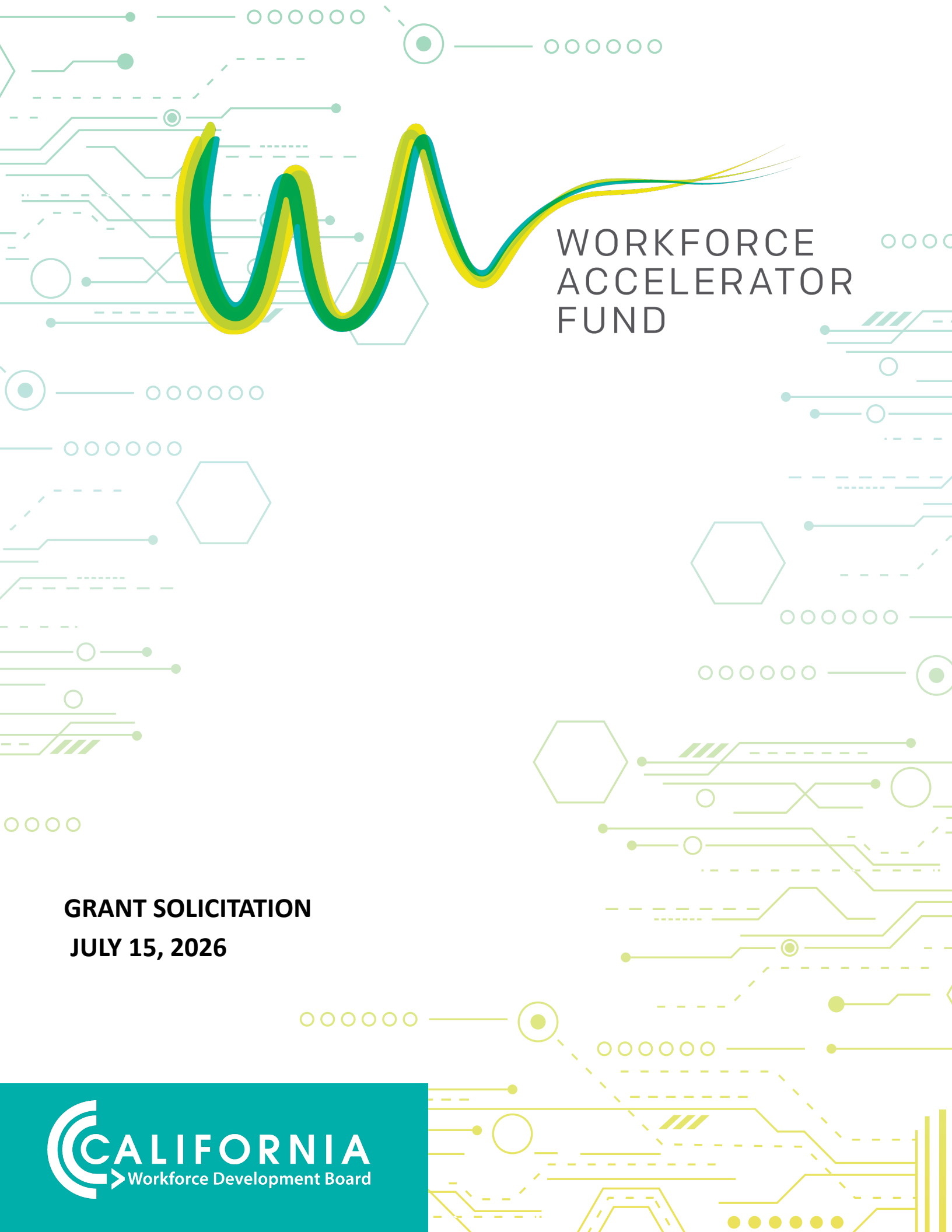




WORKFORCE ACCELERATOR FUND

GRANT SOLICITATION
JULY 15, 2026

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Section One. Program Overview

The California Workforce Development Board (CWDB) is pleased to announce up to \$3,000,000 in Workforce Innovation and Opportunity Act (WIOA) Governor's discretionary funds for the Workforce Accelerator Fund 14 (Accelerator 14) grant program.

Accelerator 14 will support workforce development partnerships that test, scale, and/or replicate innovative approaches to help people access quality jobs in emerging high-tech industries, specifically Quantum and Fusion. Accelerator 14 supports efforts established under the California Jobs First Initiative's "Bet" sector strategy and furthers economic and workforce development opportunities in emerging industries.

Awarded funding will provide grantees the flexibility to bridge gaps in the workforce system in ways that mobilize existing funding streams, as well as support the development of new training models and employer partnerships to prepare Californians for roles in the Quantum and Fusion sectors.

Workforce Accelerator Fund 14 Goals

The CWDB seeks to fund two or more partnerships that will develop a scalable, replicable career pathway program focused on emerging high-tech sectors, specifically Quantum and Fusion, with multiple on- and off-ramps for participants from the K-12 system through the community college and four-year university systems. The intent of Accelerator 14 is to support the development of programs that offer:

- Establishment of industry-recognized credentials that prepare jobseekers for quality jobs in the Quantum or Fusion sectors; particularly short-term credentials that can be attained in approximately eight to thirteen weeks.
- Training and placement into jobs in Quantum, Fusion, and/or adjacent occupations within the Quantum or Fusion supply chains that do not require a four-year degree.
- Career education, exploration, and introductory technical education at the High School and Community College levels.
- Guidance and support to students seeking to enter a four-year degree program focused on Quantum, Fusion, or a related field.
- Outreach, recruitment, and supportive services for jobseekers facing barriers to employment.

Accelerator 14 embeds the work of the Governor's [California Unified Strategic State Plan](#) the [California Jobs First State Economic Blueprint](#), and the [Master Plan for Career Education](#) to support innovative service delivery and create pathways to quality jobs for workers from historically underserved communities.

Workforce Accelerator Fund Background

In April 2014, the CWDB established the Workforce Accelerator Fund to drive innovation in California's workforce system. Since then, over \$55.4 million has been invested in 254 projects statewide. To learn more about the Workforce Accelerator Fund, refer to the [Workforce Accelerator Fund](#) webpage.

The Workforce Accelerator Fund supports innovative solutions that 1) accelerate quality employment outcomes for low-income and disadvantaged populations and 2) have the potential for system-wide scale.

Funded projects will develop scalable strategies that can be embedded into California's workforce system. The pillars of Accelerator are:

- **Collaboration** among partners in the development of service delivery strategies and alignment of resources to better connect disadvantaged and disconnected job seekers to employment.
- **Innovation** that creates new methods or adapts existing approaches or accelerates promising practices in workforce development and skill attainment.
- **System change** that uses grants to incentivize the adoption of proven strategies and innovations that are sustained beyond the grant period.

Quantum and Fusion in California

The high-tech sector is a core piece of California's economic health and future growth, offering high-paying jobs, enabling innovation, and attracting significant investment.¹ California's high-tech sector includes emerging quantum and fusion technologies. California is currently estimated to account for roughly 17% of all quantum-ready talent in the United States, with 374,000 roles that could transition to quantum in the future.²

Quantum

California's existing presence in precision manufacturing, semiconductors, and advanced materials positions the state to lead in the emerging field of quantum. In California, a wide range of public and private institutions has contributed to the growth of an ecosystem where innovators can go from experimentation to commercialization. These institutions are opening shared labs, expanding access, and helping move discoveries from the lab to the real world. As a result, California leads the nation in quantum-skill job postings, with the highest demand of any U.S. state, creating an emerging job market for professionals. The emergence of quantum technologies in cryogenics, photonics, control electronics, software, and systems integration will continue to drive demand for skilled workers.

Fusion

When successfully commercialized, fusion energy offers the potential to provide clean, safe, and reliable energy without producing air pollution, harmful emissions, or long-lasting nuclear waste.³ California is home to more than one-third of all U.S.-based fusion companies and has attracted over \$2.2 billion in cumulative public and private investment since 2021.⁴ Legislation enacted in the 2025-26 legislative session is expected to accelerate demand for skilled workers in the fusion sector and its supply chain, including:

- **SB 80** (Fusion Research & Development Innovation Initiative), which established the Fusion Research and Development Innovation Hub Program within the California Energy Commission and includes up to \$5 million in financial incentives to advance research and accelerate the development of fusion integration into the state's energy goals.
- **SB 86** (Sales Tax Exclusion), which extended California's Sales and Use Tax Exclusion program and adds nuclear fusion energy facilities as eligible projects for incentives, enabling fusion companies to reduce equipment and capital costs through tax exclusions.
- **SB 131** (Permitting Reform), which reformed the California Environmental Quality Act (CEQA) permitting process for eligible advanced manufacturing and fusion facilities, streamlining permitting to accelerate fusion-related construction and manufacturing jobs.
- **AB 940** (Jobs First Sector Strategies), which required the Governor's Office of Business and Economic Development (GO-Biz) to develop industry-specific strategies for the strategic sectors identified in the California Jobs First State Economic Blueprint, including fusion, in order to strengthen investment, partnerships, and job growth.

¹ California Jobs First, [State Economic Blueprint](#), (February 2025), p.46.

² GO-Biz, [Quantum California](#).

³ California Energy Commission, [Fusion Research and Development Innovation Initiative](#).

⁴ San Diego Regional Economic Development Corporation, [Catalyzing California's Fusion Advantage](#).

Section Two. Program Guidelines

Interested applicants are strongly encouraged to review all program guidelines prior to applying for Accelerator 14 funding.

Eligible Applicants

One entity will apply on behalf of the proposed partnership and serve as the Lead Applicant. Lead Applicants are responsible for organizing, coordinating, and reporting activities, deliverables, and program metrics on behalf of the project's Required Partners.

Lead Applicants will collaborate with education, workforce development, and industry partners to co-design, develop, and prototype strategies that address industry workforce needs and align education and training with industry defined job needs in emerging high-tech sectors.

The following entities are eligible to serve as Lead Applicant for Accelerator 14:

- Academic institutions, including K-12 districts, community colleges, public universities, and Adult Education Providers
- Local Workforce Development Boards
- Community-Based Organizations and Non-profit organizations

This list is not exhaustive, and the CWDB may consider organizations not identified above on a case-by-case basis.

For-profit organizations are not eligible to serve as lead applicants or fiscal agents.

Eligible Project Types

The Accelerator 14 grant program will fund projects in two categories, based on whether the proposal includes direct services to participants throughout the grant term:

- Planning and Development
- Innovation Impact

The maximum award request for each project type is \$1,500,000.

Both project types require applicants to match or leverage external funding at a 1:1 rate with their total requested funding amount (refer to the [Match/Leveraged Funding Requirement](#) section of this RFA for more information).

Required deliverables and application-specific requirements for each Project Type are detailed below.

Planning and Development Projects

Planning and Development projects will focus on convening a wide array of workforce, education, and industry partners to establish career pathways for future participants and prepare for future investment.

Planning and Development applicants will take a research-and-development approach to prototyping new service-delivery models. These projects may entail design, development, testing, and partnership development. Planning and Development projects will develop a career pathway program—through collaboration among education, workforce development, and industry partners—that is ready to implement training activities by the end of the Accelerator 14 grant term.

Planning and development projects do **not** provide direct services to participants during the grant term. Projects that anticipate serving participants must apply under the Innovation Impact project type.

Required Planning and Development Deliverables

Planning and Development projects must submit each of the following by the end of the grant term:

- A comprehensive, implementation-ready training and education plan detailing multiple on- and off-ramps to and from education, training, and employment from high school through community college and university-level education. The training plan must identify current and projected demand in the project's target occupation(s) and detail how the training and education plan will facilitate future participants' placement into those positions. Training pathways that include short-term credentialing—approximately eight to thirteen weeks—are preferred.
- A sustainability plan demonstrating the partnership's strategy for securing the resources necessary to implement the training and education plan.
- Establishment of an industry-recognized credential(s), or evidence of material actions taken during the grant term toward establishing an industry-recognized credential, in Quantum, Fusion, or an adjacent occupation within the Quantum or Fusion supply chains (e.g., Cryogenic Technician, Precision Machinist, Electromechanical Technician, etc.).⁵

Innovation Impact Projects

Innovation Impact projects will implement new strategies to adapt, replicate, and/or scale strategies that prepare participants for current and future demand for trained workers in Quantum or Fusion AND address economic and social barriers to employment for participants from one or more of the Accelerator 14 [Target Populations](#).

Innovation Impact projects will receive priority funding consideration for Accelerator 14.

Innovation Impact projects must serve participants during the grant term; however, they are not required to serve participants at the beginning of the grant term. These projects may conduct planning and development activities during the grant term; however, direct services to participants AND placements into Quantum, Fusion, or an adjacent occupation within the Quantum or Fusion supply chain must be completed by the end of the grant term.

Innovation Impact projects must meet the following application requirements:

- Applicants must submit an [Employer Attestation](#) in which the employer partner commits to hire program participants within the Accelerator 14 grant term.
- The Lead Applicant OR at least one partner organization must have prior experience administering WIOA funding. Lead applicants without prior experience administering a WIOA-funded grant are strongly encouraged to partner with one or more local workforce development boards to satisfy this requirement. Experience administering WIOA funding must be cited in the application's Scope of Work and/or Partner Roles and Responsibilities exhibits.
- The applicant and/or project partners must demonstrate capacity and experience serving participants with barriers to employment via the application's Scope of Work and/or Partner Roles and Responsibilities exhibits.⁶

Required Innovation Impact Deliverables

Innovation Impact projects will be required to submit ALL required Planning and Development deliverables listed in the *Required Planning and Development Deliverables* subsection above AND document participant outcomes in accordance with CWDB participant data reporting guidelines. Deliverables must be submitted by the end of the grant term.

⁵ For more information about credentials, refer to the: [TEGL 25-19](#)

⁶ As defined by WIOA, refer to the [TEGL 19-16](#) (pages 8-9)

Required Partners

Under Accelerator 14, the CWDB seeks to fund projects that entail a robust partner network to ensure the cross-system collaboration necessary to meet the program's deliverable requirements. **All applications must include at least one employer partner AND a partner representing at least one**, preferably each, of the institutions below:

- K-12 School District
- Community college or community college district
- California State University system
- University of California system, or California-based national laboratory or research facility

Applicants must substantiate these partnerships in the application by uploading Partnership Commitment Letters in the *Upload Documents* section in Cal-E-Grants.

Priority consideration will be given to applications that include:

- Partnership commitments from multiple institutions in the *Required Partners* list above
- Multiple employers or an employer consortium
- Partnership commitment from a local workforce development board or America's Job Center of California (AJCC)

Partnership Commitment Letter Requirements

All applicants are required to submit evidence of partnership commitment from at minimum: 1) one employer and 2) at least one of the required partners listed in the [Required Partners](#) subsection above. Applicants submitting a Partnership Commitment Letter for more than one employer or required partner will receive priority consideration.

Partnership Commitment Letters must adhere to the following minimum requirements:

- Include the name of the proposed project or partnership.
- Contain an electronic or original signature from an authorized representative of the organization, preferably on the official letterhead of the signatory's organization.
- Provide a commitment to perform the roles and responsibilities outlined in the Partner Roles and Responsibilities exhibit of the grant application.

Applicants that do not submit Partnership Commitment Letters as described in this section will be subject to disqualification.

For Lead Applicants representing one of the institution types listed in the *Required Partners* subsection above, the application will function as the organization's formal commitment to complete the proposed program activities, and only a partnership commitment letter from one or more employer partner(s) is required to establish eligibility.

Employer Attestation

For Innovation Impact projects only, applicants must submit an Employer Attestation from at least one employer partner identified in the project proposal. Hiring commitments must, at a minimum, affirm the following:

- The employer's commitment to hire participants who complete the project's proposed training plan.
- Current and projected hiring demand for the project's target occupations.
- Confirmation of the employer's role in informing the proposed training plan.

The Employer Attestation will satisfy the Partnership Commitment Letter requirement from the project's employer partner. Innovation Impact applicants do not need to submit both an attestation and commitment letter from the same employer partner.

Target Populations

The CWDB seeks to fund projects that will conduct outreach, recruitment, training, and supportive service delivery tailored to the needs of job seekers who face barriers to employment. Innovation Impact projects must identify at least one target population from the list below. While Planning and Development projects will not directly serve participants during the grant term, their planning activities must incorporate strategies for serving one or more of the following target populations.

- **English Language Learners:** An English Language Learner (ELL) is defined as a person who has limited ability in speaking, reading, writing, or understanding the English language, and (a) his or her native language is a language other than English, or (b) he or she lives in a family or community environment where a language other than English is the dominant language.⁷
- **Homeless and Housing Insecure:** A homeless and/or housing insecure individual lacks a fixed, regular, and adequate nighttime residence; has a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; is living in a supervised publicly or privately operated shelter designated to provide temporary living arrangements; is an unaccompanied or migratory youth; and/or is fleeing domestic violence or life-threatening conditions in the individual's current housing situation.⁸
- **Immigrants:** An immigrant is defined as a citizen and national of the United States (U.S.); a lawfully admitted permanent resident; a refugee; an asylee; a parolee; an eligible migrant or seasonal farmworker; or another immigrant authorized by the attorney general to work in the U.S.⁹
- **Indian and Native Americans:** Including Alaska Natives and Native Hawaiians, as defined in WIOA Subtitle D Section 166 [Indian and Native American Programs](#).
- **Justice-involved Individuals:** A justice-involved individual is defined as an adult or juvenile (a) who is or has been subject to any stage of the criminal justice process and for whom services under the WIOA may be beneficial, or (b) who requires assistance in overcoming artificial barriers to employment resulting from a record of arrest or conviction.¹⁰
- **People with Disabilities:** People with Disabilities (PWD) is an individual who identifies as a person with a physical or mental impairment that substantially limits one or more major life activities of such individual, has a record of such impairment, or is regarded as having such an impairment.¹¹
- **Out of School Youth:** For the purpose of this RFA, a youth is an individual who meets the criteria for WIOA-eligible out-of-school youth ages 16-24.^{12 13}
- **Veterans:** A veteran is a person who served in the active military, naval, or air service and who was discharged or released under conditions other than dishonorable.¹⁴
- **Other Populations Facing Barriers to Employment:** Refers to populations sharing a particular characteristic (e.g., individuals living in low-income communities) that face systemic barriers to securing and retaining employment in quality jobs. Applicants serving participants under this category must provide a justification that clearly and convincingly substantiates the population's barriers to employment and be able to produce supporting documentation if requested.

⁷ WIOA Public Law 113-128, Section 203(7)(a) and (b)

⁸ 42 U.S.C. Section 11302 103(a) and (b)

⁹ WIOA Public Law 113-128, Sections 167(1) and 188(a)5

¹⁰ WIOA Public Law 113-128, Section 3(38)(a) and (b)

¹¹ 42 U.S.C. Section 12102 1(a)(b)(c)

¹² WIOA Public Law 113-128, Section 129(a)(1)(B)

¹³ Grantees serving youth are responsible for adhering to all federal and state requirements associated with serving participants under the age of 18. For more information, visit the Work Permits section of the [Department of Industrial Relations](#).

¹⁴ 38 U.S.C. Section 101

Awarded grantees are responsible for screening prospective participants and determining whether they are WIOA eligible AND meet the selected target population definition. Awardees are also responsible for retaining documentation demonstrating that the individual's identity was verified and meets WIOA criteria.¹⁵

Section Three. Program Timeline

Application & Award Timeline

Event	Details
Application Opens	July 15, 2026
Application Deadline	August 27, 2026 at 5:00 p.m. PDT
Award Announcement	Fall 2026
Grant Processing	1-3 months
Estimated Program Start Date	January 1, 2027
Grant Term	January 1, 2027-March 31, 2029

The CWDB may adjust dates without an addendum to this RFA. Additional dates, including grant webinars, will be posted on the [Accelerator 14](#) webpage.

Applications must be submitted by Thursday, August 27, 2026, at 5:00 PM (PDT). The online application will close once the deadline has passed. There are no exceptions to application deadlines. Technological barriers or an applicant's inability to submit an application by the deadline for any reason will not be grounds for an extension of the deadline.

Grant activities must be completed by March 31, 2029.

Weekly Q&A

To ensure a fair and transparent solicitation process, individual CWDB staff cannot respond directly to inquiries or engage with potential applicants during the solicitation period. The Q&A document serves as a supplement to this RFA and is intended to clarify policy about the grant and application process. Questions regarding this RFA can be sent via email to Solicitations@cwdb.ca.gov. Please use "Accelerator 14 Question" in the subject line. Cumulative questions and answers will be posted on the [Accelerator 14](#) webpage on a weekly basis beginning Friday, July 24, 2026. Questions must be received each Tuesday by 2:00 p.m. (PDT) to be included in that Friday's weekly posting. The final Q&A posting will be Friday, August 21, and questions must be received by Wednesday, August 19, at 3:00 p.m. (PDT) to receive an answer. Questions submitted after the deadline will not be included or answered in the Q&A.

Section Four. Selections and Award Process

Applications will be reviewed and evaluated based on their alignment with Accelerator 14 goals and priorities. As noted in Section Two, the CWDB will give priority consideration to proposals that serve participants and/or include multiple partners representing industry, education, and/or the workforce development system. Methodology for the application of these priorities in the selections process is outlined in rubric below.

¹⁵ Refer to the EDD's [WIOA Title I Eligibility Technical Assistance Guide](#) (WSD24-04) for adult and dislocated workers and [WIOA Youth Program Requirements](#) (WSD17-07) for information on WIOA eligibility for youth.

Application Scoring Rubric

The table below provides an overview of the scoring categories and total points available by section that will be used during the CWDB's application scoring process.

Scoring Element	Maximum Points Available	Percent of Total Application Score
Scope of Work Score of application Scope of Work and associated exhibits as assessed by CWDB reviewer panel	100	40%
Serving Participants +20 points automatically applied to Innovation Impact projects	20	8%
Education System Partnerships Up to +10 points per partnership commitment letter, up to a maximum of +50 points.¹⁶	50	20%
Industry Partnerships +10 points per partnership commitment letter or employer attestation (refer to requirements in Section 2), up to a maximum of +50 points.	50	20%
Workforce Development System Partnerships +30 points for a partnership commitment letter from a local workforce development board OR +15 points for a partnership commitment letter from an AJCC partner only	30	12%
Total	250	100%

The CWDB reserves the right to consider additional factors beyond those described in this RFA when determining grant awards, including, but not limited to, geographic diversity in awards, proposed project budgets, and/or projected participant enrollment and placement totals.

¹⁶ Applicants seeking the maximum for this category must submit partnership commitments from multiple institution types. For example, an application that includes partnership commitments from each institution listed in the Required Partners section will receive preference over an application that submits five partnership commitments from a single institution type.

Technical Review

All submitted applications will be subject to an initial review to ensure adherence to and alignment with the Accelerator 14 program requirements. Prior to the CWDB's application scoring process, all applications will be reviewed for the following:

- Submittal of required partnership commitment letter(s) and/or employer attestation letter(s)
- Target occupation alignment with Accelerator 14 program goals
- Completeness and reasonableness of project budget
- Innovation Impact applications only: Lead applicant and/or project partner's capacity to administer WIOA funding (as described in narrative response)

Applications determined to be missing required documentation or documentation deemed insufficiently aligned with the requirements outlined in this RFA may be subject to disqualification.

Post-Application Interview

Following the application review and scoring process, the CWDB may elect to conduct virtual interviews with selected applicants. During the interview, applicants may be asked to discuss their proposed project in detail, respond to questions about their proposed project and application, and/or discuss potential revisions to the project's design and scope.

Invitations and additional information about the interview process will be sent to the Lead Applicant's primary contact as identified in the application. Applicants invited to interview will be provided with a timeline for scheduling the interview and additional information about the interview process. Failure to respond to interview requests within the timelines provided by CWDB may result in disqualification from funding consideration. Applicants invited to interview are not guaranteed to be awarded grant funding.

The CWDB may elect to award selected applicants based on the results of the application review and scoring process only.

Communication of Award Decisions

All applicants will receive an emailed communication of their award decision to the primary point of contact identified in their application following the conclusion of the application scoring process. Awardees must respond via email to Solicitations@cwdb.ca.gov within three (3) business days to confirm acceptance of a grant award. Awarded applicants who do not confirm their award within this timeline may be subject to forfeiture of the award.

Acceptance of Award

Upon confirmation of acceptance of their award as outlined in the [Communication of Award Decisions](#) section above, awarded applicants agree to complete all required exhibit modifications as identified by the CWDB within no more than 30 calendar days, unless otherwise specified by CWDB. Failure to complete requested exhibit modifications in accordance with the timeline and specifications conveyed to the awarded applicant by CWDB may result in revocation of a grant award. Awarded applicants also agree to comply with all requirements outlined in this RFA, all terms in the subgrant agreement, and all administrative and reporting requirements communicated by the CWDB at any time following acceptance of the award through the end of the grant term. The CWDB reserves the right to revise the terms and conditions of Accelerator 14 awards throughout the subgrant agreement process and grant term.

Application Exhibit Modifications

Following the award notification and prior to subgrant agreement execution, the CWDB's Program Implementation and Regional Support Branch will work directly with the point of contact listed in the awarded applicant's application to initiate the modification process. During this stage awarded applicants will be required to update the application. This process is time-sensitive and requires awarded applicants to respond to all emails and return paperwork promptly to authorize funding and begin project activities by the program start date.

Subgrant Agreement Process and Timeline

CWDB partners with EDD to process and execute subgrant agreements following the award process. Once requested exhibit modifications are completed, the CWDB will submit relevant documentation to EDD for subgrant agreement processing.

Any changes to a Lead Applicant's contact information, including primary and fiscal point(s) of contact, as identified in their application, must be communicated to CWDB immediately. Failure to provide valid and current contact information and/or failure to respond to CWDB requests for information during the award process may result in revocation of a grant award.

Rejection of Funding Request

All award decisions are considered final. Applicants not selected for an award may request a summary of feedback from the CWDB scoring panel. Requests for feedback must be sent to Solicitations@cwdb.ca.gov within 30 calendar days of CWDB's award decision message. Applicants submitting such a request will receive an emailed summary of scorer comments within 10 business days of their request.

The CWDB reserves the right to waive any immaterial deviation in an application; however, such a waiver shall in no way modify the document or excuse the successful applicant from full compliance with the application requirements after the subgrant agreement is awarded.

An application may be rejected for any of the following:

- The application is incomplete or fails to meet the solicitation specifications and/or basic application requirements.
- The application contains false or misleading statements or references that do not support an attribute or condition claimed by the applicant. The application shall be rejected if, in the CWDB's opinion, such information was intended to erroneously mislead the state in its evaluation of the application.
- The applicant has received a substantive negative contract evaluation from the State of California.
- The applicant has had a contract with the State of California canceled due to failure to comply with the Drug-Free Workplace Act of 1990.
- It is determined that the applicant is not responsible. Examples of why an applicant may not be found responsible include:
 - No business license.
 - Submitted an application when the license is subject to suspension on the date of the application opening and/or award of the contract or during the proposed term of the Agreement.
 - Submitted an application without an authorized signature.
 - Falsified any information in the application package or has had poor performance on a previous agreement with the CWDB.

- Upon license verification with the Contractor's State Licensing Board, it is found that an applicant's license is subject to suspension on the date of the application opening and/or award of the contract or during the proposed term of the agreement.

Funding Source Information

Accelerator 14 is supported by the California Workforce Development Board (CWDB) in coordination with the California Employment Development Department (EDD), with Department of Labor funding totaling \$3,000,000. Funding for this RFA will be provided through the WIOA 15% Governor's Discretionary allocation. All awards are subject to the availability of appropriated funds and to any modifications or additional requirements that may be imposed by law. The CWDB reserves the right to adjust the grant term duration and amount of each grant award based on the availability of funds and performance. If additional funds become available, the CWDB reserves the right to fund additional projects solicited through this RFA and/or increase award amounts to funded projects.

Section Five. How to Apply

All applications for Accelerator 14 funding must be submitted electronically through the [Cal-E-Grants](#) webpage. Only applications submitted through Cal-E-Grants will be considered. Paper applications or applications submitted via email will not be accepted and will be automatically disqualified. Applicants should follow the steps in this section to ensure all required application elements are completed and submitted by the application deadline.

Application Instructions

Applicants can apply for Accelerator 14 by selecting *Workforce Accelerator Fund 14* on Cal-E-Grants under the **Funding Opportunities** link (located in the upper left corner of the website) or under the CWDB link (located in the middle of the website).

To begin the application, locate and select the **Workforce Accelerator Fund 14** link and select *Start Application*. Applications must be submitted electronically through the Cal-E-Grants website by **Thursday, August 27, 2026, at 5:00 p.m. PDT**.

Cal-E-Grants

In partnership with the Employment Training Panel (ETP), the CWDB hosts available grant opportunities on the Cal-E-Grants website.

Cal-E-Grants supports the state's administration of grant programs, including application submission, application ranking and assessment, and agreement generation.

New Users must create an account to complete and submit an application package.

To receive funding consideration, all required Narrative responses, exhibits, and documentation must be completed and submitted in Cal-E-Grants by the application deadline.

Creating a Cal E-Grants Account

Applicants must create a Cal-E-Grants account to access the Accelerator application. If a Cal-E-Grants account already exists for the organization, request the organization's primary account holder to add the applying user via the system's *Manage Users* function. For information on adding new users, visit [Manage Users](#) and refer to steps 1–4.

To register for an account:

1. Select the *Log In* button on [Cal-E-Grants](#).
2. Select *Sign Up*.

3. Enter the required information in the New User Registration Form.
4. Follow the steps to complete registration.
5. For more information on new registration, refer to the [New User Registration](#).

Logging in to Cal-E-Grants

Applicants must log in to the webpage using the administrator credentials created by their organization. It is strongly recommended that the individual with the organization's administrator credentials be the only person to add new users and manage existing users. The administrator can add multiple users, inactivate users, and delete the contents of input fields in the application. When added, new users will be able to complete and submit the Accelerator 14 application and, if awarded, have access to complete and submit Progress Reports, Modification Requests, and other relevant documents.

Application Elements

To be considered for funding, applicants must complete each of the application elements described in this section. The Cal-E-Grants system will not allow an application to be submitted if any required fields are incomplete. Applications submitted with missing, incomplete, or inaccurate information may be disqualified.

Cover Page

Enter general information about the partnership and proposed project. The Cover Page contains a pop-up acknowledgment of terms before an applicant can proceed to the subsequent exhibits. Once the acknowledgment is accepted, the remaining application exhibits will be made available for review and completion.

Narrative

Applicants must include a project summary and a scope of work in the Narrative section of the application.

Project Summary

Provide a brief overview of your proposed project. This response is required but unscored. If awarded, this response may be used in the CWDB's award announcement, press release, and/or other public-facing communications. There is a 3,000-character limit for this response, including punctuation and spaces.

Scope of Work

The Scope of Work (SOW) response is the applicant's opportunity to communicate a detailed plan for their proposed grant. The SOW must detail how the proposed project aligns with the goals of the Accelerator 14 program, clearly identify the challenge or opportunity the project will seek to address, and the proposed approach to addressing the challenge or opportunity. The SOW should align with all other application exhibits and partnership documentation.

There is a 15,000-character limit for the SOW, including punctuation and spaces. The 15,000-character limit is roughly equivalent to five pages of double-spaced text using 12-point font. The application will automatically cut off any text beyond 15,000 characters.

Outcomes and Deliverables

Identify specific project deliverables that will be achieved throughout the grant term, based on the selected Project Type. Provide details related to the proposal and intent of the project that will be completed by the end of the grant term, if awarded. List each Outcome on the left, then explain how each Outcome's performance will be measured, including the metrics that will be used to determine success.

Partner Roles & Responsibilities

List all partnering organizations and their roles and responsibilities as part of the Accelerator 14 project. Include match/leveraged funds being provided by partners. Leveraged funds included on this tab must be

included in the leveraged funds section reported in other tabs of the application (Cover Page, Expenditure Plan, and Budget Summary).

For Innovation Impact projects, applicants must identify the Lead Applicant or partner organization with experience administering WIOA-funded programs.

Match/Leveraged funds outlined on this tab and in the other tabs of the application must be reported in CalJOBS, and awarded projects must produce substantiating documentation for monitoring purposes.

Participant Plan (Innovation Impact Only)

Applicants must identify their target population(s) and the number of participants the project plans to enroll, train, and place in post-secondary education, Department of Apprenticeship Standards (DAS) approved apprenticeship, and/or employment. Applicants must also provide detailed information about their project's participant placement and/or career objectives, participant lifecycle, training cadence, and types of supportive services offered. For more information, refer to the Target Populations section of this document.

All participants must be WIOA eligible and meet the Accelerator 14 target populations. For more information, refer to the [Participant Eligibility](#) section of this RFA.

Work Plan

The Work Plan is a project management tool that outlines the key activities, milestones, and deliverables to be conducted in order to achieve the project's intended outcomes. It also helps CWDB staff understand and support the project's goals, objectives, and planned approach.

In the spaces provided, enter objectives and activities with details under the Objectives/Activities section along with the estimated completion date for each objective/activity. Objectives/activities must occur within the grant term and should align with the proposal, scope of work, and outcomes/deliverables. Activities may continue across multiple quarters. If they do, describe the activity and its progress in each quarter it occurs.

Expenditure Plan

This exhibit must be completed before completing the Budget Summary, Budget Narrative, and Supplemental Budget tabs. Responses from the Expenditure Plan will pre-populate responses in other sections of the application. Information entered into the Expenditure Plan automatically populates and validates other sections of the application. If the other budget tabs are completed first, you may receive an error message or lose data.

When completing the Expenditure Plan, ensure the following:

- List the quarterly planned expenditures and cumulative planned expenditures for the proposed budget. Costs are divided into two categories: Grant Funds (WIOA 15%) and Leveraged Funds.
- Grant Funds (WIOA 15%) refers to the amount of Accelerator 14 grant funding requested.
- Leveraged funds refers to funds contributed at one-to-one ratio of the Total Award Amount.
 - WIOA formula dollars can only be used as leveraged funds and cannot be used as match funds.
- Funding Plan: Grant Funds (WIOA 15%) refers to the amount of funding requested from CWDB. Of this total request, awarded organizations must identify how much will be used for grant administration (Total Administration - 15% Cap) and how much will be used for the actual program (Total Program Cost). The amounts reported for these two areas on this tab/section should be equal to the amount reported on the Budget Summary.

- Expenditure Plan: Awarded organizations must enter quarterly spending projections for both grant funds and match/leveraged funds. *Quarterly Planned Expenditures* refers to the amount of funds that is planned to be expended on a quarterly basis and the funds requested (or awarded) from the CWDB. *Quarterly Planned Leverage* refers to the amount of leveraged funds that is planned to be expended on a quarterly basis from the awarded organization and/or contributing partners.

Grant administrative costs are associated with the administrative and general functions of the Awardee/Subrecipient to operate and oversee the grant. These are expenses that support the organization and program as a whole. These typically include staff salaries for administrative roles, accounting and audit, legal fees, and other allocations of program administrative support and expenses. Administrative costs cannot exceed 15% of grant funding.

Budget Narrative

The Budget Narrative is used to further elaborate on details of the budget. On this tab, provide details to justify each line-item allocation. Under each line item, there are specific instructions on what details must be included for each proposed expense (cost), along with the amount per expense (cost). If there are multiple expenses (costs) within a line item, each expense (cost) must be covered separately with individual details and amount outlined, totaling the full line-item allocation.

When completing the Budget Narrative tab, ensure the following:

- Enter the grant fund allocation for each applicable line item and provide related details (i.e., cost breakdown, the purpose of the cost, etc.) for each proposed allocation. Allocation amounts of the applicable line items in this tab should mirror each line item in the Grant Funds (15% WIOA) column on the Budget Summary. This tab accounts for grant funds only. Do not include leveraged funds in the Budget Narrative.
- Total Award Amount: The amount cannot exceed the Total Award Amount requested.
- Staff Salaries and Benefits: List the job title and provide a description of responsibilities for the job title, determine the FTE, number of months (may be for the full or partial grant term), and enter the amount for Staff Benefits. Total Salary, Total Staff Salaries, and Benefits will auto-calculate.
 - This line item should only include staff from the awarded organization. Staff of organization(s) listed under the Contractual Services and/or Subrecipient line items should not be included under the Staff Salaries and Benefits line item.
 - Any listed staff salaries must adhere to the EDD Directive - [Salary and Bonus Limitations](#) (WSD24-17).
- Indirect Costs: A de minimis rate of 15% of the modified total direct costs (MTDC) can be used for Indirect Costs. To qualify for the de minimis rate, the awarded organization must never have received a prior approved indirect cost rate. To determine 15% of MTDC, calculate 15% of the total of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000. Other items may be excluded only when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs. This method may be used indefinitely for all grants until the awarded organization chooses to negotiate a rate, which can be done at any time.
 - If the awarded organization has a **Negotiated Indirect Cost Rate Agreement (NICRA)** and chooses to use it, proof of the approved rate and the Cognizant Agency must be included in the budget exhibits and supporting documentation must be uploaded with the application.

Budget Summary

The Budget Summary lists all line-item allocations of the proposed budget. Costs are divided into two categories: **Grant Funds** (WIOA 15%) and **Leveraged Funds** (Match). Grant Funds (WIOA 15%) refer to the amount of funding requested from the CWDB. Leveraged Funds (Match) refer to the amount of leveraged or matching funds from the lead applicant and/or contributing partners.

When completing the Budget Summary tab, ensure the following:

- **Grant Funds (WIOA 15%):** All grant funds must be allocated to a line item. Select the line item that best fits. For costs that do not fit under any of the available line items, use the “Other” line item (provide details/description for “Other Costs” on the Budget Narrative).
- **Total Grant Funds:** Total amount of funding the Applicant is requesting from the CWDB. This amount will auto-populate once the Budget Summary table is filled out.
- **Administrative Costs:** Amount of requested funds that will go towards administrative costs to operate/ manage the grant. Administrative costs cannot exceed 15% of the Total Award Amount (or requested amount). The Applicant will manually enter this amount. This should match what was entered on the Expenditure Plan tab.
- **Program Costs:** Amount of requested funds that will go towards the grant program itself. The amount will auto-populate once Administrative Costs are entered by the Applicant.
- **Additional guidance for select line items:**
 - *The number of full-time equivalents:* Total of individual FTE for all staffed positions outlined in the Budget Narrative.
 - *Staff Benefit Rate:* Average staff benefit rate from all staffed positions outlined in the Budget Narrative.
 - *Small Purchase:* Equipment items with a unit cost of under \$10,000.
 - *Equipment Purchase:* Equipment items with a useful life of more than one year and/or with a unit acquisition cost of \$10,000 or more are charged to the project. Additional guidance/ instructions are found in the Supplemental Budget. **Note:** If grant funds are allocated to Equipment Purchase, Leased Equipment, Contractual Services, or Subrecipient line items, the Supplemental Budget must be completed.
 - *Contractual Services:* Definitions/guidance on Contractors can be found in the Supplemental Budget (refer to EDD Directive - [Subrecipient and Contractor Distinctions](#) (WSD18-06)).
 - *Subrecipient:* Definitions/guidance can be found in the Supplemental Budget (refer to [Subrecipient and Contractor Distinctions](#) (WSD18-06)).
 - *Indirect Costs:* A de minimis rate of 15% of modified total direct costs (MTDC) can be used. To qualify, the awarded organization must never have received a prior approved indirect cost rate. This method may be used indefinitely for all grants until the Subrecipient chooses to negotiate a rate, which can be done at any time. If the awarded organization has a NICRA, they must provide proof of this rate and the Cognizant Agency by entering this information where applicable throughout the budget and uploading the supporting documentation with this application. For more information, refer to the Indirect Costs Section of the Budget Narrative tab/section above.
- **Leveraged Funds:** Amount, Type, and Source of Leveraged Funds for any line allocations that indicate leveraged funds.

Supplemental Budget

The Supplemental Budget is used to identify expenses listed in the following line items: Equipment Purchase, Leased Equipment, Contractual Services, and/or Subrecipient, and must be completed. Instructions, guidance, and resources are outlined in each section of the tab.

The Accelerator 14 solicitation process does not act as procurement, nor does it waive state and federal procurement rules and requirements. All Contractual Services must be competitively procured in accordance with federal and state procurement regulations, and the policies and type of procurement must be outlined in the Supplemental Budget. Refer to Federal Financial Assistance, 2 C.F.R §200.318 – [General Procurement Standards](#). All procurement-related resources are linked in the Supplemental Budget. Applicants must categorize contracted funds as either a Contractual Service or Subrecipient. Review [Subrecipient and Contractor Distinctions](#) (WSD18-06) to distinguish between the two. Upon review, if the state determines that a Subrecipient is a Contractor, then procurement would be required.

When completing the Supplemental Budget tab, ensure the following:

- Sections I, II, and III: If data are entered in any of these sections, complete all required field with the requested information.
- For Section I. Equipment: If the applicant requested equipment in Section 1, they must complete a Prior Written Approval Form. The CWDB Program Team will provide this form. Once completed, upload the form in the Upload Document tab in the Cal-E-Grants system.

[Upload Documents](#)

The Upload Documents section of the application allows applicants to submit additional required and supporting documentation. Please use the description field to clearly identify each uploaded document (e.g., “Partnership Commitment Letter” or “Employer Attestation”). There is a 500-character limit per text box. Applicants must also upload a completed Payee Data Record (STD 204) and, if applicable, a Payee Data Record Supplement (STD 205).

Applicants must submit a Partnership Commitment Letter(s) and/or Employer Attestation(s) via the Upload Document section of the application to satisfy the requirements outlined in [Section Two. Program Guidelines](#).

Section Seven. Administrative Requirements and Guidelines

For the Administrative Requirements and Guidelines section:

- The terms Awardee, Subrecipient, and Fiscal Agent refer to the awarded agency that enters into an agreement with the State of California.
- The stand-alone term Subrecipient refers to the agency or agencies selected by the Awardee/ Subrecipient to carry out the program

Awardees/Subrecipients awarded Accelerator 14 grants must adhere to and remain in compliance with all WIOA administrative requirements and participant reporting guidelines.

All sections in the Code of Federal Regulations (CFR) Part 200 and 2900 require compliance from the awarded agency (Awardee/Subrecipient). There are specific sections of the CFR linked below for reference; however, it is the Fiscal Agent’s responsibility to review all sections in the CFR to ensure all elements are understood and in compliance:

- Federal Financial Assistance, 2 C.F.R § 200.0 - [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- Federal Financial Assistance, 2 C.F.R § 2900.0 - [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

EDD Directives and Information Notices may also apply. While not every Directive or Information Notice is relevant for the WIOA 15% Discretionary programs, this RFA incorporates applicable guidance. CWDB program staff may share additional resources during the grant term.

- [EDD Directives](#)
- [EDD Information Notices](#)

Awardees/Subrecipients using funds to serve participants must comply with applicable WIOA law and sections in CFR Title 20, Chapter V, Part 681, Subpart B, and CFR Title 20, Chapter V, Part 680 require compliance.

- [WIOA Law](#)
- [Employee Benefits, 20 C.F.R §680](#)
- [Employee Benefits, 20 C.F.R §681.200](#)

Monitoring and Audits

After the subgrant agreement is executed, Awardees/Subrecipients will be monitored and/or audited by the state under existing policies, procedures, and requirements governing the use of WIOA funds. The Awardee/Subrecipient is expected to be responsive to all compliance monitor requests, provide reasonable and timely access to records and staff, facilitate access to contractors and/or Subrecipient(s), and communicate with compliance monitors in a timely and accurate manner. If performance is insufficient or the project is not making progress towards deliverables, the state will consider placing the agency on cash hold and possibly deobligating funds.

The Awardee/Subrecipient must conduct regular oversight and monitoring of all contractors and/or 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, OMB Title 2 CFR Part 200 and Part 2900, and other applicable laws and regulations, and to provide technical assistance as needed. It is the Awardee/Subrecipient's responsibility to ensure that all awarded funds comply with all regulations.

The Awardee/Subrecipient and their Subrecipients that 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 Su-recipients under WIOA Title I and that 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 per Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, or a program-specific financial and compliance audit.

- Federal Financial Assistance, 2 C.F.R §200.327 - 200.329 - [Performance and Financial Monitoring and Reporting](#)
- Federal Financial Assistance, 2 C.F.R §200.330 - 200.332 - [Subrecipient Monitoring and Management](#)
- Federal Financial Assistance, 2 C.F.R §CFR 200.501 - 200.507 - [Audit Requirements](#)

Record Retention

Awardees/Subrecipients must maintain the project and fiscal records sufficient 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 contract for three years from the date of final payment on this subgrant agreement.

- Federal Financial Assistance, 2 C.F.R §CFR 200.333 – 200.337- [Record Retention and Access](#)

Local Agency Policies

As recipients of WIOA funds, awardees and subrecipients must maintain local organization policies that comply with state and federal requirements. All administrative policies are required. Participant service policies are required only if grant funds or leveraged funds are used to serve participants. Additional policies may be required based on the organization's activities, even if they are not listed in this RFA. Local organization policies will be reviewed during monitoring.

Awardees and Subrecipients are responsible for determining which policies apply to their program and for developing and implementing those policies. They must review the lists of administrative and participant services policies and identify the policies needed for their Accelerator grant program. CWDB cannot make these determination on their behalf. CWDB staff may provide examples of local policies or connect Subrecipients with local areas for additional resources.

Administrative Policies

Accounting Systems

- Allowable Costs and Cost Classification
- Audits and Audit Resolution
- Cash Management (including minimizing cash on hand)
- Closeout – 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 Duty
- Leveraged Resources
- Subrecipient Monitoring
- Operating Expense Payments
- Payroll (salaries and fringe)
- Procurement/Purchasing
- Program Income (if applicable)
- Property Management
- Records Retention
- Salary and Bonus Limitations
- Travel

Participant Policies

Applicable for projects serving participants

- Eligibility Determination
- Services and Training
- Supportive Services

CalJOBS: Participant Data Entry and Case Management

Awardees/Subrecipients proposing direct services to participants using grant funds and/or leveraged funds are required to collect and report participant data entry and maintain case management data in the CalJOBS system in a timely manner.

Before enrolling participants in CalJOBS, Awardees/Subrecipients must determine WIOA eligibility and identify the Accelerator 14 target population(s) that apply to each individual, based on the populations selected in the application. An individual may qualify for more than one target population. Awardees and subrecipients are responsible for making this determination.

If an individual meets WIOA eligibility and the selected target population, CalJOBS enrollment would occur under Title I application as an Adult, Dislocated Worker, or Youth.

For more information, refer to the [Participant Eligibility](#) section of this RFA.

Eligible Activities

For allowable costs associated with eligible activities, refer to [Appendix B](#).

Allowable Use of Funds

The use of funds awarded in the RFA 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 describe the general requirements for these funds. Annual monitoring is conducted by the EDD Compliance Review Office and follows a similar protocol as WIOA Title I monitoring. Funds awarded under this RFA cannot be used to purchase real property or construct buildings.

Indirect Costs

Indirect costs are costs remaining to be allocated to benefited cost objectives after direct costs have been determined and assigned directly to the awarded amount. Costs cannot be considered indirect if the cost (in like circumstances) serves a similar purpose to costs that have been charged as direct costs ([Appendix IV & VII to Part 200](#)).

Refer to the [Indirect Cost Rates Active Directive](#) for further information.

Administrative Costs

A maximum of 15% of the total requested amount (awarded amount) is allowed for administrative costs. The definition of administrative costs is provided in Appendix A.

If awarded an Accelerator 14 grant, a maximum of 15% of administrative costs would apply to the expended total award amount and not to the total requested amount (awarded amount) when the total requested amount (awarded amount) is not fully expended at the end of the grant term.

Grant Term

The anticipated Accelerator 14 grant term is **January 1, 2027 through March 31, 2029**.

No obligation or commitment of funds will be allowed before or beyond the grant term end date. Any grant funds not expended during the grant period will be returned to the state.

The CWDB and EDD reserve the option to extend the grant term with proven justification.

Match/Leveraged Funding Requirement

Applicants are encouraged to braid funds, leverage human capital, and use other resources to maximize the project's success. Applicants must demonstrate the ability to match and/or leverage their Accelerator 14 award request at a 1:1 ratio with funds or services from other sources. The match/leveraged funds required is based on the total grant funding requested e.g., applicants requesting \$500,000 in Accelerator 14 grant funding must match and/or leverage at least \$500,000 using non-CWDB fund sources.

Matching Funds

Cash match (matching funds) is a contribution of funds made available specifically for project activities. Proposed matching funds must be consistent with the allowable activities of the funding source. WIOA formula dollars cannot be used as matching funds.

Leveraged Funds

Leveraged funds, or in-kind resources, are a contribution of non-cash resources made available by the grantee and/or project partners to be explicitly used for project activities. Leveraged resources can come from a variety of sources, including but not limited to employers, industry associations, labor organizations, CBOs,

education and training providers, and/or federal, state, and local government programs. Examples include but are not limited to donated personnel, services, and use of equipment or space. Refer to [Appendix A](#) for more information on adequately documenting pledge contribution agreements.

Leveraged funds may include other WIOA funds, provided the project's scope falls under the allowable activities of those funds. All leveraged funds are subject to the following reporting requirements:

- [Monthly and Quarterly Financial Reporting Requirements](#) (WSD19-05)
- Federal Financial Assistance, 2 C.F.R §200.306 - [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

Leveraging Project Staff and Partner Salaries

If project staff do not charge 100% of their Full-Time Equivalent (FTE) to the grant, the remaining portions of the project staff's salary can be supported by grant funds, and the remaining salary paid from other sources may be used as leverage. Applicants must maintain records of staff time spent on grant activities and the funding sources used for their salaries. This also applies to project team members who support the grant program but are not paid with grant funds.

Role of the Lead Applicant

The Lead Applicant will be responsible for submitting the application and organizing, coordinating, and reporting on the project's activities, deliverables, and program metrics. They are the lead reporting entity for the project and are expected to administer fiscal responsibilities. Lead Applicants must possess legal authority to administer state funds.

Eligible organizations may submit no more than one application. Eligible lead applicants may serve as a partner in a separate application in which a different eligible organization serves as Lead Applicant.

Awardee/Subrecipient Requirements & Responsibilities

The term "Awardee/Subrecipient" refers to the awarded agency agreeing with the State of California.

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

- Be or become familiar with WIOA Title I, the Code of Federal Regulations, Title II (Uniform Guidance), and EDD Workforce Services Branch Directives and Information Notices to responsibly manage the grant program.
- Maintain current knowledge of the project's programmatic and fiscal status at all times. This includes but is not limited to program and partnership activities, the status of individual project teams, participant activities and data, project obstacles, expenditure status, etc.
- Have knowledge, experience, and practice in managing federal subgrant agreements and following fiscal rules and requirements.
- Be responsible for tracking and entering participant data in CalJOBS in a timely and accurate manner.
- Maintain active communication with stakeholders and the CWDB and communicate any obstacles impeding the progression/success of the project to the CWDB.
- Organize and coordinate regional activities (if applicable to the project).
- Collect and report all data, deliverables, and outcomes of the partnership to the CWDB.
- Prepare for compliance monitoring or audits by EDD and/or the Department of Labor (DOL).
- Be responsible for the Single Audit Requirement if the Subrecipient is a non-federal entity that expends more than \$1,000,000 in federal award funds during the program year.
 - The Single Audit is a requirement that is separate from compliance monitoring. It is the subrecipient's responsibility to perform a single audit on their entire organization. The Single Audit's objective is to assure the U.S. federal government of the management and use of such funds by recipients such as states, cities, universities, non-profit organizations, and Indian Tribes. The audit is typically performed by an independent certified public accountant (CPA) and

encompasses both financial and compliance components. The Single Audits must be submitted to the Federal Audit Clearinghouse along with the data SF-SAC collection form.

- For more information on Single Audit Requirements, refer to the [Audit Requirements](#) (WSD20-03).

Fiscal Requirements

Awardees/Subrecipients must ensure that all federal and state fiscal requirements are being met by all agencies utilizing the funds awarded under this RFA. If 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, funds may be deobligated.

Awardees/Subrecipients of WIOA funds will request grant funds through Cash Draw in CalJOBS, then submit the Summary of Expenditure to show expenses aligning with the amount of Cash Draw. Upon award, Awardees/Subrecipients will have access to the CalJOBS Cash Draw and Summary of Expenditure to receive funds.

Before completing the application, it is recommended to review the following EDD Directives:

- [CalJOBS Cash Request](#) (WSD26-01)
- [Allowable Costs and Prior Written Approval Information](#) (WSD16-16)
- [Procurement of Equipment and Related Services](#) (WSD17-08)

Note: If leasing equipment is being considered, it must be included in the procurement analysis. Review the guidance documentation below for additional information on leasing:

- [Equipment Acquisition](#) (FAR Section 7.400)
- [Subrecipient and Contractor Distinctions](#) (WSD 18-06)
- [Indirect Cost Rates](#) (WSD 18-15)
- [Guidance on Regional Awards](#) (WSD 18-16)

Contractual Services and Subrecipients

This RFA does not act as procurement, nor does it waive state and federal procurement rules and requirements. All contractual services must be competitively procured under federal and state procurement regulations and policies. Refer to Federal Financial Assistance, 2 C.F.R §200.318 – [General Procurement Standards](#).

For more information on procuring equipment, refer to EDD Directive - [Procurement of Equipment and Related Services](#) (WSD17-08).

Applicants must categorize contracted funds as either a Contractual Service or Subrecipient. Review EDD Directive - [Subrecipient and Contractor Distinctions](#) (WSD18-06) to distinguish between the two. Upon review of the application, if the state determines that a Subrecipient is a contractor, then procurement would be required.

Participant Eligibility

Participant eligibility is only applicable to Accelerator 14 projects serving participants. All participants served through this grant program must be WIOA eligible.

All participants must be registered, enrolled, and tracked in CalJOBS. Participants will be enrolled in the Accelerator 14 grant program under the WIOA Title I application as an Adult, Dislocated Worker, or Youth.

Eligibility Requirements for Adults

The eligibility requirements to serve adults must be:

- 18 years or older
- Registered Selective Service for males*

*Gender and selective service registration is based on the gender listed on the birth certificate (not assigned at birth). If male, evidence of Selective Service Registration is required. Refer to [Selective Service Registration](#) (WSD16-18) for more information.

Eligibility Requirements for Dislocated Workers

An individual who meets one of the five definitions required for certification as a Dislocated Worker:

1. Individuals must meet (a), (b), and (c) below:
 - a) Has been terminated or laid off, or has received a notice of termination or layoff from employment; AND
 - b) Is eligible for or has exhausted unemployment insurance; OR has been employed for a duration sufficient to demonstrate attachment to the workforce but is not eligible for unemployment insurance due to insufficient earnings or having performed services for an employer that were not covered under state unemployment compensation law; and,
 - c) Is unlikely to return to a previous industry or occupation.
2. Has been terminated or laid off, or received notification of termination or layoff, from employment as a result of a permanent closure of, or substantial layoff at, a plant, facility, or enterprise; OR Is employed at a facility where the employer has made the general announcement that the facility will close within 180 days.
3. Was self-employed (including employment as a farmer, a rancher, or a fisherman) but is unemployed as a result of general economic conditions in the community or because of a natural disaster.
4. Is a displaced homemaker. The term “displaced homemaker” means an individual who has been providing unpaid services to a family member in the home and who has been dependent on the income of another family member but is no longer supported by that income OR is the dependent spouse of a member of the Armed Forces on active duty and whose family income is significantly reduced because of a deployment, call or order to active duty, a permanent change of station, or the service-connected death or disability of the member AND is unemployed or underemployed and is experiencing difficulty in obtaining or upgrading employment.
5. Is the spouse of a member of the Armed Forces on active duty and who has experienced a loss of employment as a direct result of relocation to accommodate a permanent change in the duty station of such member OR is the spouse of a member of the Armed Forces on active duty and who is unemployed or underemployed and is experiencing difficulty in obtaining or upgrading employment.

Incumbent Workers

To qualify as an Incumbent Worker, the employee (participant) must meet the following:

- Be a current employee of an eligible employer.
- Have been employed by the eligible employer for at least six months. If the employee has not been employed by the employer for at least six months, they would be considered a new employee.
- Meet the Fair Labor Standards Act requirements for an employer-employee relationship.

Incumbent Workers include a separate set of eligibility requirements for employers and participants. For more information, refer to [Incumbent Worker Training](#) (WSD19-01).

Additional Resources: Establishing Eligibility

Use the following EDD Directives to establish eligibility:

- [WIOA Adult Program Priority of Service](#) (WSD24-06)
- [Selective Service Registration](#) (WSD16-18)
- [LLSIL and Poverty Guidelines](#) (WSD24-02)
- [Youth Program Requirements](#) (WSD17-07)
- [Pathway to Services, Referral, and Enrollment](#) (WSD18-03)
- Employee Benefits, 20 C.F.R §681.210 - [Out-of-School Youth](#)
- Employee Benefits, 20 C.F.R §681.220 - [In-School Youth](#)
- [Public Law](#) 113-128

Right to Work Documents

All Accelerator and WIOA-eligible participants entering employment services or activities must have right-to-work documents meeting one of the criteria below:

- One document from List A.
- Two Documents: One each from List B and List C.

List A: Documents that Establish Both Identity and Employment Eligibility

- U.S. Passport (unexpired).
- Permanent Resident Card or Immigrant Registration Receipt Card (Form I-551).
- An unexpired foreign passport that contains a temporary I-551 stamp or a temporary I-551 printed notation on a machine-readable immigrant visa.
- An unexpired Employment Authorization Document that contains a photograph (Form I-766).
- In the case of a nonimmigrant authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A, bearing the same name as the passport and containing an endorsement of the immigrant's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.
- Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A to indicate nonimmigrant admission under the Compact of Free Association between the United States and the FSM or RMI.

List B: Documents that Establish Identity

A driver's license or ID card issued by a state or outlying possession of the United States, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address.

ID card issued by federal, state, or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address. Examples include:

- School ID card with a photograph
- Voter's registration card
- U.S. Military card or draft record
- Military dependents' ID card
- U.S. Coast Guard Merchant Mariner Card
- Native American tribal document
- Driver's license issued by a Canadian government authority

For persons under age 18 who are unable to present a document listed above:

- School record or report card
- Clinic, doctor, or hospital record
- Day-care or nursery school record

List C: Documents that Establish Employment Eligibility

- U.S. Social Security card (other than a card stating it is not valid for employment)
- Certification of Birth Abroad issued by the Department of State (Form FS-545)
- Certification of Report of Birth issued by the Department of State (Form DS-1350)
- Original or certified copy of a birth certificate issued by a state, county, municipal authority, or territory of the United States bearing an official seal
- Native American tribal document
- U.S. Citizen ID Card (Form I-197)
- ID card for the use of a Resident Citizen in the United States (Form I-179)
- Unexpired employment authorization document issued by DHS (other than those listed under List A)

Supportive Services

Supportive services are applicable only to projects using grant funds and/or leveraged funds to serve participants.

Supportive services can only be provided to participants receiving career and training services, are unable to obtain support from other programs, and are necessary to enable a participant to participate in career and education services. A local agency policy must be developed if grant funds are used to provide supportive services to participants.

- Employee Benefits, 20 C.F.R §680.900 – [Adult and Dislocated Worker Supportive Services](#)
- Employee Benefits, 20 C.F.R §681.570 – [Youth Supportive Services](#)

Examples of supportive services rules and documentation requirements that a Subrecipient will be responsible for implementing include (list is not exhaustive):

- Receipts for all expenses. If items are purchased and given to the client, there needs to be a tracking system that shows the client received the items.
- Funds provided in the form of gift cards require receipts signed by the participant and the case manager for the full amount of the gift card with matching documentation for the specific amounts in the case notes. A tracking system must be in place to show the client received the gift card. Receipts from the gift card purchase must also be provided back to the organization along with the gift card if there are unspent funds.
- Funds for gas must be tracked in a log with mapped mileage and addresses to and from the worksite.

Case Management

Case management is only applicable to Accelerator projects using grant funds and/or leveraged funds to directly serve participants.

While case management is a programmatic function, the Awardee/Subrecipient is responsible for ensuring that all Awardee/Subrecipient staff and their Subrecipients serving participants with WIOA funds and/or leveraged funds are performing case management in compliance with WIOA regulations. All participants must be eligible for the WIOA program, meet eligibility requirements as an Adult, Dislocated Worker, or Youth, and complete both the registration and enrollment processes in the CalJOBS system. Verification of eligibility needs to occur

before any funds are spent on a participant. If a participant is not eligible for the program and WIOA funds are spent (paid) on that participant, the expense paid by the WIOA funds may be deemed unallowable.

Examples of case management (not exhaustive) include:

- Eligibility verification – supporting documentation is required.
- Creation of a participant file and clearly outlined service strategy plan.
- Detailed case notes explaining all supports to the participant.
- Justification for all funds spent on the participant that align with the service strategy plan.
- Receipts for all expenses. If items are purchased and given to the participant, there must be a tracking system that shows the participant received the items.
- Funds provided in the form of gift cards require receipts for the full amount of the gift card. A tracking system must be in place to document the participant's receipt of the gift card.
- If work experience or on-the-job training is provided, signed timesheets are required.

During monitoring, a thorough review will occur to ensure that the participant is eligible for the program and that all funds spent align with the service strategy plan and are justifiable and allowable. It is the Awardee/Subrecipient's responsibility to create participant files that contain all the necessary documentation and details to tell the story of how a participant was supported while enrolled in the Accelerator 14 grant program under WIOA.

Additionally, CalJOBS activity codes associated with services provided to the participants must be entered on time (to reflect real-time). Refer to the EDD Directive- [CalJOBSSM Activity Code](#) (WSD24-05) for more information.

Reporting

Awardee/Subrecipients must have the capability to report expenditures, participant data, and outcome data to the state in a timely, thorough, and accurate manner through CalJOBS, the state's required reporting system. The state will provide training on using CalJOBS. If the Awardee/Subrecipient is a Local Board or RPU, work with the Management Information System (MIS) Administrator for additional assistance.

All Awardees/Subrecipients will have access to CalJOBS to enter participant data, conduct Cash Draws, and submit Summary of Expenditure Reports. Refer to the EDD Directive - [Monthly and Quarterly Financial Reporting Requirements](#) (WSD 19-05) for more information. Only the Awardee/Subrecipient using grant (WIOA) funds and/or leveraged funds to serve participants will be required to enter participant data into CalJOBS, submit participant reports, enter activity codes, and perform case management. Refer to the EDD Directive [CalJOBSSM Participant Reporting](#) (WSD 20-10) for more information.

Additionally, the CWDB will make a progress reporting template available in the Cal-E-Grants for Awardees/Subrecipients to report the project's status and activities. It is the Awardee/Subrecipient's responsibility to provide a comprehensive narrative of project activities, information on expenditures, and metrics for participants, reflecting work done by all partners. Reports will be cross-checked with CalJOBS data entry.

The CWDB may request monthly reporting if there are concerns about meeting project outcomes or issues with expenditures. In some instances, an Awardee/Subrecipient may be put on a cash hold if reports are not being submitted on time, expenditures are a concern, or timely reporting in CalJOBS is not occurring.

If an Awardee/Subrecipient has to deobligate their WIOA funds, an EDD project closeout report will be due within 60 days of the project termination date, in addition to the CWDB's closeout process. Refer to the EDD Directive - [WIOA Closeout Requirements](#) (WSD 16-05) for more information.

Compliance

All funds are subject to their related state and federal statutory and regulatory requirements. These requirements are detailed in governing documents that include, but are not limited to, WIOA and its associated federal regulations, OMB Circulars, CFRs Title 2, Title 20, and Title 29, and EDD Directives and Information Notices.

Acknowledgment of Federal Funding

As required by [Public Law](#) 101-166, Section 511 (Stevens Amendment), all award recipients must acknowledge federal funding in documents that communicate funding, such as press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or part with federal funds. This includes funding from the Department of Labor and the Department of Education.

Documents that communicate funding may include:

- Award announcements
- Bid solicitations
- Marketing materials (PowerPoints announcing funding)
- Press releases (communicating funding, announcing a new activity or program with funding)
- Social media content
- Website content

Recipients are required to state (1) the percentage and dollar amounts of the total program or project costs financed with federal funds and (2) the percentage and dollar amount of the total costs financed by non-governmental sources.

General structure:

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 percentage financed from non-governmental sources.

Example:

This Wagner-Peyser Program bid solicitation is supported by the Employment and Training Administration of the U.S. Department of Labor as part of an award totaling \$361,633 with 0% financing from non-governmental sources.

Refer to [Stevens Amendment FAQs](#) for more information.

Evaluation

WIOA Sections 134 and 136(e) provide for the ongoing evaluation of workforce development activities. A statewide activities assessment allows the state to determine the effectiveness of the Governor's 15% Discretionary funds in addressing the identified statewide needs. Awardees will be required to submit reports on project progress and document outcomes, which will be made available to the CWDB, EDD, and other stakeholders.

Disposition of Application

All materials submitted in response to this RFA will become the property of the CWDB and, as such, are subject to the [Public Records Act](#) (Gov. Code, § 7920.000, et seq.). The CWDB will disregard any language purporting to render all or portions of any application confidential.

After applications are evaluated, awarded, and posted, all applications shall be available for public inspection.

The contents of all applications, draft RFAs, correspondence, agenda, memoranda, working papers, or any other medium which discloses any aspect of an applicant's application shall be held in the strictest confidence until the award is made. The CWDB shall hold the content of all working papers and discussions relating to an application confidential indefinitely unless the public's interest is best served by the disclosure because of pertinence to a decision, agreement, or the evaluation of an application. An applicant's disclosure of this subject is a basis for rejecting an application and ruling the applicant ineligible to participate further in the process.

The application process does not act as procurement, nor does it waive local, state, and federal procurement rules and requirements. All contractual services must be competitively procured in accordance with state and federal procurement regulations, and policies and types of procurement must be outlined in the Supplemental Budget. Links to applicable resources are included within the Supplemental Budget.

Contracted funds must be categorized as either a Contractual Service or Subrecipient. Upon review, the state may determine that a Subrecipient is a contractor. If a Subrecipient is deemed a contractor, all procurement requirements apply.

APPENDIX A. Administrative Costs

There is an administrative cost limit of 15 percent of the total funds awarded under this subgrant agreement.

The following WIOA Title I function 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, local grant recipients, local grant subrecipients, and local fiscal agents and are 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; and
 - ix. Developing systems and procedures, including information systems, are required for these administrative functions, and
 - x. Fiscal agent responsibilities.
 - 2. Performing oversight and monitoring responsibilities related to 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, and
 - 5. Costs of information systems related to administrative functions (for example, personnel, procurement, purchasing, property management, accounting, and payroll systems), including the purchase, systems development, and operating costs of such systems.
- c.
 - 1. Awards to subrecipients or contractors that are solely for the performance of administrative functions are classified as administrative costs.
 - 2. 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.
 - 3. 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.
 - 4. Except as provided in paragraph (1) of this section, all costs incurred for functions and activities of subrecipients, other than those subrecipients listed in paragraph (a) of this section, and contractors are program costs.
 - 5. Continuous improvement activities are charged to administration or program category based on the purpose or nature of the activity to be improved. Documentation of such charges must be maintained.
 - 6. Costs of the following information systems, including the purchase, systems development, and operating costs (e.g., data entry) are charged to the program category
 - i. Tracking or monitoring of participant and of performance information.

- ii. Employment statistics information, including job listing information, job skills information, and demand occupation information.
 - iii. Performance and program cost information on eligible training providers, youth activities, and appropriate education activities.
 - iv. Local area performance information; and
 - v. Information relating to supportive services and unemployment insurance claims for program participants.
- d. Where possible, entities identified in paragraph (a) of this section must make efforts to streamline the services in paragraphs (b)(1) through (5) of this section to reduce administrative costs by minimizing duplication and effectively using information technology to improve services.

APPENDIX B. Allowable Costs and Cost Items Matrix

An entity that receives funds under Title I of the Workforce Innovation and Opportunity Act (WIOA) 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:

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

Below is a high-level cost items matrix with six columns. The first four columns identify cost items and various entity types. The remaining two columns are reserved for the specific Uniform Guidance sections and DOL exceptions (if applicable). It should be noted that the matrix is intended to be used as an initial tool or quick reference guide rather than a final authority for deciding whether or not a cost would be considered allowable.

The legend key below, along with the definitions, is intended to help the user understand whether a cost item is allowable or not.

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 further investigate the various information sources as they may provide additional clarity. 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 sought out 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.

Cost Matrix

The *Cost Items* in the matrix below can be found on the General Provisions for Selected Items of Cost section of the [Title 2-Subtitle A-Chapter II-Part 200](#) of the [Code of Federal Regulations](#).

#	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	
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	

#	Cost Item	Educational Institutions	Non-Profit Organizations	State, Local & Indian Tribal Governments	Uniform Guidance Section	DOL Exception Section
23	Gains and losses on disposition of depreciable assets	AC	AC	AC	200.443	
24	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	
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	Proposal 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	Relocations 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	

#	Cost Item	Educational Institutions	Non-Profit Organizations	State, Local & Indian Tribal Governments	Uniform Guidance Section	DOL Exception Section
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	200.472	
52	Training and education costs	A	A	A	200.473	
53	Transportation costs	A	A	A	200.474	
54	Travel costs	AC	AC	AP	200.475	
55	Trustees	A	A	NS	200.476	