



Workforce Accelerator Fund Grant Administration Guide

All Open/Current Cohorts

Federal Funded Grant Program

Table of Contents

Purpose of the Grant Administration Guide.....	4
Grant Administration Guide	5
General Grant Information	5
Grantee Portal	5
Points of Contact.....	5
Role of the California Workforce Development Board.....	5
Role of the Employment Development Department (EDD).....	6
Role of the Awardee/Subrecipient.....	6
Cal-E-Grants, Project Management, and Staff Accounts	8
Project Progress & Modifications	8
Communicating Project Progress & Changes.....	8
Project Modifications	8
Reporting.....	11
Quarterly Check-Ins.....	11
Progress Reports.....	12
Close-Out Report	13
Periodic Review and Information Requests.....	14
Budget and Fiscal.....	15
Accessing Grant Funds	15
Fiscal Expenditure Reporting	16
Project Budget	17
Administrative and Additional Requirements.....	18
Monitoring and Audits	18
Record Retention	21
Local Agency Policies.....	21
Communication & Branding	23
Workforce Accelerator Fund 12 Program Guidelines.....	25
Program Implementation Structure.....	25
Eligible Activities	25
Leveraged WIOA Formula Funds Requirement.....	26
Bi-Monthly Check-In.....	26
Capacity Building, High Road Community of Practice, and Support.....	26
Documentation of Outcomes and Deliverables	27

Fiscal Requirements27

Appendices29

 Appendix A – Administrative Costs29

 Appendix B - Allowable Costs and Cost Items Matrix.....31

Addendum.....36

Purpose of the Grant Administration Guide

Funding under the Workforce Accelerator Fund grant program is provided through the Workforce Innovation and Opportunity Act (WIOA), the Governor's 15% Discretionary Fund. This guide was created as a comprehensive resource for Subrecipients (Awardees) and applies to all entities receiving funds under the Workforce Accelerator Fund. Please use and reference as needed, and share with partners, front-line workers, program administrators, data entry professionals, contractors, etc., as appropriate. This document may be updated throughout the grant term. Updated versions of this document will be posted on the [Accelerator Grantee Portal](#).

The use of these funds is governed by the [Workforce Innovation and Opportunity Act](#) and its associated federal regulations, state and federal directives, and the federal Office of Management and Budget (OMB) Guidance for Grants and Agreements ([Uniform Guidance for Federal Awards 2 CFR Part 200](#)). Appendices A and B describe the general requirements pertaining to these funds. The guide was created as a comprehensive resource for Awardees/Subrecipients, highlighting key grant expectations and requirements. It is not a representative or exhaustive list of all WIOA and OMB regulations, rules, and requirements.

As Awardees/Subrecipients of WIOA funds, Awardees/Subrecipients have confirmed one of the following:

- Awardee/Subrecipient has direct experience managing WIOA-funded projects, is well-versed with WIOA Title I and the Code of Federal Regulations, Title 2 (Uniform Guidance), and is able to responsibly operate and manage the grant program to meet WIOA requirements.
- Awardee/Subrecipient is aware and willing to become familiar with and comply with WIOA Title I and the Code of Federal Regulations, Title 2 (Uniform Guidance) to responsibly operate and manage the grant program to meet WIOA requirements. The Awardee/Subrecipient is responsible for running and operating a compliant grant program. The purpose of the Grant Administration Guide is to assist with this process.

Awardees/Subrecipients of the Workforce Accelerator Fund 12 Grant Program: Please refer to the Workforce Accelerator Fund 12 Guideline section for additional program requirements and expectations.

Grant Administration Guide

General Grant Information

Grantee Portal

The Grantee Portal, located within the California Workforce Development Board (CWDB) website, provides guidance, directives, and resources related to the grant program to current and prospective grantees.

Website: [Accelerator Grantee Portal](#)

To access the portal, use the following password: Accelerator (case-sensitive)

Points of Contact

Grant Administration & Project Management: WAF@cwdb.ca.gov

The Program Branch uses a dedicated inbox for each initiative to handle all grant administration and project management communications. Inquiries will be responded to within 48 hours, Monday – Friday.

When emailing the initiative inbox, always include the grant program/cohort name in the subject line, the name of the Subrecipient/Awardee, and the topic of inquiry. Areas of assistance include, but are not limited to:

- Project development and implementation guidance.
- Budget and fiscal, including allowable use of funding and payment status.
- Course corrections, adjustments, and modifications.
- Cal-E-Grants technical assistance.
- Grant program reporting.

Participant Data Collection & Reporting: ResearchUnit@cwdb.ca.gov

The Research Unit inbox is designed to receive and respond to any questions or technical assistance matters relating to participant data collection and reporting. Inquiries will be responded to within 24 hours, Monday–Friday. Areas of assistance include, but are not limited to:

- Grant Program Data Guide
- Participant reporting requirements
- CalJOBS data system technical assistance
- Placement assistance

Role of the California Workforce Development Board

Program Implementation and Regional Support Branch

The CWDB Program Implementation and Regional Support Branch (Program Branch) responds to questions regarding grant administration and project management grants. The Program Branch will be the main point of contact throughout the grant term. Each project will be

assigned to a Program Analyst who can be contacted through the initiative inbox.

Equity, Climate, and Jobs Field Branch

Field Specialists have subject matter expertise in a variety of focus areas and industries throughout the state. They play a pivotal role in building connections and collaborations with key leaders throughout each region that will sustain High Road initiatives long term.

Policy, Research, and Legislation Branch

In addition to project and program evaluation, Policy, Research, & Legislation staff provide clarification and support related to participant data reporting requirements and procedures, including but not limited to technical assistance related to CalJOBS data entry, the State Grant Data System (SGDS), the Secure Automated File Exchange (SAFE) website, account set up, password reset issues and assistance with participant eligibilities and placement inquiries.

Role of the Employment Development Department (EDD)

Although the EDD does not manage this grant program, the EDD is involved in all CWDB WIOA-funded grant programs, providing select administrative support. The Program Branch works closely with the EDD, providing program and project oversight, while the EDD oversees technical functions related to operating WIOA and federal grant programs. The EDD is involved in the following areas:

- Setup, execution, and amending subgrant agreements
 - The EDD Financial Management Unit (FMU) oversees the subgrant agreement process and may reach out directly to Awardees/Subrecipients with required paperwork or to share executed documents.
- Expenditure reporting
 - The EDD FMU oversees fiscal reporting in the CalJOBS system and may reach out directly if quarterly expenditure reports are not submitted on time.
- Annual monitoring
 - The EDD Compliance Review Office (CRO) oversees annual monitoring following a similar protocol to WIOA Title I monitoring and will reach out directly to initiate and provide instruction on this process. Please refer to the *Monitoring and Audits* section for additional information on annual monitoring.
- Fiscal close-out of the grant
 - The EDD FMU oversees fiscal close-out at the end of the grant term and will reach out directly to initiate and provide instruction on this process. Please refer to the Close-Out Process & Requirements section for additional information on the EDD's close-out process.

Role of the Awardee/Subrecipient

Awardee/Subrecipient Requirements & Responsibilities

The term “Awardee/Subrecipient” refers to the awarded agency that enters into an agreement with the State of California.

The stand-alone term “subrecipient” refers to the agency/agencies selected by the Awardee/Subrecipient to carry out the program.

As the first point of contact for the CWDB, the Awardee/Subrecipient is expected to:

- Be or become familiar with WIOA Title I and Code of Federal Regulations, Title 2 (Uniform Guidance) to responsibly manage the WIOA-compliant grant program.
- Have knowledge of the project’s program and fiscal status at all times. This includes but is not limited to knowledge of program and partnership activities, the status of individual project teams, participant activities and data, project obstacles, project expenditure status, and more.
- Have knowledge, experience, and practice in managing federal subgrant agreements and following fiscal rules and requirements.
- Assume responsibility for tracking and entering participant data timely and accurately.
- Maintain active communication with key players and the CWDB and communicate any obstacles impeding the progression and success of the project to the CWDB.
- Organize and coordinate regional activities.
- Collect and report all data, deliverables, and partnership outcomes to the CWDB.
- Manage Subrecipients to ensure they adhere to WIOA Title I and Code of Federal Regulations, Title 2.
- All Awardees/Subrecipients are required to keep the CWDB updated with staff designated as Specific Points of Contact (SPOC) for their project.

Single Points of Contact

All Awardees/Subrecipients are required to designate certain staff as Single Points of Contact (SPOC), who will keep the CWDB updated on parts of the project. A SPOC form will identify individuals within the project who will be responsible for the following areas:

- Point of contact for the grant, including project status and activities. This individual will be the main point of contact throughout the grant term.
 - Point of contact for reporting.
 - Point of contact for fiscal administration.
 - Point of contact for participant data, Cal-E-Grants data entry, and case management.
 - Individuals to receive networking and information-sharing opportunities and events.
- To make changes to the SPOC form during the grant term, Awardees/Subrecipients should submit a request to the initiative inbox. The Awardee/Subrecipient is responsible for keeping the SPOC form current and notifying the CWDB of changes in staff and points of contact.

Cal-E-Grants, Project Management, and Staff Accounts

[Cal-E-Grants](#), the system used to submit CWDB applications, will also be used for project management purposes. Accordingly, all staff directly reporting on program and fiscal outcomes must have accounts available by the start of the grant period.

The existing Cal-E-Grants Administrator for each organization can create individual accounts for all staff. All accounts should be created under the Administrator account to streamline required reporting. Individual accounts not linked to the Administrator account should be avoided. If staff accidentally creates an account that is not linked to the Administrator account, CWDB staff must be notified immediately.

Creating Cal-E-Grants Staff Accounts

After the Administrator has logged into Cal-E-Grants, they will take the following steps to create a staff account:

1. Go to *Manage Users* at the top of the Cal-E-Grants webpage.
2. Select the *Add a New User* button (located far right above the yellow bar). A *Create New User* pop-up screen will appear.
3. Enter the contact information for the new user (Name, Email, Phone, etc.) and permission type.
 - The permission type drop-down will provide two options: *Administrator* or *User*. Select the *Administrator* option for project staff, as this authorizes access to grant management functions in the system.
4. Select *Create* once all information is entered.
5. Receive an email notification with a hyperlink to create a password and formally create an account using their own credentials.
 - If a Cal-E-Grants password needs to be reset, reach out to the initiative inbox for assistance.

Project Progress & Modifications

Communicating Project Progress & Changes

The CWDB must be immediately notified and updated via email when there are adjustments or deviations from the proposed work and before changes take place. Changes and adjustments should also be documented in the formal reporting process.

Not all project adjustments will require formal amendment, and the CWDB Program Team can provide guidance and instruction on the next steps when applicable.

Project Modifications

The subgrant agreement acts as a binding agreement on behalf of the CWDB/EDD and the Awardee/Subrecipient. Any changes to this agreement will result in a subgrant modification and revision of applicable exhibits.

The following change types will require a project modification:

- Budget Modification

- Moving funds from one line item to another.
- Partnership Changes
 - Budget adjustments to contractors (partners).
- Other
 - All other requests for approval of changes that do not fall under the first two categories.

Awardee/Subrecipient will be asked to provide reason(s) and a thorough justification for all changes requested. Insufficient justification will result in the rejection and/or return of a Modification Request.

Modification Process Summary

To initiate a modification, the Awardee/Subrecipient must complete and submit a Modification Request in the Cal-E-Grants system. Modification requests are not official until they are completed, submitted, and approved by the CWDB. Insufficient justification will result in the request being rejected and returned for adequate details and resubmission.

The Modification process will include the following steps:

1. Complete and submit a Modification Request in the Cal-E-Grants system.
 - If assistance is needed prior to starting the request, reach out to the Program Team through the initiative inbox.
2. Once received, the CWDB will review the Modification Request and respond with the next steps, including guidance on specific exhibit revisions being requested.
3. Revisions will be completed in the Cal-E-Grants system. Applicable exhibits (tabs) will be opened for edits, reflecting the changes outlined in the Modification Request.
4. The CWDB will review and determine whether the Modification Request is approved. If approved, the CWDB will provide formal written approval along with any pertinent information or next steps.

Note: Prior approval may be needed depending on the nature of the request. If required, the CWDB will notify and request this step. Refer to *Allowable Costs and Prior Written Approval* guidance under the *Fiscal Monitoring and Documentation* section for additional information.

Modification Request Submittal

Awardees/Subrecipients can complete and submit a Modification Request within the grant term in the [Cal-E-Grants](#) system.

Take the following steps to complete and submit a Modification Request:

1. Modification request will be completed and submitted in [Cal-E-Grants](#).
2. Select *Log in* and enter the **Username** and **Password**.
3. Select *Grants* and select the *Grant ID* for the grant program for which the modification request will be submitted.
4. Select *New Modification Request*.

- a. To check if a Modification Request has been created, select the *Modification Requests* tab which is between the *Budget Allocation* and *Invoices* tabs.
6. Enter a name for the request.
7. Select the *Classification/Type* of request (i.e., Budget Modification, Partnership Changes, Work Plan Adjustment, Other, etc.).
8. Provide a summary of the request.
 - a. For Budget modifications, in the summary section of the request form, type out the changes being requested within the budget.
 - b. For example: Requesting to move a total of \$2,985.40 from Staff Salaries and \$746.00 from Total Benefits to Staff Travel (+.40), Operating Expenses (+1,800.00) and Furniture and Equipment (+\$1,931.00). These movements would leave the line totals as follows:
 - Staff Salaries: \$35,000.00
 - Total Benefits: \$8,750.00
 - Staff Travel: \$183.00
 - Operating Expenses: \$2,000.00
 - Furniture & Equipment: \$19,931.00
9. Provide justification for the request.
10. After entering all the information for the request, select *Save*.
11. Ensure you accept the acknowledgement language, then select *Proceed*.
12. Select *Submit*.
13. Once reviewed and approved by the CWDB, you will be notified via email, and next steps will be provided.

How to edit and submit revised exhibits:

1. The CWDB sends an email notification when a modification request is approved, and applicable exhibits (tabs) are opened for editing.
 - Only make edits to the applicable exhibits that are part of the approved Modification Request. Edits made outside of the approved Modification Request may further delay the review and final approval process.
2. Make the edits to the applicable exhibits (tabs).
 - *Budget Summary* tab: under the Modified Grants Funds column, grant allocations will be pre-populated from the grant allocations from the Grant Funds column (original budget). To make adjustments per the Modification Request, locate the impacted line item(s) and enter the correct amount. The amount for Total Funding under the Modified Grants Funds column should be the same as the amount for Total Funding under the Grant Funds column.

Note: Columns and field box for leveraged/match funds are locked and cannot be edited.
 - *Budget Narrative* tab: if there is no grant allocation to a line item, ensure the description for that line item is blank.

3. When edits are complete, select *Submit for Approval*.
4. Send an email message to the Workforce Accelerator Fund inbox, notifying the CWDB of the edits completed.
5. The CWDB will review for completeness and accuracy and will request additional edits, if needed. If no additional edits are required, then the CWDB will email a notification of completion.

Note: There may be an instance where the Awardee/Subrecipient receives the completion notification, but the status of the submitted Modification Request is under review in the Cal-E-Grants system. The status will change to *Approved* once the modification request revisions are incorporated into the subgrant agreement.

Modification Request Cutoff/Timeline

Prior to the end of the grant term, Awardees/Subrecipients should evaluate their projects to determine if a modification request needs to be submitted for review and approval. To ensure seamless and efficient processing, all modification requests must be submitted on or before **six months** prior to the end of the grant term.

Modification requests received outside the listed timeframe will not be considered for approval.

Reporting

Quarterly Check-Ins

Project check-ins will occur quarterly for the first year of the grant term. These recurring virtual meeting check-ins will be scheduled between the Awardee/Subrecipient and the CWDB Program Analyst at the start of the grant term. At the end of the first year, the CWDB will determine the frequency of formal check-ins for the remainder of the grant term uniquely for each grantee.

The purpose of the quarterly check-ins is to provide ample opportunities for the Awardee/Subrecipient to have program-related questions and/or concerns addressed and to obtain timely technical assistance. Additionally, Program Analysts and other CWDB staff will be able to learn more about the project and partnerships, including immediate challenges, successes, and needs. Information gathered will further assist the CWDB with informing future opportunities and evaluations.

The CWDB will communicate with Awardee/Subrecipient to confirm the agenda and that check-in dates and times will ensure ample time for both parties to prepare. The CWDB encourages crucial partners and key program staff to attend the check-ins to the extent possible. Still, participation from these additional parties will be up to the Awardee/Subrecipient's discretion.

Note: Accelerator 12 projects will have virtual check-ins *bi-monthly (every other month)*. Please refer to the Workforce Accelerator Fund 12 Program Guideline section.

Progress Reports

Progress Reports are submitted via Cal-E-Grants after each semi-annual reporting cycle and will cover the activities that occurred within that period. The purpose of the Progress Report is to capture the following relevant information:

- Project status and outcomes to date
- Project progression, work plan adjustments, and areas of opportunity
- Successes and challenges experienced
- Innovations, best practices, and lessons learned
- Qualitative and quantitative data – including participant outcomes (if applicable)
- Technical assistance needs

The Awardee/Subrecipient must provide complete and comprehensive responses demonstrating project implementation activities, progress, success, and challenges. Failure to provide correct and/or responsive answers may affect the performance and evaluation of the Awardees/Subrecipients and the project. The inability to adhere to proper reporting requirements may have an impact on performance evaluation and future funding opportunities.

Semi-Annual Reporting Schedule

- July 1 through December 31 – Report due January 20*.
- January 1 through June 30 – Report due July 20*.

**If the 20th falls on a weekend or holiday, reports are due the last business day prior to the 20th.*

Progress Report Submittal

Awardees/Subrecipients will complete and submit all progress reports in the [Cal-E-Grants](#) system. The CWDB will send out an email notification to all Awardees/Subrecipients when the progress report is available.

How to complete and submit Progress Report (Semi-Annual Report) in Cal-E-Grants.

1. Navigate to the Progress Report in [Cal-E-Grants](#).
2. Select *Log in* and enter the **Username** and **Password**.
3. Locate and select *Grants*.
4. Locate *Recently Viewed*, then select the down button next to *Recently Viewed* and select *All*.
5. Locate and select the Grant ID for the grant program
6. Select *New Report*.
7. To check if a Progress Report has been created for the quarter, select the *Progress Reports* tab, which is between the *Invoices* and *Documents* tabs.

8. Select the appropriate report for the quarter, Quarter **X**.
9. Select the appropriate quarter to complete the report.
 - a. Title field box may be left blank as it is not required to complete the progress report.
10. Select the *Narrative* tab to complete the progress report.
11. After completing the *Narrative* tab, select *Save*.
12. If supporting documentation needs to be included with the progress report, select the *Documents* tab.
13. Select *New*.
14. Enter the name of the document and select the document format (i.e., Word, Excel, PDF) then select *Save*.
15. On the Document tab, locate the document entry and select *Upload Files*.
16. Locate the document to upload.
17. Select *Done* when the upload is complete.
18. Review the Narrative tab to ensure all questions are answered with detailed responses, then select *Submit*.

Close-Out Report

The Awardee/Subrecipient will complete and submit the Close-Out report in the Cal-E-Grants system. If multiple partner organizations are involved on the projects, the Awardee/Subrecipient may consult with partners/project teams to complete and submit the Close-Out Report. The Close-Out report will highlight the results of the regional approach, strategies, accomplishments, challenges, and more. Further guidance on close-out reporting will be provided towards the end of the grant.

The Close-Out report will evaluate the entire grant term and must be submitted 30 days after the grant term end date.

How to complete and submit a Close Out Report in Cal-E-Grants:

1. The Close Out Report is in [Cal-E-Grants](#).
2. Select *Log in* and enter the **Username** and **Password**.
3. Locate and select Grants at the top of the page.
4. In the upper left corner, select the drop-down menu under “Grants” to change the List Views to *All*.
5. Locate the Grant ID for the grant program from the list and select on the Grant ID hyperlink (ex: G-0355).
6. Select *New Report* in the top right corner.
 - a. To check if a Close Out Report is already created, select the *Close Out Reports* tab between the *Progress Reports* and *Documents* tabs.
7. Select “Close Out” from the *Quarter* drop-down menu.
 - a. Ensure you have selected the appropriate report.
8. The Title field box may be left blank as it is not required to complete the Close Out

Report.

9. Select the *Narrative* tab and enter the details to complete the Close Out Report.
10. Select *Save* to save progress and return to it later.
11. After completing all the applicable questions in the *Narrative* tab, select *Save*.
12. If you need to include supporting documentation with the Close Out Report, select the *Documents* tab.
13. Select *New*.
14. Enter the name of the document and select the format of the document (i.e., Word, Excel, PDF), then select *Save*.
15. On the Document tab, locate the document entry that you created and select *Upload Files*.
16. Locate the document to upload.
17. Select *Done* when the upload is complete.
18. Review the Narrative tab to ensure all questions are answered with detailed responses, then select *Submit*. Reach out to the Workforce Accelerator Fund inbox to confirm that the Program Branch has received the submitted report.

Grant Close-Out Preparation

The CWDB recommends preparing for close-out activities 60 days prior to the end of the grant term. On the fiscal side, this includes activities such as spending down funds, paying off contractors/partner organizations for goods and services delivered, and informing the CWDB of unspent funds. On the program side, this involves ensuring participant data and activities are up to date, compiling qualitative and quantitative data, assessing outcomes achieved by the project, documenting lessons learned and best practices, and more.

Grant funds cannot be spent after the grant term ends, and prepayment cannot be made for activities occurring outside of the grant term. Any unspent grant funds will revert to the State of California.

EDD Close-Out Process

The EDD FMU oversees the fiscal close-out process of the Workforce Accelerator Fund grant and will contact Awardees/Subrecipients toward the end of the grant term.

Awardees/Subrecipients will have 60 days after the end of the grant term to complete and submit the fiscal close-out documentation.

Refer to [WSD 16-05 WIOA Close-Out Requirements](#) for detailed information about EDD's close-out process.

Periodic Review and Information Requests

The CWDB may conduct periodic reviews and request information from selected projects as needed throughout the grant term.

If an Awardee/Subrecipient is not performing in accordance with program requirements, the Awardee/Subrecipient will be subject to the remedies for non-performance. These may include, but are not limited to, being placed on cash hold until issues are resolved or de-obligation of funding.

Budget and Fiscal

All Awardees/Subrecipients should become familiar with the following [EDD Fiscal Directives](#):

- [WSD16-17: CalJOBS Cash Request](#)
- [WSD16-16: Allowable Costs and Prior Written Approval](#)
- [WSD17-08: Procurement of Equipment and Related Services](#)

Note: If leasing equipment is being considered, it must be included in the procurement analysis. Review Federal Acquisition Regulations (FAR) section 7.400, for additional information on leasing.

- Review Federal Acquisition Regulations [eCFR :: 2 CFR 200.303 -- Internal controls](#).
- [WSD18-06: Subrecipient and Contractor Distinctions](#)
- [WSD18-15: Indirect Cost Rates](#)

Accessing Grant Funds

Grant funding is accessed through the CalJOBS fiscal system. This grant program uses a cash draw-down system to pay for expenditures incurred against a subgrant.

Awardees/Subrecipients can access cash as needed by submitting a cash request in advance of spending. Payment will be delivered through one of the following delivery methods (Awardee/Subrecipient to choose):

- Direct deposit to a bank account
- Deliver a check using the U.S. Postal Service
- Check pickup at the EDD Central Office (Sacramento, CA)

Cash Requests

A CalJOBS User Registration Form (URF) will be provided by the EDD Fiscal Management Unit (FMU) when initiating the subgrant agreement. This form identifies the designated Awardee/Subrecipient with permission to create and/or edit cash requests and access funds through the CalJOBS System. Cash and expenditure privileges are established based on the URF. Refer to [WSD 16-17 CalJOBS Cash Request](#) for instructions on how to submit a cash request.

If any changes are needed to be made to a completed URF, please email the requested changes to wsbfinancialmanagementunit@edd.ca.gov.

Fiscal Expenditure Reporting

Drawn-down funds must be reconciled each month through monthly fiscal expenditure reports. These reports are due by the 20th of each month following the end of each reporting period. When the reporting deadline falls on a weekend or holiday, all reports are due by close of business (COB) on the last business day prior to the due date. Example: If May 20th falls on a Sunday, reports would be due by COB on Friday, May 18th.

Late or incomplete filing of monthly expenditure reports may result in a cash hold. Refer to [WSD19-05: Monthly and Quarterly Financial Reporting Requirements](#) for more information on financial reporting requirements.

Fiscal Expenditure Reporting Expectations

- All expenditures must be reported as cumulative.
- All leveraged/match funds must be reported in the CalJOBS system, located in:
 - Federal Mandated Match Line, in the Expenditure Reporting, VII. Miscellaneous Section.
- Reports are due by the 20th of each month following the end of each reporting period.
 - Example: Expenditure reports ending on April 30th are due May 20th.
- For months where \$0 funding was spent, a Monthly Expenditure Report is still required.
 - Example: In the month of October, the Awardee/Sub submits a monthly expenditure report with a cumulative of \$120,000. In the month of November, \$0 is spent. The monthly expenditure report for November should have a cumulative of \$120,000. **Always report the cumulative amount.**

Contact the Program Team via the initiative inbox with any questions, concerns, or need assistance with reporting expenditures in CalJOBS.

Fiscal Related Responsibilities

Awardees/Subrecipients must ensure that all federal and state fiscal requirements are met by all agencies utilizing the funds awarded under this guide. In the event projects fall behind on spending or deliverables, the Awardee/Subrecipient may be put on a cash hold until the issues and concerns are remedied. If a resolution is not reached, there is a possibility that funds will be de-obligated.

CalJOBS Fiscal Training

The EDD has a recorded [CalJOBS Fiscal Training](#) presentation to assist Awardees/Subrecipients with the entire draw-down expenditure process from grant start to close-out. This recorded training covers all aspects of fiscal reporting with walk-through demonstrations for a WIOA grant program. Topics include:

- Subgrant overview
- Navigating the CalJOBS fiscal system

- Submitting a cash request
- How to complete an expenditure report (line item detail)
- Submitting the final expenditure report for close-out

The training will allow access to download the PDF presentation in addition to watching the recording.

Project Budget

Allowable Use of Funds

The use of funds awarded in this grant program is governed by the WIOA and its associated federal regulations, state and federal directives, and the federal Office of Management and Budget (OMB) Guidance for Grants and Agreements ([Uniform Guidance for Federal Awards 2 CFR Part 200](#)). Appendices A and B of this document describe the general requirements pertaining to these funds. Annual monitoring will be conducted by the EDD Compliance Review Office (CRO) and follow a similar monitoring protocol as WIOA Title I. Funds awarded under this program cannot be used to purchase real property or construct buildings.

Contact the CWDB Program Team through the initiative inbox with questions regarding whether or not a specific purchase may be an allowable cost.

Prior Written Approval

The Uniform Guidance includes administrative requirements and cost items that are allowable only with prior written approval from the federal awarding agency or pass-through entity. WSD16-16, Allowable Costs and Prior Written Approval, has information on the allowable costs and details on Prior Written Approval.

The CWDB reviews each budget to determine if Prior Written Approval is required and will initiate a Prior Written Approval Form with the Awardee/Subrecipient as needed.

The Prior Written Approval Form aligns with directive WSD 16-16 and initiates the request to purchase, provide, or deliver a pre-disclosed good/service within the parameters detailed in the form. Awardees/Subrecipients must complete and submit this form to the CWDB to obtain a Prior Written Approval Form *before* purchasing, implementing, or delivering the disclosed goods/services.

A formal notification from the CWDB regarding the approval or denial of this request will be sent to the organization's primary point of contact on file. Written approval must be received prior to making the purchase or incurring the cost being incurred.

Note: The expenditures or costs can still be questioned or disallowed. Factors affecting this include, but are not limited to, the following*:

- Inadequate justification
- Failure to follow internal, state, or federal policies
- Expenditure is not necessary or visible
- Failure to comply with applicable federal law or regulations

Travel

Travel costs include expenses for transportation, lodging, food, and related items incurred by employees who are traveling on official business of the non-Federal entity. The [Uniform Guidance](#) provides details regarding the charging practices and requirements. The California Per Diem Rates for FY 2024 for travel reimbursement can be found on the [Federal Pay](#) website.

Administrative and Additional Requirements

This grant program is governed by the WIOA and its associated federal regulations, state and federal directives, and the Federal Office of Management and Budget (OMB) Guidance for Grants and Agreements ([Uniform Guidance for Federal Awards 2 CFR Part 200](#)). Annual monitoring will be conducted by the EDD Compliance Review Office and follow a similar protocol as WIOA Title I monitoring. Funds awarded under this grant program cannot be used to purchase real property or construct buildings. A maximum of 10% of the total project budget will be allowed for administrative costs. The definition of administrative costs is provided in Appendix A of this guide.

All sections in the Code of Federal Regulations (CFR) Parts 200 and 2900 require compliance from the awardee agency. Specific sections of the CFR are linked below for reference. However, it is the agency's responsibility to review *all sections* in the CFR to ensure the agency is in compliance and understands all requirements:

- [OMB Title 2 CFR Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- [OMB Title 2 CFR Part 2900: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- [EDD Directives*](#)
- [EDD Information Notices*](#)

*Not all EDD Directives or Information Notices apply to every grant program/project. Please refer to the Directives section of this guide for more detailed information and a list of the most common and applicable directives for the CWDB's grant programs.

For agencies using funds to serve participants, [WIOA](#) law and sections in CFR Title 20, Chapter V, [Part 680](#), and [Part 681, Subpart B](#) require compliance.

Monitoring and Audits

After grant approval, awardees are also known as Subrecipients and will be referred to as Awardee/Subrecipient hereafter. Awardee/Subrecipients will be monitored and/or audited by

the state in accordance with existing policies, procedures, and requirements governing the use of WIOA funds. The purpose is to identify areas of strength and non-compliance.

Awardee/Subrecipient is expected to:

- Be responsive to all compliance monitor's requests for Fiscal and Program Management.
- Provide reasonable and timely access to records and staff.
- Facilitate access to subcontractors and communicate with compliance monitors promptly and accurately.
 - If performance is insufficient or the project is not performing and making progress towards deliverables, the state will consider placing the agency on cash hold and possibly deobligating funds.
- Conduct regular oversight and monitoring of all contractors and their Subrecipients.
 - The purpose of this requirement is to ensure that expenditures meet the cost category and cost limitation requirements of WIOA and the regulations, that there is compliance with other provisions of WIOA and the regulations, the Uniform Guidance, Title 2 CFR Part 200 and Part 2900, and other applicable laws and regulations, and to provide technical assistance as needed.
- Ensure that all awarded funds are in compliance with all regulations.

Single Audit Requirement

Awardees/Subrecipients who expended more than \$750,000 of federal funding in a fiscal year are required to complete and submit a Single Audit to the [Federal Audit Clearinghouse](#) (FAC), (2 CFR § 200.501). It is the Auditee's (Awardees/Subrecipients) responsibility to upload the results of the Single Audit and supporting documentation to the FAC. For more information on Audit Requirements, refer to WSD20-03.

Failure to submit the Single Audit Report may result in non-compliance (for being out of compliance with federal grant requirements) and/or deobligation of award funds.

Subrecipient and Contractor Distinctions

A non-federal entity recipient of federal funds must determine the relationship with partners and entities on a case-by-case basis prior to entering into a contractual agreement. When determining whether a contractor or subrecipient relationship exists, the substance of the relationship is more important than the form of the agreement (i.e., grant, contract, subgrant, or subcontract). All characteristics related to the type of provider and agreement should be analyzed, and no single factor should be taken in isolation. Not all characteristics will be present in every relationship. In rare situations, an entity can be considered a recipient, a subrecipient, and a contractor, depending on the substance of each agreement.

Subrecipients are responsible for meeting all programmatic compliance requirements. Contractors are subject to procurement regulations (e.g., Federal Acquisition Regulations [FAR]) but are exempt from programmatic requirements. Contractors may receive payments for goods

or services that originate from a federal award, but those payments are not considered a federal award. The Subrecipient and Contractor Distinctions Directive (WSD 18-06) provides complete guidance on the distinction between subrecipients and contractors and the roles and responsibilities of all parties to an agreement.

Awardees/Subrecipients are held to the distinctions outlined on the Supplemental Budget as entered into their Subgrant Agreement. Sections of the Subrecipient and Contractor Distinctions directive are summarized below.

Subrecipient

A subrecipient carries out a portion of a federal award and creates a federal assistance relationship with the pass-through entity. The following descriptions are indicative of a non-federal entity in the role of a subrecipient:

- Determines eligibility for the federally funded program.
- Performance is measured against the objectives of the federal program.
- Maintains programmatic control or independent discretion over work.
- Responsible for adherence to applicable federal program compliance requirements (e.g., WIOA).
- Uses federal funds to carry out a program for a specified public purpose as opposed to providing goods or services for a program or pass-through entity.
- Directly supports the goals of the grant.

Subrecipients who enter into contracts with Awardees/Subrecipients are expected to participate in monitoring and will be held to the same standards as the Awardee/Subrecipient. The Awardee/Subrecipient will be responsible for the findings of the Subrecipient.

The Awardee/Subrecipients and their Subrecipients who are units of local government or non-profit organizations must ensure that audits required under OMB guidelines, CFR 200.501, are performed and submitted when due. All organizations that are Subrecipients under WIOA Title I and expend more than the minimum level specified in OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards must have either an organization-wide audit conducted in accordance with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards or a program-specific financial and compliance audit.

Awardees/Subrecipients are responsible for understanding and adhering to the rules and regulations outlined in the listed CFR:

- [CFR 200.328 - 200.330 – Performance and Financial Monitoring and Reporting](#)
- [CFR 200.331 - 200.333 – Subrecipient Monitoring and Management](#)
- [CFR 200.501 - 200.507 – Audit Requirements](#)

Failure to understand and adhere to monitoring Subrecipient regulations may result in findings during monitoring.

Contractor

A contractor is a vendor, dealer, distributor, merchant, or other seller providing goods or services that are required to conduct a federal program. The following descriptions are indicative of a contractor in a procurement relationship with the non-federal entity disbursing federal funds:

- Provides goods and services to a variety of purchasers within normal business operations.
- Operates in a competitive environment.
- Provides goods or services that are ancillary to the operation of the federal program.
- Not subject to federal compliance requirements of the program resulting from the agreement.
- Does not participate in program design.
- Holds little or no independent discretion over program work or direction.
- Undelivered work will result in non-payment.
- Not required to support the goals of the grant directly.

Record Retention

Awardees/Subrecipients are required to maintain project and fiscal records for a sufficient amount of time to allow federal, state, and local reviewers to evaluate the project's effectiveness and proper use of funds. The record retention system must include both original and summary (e.g., computer-generated) data sources. Awardees/Subrecipients will retain all records pertinent to this subgrant agreement for a period of three years from the date of final payment on this subgrant.

- [CFR 200.334 – 200.338 – Record Retention](#)

Local Agency Policies

Awardees/Subrecipients must have a series of local agency policies in place that comply with State and Federal regulations. All the administrative policies listed below are required. Policies pertaining to serving participants are only necessary for agencies using grant funds to help participants. The local agency policies will be reviewed during monitoring.

It is up to the Awardee/Subrecipient to determine which policies apply to their project/program and draft/implement them for their organization. The state cannot do this on their behalf. CWDB staff can provide examples of local policies or connect Awardees/Subrecipients to their local area upon request.

Administrative Policies

- Accounting Systems

- Allowable Costs and Cost Classification
- Audits and Audit Resolution
- Budget Control and Modifications
- Cash Mgmt. (including minimizing cash on hand)
- Close-Out – Grants and Contracts
- Complaints and/or Grievances (participants, staff, and bidders)
- Conflict of Interest
- Debt Collection
- Incident Reporting and Grievance
- Indirect Costs
- Internal Controls/Separation of Duties
- Matched and Leveraged Resources
- Subrecipient monitoring, including Personally Identifiable Information
- Operating Expense Payments
- Payroll (personnel services, compensations, salaries, and fringe)
- Procurement/Purchasing
- Program Income (if applicable)
- Property Management/Inventory Control and Disposition
- Operating Expense Payments
- Records Retention
- Salary and Bonus Limitations
- Travel

Participant Policies

Applicable for projects using funds to serve participants.

- Eligibility Determination
- Personally Identifiable Information
- Services and Training
- Supportive Services (Needs Related Payments, Incentives, and Stipends)

Directives

Directives containing policy guidance are published regularly. **The CWDB requires all Awardees/Subrecipients to subscribe through the link below to receive notice of new directives and/or updated versions.**

Link to subscribe: https://edd.ca.gov/about_edd/Get_Email_Notices.htm

Link to Active Directives: https://edd.ca.gov/Jobs_and_Training/Active_Directives.htm

The most common and applicable [Work Services Directives](#) are listed below. Reference and review each to determine what is needed at each entity and for each project. This list is subject to change at any time, and often new versions of directives are published.

- WSD21-01 - 70 Percent LLSIL and Poverty Guidelines for 2021
- WSD16-16 - Allowable Costs and Prior Written Approval
- WSD20-03 - Audit Requirements
- WIAD05-17 - Audit Resolution

- WSD19-06 - CalJOBS Activity Codes
- WSD16-17 - CalJOBS Cash Request
- WSD20-10 - CalJOBS Participant Reporting
- WSD21-05 - Consultant Services and Pay
- WSD21-04 - Criminal Record Restrictions and Impact Based on Race and Nationality
- WSD18-02 - Data Change Request Form Procedure
- WIAD01-5 - Debt Collection
- WSD21-03 - ETPL Policy and Procedures
- WSD15-20 - FFATA Compensation Data Reporting Requirements
- WSD20-12 - Incident Reporting
- WSD19-01 - Incumbent Worker Training
- WSD18-15 - Indirect Cost Rates
- WSD17-03 - Limited English Proficiency
- WSD16-23 - Mandated Use of One Integrated Data System – Direct Data Key Entry into CalJOBS
- WSD19-05 - Monthly and Quarterly Financial Reporting Requirements
- WSD17-01 - Nondiscrimination and Equal Opportunity Procedures
- WSD17-05 - Oversight and Monitoring of Nondiscrimination and EO Procedures
- WSD18-03 - Pathway to Services, Referral, and Enrollment
- WSD19-03 - Performance Guidance
- WSD19-04 - Priority of Service for Veterans and Eligible Spouses
- WSD17-08 - Procurement of Equipment and Related Services
- WSD16-10 - Property – Purchasing, Inventory, and Disposal
- WSD20-11 - Pseudo Social Security Number in CalJOBS
- WSD19-10 - Recovery of WIOA Tuition and Training Refunds
- WSD21-02 - Salary and Bonus Limitations for 2021
- WSD16-18 - Selective Service Registration
- WSD18-09 - Services and Referrals to Victims of Human Trafficking
- WIAD00-7 - Standards for Oversight and Instructions for Substate Monitoring
- WSD19-09 - Strategic Co-Enrollment – Unified Plan Partners
- WSD18-06 - Subrecipient and Contractor Distinctions
- WSD15-26 - Subsidized Employment and Employee Benefits
- WSD16-03 - Unilateral De-Obligation
- WSD14-04 - WIA Title I Eligibility
- WSD15-14 - WIOA Adult Program Priority of Service
- WSD16-05 - WIOA Closeout Requirements
- WSD18-05 - WIOA Grievance and Complaint Resolution Procedures
- WSD15-25 - WIOA Program Income
- WSD17-07 - WIOA Youth Program Requirements
- WSD19-02 - Worker Displacement Prohibition
- WSD20-09 - Youth Service Eligible Provider List

Communication & Branding

Federal Funding Disclosure (Stevens Amendment)

The Stevens Amendment is a federal law found in [H.R. 6157](#) that requires funding information to be included on all projects or programs using federal funds. It is intended to provide transparency for taxpayers and ensure that federally funded research and work are properly credited.

All award recipients must acknowledge federal funding in public-facing documents that describe projects or programs funded in whole or in part with federal funds. This includes funding from the Department of Labor and the Department of Education.

This includes but is not limited to:

- Award announcements
- Bid solicitations
- Marketing materials (e.g., PowerPoint flyers, brochures)
- Press releases
- Social media content
- Website content

Documents requiring the funding disclosure must include language that follows the Funding Disclosure Template:

This [project/publication/program/website, etc.] [is/was] supported by the [federal sub-agency] of the [federal agency] as part of an award totaling \$XX [Insert total NFA amount here] with XX percent financed from non-governmental sources.

Example:

This PowerPoint presentation (public-facing document or deliverable) is supported by the California Workforce Development Board (CWDB) in coordination with the Employment Development Board (EDD) as part of a U.S. Department of Education, Education Stabilization Fund – Reimagine Workforce Preparation grant totaling XX (Awardee/Subrecipient award amount) with XX percentage financed from non-governmental sources.

Branding & Communications Guidelines

Awardees/Subrecipients can request initiative/grant branding and communication guidelines through the initiative inbox. Branding and communication guidelines serve as a reference for Awardees/Subrecipients and contractors implementing projects and programs around the state to ensure consistent brand and messaging are in alignment with the CWDB and the funding source. The document includes guidance on CWDB and grant program logo usage and expectations.

Workforce Accelerator Fund 12 Program Guidelines

Program Implementation Structure

Program implementation will occur in two phases: I and II. Awardees/Subrecipients will have access of up to 50 percent of the award amount to implement Phase I and the other 50 percent to implement Phase II.

Phase I: Planning and Partnership Development

Phase I entails establishing partnership(s) and the development of an implementation plan to be utilized during Phase II. Funding may support the research of industry demand and the incorporation of High Road strategies, staff time to develop and cultivate partnerships, and program design for training and employment outcomes. This phase will account for up to 50 percent of the award amount (for a maximum initial award of up to \$500,000.00) and does not require the use of leveraged formula funding by the Awardee/Subrecipient.

Phase I occurs during the initial six to eight months of the grant term and culminates in developing an implementation plan and evidence of partner commitments.

Awardees/Subrecipients must submit completed Phase I deliverables to their assigned CWDB Program Implementation team prior to implementing Phase II activities.

Phase II: Training and Implementation

Phase II entails implementing the planned activities developed in Phase I. Implementation activities will include direct services for participants, such as training, education, and supportive services. Phase II will occur following the submission of Phase I deliverables to the CWDB. Phase II activities will account for approximately 13 to 15 months of the 21-month grant term. Awardees/Subrecipients will be required to leverage their WIOA formula funds at a 1:1 ratio throughout the entire Phase II implementation period.

Eligible Activities

Eligible activities for the Accelerator 12 grant include:

Phase I: Planning and Development

- The development of a partnership action plan for translating planning and development activities into training implementation.
- The development of a training implementation plan describing how training will be implemented in alignment with partners, which target populations will be trained, and what goals and performance metrics will be achieved.
- Establishment of partnership commitments that outline the roles and responsibilities of project partners during Phase II implementation. Evidence of partnership commitments may include compacts, partnership agreements, and/or memoranda of understanding (MOUs) with partners representing workers, employers, and training providers.

Phase II: Project Implementation

- Direct participant services, including training, education, and supportive services (as outlined in the planning and development deliverables described above).
- Ongoing partnership and program development.

Leveraged WIOA Formula Funds Requirement

Strategic co-enrollment can maximize resources, enable greater efficiencies in service delivery, and align services with regional sector pathways. To maximize these benefits for participant success, all Awardees/Subrecipients must leverage their WIOA formula funds at a 1:1 ratio to support Phase II implementation of the Accelerator 12 projects. Phase II implementation will be funded with the remaining balance of the total Accelerator 12 award amount **and** an equal amount of leveraged WIOA formula funds.

For example, an Awardee/Subrecipient awarded the maximum amount of \$1,000,000 may use up to 50 percent (\$500,000.00) of the award amount for Phase I activities. The remaining award balance of \$500,000.00 and an equal amount of leveraged formula funds of \$500,000.00 will be used for Phase II activities. Therefore, an Awardee/Subrecipient requesting the maximum award amount should plan to allocate \$500,000.00 (grant funds) for Phase I and \$500,000 (grant funds) and \$500,000 (leveraged WIOA formula funds), totaling \$1,000,000 for Phase II.

The use of WIOA leveraged funds is required for all Awardees/Subrecipients under the Accelerator 12 Grant Program.

Bi-Monthly Check-In

Awardees/Subrecipients are required to participate and provide project updates in virtual check-in calls *every other month* . Awardees/Subrecipients need to ensure program staff are in attendance and prepared to provide project updates and address CWDB's questions and concerns.

Capacity Building, High Road Community of Practice, and Support

Awardees/Subrecipients are expected to advance a field of practice that embeds equity, job quality, and climate resilience in workforce and education systems. To this aim, Awardees/Subrecipients will be assigned a Field Specialist who will assist with identifying and sharing practical strategies, best strategies, resources, and tools as part of a broader approach to capacity building and technical assistance. This includes providing subject matter expertise (SME) to support projects in a variety of industries, using a variety of strategies (i.e., credential attainment, apprenticeship, collaboratives, worker centers, etc.).

Documentation of Outcomes and Deliverables

Phase I

Deliverables	Documentation
Employer Engagement and/or Employer Partnership	Engagement: meeting minutes or meeting attendance log. See Accelerator 12 Resources for sample tracking log. Partnership: Partnership Agreement or Memorandum of Understanding
Worker Representative Engagement and/or Worker Representative Partnership	Engagement: meeting minutes or meeting attendance log. See Accelerator 12 Resources for sample tracking log. Partnership: Partnership Agreement or Memorandum of Understanding
Action Plan	Report outlining lessons learned and plan for translating planning and development activities into training implementation.
Training Plan	The plan describes how training will be implemented, which target population(s) will be trained, and what participant goals and outcomes will be achieved.

Phase II

Deliverables	Documentation
Direct Participant Services Data Collection and Submission to CalJOBS	Evidence of direct participant services, including training, education, and supportive services as outlined in the planning and development, must be in CalJOBS.

Fiscal Requirements

Phase I Activities

Awardees/Subrecipients can access up to 50 percent of the award amount to complete and meet the deliverables set in Phase I. The CWDB will closely monitor the monthly and quarterly Cash Draw and CalJOBS Summary of Expenditure Report to ensure all Awardees/Subrecipients' cash requests align with the expenditures reported and the Phase I activities.

Completed deliverables must be submitted to the CWDB Program Implementation team prior to the start of Phase II activities. The CWDB Program Implementation team, along with the Equity, Climate, and Jobs Field Branch, will review the submitted deliverable documentation prior to notifying the Awardee/Subrecipient to start of Phase II activities and access the second half of the award amount.

Phase II Activities

Awardees/Subrecipients have access to the remaining 50 percent of the award amount to implement and meet the deliverables set in Phase II. The Phase II activities must be focused on enrolling WIOA-eligible participants in the CalJOBS system before providing direct services to the participants. Strategic co-enrollment of participants should occur as Phase II requires the 1:1 ratio match of leveraged WIOA formula funds. The CWDB will closely monitor CalJOBS monthly and quarterly to ensure that participant data are entered in a timely manner and aligns with the Participant Plan (and Training Plan from Phase I). Awardees/Subrecipients' cash requests and expenditures reported must align with the Phase II activities.

Appendices

Appendix A – Administrative Costs

There is an administrative cost limit of 10 percent of the total funds awarded under this contract.

The following WIOA Title I functions, and activities constitute the costs of administration subject to the administrative cost limitation:

- A. The costs of administration are expenditures incurred by direct grant recipients, as well as local grant recipients, local grant subrecipients, local fiscal agents, and those not related to the direct provision of WIOA services, including services to participants and employers. These costs can be both personnel and non-personnel and both direct and indirect.
- B. The costs of administration are the costs associated with performing the following functions:
 1. Performing the following overall general administrative functions and coordination of those functions under WIOA Title I:
 - a) Accounting, budgeting, financial, and cash management functions
 - b) Procurement and purchasing functions
 - c) Property management functions
 - d) Personnel management functions
 - e) Payroll functions
 - f) Coordinating the resolution of findings arising from audits, reviews, investigations, and incident reports
 - g) Audit functions
 - h) General legal services functions
 - i) Developing systems and procedures, including information systems required for these administrative functions
 2. Performing oversight and monitoring responsibilities related to the WIOA administrative functions.
 3. Costs of goods and services required for administrative functions of the program, including goods and services such as rental or purchase of equipment, utilities, office supplies, postage, and rental and maintenance of office space.
 4. Travel costs incurred for official business in carrying out administrative activities or the overall management of the WIOA system.
 5. Costs of information systems related to administrative functions such as personnel, procurement, purchasing, property management, accounting, and payroll systems, including the purchase, systems development, and operating costs of such systems.
 6. Specific costs charged to an overhead or indirect cost pool that can be identified directly as administrative costs. Documentation of such charges must be maintained.
- C. Awards to subrecipients or contractors that are solely for the performance of administrative functions are classified as administrative costs.
 1. Personnel and related non-personnel costs of staff that perform both administrative functions specified in paragraph (b) of this section and programmatic services or activities must be allocated as administrative or program costs to the benefiting cost objectives/categories based on documented distributions of actual time worked or

- other equitable cost allocation methods.
2. Specific costs charged to an overhead or indirect cost pool that can be identified directly as a program cost are to be charged as a program cost. Documentation of such charges must be maintained.
 3. Except as provided in paragraph (1) of this section, all costs incurred for functions and activities of sub-recipients and contractors are program costs.
 4. Costs of the following information systems, including the purchase, systems development, and operating (data entry) costs, are charged to the program category:
 - a) Tracking of performance information.
 - b) Information relating to supportive services and unemployment insurance claims for program participants.
 5. Continuous improvement activities are charged to the administration or program category based on the purpose or nature of the activity to be improved. Documentation of such charges must be maintained.

Appendix B - Allowable Costs and Cost Items Matrix

An entity that receives funds under Title I of the Workforce Innovation and Opportunity Act (WIOA), including 15% Governor’s Discretionary Funds, is required to comply with the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements Final Rule (Uniform Guidance) ([2 CFR Part 200](#)) and Department of Labor (DOL) exceptions ([2 CFR Part 2900](#)). In general, to be an allowable charge under WIOA, a cost must meet the following criteria:

- a. Be necessary and reasonable for the performance of the award.
- b. Be allocable to the award.
- c. Conform to any limitations or exclusions outlined in the award.
- d. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-federal entity.
- e. Be accorded consistent treatment.
- f. Be determined in accordance with generally accepted accounting principles.
- g. Not be used to meet cost-sharing or matching requirements of any other federally-financed program.
- h. Be adequately documented.

The Legend Key table below and its corresponding definitions are intended to help the user understand whether or not a cost item is allowable.

Legend Key	Legend Key Definition
A	Allowable
AP	Allowable with Prior Approval
AC	Allowable with Conditions
U	Unallowable
NS	Not Specified in the Uniform Guidance

If a cost item is denoted with two or more legend keys, users should delve further into various information sources for additional clarity as needed. If this effort does not provide the necessary information, the project manager or Regional Advisor should be contacted.

The “NS” legend key means that information may not be readily available. In this event, other information sources should be researched before contacting the project manager or Regional Advisor.

The “AP” legend key means that, in some instances, prior written approval will be required. In this event, the user should adhere to the Uniform Guidance Section 200.407, DOL exceptions Section 2900.16, and contact their project manager or Regional Advisor.

Below is a high-level Cost Matrix with six columns. The first four columns of the matrix identify cost items and various entity types. The remaining two columns are reserved for the specific Uniform Guidance sections and DOL exceptions (if applicable). The matrix is intended to be used as an initial tool or quick reference guide rather than a final authority to decide whether a cost would be allowed.

Cost Matrix

	Cost Item	Educational Institutions	Non-Profit Organizations	State, Local & Indian Tribal Governments	Uniform Guidance Section	DOL Exception Section
1	Advertising and public relations	A/U	A/U	A/U	200.421	
2	Advisory councils	AC/U	AC/U	AC/U	200.422	
3	Alcoholic beverages	U	U	U	200.423	
4	Alumni/ae activities	U	NS	NS	200.424	
5	Audit services	AC/U	AC/U	AC/U	200.425	
6	Bad debts	U	U	U	200.426	
7	Bonding costs	A	A	A	200.427	
8	Collection of improper payments	A	A	A	200.428	
9	Commencement and convocation costs	AC/U	NS	NS	200.429	
10	Compensation – personal services	A/U	A/U	A/U	200.430	
11	Compensation – fringe benefits	A /U	A /U	A /U	200.431	
12	Conferences	A	A	A	200.432	
13	Contingency provisions	AC/U	AC/U	AC/U	200.433	2900.18
14	Contributions and donations	U	U	U	200.434	

	Cost Item	Educational Institutions	Non-Profit Organizations	State, Local & Indian Tribal Governments	Uniform Guidance Section	DOL Exception Section
15	Defense and prosecution of criminal and civil proceedings, claims, appeals, and patent infringement	AC/U	AC/U	AC/U	200.435	
16	Depreciation	AC	AC	AC	200.436	
17	Employee health and welfare costs	A	A	A	200.437	
18	Entertainment costs	U/AP	U/AP	U/AP	200.438	
19	Equipment and other capital expenditures	AP/U	AP/U	AP/U	200.439	
20	Exchange rates	AP	AP	AP	200.440	
21	Fines, penalties, damages, and other settlements	U/AP	U/AP	U/AP	200.441	
22	Fundraising and investment management costs	U/AP/A	U/AP/A	U/AP/A	200.442	
23	Gains and losses on disposition of depreciable assets	AC	AC	AC	200.443	
24	The general cost of government	NS	NS	U/A	200.444	

	Cost Item	Educational Institutions	Non-Profit Organizations	State, Local & Indian Tribal Governments	Uniform Guidance Section	DOL Exception Section
25	Goods or services for personal use	U/AP	U/AP	U/AP	200.445	
26	Idle facilities and idle capacity	AC/U	AC/U	AC/U	200.446	
27	Insurance and indemnification	AC/U	AC/U	AC/U	200.447	
28	Intellectual property	A/U	A/U	A/U	200.448	
29	Interest	AC/U	AC/U	AC/U	200.449	
30	Lobbying	U	U	U	200.450	
31	Losses on other awards or contracts	U	U	U	200.451	
32	Maintenance and repair costs	A	A	A	200.452	
33	Material and supplies costs, including costs of computing devices	A	A	A	200.453	
34	Memberships, subscriptions, and professional activity costs	A/U	A/U	A/U	200.454	
35	Organization costs	U/AP	U/AP	U/AP	200.455	
36	Participant support costs	AP	AP	AP	200.456	
37	Plant and security costs	A	A	A	200.457	
38	Pre-award costs	AP	AP	AP	200.458	
39	Professional services costs	A	A	A	200.459	

	Cost Item	Educational Institutions	Non-Profit Organizations	State, Local & Indian Tribal Governments	Uniform Guidance Section	DOL Exception Section
40	Application costs	A	A	A	200.460	
41	Publication and printing costs	A	A	A	200.461	
42	Rearrangement and reconversion costs	A/AP	A/AP	A/AP	200.462	
43	Recruiting costs	A/U	A/U	A/U	200.463	
44	Relocation costs of employees	AC/U	AC/U	AC/U	200.464	
45	Rental costs of real property and equipment	AC/U	AC/U	AC/U	200.465	
46	Scholarships and student aid costs	AC	NS	NS	200.466	
47	Selling and marketing	U/AP	U/AP	U/AP	200.467	
48	Specialized service facilities	AC	AC	AC	200.468	
49	Student activity costs	U/AP	U/AP	U/AP	200.469	2900.19
50	Taxes	AC	AC	AC	200.470	
51	Termination costs	AC/U	AC/U	AC/U	200.471	
52	Training and education costs	A	A	A	200.472	
53	Transportation costs	A	A	A	200.473	
54	Travel costs	AC	AC	AP	200.474	
55	Trustees	A	A	NS	200.475	

Addendum