# Workforce Accelerator Fund Grant Administration Guide

## All Open/Current Cohorts

Workforce Innovation and Opportunity Act (WIOA) Funded Grant Program

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# Purpose of the Grant Administration Guide

The Fiscal Agent/Subrecipient is responsible for running and operating a compliant grant program. The Grant Administration Guide is intended to assist with this process.

This guide was created as a comprehensive resource for the Fiscal Agents/Subrecipients and applies to all entities receiving funds under the *Workforce Innovation and Opportunity Act (WIOA) 15% Governor's Discretionary Funds*. 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 and can be found at CWDB's Workforce Accelerator Guidance page.

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 Fiscal Agents/Subrecipients, highlighting key grant expectations and requirements. It is not a representative or an exhaustive list of all WIOA and OMB regulations, rules, and requirements.

Fiscal Agents/Subrecipients of WIOA funds have confirmed one of the following:

- Fiscal Agent/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 can responsibly operate and manage the grant program to meet WIOA requirements.
- Fiscal Agent/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.

# General Grant Information

## Accelerator Grantee Guidance Webpage

### Grantee Portal

The Accelerator Grantee Guidance webpage on the California Workforce Development Board (CWDB) website provides guidance, directives, and resources for current and prospective grantees.

***Website:*** Accelerator Grantee Guidance

### Points of Contact

The Program Implementation and Regional Support (PIRS or Program) Branch uses a dedicated inbox for each initiative to handle all communications related to grant administration and project management. All inquiries regarding grant administration and project management must be sent to WAF@cwdb.ca.gov. Inquiries will be responded to within 48 hours, Monday through Friday, during regular business hours.

When emailing the initiative inbox, always include the grant program and cohort name in the subject line, the name of the Fiscal Agent/Subrecipient, 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

All participant data for this grant program must be entered and captured on the CalJOBS website. The CalJOBS resources can be found under CalJOBS Guidance on the CWDB's Grantee Guidance webpage. The Research and Evaluation Unit manages participant data collection and reporting inquiries and provides technical assistance. Send all participant data questions to ResearchUnit@cwdb.ca.gov. Inquiries will be responded to within 48 hours, Monday-Friday.

## Role of the California Workforce Development Board

**Program Implementation and Regional Support Branch**

The CWDB Program Implementation and Regional Support (PIRS or 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.

**Policy, Research, and Legislation Branch**

In addition to project and program evaluation, the Research and Evaluation team provides clarification and support for participant data reporting requirements and procedures, including, but not limited to, technical assistance with data entry in CalJOBS and Cal-E-Grants, account setup, password reset issues, and participant eligibility and placement inquiries.

## Role of the Employment Development Department (EDD)

Although EDD does not directly manage this grant program, they do provide select administrative support to the CWDB. The Program Branch works closely with EDD and provides program and project oversight, while EDD oversees technical functions related to the operation of WIOA and federal grant programs. The EDD is involved in the following areas:

- Setup, execution, and amendment of 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 EDD close-out.

## Role of the Fiscal Agent/Subrecipient

**Fiscal Agent/Subrecipient Requirements and Responsibilities**
The term "Fiscal Agent/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 Fiscal Agent/Subrecipient to carry out the program.

As the primary point of contact for the CWDB, the Fiscal Agent/Subrecipient is expected to fulfill the following, in compliance with the Subgrant Agreement:

- Understand and fulfill the duties and obligations in this WIOA Grant Administration Guide and the Subgrant Agreement.
- 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.
- Always have knowledge of the project and fiscal status. This includes, but is not limited to, project activities; partnerships (i.e., partners, contractors, and Subrecipients); regional activities; participant service delivery; project deliverables and Work Plan progression; expenditure and grant program budget; and obstacles or delays to the project or overall outcomes.
- Assume responsibility for timely and accurate tracking and entering participant data on the CalJOBS website, maintain real-time case management services, and meet all participant data reporting requirements (if serving participants).
- 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 compliance and adherence to the WIOA Title I and Code of Federal Regulations Title 2.

**Specific Points of Contact**
All Fiscal Agents/Subrecipients must designate certain staff as Specific Points of Contact (SPOC), who will keep the CWDB updated on specific project components. A SPOC form will identify specific individuals within the project who will be responsible for the following areas:

- *Project Lead Contact*: The project lead who will engage with the CWDB on grant administration, project status, activities, and information requests.
- *Fiscal Contact*: The person who knows the project budget and expenditures and responds to grant budget questions.
- *Participant Data Reporting Contact*: The person who knows and/or oversees participant data entries and responds to participant data inquiries.
- *Networking Contact*: Any additional person to share information on webinars, community of practice (CoP), peer learning events, networking opportunities, etc.

The Fiscal Agent/Subrecipient is responsible for keeping the SPOC form current, updating it, and notifying the CWDB of changes in staff and points of contact.

## Cal-E-Grants and Staff Accounts

The website, Cal-E-Grants (CEG), used to submit CWDB applications, will also be used for project management. All staff directly reporting on the project are required to have a Cal-E-Grants account by the start of the grant period. The existing Cal-E-Grants Administrator for each organization can create individual accounts for all staff. *Individual accounts not linked to the Administrator account should be avoided.* If a staff member 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, take the following steps to create a staff account:

1. Log in to the Administrator's account.
2. Select the **Manage Users** button at the top of the Cal-E-Grants website.
3. Select the **Add a New User** button (located in the top right corner above the yellow bar). A *Create New User* pop-up screen will appear.
4. Enter contact information for the new user (first and last name, email, and phone) and permission type.
    a. The Permission Type drop-down has four options: Administrator, User, Data User Only, and Subrecipient.
    b. *Administrator:* Can create, edit, update, delete, and/or submit applications, add users, and/or update permissions of existing users, and have access to more sensitive aspects of the project.
        i. *User:* Can create, edit/update, and submit applications, but has restricted access to other aspects of the project.
        ii. *Data User Only:* Can enter participant data for the grant project.
        iii. *Subrecipient:* Can enter participant data for the project but does not have access to grant management as a grant partner.
5. Select the **Create** button once all information is entered. **Note**: Newly added staff will receive an email 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, contact the initiative inbox for assistance.

# Project Progress and Modifications

## Communicating Project Progress and Changes

The CWDB must be promptly notified by email of any adjustments or deviations from the proposed work before any changes are made. 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 next steps when applicable.

## Project Modifications

Any changes to the Subgrant Agreement may result in an amendment and revision of applicable exhibits.

The following change types will require a project modification:

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

**Modification Request Process**

To initiate a modification, the Fiscal Agent/Subrecipient must complete and submit a Modification Request on the Cal-E-Grants website. Modification requests are not official until they are completed, submitted, and approved by the CWDB.

The Fiscal Agent/Subrecipient will be asked to provide reason(s) and a thorough justification for all changes requested. Insufficient justification will result in a request being rejected and/or returned for additional details. Once additional details are added, it can be resubmitted.

The Modification Request process will include the following steps:

1. Complete and submit a Modification Request on the Cal-E-Grants website by providing information for the Justification and Summary.
   a. If assistance is needed, contact the Program Branch through the initiative inbox before starting a modification request on the Cal-E-Grant website.
   b. If there is any change to the leveraged or match funds, reach out to the initiative inbox with a description of the change, the reason for the change, and the impact of the change on the budget.
2. Once the Justification and Summary are received, the CWDB will review the Modification Request for approval, rejection, or return for additional information. If approved, the CWDB will open the identified application tab or exhibit for revisions and notify the Fiscal Agent/Grantee of the approval (on the Justification and Summary), including guidance on how and/or what to revise on the identified application tab or exhibit.

3. Make the requested revisions to the identified application tab or exhibit in the Cal-E-Grants system. Any revisions made outside of the approved Justification and Summary may delay the Modification Request process and/or result in rejection of the request.
4. Once the revisions are submitted, a second round of CWDB review and approval will occur. Prior written authorization may be needed depending on the nature of the request. If required, the CWDB will notify and request approval for additional information from the Reference Allowable Costs and Prior Written Approval guidance under the Fiscal Monitoring and Documentation section. If the revisions are consistent and align with the approved Justification and Summary, the CWDB will provide formal written approval and any pertinent information or next steps.

**Modification Request Submittal**

The Fiscal Agent/Subrecipient must complete and submit a Modification Request on the Cal-E-Grants website within the grant term.

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

1. Log in to the Cal-E-Grants website.
2. Select the **Grants** button.
3. Select the **Grant ID** button and then choose the appropriate grant program.
4. Select the New Modification Request button.
    a. Modification Requests, both completed and in process, can be found under the *Modification Requests* tab (located between the *Budget Allocation* and *Invoices* tabs).
5. Enter a name for the request.
6. Select the *Classification/Type* request (e.g., Budget Modification, Partnership Changes, Work Plan Adjustment, etc.).
7. Provide the justification for the request.
    a. Justifications should include information such as the description and cost allocation of the item and/or service to be procured, the need for and/or reasonability of the modification, and how the item supports the project goals and objectives of the project.
8. Provide a request summary.
    a. Summary should include the following:
        1. Total amount being moved.
        2. Line item(s) in which funds are being moved into and moved from.
        3. Adjusted total(s) for each line item.
    b. **Exampl**e:
        *Requesting the move of $5,000 from Staff Salaries to Staff Travel ($750) and Supportive Services ($4,250). The adjusted line item allocations would be as follows:*
        *Staff Salaries: $30,000.00 (Original: $35,000.00)*
        *Staff Travel: $5,000.00 (Original: $4,250.00)*
        *Supportive Services: $25,000.00 (Original: $20,750.00)*
9. Select Save once all information has been entered.
10. Read and accept the *Acknowledgment* notice that appears, then select Proceed.
11. Select Submit for Review.

**Exhibit Revision Submittal**
Take the following steps to edit and submit revised application tabs or exhibits:

1. The CWDB will send an email notification when the Justification and Summary of the modification request is approved and open the identified application tab or exhibit for revisions.
2. The Administrator and/or designated staff will revise the identified application tab or exhibit.
    a. Budget Summary tab: Under the Modified Grants Funds column, the grant allocations will be pre-populated from the grant allocations of the Grant Funds column (which is the original budget). To make edits, locate the impacted line item (s) and enter the correct amount per the approved Justification and Summary of the Modification Request. The amount for the Total Funding under the Modified Grants Funds column should equal the Total Funding under the Grant Funds column.
    b. Columns and field boxes for leveraged or match funds are locked and cannot be edited.
    c. Budget Narrative tab: If there is no grant fund allocation for a line item, ensure the response box for description is blank.
3. When edits are completed, select **Submit for Approval.**

It is highly recommended that the Fiscal Agent/Grantee periodically save revisions to each tab or exhibit by clicking the Save button on each tab or exhibit to prevent loss of work.

**Note:** There may be an instance where you receive the completion notification, but the status of the submitted Modification Request is still 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**
Before the end of the grant term, the Fiscal Agents/Subrecipients should evaluate their projects to determine whether to submit a modification request for review and approval. To ensure seamless and efficient processing, all modification requests must be submitted on or before ***6 months*** from the end of the grant term on the Cal-E-Grants website.

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

# Project 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 Fiscal Agent/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 check-ins for each project for the remainder of the grant term.

The quarterly check-ins provide opportunities for Fiscal Agents/Subrecipients 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 in informing future opportunities and evaluations.

The CWDB will communicate with the Fiscal Agent/Subrecipient to confirm the agenda and that check-in dates and times will ensure ample time to prepare. The CWDB encourages crucial partners and key program staff to attend the check-ins to the extent possible, but participation of partners will be up to the Fiscal Agent/Subrecipient's discretion.

## Progress Reports

The Fiscal Agent/Subrecipient shall provide regular Progress Reports. Progress Reports are submitted on the Cal-E-Grants website after each semi-annual reporting cycle and 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

It is the Fiscal Agent/Subrecipient's responsibility to provide complete and comprehensive responses that address met or unmet deliverables, successes, and challenges in project implementation. If artificial intelligence (AI) tools are utilized, the Fiscal Agent/Subrecipient is responsible for ensuring that the generated content is reviewed and revised for accuracy and alignment with the project's activities. Failure to provide complete and comprehensive answers may impact the Fiscal Agent/Subrecipient's grant administrative performance and project evaluation and/or result in termination of the Grant Agreement.

### Semi-Annual Reporting Schedule

The reporting schedule for the progress report is:

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

If the $20^{th}$ falls on a weekend or holiday, reports are due on the last business day before the $20^{th}$.

Grant programs that start within a reporting period will still be held to that reporting schedule. For example, a grant term start date of April 1 will report on the period from April 1 to June 30, with a report due date of July 20th.

For a cohort-specific reporting schedule, please visit the Accelerator Grantee Guidance webpage and select the respective cohort.

**Progress Report Submittal**

The Fiscal Agent/Subrecipient will complete and submit all progress reports on the Cal-E-Grants website.

Take the following steps to complete and submit a progress report:

1. Log in to the Cal-E-Grants website.
2. Locate and select the **Grants** button.
3. Select the program's **Grant ID** button for the appropriate grant program.
4. Select the **New Report** button.
    - The *Title* field box is optional and not required when submitting the progress report.
5. Select the appropriate quarter and type of report (e.g., Development, Implementation, or Expanding).
6. Select the **Narrative** tab and follow the prompts to complete the progress report.
7. Select the **Save** button after completing the **Narrative** tab.
8. Upload supporting documentation to the **Documents** tab as needed. These could include an Implementation Plan, Participant Success Stories, Photo/Media Release Form, etc.
    a. Select the **New** button.
    b. Enter the document's name, select the document's format (i.e., Word, Excel, PDF), and save.
    c. Under the *Document* tab, locate the document entry you created and select the **Upload Files** button.
    d. Locate the document on your computer to upload.
    e. Choose the **Done** button when the upload is complete.
9. Review the *Narrative* tab and verify all questions are answered with detailed and comprehensive responses, then select the **Submit** button.

## Close-Out Report

The Fiscal Agent/Subrecipient will complete and submit the Close-Out report on the Cal-E-Grants website. If multiple partner organizations are involved in the projects, the Fiscal Agent/Subrecipient should consult with partners and 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.

**Grant Close-Out Preparation**

The CWDB recommends preparing for closeout activities 60 days before the end of the grant term.

- On the program side, ensure all participant data and activities are up to date, compile qualitative and quantitative data, assess outcomes achieved by the project, document lessons learned and best practices, and more.

- On the fiscal side, ensure activities such as spending down funds, leveraged or match funds are accounted for to meet the one-to-one ratio requirement, paying off contractors/partner organizations for goods and services delivered, and informing the CWDB of unspent funds.

Grant funds cannot be spent after the grant term ends, nor can pre-payment be made for activities occurring outside of the grant term. Any unspent grant funds will revert to the State of California.

**Close-Out Report Submittal**
The Fiscal Agent/Subrecipient will complete and submit the Close-Out Report on the Cal-E-Grants website.

Take the following steps to complete and submit the Close-Out Report:

1. Log in to the Cal-E-Grants website.
2. Select the **Grants** button.
3. In the upper left corner, select the drop-down menu under Grants and change the List Views to All.
4. Choose the appropriate Grant ID from the list and select the Grant ID hyperlink (i.e., G-0355).
   a. Select **Close Out** from the quarter drop-down menu.
   b. **Note:** The **Title** field box is not required to complete the Close-out report.
5. Ensure the appropriate report is selected.
6. Select the *Narrative* tab and enter the responses.
7. Make sure to select the **Save** button to save progress.
8. After responding to questions in the *Narrative* tab, select the **Save** button.
9. Select the *Documents* tab to upload supporting documentation, if applicable.
10. Select the **New** button.
11. Enter the name of the document and select the document format (i.e. Word, Excel, PDF), and then select **Save.**
12. On the *Documents* tab, locate the document entry created and select the **UploadFiles** button.
13. Locate the document to upload.
14. Select the **Done** button when the upload is complete.
15. Review the *Narrative* tab to ensure all questions are answered with detailed responses, then **Submit**

# EDD Close-Out Process

The EDD FMU oversees the fiscal close-out process of the WIOA grant and will contact Fiscal Agents/Subrecipients toward the end of the grant term. The Fiscal Agents/Subrecipients will have 60 days after the end of the grant term to complete and submit the fiscal close-out documentation.

For more information on close-out requirements, refer to the WIOA Close-Out Requirements directive on the Workforce Services Directives website.

### Periodic Review and Information Requests

The CWDB may conduct periodic reviews and request information at any time (and as needed) throughout the grant term. If the Fiscal Agent/Subrecipient is not performing in accordance with program requirements, the Fiscal Agent/Subrecipient will be subject to the remedies for non-performance. These may include, but are not limited to, being placed on a cash hold until issues are resolved or de-obligation of funding.

## Budget and Fiscal Responsibilities

All Fiscal Agents/Subrecipients must be or become familiar with all or any applicable EDD fiscal directives on the Workforce Services Directive website. The following is not an exhaustive list of fiscal directives.

- Allowable Costs and Prior Written Approval
- CalJOBS Cash Request
- 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.
- Federal Acquisition Regulations ECFR: 2 CFR 200.303 -- Internal controls.
- Subrecipient and Contractor Distinctions
- Indirect Cost Rates

### Accessing Grant Funds

To access grant funds, a cash request must be submitted on the CalJOBS website. The Fiscal Agent/Subrecipient can submit a cash request anytime but note that the time of submission may impact the timeline of grant funds delivery.

Once approved, the payment will be delivered through one of the following delivery methods (Awardee/Subrecipient to choose):

- Direct deposit to a bank account
- Receive a check via 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. For more information on CalJOBS Cash Request, refer to the CalJOBS Cash Request directive on the Workforce Services Directives website.

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

## Expenditure Reporting

The drawn-down funds must be reconciled each month through monthly 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, the report is due by close of business (COB) on the last business day before 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. For more information on monthly and quarterly expenditure reporting, refer to the Monthly and Quarterly Financial Reporting Requirements directive on the Workforce Services Directives website.

### Expenditure Reporting Expectations

All Fiscal Agents/Subrecipients are expected to fulfill the following:

- All expenditure 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 October, the Fiscal Agent/Subrecipient submits a monthly expenditure report with a cumulative of $120,000. In November, $0 is spent. The monthly expenditure report for November should have a cumulative total of $120,000.

### Fiscal Related Responsibilities

The Fiscal Agents/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 Fiscal Agent/Subrecipient may be put on a cash hold until the issues and concerns are remedied. If a resolution is not reached, it may result in termination of the Subgrant Agreement.

### CalJOBS Fiscal Training

The EDD has recorded a CalJOBS Fiscal Training presentation to assist Fiscal Agents/Subrecipients with the cash request process and fiscal reporting from grant start to close-out. This recorded training covers the following topics:

- Subgrant Agreement 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 presentation can be downloaded.

## 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 will follow the 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 via the initiative inbox with questions about whether a specific purchase is an allowable cost.

**Prior Written Approval**
The Uniform Guidance establishes uniform administrative requirements, cost principles, and audit requirements for WIOA awards. This includes allowable cost items (goods and services) requiring prior written approval from the CWDB. For more information on allowable costs and approval, refer to the Allowable Costs and Prior Written Approval directive on the Workforce Services Directives website.

The CWDB reviews each budget modification request to determine if prior written approval is required and will initiate a Prior Written Approval Form with the Fiscal Agent/Subrecipient as needed. The Fiscal Agents/Subrecipients must complete and submit the Prior Written Approval form to the CWDB and obtain approval ***before*** purchasing, implementing, or delivering the disclosed goods or services.

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

The expenditure 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 the fiscal year for travel reimbursement are available 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 will 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 may be allocated to 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 complying and understands all requirements:

1. OMB Title 2 CFR Part 200: Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards
2. OMB Title 2 CFR Part 2900: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
3. EDD Directives
4. 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 CWDB 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

The Fiscal Agent/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. The Fiscal Agent/Subrecipient is expected to:

1. Be responsive to all compliance monitors' requests for Fiscal and Program Management.
2. Provide reasonable and timely access to records and staff.
3. Facilitate access to subcontractors and communicate with compliance monitors promptly and accurately.
    a. 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.
4. Conduct regular oversight and monitoring of all contractors and their Subrecipients.
    b. 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.
5. Ensure that all awarded funds comply with all regulations.

**Single Audit Requirement**
The Fiscal Agents/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). Auditees (Awardees/Subrecipients) are responsible for uploading the Single Audit results and supporting documentation to the FAC. For more information on the audit, refer to the Audits Requirement directive on the Workforce Services Directives website.

Failure to submit the Single Audit Report may result in non-compliance (for being out of compliance with federal grant requirements) and/or de-obligation 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 provider type and agreement should be analyzed, and no single factor should be considered in isolation. Not all characteristics will be present in every relationship. In rare situations, an entity may 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. For more information on Subrecipient and Contractor, refer to the Subrecipient and Contractor Distinctions directive on the Workforce Services Directives website.

***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 the Fiscal Agent/Subrecipient are expected to participate in monitoring and will be held to the same standards as the Fiscal Agent/Subrecipient. The Fiscal Agent/Subrecipient will be responsible for the findings of the Subrecipient.

The Fiscal Agents/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.

The Fiscal Agents/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 the monitoring and management of the Subrecipients may result in findings during monitoring.

***Contractor***

A contractor is a vendor, dealer, distributor, merchant, or other seller that provides goods or services 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

The Fiscal Agents/Subrecipients are required to maintain project and fiscal records enough 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. The Fiscal Agents/Subrecipients must retain all records pertinent to the Subgrant Agreement for a period of three years from the date of final payment (as listed on the Subgrant Agreement) and as outlined in the CFR 200.334 – 200.338 – Record Retention.

## Local Agency Policies

The Fiscal Agents/Subrecipients must have a series of local agency policies in place that comply with State and Federal regulations. All the administrative policies listed in this section are required. The policies on serving participants are only necessary for agencies that use grant funds to support participants. The local agency policies will be reviewed during monitoring.

It is up to the Fiscal/Subrecipient to determine which policies apply to their project and implement them for their project and/or organization. The state cannot do this on the Fiscal Agent/Subrecipient's behalf. The CWDB staff can provide examples of local policies or, upon request, connect the Fiscal Agents/Subrecipients to their local workforce development board

**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, compensation, 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 directly serve participants.

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

**Directives**

The directives containing policy guidance are updated and published regularly. **The CWDB requires all Fiscal Agents/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

Visit the Active Directives webpage for current Work Services Directives.

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

The Active Directives section lists most of the active directives on the Work Services Directives website. It is the Fiscal Agent/Subrecipient's responsibility to refer to and review each directive on the Workforce Services Directives website and determine which applies and should be implemented to its project and/or organization.

- Allowable Costs and Prior Written Approval
- Adult Program Priority of Service
- Audit Requirements
- Audit Resolution
- CalJOBS Activity Codes
- CalJOBS Cash Request
- CalJOBS Participant Reporting
- CalJOBS System Access
- California Eligibility Training Provider List
- Contracts with Higher Education or Eligible Training Provider
- Consultant Services and Pay
- Criminal Record Restrictions and Impact Based on Race and Nationality
- Data Change Request Form Procedure
- Debt Collection
- Employment Service Compliant System
- ETPL Reciprocal Agreements
- Funds Utilization Requirement for WIOA Funds
- FFATA Compensation Data Reporting Requirements
- Impact of WIOA Implementation on Waivers Approved under WIA
- Incident Reporting
- Incumbent Worker Training
- Indirect Cost Rates
- Limited English Proficiency
- LLSIL and Poverty Guidelines
- Local Area MIS Administrator and WSB CalJOBS SPOC Roles and Responsibilities
- Mandated Use of One Integrated Data System – Direct Data Key Entry into CalJOBS
- Mandated Use of VOSGreeter Module in CalJOBS
- Monthly and Quarterly Financial Reporting Requirements

- Nondiscrimination and Equal Opportunity Procedures
- Organizational Information Change
- Oversight and Monitoring of Nondiscrimination and EO Procedures
- Oversight and Monitoring Standards for Substate Entities
- Pathway to Services, Referral, and Enrollment
- Performance Guidance
- Priority of Service for Veterans and Eligible Spouses
- Procurement of Equipment and Related Services
- Property – Purchasing, Inventory, and Disposal
- Pseudo Social Security Number in CalJOBS
- Recovery of WIOA Tuition and Training Refunds
- Salary and Bonus Limitations
- Selective Service Registration
- Services and Referrals to Victims of Human Trafficking
- Standards for Oversight and Instructions for Substate Monitoring
- Strategic Co-Enrollment – Unified Plan Partners
- Stipends and Incentive Payments
- Subrecipient and Contractor Distinctions
- Subsidized Employment and Employee Benefits
- Transfer of Funds – WIOA Adult/Dislocated Worker Programs
- Unilateral De-Obligation
- WIOA 15 Percent Governor’s Discretionary Funds
- WIOA Closeout Requirements
- WIOA Data Validation
- WIOA Grievance and Complaint Resolution Procedures
- WIOA Title I Eligibility Technical Assistance Guide
- WIOA Training Expenditure Requirement
- WIOA Waiver Guidance – Transitional Jobs and On-the-Job Training
- WIOA Youth Program Requirements
- Worker Displacement Prohibition

## Communication and Branding

**Federal Funding Disclosure (Stevens Amendment)**
The **Stevens Amendment** is a federal law, codified at H.R. 6157, that requires funding information to be included for all projects or programs that use 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 as a 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]] 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 percent financed from non-governmental sources.*

**Branding and Communications Guidelines**
The Fiscal Agents/Subrecipients can request initiative/grant branding and communication guidelines through the initiative inbox. Branding and communication guidelines serve as a reference for Fiscal Agents/Subrecipients and contractors implementing projects and programs around the state to ensure that 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.

# 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:
        i. Accounting, budgeting, financial, and cash management functions
        ii. Procurement and purchasing functions
        iii. Property management functions
        iv. Personnel management functions
        v. Payroll functions
        vi. Coordinating the resolution of findings arising from audits, reviews, investigations, and incident reports
        vii. Audit functions
        viii. General legal services functions
        ix. 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:
    i. Tracking of performance information.
    ii. 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 :

1. Be necessary and reasonable for the performance of the award.
2. Be allocable to the award.
3. Conform to any limitations or exclusions outlined in the award.
4. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity.
5. Be accorded consistent treatment.
6. Be determined in accordance with generally accepted accounting principles.
7. Not be used to meet cost-sharing or matching requirements of any other federally financed program.
8. Be adequately documented.

The Legend Key table below, along with its corresponding definitions, is intended to help the user determine whether a cost item is allowable.

| **LEGEND** | |
|---|---|
| **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 by two or more legend keys, users should consult additional information sources for 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 sources of information 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 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 as a final authority for deciding whether a cost would be allowed.

## Cost Matrix

| 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 |

| COST MATRIX | | | | | | |
|---|---|---|---|---|---|---|
| 14 | Contributions and donations | U | U | U | 200.434 | - |
| 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 | - |
| 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 | - |

| COST MATRIX | | | | | | |
|---|---|---|---|---|---|---|
| 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 | - |
| 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 | - |

| COST MATRIX | | | | | | |
|---|---|---|---|---|---|---|
| 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 | - |