

## Attachment IV - Base Positions Paid Calculation Examples

Actual Base Positions Paid: This terminology was used on the VETS-300 reports to account for expenditures prior to implementation of the Jobs for Veterans Act. It is the most accurate representation of full-time equivalent (FTE) staff positions used by VETS to calculate cost per position. It accounts for vacancies, vacation and other fluctuations in staffing during the quarter.

It is defined as “The number of DVOP and LVER full- and half-time positions directly charged to the grant, expressed as FTE.” Accounting systems calculate this number by comparing the total direct hours charged to a program to the total number of direct hours available to the program if all assigned staff charged every available hour.

**NOTE:** Most State accounting systems automatically calculate the base positions paid. If this is not true for your State’s system please advise the DVET.

The following simplified example is provided to show how a vacancy would affect the FTE charged and reported as Base Positions Paid:

**Example:** The State has 10 full-time and 2 half-time DVOP positions (11 FTE). The reporting period consisted of 63 work days. During the reporting period, one full-time position became vacant and remained vacant for 60 days. None of the remaining DVOP specialists were absent during the reporting period.

### **Total Hours Available for the Reporting Period:**

11 FTE = 11 full-time positions, 63 days, 8 hours per day = *5,544 hours*

### **Total Hours Directly Charged:**

9 full-time positions, 63 days, 8 hours per day =	<i>4,536 hours</i>
2 half-time positions, 63 days, 4 hours per day =	<i>504 hours</i>
1 full-time position, 3 days, 8 hours per day =	<u><i>24 hours</i></u>
Total Direct Hours Charged:	<i>5,064 hours</i>

**Base Positions Paid =  $5,064 / 5,544 * 11 = 10.05$  FTE**