



Workforce Innovation and Opportunity Act (WIOA) Title I Policy

Subject: Cost Principles and Allowable Costs

Number/Reference: [FP - 6](#)

Review Date: [7/1/2018](#)

Revision # [Review Copy](#)

Overview

This policy provides guidance regarding the general cost principles and allowable costs under the Workforce Innovation and Opportunity Act (WIOA).

Policy Statement

All local workforce development boards and subrecipients who receive WIOA funding must follow the Uniform Administrative Requirements. Allowable costs must be necessary, reasonable, allowable and allocable to the grant.

Fiscal agents are required to include a process for approving their subrecipients' cost allocation methodology.

Certain costs are allowable only if approval is granted prior to incurring the cost. WIOA delegates the authority for granting prior approval to those selected items of cost to the governor or designee. For these purposes, the Higher Education Coordinating Commission (HECC) Office of Workforce Investments is the designee.

Action(s)

Local WDB fiscal agents and subrecipients must develop and implement policies or procedures that comply with this policy.

HECC will monitor local WDB fiscal agents and subrecipients for compliance.

Contact

Questions regarding this policy should be sent to HECC_OWI_WORKFORCE_POLICY@oregon.gov.

References

- Workforce Innovation and Opportunity Act (WIOA) Public Law 113-128, Sections 184(a)(3), Section 134(c) and (d), Section 129, and Section 195
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 2 CFR Part 2900 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Department of Labor (DOL) Exceptions)