



TO: All Humboldt County Workforce Innovation and Opportunity Act (WIOA) Staff, Subrecipients and Service Providers

FROM: Humboldt County Workforce Development Board

EFFECTIVE: 06/13/2019

SUBJECT: Allowable Costs and Cost Classification

REFERENCES: WIOA Sections 134 (c) and(d);
WIOA Section 129; and
WIOA Section 184[a][3].

PURPOSE

The purpose of this policy is to provide guidance for Humboldt County Workforce Development Board (HC-WDB) Staff and Subrecipients that receive funds under the Workforce Innovation and Opportunity Act (WIOA). Title I is required to comply with Uniform Guidance (WIOA Section 184 [a][3]). This includes general principles and guidance on selected items of cost. However, if more restrictive city, state, or federal guidelines exist, they take precedence.

POLICY AND PROCEDURE

Rapid Response

In general, to be an allowable charge to WIOA, a cost must meet the following criteria:

1. Be necessary and reasonable for the performance of the award.
2. Be allocable to the award.
3. Conform to any limitations or exclusions set forth in the award.
4. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity.
5. Be accorded consistent treatment.
6. Be determined in accordance with generally accepted accounting principles.
7. Not be used to meet cost sharing or matching requirements of any other federally financed program (without prior approval from the state).

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8. Be adequately documented.

Expenditure of WIOA funds is only allowable for those activities permitted by the WIOA statute or federal regulations. Required and permissible program activities for adult and dislocated workers can be found in WIOA Sections 134 (c) and (d), respectively. Similarly, allowable program activities for the youth program can be found in WIOA Section 129.

FORM(S): NONE

INQUIRIES:

Any questions regarding this policy may be directed to the Workforce Development Board Director at 707-445-7745.

Humboldt County Workforce Development Board Approval Required? Yes No