluation of a course or program under established institutional procedures.

- The activity producing the FTE must involve an investment of district resources.
- Activities intended as hobby, recreation, or public performance are not reimbursable.
- Student support activities (e.g., counseling, advising, open labs) are not reimbursable except as they are part of an approved course.
- Under no circumstances shall a college count the same activity twice.
- Only residents of Oregon and states with statutorily-approved reimbursability may be counted for reimbursement.”

FTE Audit Guidelines (<https://www.oregon.gov/highered/institutions-programs/ccwd/Pages/community-college-program-approval.aspx>)