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(SN05)
WIOA BULLETIN NO. 05-17

DATE: January 12, 2017

TO: WIOA Partners

SUBJECT: General Provisions for Selected Items of Cost

I. PURPOSE:

To communicate general principles and considerations relating to certain costs that may be encountered in the administration and operation of WIOA. The principles and limitations are applicable to all entities receiving funds under Title I of WIOA from the State of Hawaii.

II. BACKGROUND:

All entities will comply with the requirements listed below:

- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule
- Title I of the Workforce Innovations and Opportunity Act (WIOA) of 2014 Sections 184,128(b)(4), 129 and 134(c)-(d)
- 20 CFR Part 678, 680, 681, 682 and 683

III. GUIDELINES:

- The Uniform Administrative Requirements at 2 CFR Part 200.420 through 200.475 covers specific cost items and requirements. Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable. Allowable cost determinations should be based on the principles described in 2 CFR Part 200.402 through 200.411 and WIOA Bulletin No. 04-17.
- If Federal, State, or local government guidelines exist, the more restrictive policy must be applied.

- Each item of cost incurred for the same purpose must be treated consistently in like circumstances. Policies and procedures should be applied uniformly to activities financed by both WIOA and other funds of the entity.
- WIOA subrecipients and subgrantees must review and update their written policies and procedures to ensure compliance with all new guidance.

IV. SPECIFIC ITEMS OF COST:

The attached matrix provides a quick reference guide to help determine the allowability of various cost items referenced in 2 CFR Part 200.420 through 200.475. The matrix also notes any restrictions imposed by the WIOA grant agreement and State-imposed requirements.

The matrix provides general information on the cost items and should not be deemed to be a final authority to determine the allowability of costs. Costs charged to WIOA are allowable only for those activities permitted by the WIOA statute or federal regulations.

V. INQUIRIES:

Inquiries regarding this bulletin may be directed to Kim Saito, Kim.A.Saito@hawaii.gov or (808) 586-8903.

VI. REFERENCES:

- Title I of the Workforce Innovation and Opportunity Act (WIOA) of 2014
- 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Final Rule
- 20 CFR Part 678, 680, 681, 682 and 683



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Attachment (Matrix of Specific Items of Cost)