



# IMPERIAL COUNTY WORKFORCE DEVELOPMENT BOARD

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POLICY	ORIGINAL DATE	LAST REVISION
WIOA Allowable Costs and Prior Written Approval Policy	FISCAL YEAR 2019-2020	July 15, 2020

## **POLICY OVERVIEW:**

The purpose of this policy is to provide guidance and criteria to be used by the Imperial County Workforce Development Board (ICWDB), the Imperial County Workforce and Economic Development Office (ICWED), America's Job Center of California (AJCC) staff, and Workforce Innovation and Opportunity Act (WIOA) Title I funded service providers, in the provision of Allowable Costs.

## **REFERENCES:**

- WIOA (Public Law 113-128) Sections 184(a)(3), 134(c)-(d), 129, and 195
- 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements, subpart E and Appendices I through XI, including any exceptions identified by the Department at 2 CFR part 2900
- WIOA Final Regulations 29 CFR 95, 29 CFR 9, P.L. 113-128 Sections 184 and 188; 20 CFR Sections 683.200, 683.260, 683.285, 683.620, 683.630, 684.630
- Title 21 United States Code (USC) Section 812
- Department of Labor Training and Employment Guidance Letter (TEGL) No. 2-12
- Department of Labor Training and Employment Guidance Letter (TEGL) No. 15-14
- Workforce Investment Act Directive WIAD03-10, Subject: Allowable Costs (April 09, 2004)

## **BACKGROUND:**

On December 26, 2013, the Office of Management and Budget (OMB) issued the Uniform Guidance, which establishes uniform administrative requirement, cost principles and audit requirement for feeder awards. The Uniform Guidance consolidated multiple previously separate, sets of OMB guidance into one combined set of rules. The following year, the DOL adopted the OMB Uniform Guidance and issued DOL Exceptions.

The Uniform Guidance applies to all federal awarded made on or after December 26, 2014. Therefore, beginning with WIOA Program Year (PY) 2015-2016 funds, all sub-recipient of this funding must adhere to the Uniform Guidance, DOL Expectations, and corresponding WIOA administrative requirements, cost principles and audit requirement.

## **POLICY:**

Each state, Local Workforce Development Area (Local Area) and provider that receives funds under 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.

Expenditures of WIOA Title I funds are allowable only for those activities permitted by the WIOA regulations. For the WIOA Title I-B Adult and Dislocated Worker programs, allowable activities include basic career, individualized career, and training services. Required and permissible program activities for adult and dislocated workers can be found in WIOA Section 134 (c) and (d). Similarly allowable program activities for the youth program can be found in WIOA Section 129.

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An allowable charge to WIOA must meet the following criteria:

- Be necessary and reasonable for the performance of the award.
- Be allocable to the award.
- Conform to any limitation or exclusion set forth 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 in accordance with the general accepted accounting principles.
- Not be used to meet cost sharing or matching requirements of any other federally financed program (without prior approval from the state).
- Be adequately documented.

**Funds Awarded prior to December 26, 2014**

Funding received prior to December 26, 2014 must continue to follow the terms and conditions of those awards, including the cost principles required under the former OMG circulars.

**Advertising, Outreach and Public Relations**

The use of promotional materials is allowable when the materials meet the basic standards of an advertisement or marketing campaign. All promotional material must meet the following criteria:

1. State the services offered in at least one sentence;
2. Contain a phone number, e-mail address, web address, or street address for customers to contact;
3. State the funding source for the advertisement and include the state brand “Imperial County Workforce & Economic Development Office”. Promotional materials may not solely promote the state or local agency. Examples of the funding tagline and state branding include:
  - a. “Funded by the Department of Labor –WIOA Title I-B program that serves Youth, Adults and Dislocated Workers”; or “Funded by DOL WIOA Title I funds” and;
  - b. “Imperial County Workforce and Economic Development Office-A proud partner of the American Job Center of California”. The tagline may be shortened to “Funded by DOL, WIOA Title I-B programs” when space is limited.
4. Be able to be tracked to justify the effectiveness of the promotion;
5. When applicable, be accompanied with an inventory control system;
6. Advertising costs are the costs of advertising media and subsequent administrative costs. Advertising media include magazines, newspapers, radio, television, direct mail, exhibits, electronic or computer transmittals, and the like. Allowable advertising costs must be directly related to the following:
  - a. The recruitment of personnel required to adequately perform WIOA Title I-B activities;
  - b. The procurement of goods and services required to perform WIOA Title I-B activities;
  - c. The disposal of scrap or surplus materials acquired in the performance of the federal award, except when nonfederal entities are reimbursed for disposal costs at a predetermined amount; and/or
  - d. Public relations include community relations and activities dedicated to maintaining the image of the non-Federal agency and the WIOA Title I-B programs to promote understanding and favorable relations with the community or public at large. The only allowable public relations costs are:
    - i. Costs specially required by WIOA Title I-B; or
    - ii. Costs of communicating with the public and press pertaining to specific activities or accomplishments achieved by the WIOA Title I-B program.

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### ***Allowable Employer Outreach and Job Development Activities***

Allowable employer outreach and job development activities must be directly related to training individuals, such as:

1. Contracts with potential employers for the purpose of placement of WIOA Title I-B participants;
2. Participation in business associations such as chambers of commerce, joint labor management committees, labor associations, and resource centers;
3. WIOA Title I-B staff participation on economic development boards and commissions, and work with economic development agencies to:
  - a. Have contact with potential employers for purpose of placement of WIOA Title I-B participants;
  - b. Participate in business associations (such as chambers of commerce), joint labor associations, and resource centers;
  - c. Provide information about WIOA Title I-B programs;
  - d. Coordinate activities in a region or local area to promote entrepreneurial training and microenterprise services;
  - e. Assist in making informed decisions about job training needs;
  - f. Promote the use of first source hiring agreements and enterprise zone vouchering services;
  - g. Actively participate in local business resource centers (incubators) to provide technical assistance to small and new businesses to reduce rate of business failure;
  - h. Subscribe to relevant publications;
  - i. Generally, disseminate information on WIOA Title I-B programs and activities;
  - j. Conduct labor market surveys;
  - k. Development of on-the-job opportunities; and
  - l. Conduct other allowable WIOA activities in the private sector.
4. Technical Assistance Meetings and Conferences
  - a. The cost of meetings and conferences, where the primary purpose is to provide technical assistance and is necessary and reasonable for successful performance under the federal award is allowable.
  - b. Outreach costs associated with promoting WIOA Title I-B program services, including American Job Centers of California location information and participant recruitment at job fairs in the local area are considered allowable costs.
5. Incentives
  - a. Incentives for youth participants are permitted for recognition and achievements when directly tied to training activities and work experiences.
  - b. Incentives for adult and dislocated workers must only be paid for recognition and achievements when directly tied to training activities and work experiences.
6. Travel Costs
  - a. Travel costs are the expenses for transportation, lodging, subsistence, including meals, and related items incurred by employees who are traveling on pre-approved, official business, and are allowable.
  - b. Official business travel must be approved using the local area travel policy.
7. Travel-Mileage
  - a. Pursuant to 2 CFR 200.474(a), all award recipients must have policies and procedures in place related to travel costs; however, for reimbursement on a mileage basis, this Federal award cannot be charged more than the maximum allowable mileage reimbursement rates for Federal employees. To review the most current mileage reimbursement amounts, click on the following link: [www.irs.gov/mileage](http://www.irs.gov/mileage).
8. Consultants

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- a. For the purposes of PY19/FY20 and onwards, DOL determined that fees paid to a consultant who provides services under a program shall be limited to \$500 per person, per day (representing an eight hour workday). Any fees paid in excess of this amount must not be paid without prior approval from DOL. Any modification to this limit will be communicated via a revision to this policy.

### **UNALLOWABLE COSTS**

All costs associated with an unallowable activity are considered unallowable costs, regardless of their allowability under other circumstances. The unallowable activities are as follows:

#### ***WIOA Provisions***

1. For publicity or propaganda purposes, or for material designated to support or defeat the enactment of federal, state, or local legislation
2. Any legal expenses incurred for the prosecution of claims against the government. This includes appeals to the Administrative Law Judge of disallowed costs or other claims and civil actions where the federal government is a defendant. (2 CFR 200.435 (4) (g)).
3. The costs of construction or the purchase of facilities or buildings or other capital expenditures for improvements to land or buildings for all WIOA Title I-B programs (20 CFR 683.235), except with prior written approval from the U.S. Department of Labor (20 CFR 683.235).
4. Public service employment, except when authorized under Title I of WIOA such as when public employment is offered as an on-the-job training, transitional employment, or a work experience. Public service employment is defined as work normally provided by governments and includes, but is not limited to, work in the field of human betterment and community improvement; child care; healthcare; education; crime prevention; public transportation; streets and parks; solid waste removal; housing and neighborhood improvement; and rural development (20 CFR 250(a)(2)).
5. Employment-generating activities, investment in revolving loan funds, capitalization of businesses, investment in contract bidding resource centers, economic development activities or similar activities. An exception is made only for those employer outreach and job development activities directly related to participants. (20 CFR 683.245)
6. The wages of incumbent workers during participation in economic development activities provided through the state workforce system (20 CFR 683.250(a)(1)).
7. Foreign travel and first-class airline tickets;
8. Employment or training programs for sectarian activities. This section does not prohibit the provision of services by faith-based organizations, unless those services are sectarian in nature (20 CFR 683.255); and
9. Expenses prohibited under any other federal, state or local law or regulation.

#### ***Lobbying***

Sub-recipients that receive WIOA Title I funds must comply with restrictions on political activities as specified in WIOA Section 195. This provision prohibits the use of WIOA Title I funds for publicity or propaganda purposes, or for material designed to support or defeat the enactment of federal, state, or local legislation; propose or pending regulation; administrative action; or order by the executive branch of any state or local government. This also includes prohibition of the use of Title I funds of activities designed to influence the enactment or issuance of legislation; appropriation; regulation; administrative action; or an Executive Order propose or pending before Congress, any state government, state or local legislature or legislative body.

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### ***Marijuana Industry***

Uniform Guidance Section 200.331 requires the state, as the pass-through entity, to advise sub-recipients of imposed requirements by federal laws, regulations, and the provisions of contracts or grant agreements, as well as additional requirements imposed by the state. Although California passed Proposition 64, in accordance with federal law (21 U.S.C 812), marijuana is classified as a Schedule 1 narcotic, and is therefore illegal from a federal standpoint.

All grant agreements between the DOL and the state must follow all applicable federal statute, regulations, and policies. Therefore, in accordance with federal law, WIOA funds cannot be used to directly or indirectly support the marijuana industry including, but not limited to, use, possession, growth or distribution of marijuana. This applies to WIOA; Wagner-Peyser; Trade Adjustment Assistance; Veterans' Employment and Training Service; and National Dislocated Worker Grant programs and services including, but not limited to, training, employer outreach, hiring events, career counseling, job orders and referrals.

### ***Food & Beverages***

1. The purpose of the WIOA Title I-B Funds is to provide skills training to the workforce, find employment for individuals, and assist businesses to fulfill labor demands and needs. Food, refreshments, and other items are not part of the purpose of these grants. Food and refreshments are narrowly permitted under one element of the Uniform Guidance Selected Items of Costs; Conferences. Therefore, there is limited justification for recipients of WIOA Title I-B funds to expend funds on food, refreshments or other consumables. It is the responsibility of ICWED to approve the expenditure of funds on any activity to ensure the expenditures:
  - a. Meet the objectives of the statute and regulations;
  - b. Meet the benefit of the grant;
  - c. Meet the urgency of the situation, and
  - d. Are necessary, reasonable and allocable to the standards of the federal grant requirements.
2. In cases where basic conditions are not met, the ICWEDO must find other sources of funding.
  - a. The conference brochure, flyer, or registration website must specifically state that food and/or beverages will be provided, and conference registration fee must be inclusive to cover the cost of the food and/or beverages for each individual. Provision of alcoholic beverages are an unallowable cost and are not covered by WIOA Title I-B funds.

### ***Entertainment***

Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sporting events, meals, lodging, rentals, transportation, and gratuities) are unallowable. Except, where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved federal award or with prior written approval of the federal awarding agency.

### ***Salaries and Bonuses***

1. WIOA Title I-B funds may not be used by a recipient or sub-recipient to pay for the salary or bonus of an individual, either a direct or indirect cost, at a rate in excess of the annual rate of basic prescribed for level II of the Executive Schedule 5 U.S.C. 5313, which can be found at [www.opm.gov](http://www.opm.gov).
2. In instances where funds awarded under Title I-B pay only a portion of the salary or bonus, the WIOA Title I-B funds may only be charged for the share of the employee's salary or bonus that is attributable to the work performed on the WIOA Title I-B grant.

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3. The limitation described in paragraph 1 of this section does not apply to contractors providing goods or services. Characteristics of a contractor include:
  - a. Provides goods and services within normal business hours;
  - b. Provides similar goods and services to many different purchasers;
  - c. Normally operates in a competitive environment;
  - d. Provides goods and services that are supplementary to the operation of the Federal program; and
  - e. Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.
  - f. When a recipient is working for the same recipient or sub-recipient in multiple offices that are funded by WIOA Title I-B, the recipient must ensure that the sum of the salaries or bonuses does not exceed the limit in 20 CFR 683.290.

### ***Business Relocations***

Pursuant to 20 CFR 683.260, WIOA Title I-B funds are prohibited for business relocations that result in the loss of an employee's job at the original location in the U.S. WIOA Title I-B funds must not pay for customized training, skill training, on-the-job training, incumbent worker training, transitional employment, or company specific assessments, of job applicants for employees of any business, or part of a business, that has relocated from any location in the U.S., until the company has operated at the location for 120 days, if the relocation has resulted in any employees losing their job.

1. To verify that a business establishment that is new or expanding is not, in fact, relocating the business domicile or employees from another area, a standardized pre-award review must be completed and documented by the Title I-B provider and the business, as a prerequisite to WIOA Title I-B assistance.
2. The pre-award review includes the:
  - a. Names under which the establishment does business, including the predecessors and successors in interest; and
  - b. Name, title, and address of the company official certifying the information; and
  - c. Whether WIOA Title I-B assistance was sought in connection with past or impending job losses at other facilities, including whether WARN notices relating to the employer have been filed.

### ***Pre-Approval of Capital Expenditure***

Capital expenditures for general purpose equipment are unallowable as a direct cost except when pre-approved. All single item vehicles and other equipment purchases, including software (all components that make the item functional), that cost \$5,000 or more must receive pre-approval from the ICWEDO.

1. Pursuant to WIOA Final Regulations, §683.200(a) (2) and 2 CFR 200.439, the Finance and Budget WIOA Unit has the authority to grant or deny approval for selected items of cost requiring prior approval.
2. Prior approval must be requested in writing and approved before the cost is incurred or the expenditure will be considered unallowable.
3. Requests for pre-approval must be sent to ICWDO on the Prior Written Approval Request (Attachment 2), along with the following information:
  - a. Explanation of the need for the expenditure; and
  - b. Three competitive quotes for the expenditure.

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## **PROCUREMENT RESTRICTIONS**

WIOA Title I-B funds must be expended in compliance with sections 8301 through 8303 of the Buy American Act as stated in the WIOA Final Regulations.

Sub-awards or contracts with parties that are debarred, suspended or otherwise excluded are ineligible for participation in Federal programs or activities

## **PRIOR WRITTEN APPROVAL**

The Uniform Guidance includes administrative requirements and cost items that are allowable only with prior written approval from the federal awarding agency or pass through entity. Sub-recipients should review the terms and conditions of their grant agreements or executed contracts to determine the appropriate authority to grant prior approval. As the pass-through entity of WIOA Title I funds, the EDD is responsible for granting prior approval in most cases. ICWEDO is responsible for reviewing these requests from sub-recipients and granting prior approval at the local level, and submitting the requests to EDD for approval.

Under any given federal award, the reasonableness and allocability of certain cost items may be difficult to determine. In order to avoid subsequent disallowance or dispute, sub-recipients should obtain prior written approval for the incurrence of special or unusual costs.

The following matrix lists key sections of the Uniform Guidance that address when prior written approval is required:

<b>Circumstance</b>	<b>Section</b>
Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts	§200.201, paragraph (b)(5)
Cost sharing or matching	§200.306
Program income	§200.307
Revision of budget and program plans	§200.308
Real property	§200.311
Equipment	§200.313
Fixed amount sub awards	§200.332
Direct costs	§200.413, paragraph (c)
Compensation—personal services	§200.430, paragraph (h)
Compensation—fringe benefits	§200.431
Entertainment costs	§200.438
Equipment and other capital expenditures	§200.439
Exchange rates	§200.440
Fines, penalties, damages and other settlements	§200.441
Fund raising and investment management costs	§200.442
Goods or services for personal use	§200.445
Insurance and indemnification	§200.447
Memberships, subscriptions, and professional activity costs	§200.454, paragraph (c)
Organization costs	§200.455
Participant support costs	§200.456

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- Inadequate justification.
- Failure to follow internal, state, or federal policies.
- Expenditure is not necessary or reasonable.
- Failure to comply with applicable federal law or regulations.

### **DOCUMENTATION**

Supporting documentation must be retained for all costs associated with a prior approval request. The documentation must establish that the expenditure meets the following criteria:

- Meets the cost principles (is necessary and reasonable for proper and efficient performance and administration of the grant).
- Is allocable to the grant based upon the benefits received.
- Is authorized or not prohibited under state or local laws and regulations.
- Conforms to any limitations or exclusions of cost item types or amounts, as set forth in the Uniform Guidance, federal law, federal award, or other governing regulations.
- Is consistent with applicable policies, regulations, and procedures.

### **ACTION:**

Please bring this policy to the attention of ICWED, AJCC system staff and appropriate WIOA funded service providers and sub-recipients. This policy is effective immediately. All submitted forms are live documents and subject to change according to local, State, and Federal needs. Once the forms and exhibits pertaining to this policy are approved by the ICWDB, they will not require board approval if other changes occur, unless the change affects protocols. Should you have any questions, please feel free to contact ICWDB staff at (442) 265-4974, (442) 265-4959 or the Program and Compliance Manager (442) 265-4963.

### **ATTACHMENTS**

1. Cost Items Matrix
2. Sub-recipient Prior Written Approval Request

## COST ITEMS MATRIX

THIS COST ITEMS MATRIX SHOULD ONLY BE USED AS A QUICK REFERENCE GUIDE.

**The Workforce Innovation and Opportunity Act (WIOA), Title 2 Code of Federal Regulations (CFR) Part 200 (Uniform Guidance), and Title 2 CFR Part 2900 (Department of Labor [DOL] Exceptions), contain definitive guidance and final authority for determining whether or not a cost is allowable.**

The matrix on the following pages identifies the cost items and different types of entities. When determining whether the cost of an item is allowable, users must also refer to the applicable sections of the Uniform Guidance, DOL Exceptions, and WIOA.

Failure to address a particular cost item is not intended to imply that it is allowable or unallowable. Rather, the determination of allowability in each case must be based on the treatment or principles provided for similar or related costs. In the case of a discrepancy between the Uniform Guidance and the provisions of a specific federal award administered by the pass-through entity, the federal award provisions govern. Note also that, in some instances, different cost items may be similarly named, and there may be some overlap between the various cost items.

When reviewing the matrix please use the following legend:

Legend Key	Legend Key Definition
A	Allowable
AP	Allowable with Prior Approval
AC	Allowable with Conditions
U	Unallowable
NS	Not Specified in the Uniform Guidance

If a cost item is denoted with two or more legend keys, users should delve further into the various information sources as they may provide the additional clarity that is needed. If this effort does not provide the necessary information, then sub-recipients should contact their Regional Advisor/Project Manager.

The “NS” legend key denotes that information may not be readily available. In this event, the sub-recipient should seek other sources before contacting their Regional Advisor/Project Manager.

The “AP” legend key denotes that, in some instances, prior written approval will be required from the Cognizant Agency or Governor. In this event, one should adhere to the Uniform Guidance Section 200.407, DOL Exceptions Section 2900.16, and review the existing policies and procedures established in Workforce Services Directive WSD14-13, until further guidance is provided by the state.

	Cost Item	Educational Institutions	Non-Profit Organizations	State, Local and 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	Fund raising and investment management costs	U/AP/A	U/AP/A	U/AP/A	200.442	
23	Gains and losses on disposition of depreciable assets	AC	AC	AC	200.443	
24	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	

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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	
48	Specialized service facilities	AC	AC	AC	200.468	
49	Student activity costs	U/AP	U/AP	U/AP	200.469	2900.19
50	Taxes	AC	AC	AC	200.470	
51	Termination costs	AC/U	AC/U	AC/U	200.471	
52	Training and education costs	A	A	A	200.472	
53	Transportation costs	A	A	A	200.473	
54	Travel costs	AC	AC	AP	200.474	
55	Trustees	A	A	NS	200.475	

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Imperial County Workforce and Economic Development  
Sub-recipient Prior Written Approval Request

Sub-recipient Name: \_\_\_\_\_

Sub-recipient Program: \_\_\_\_\_ Request Date: \_\_\_\_\_

Instructions:

- For Prior Written Approval Requests that include costs, complete Sections A, C and D. For requests that do not include costs, complete Sections B, C and D.
- Refer to State Directive WSD16-16 dated February 21, 2017 for guidance on Prior Written Approval before completing this request form.

**Section A – Requests that include costs**

Item of cost being requested: \_\_\_\_\_

Estimated total cost: \_\_\_\_\_

Is this purchase necessary and reasonable? Describe the item of cost and its functionality.

Is the purchase needed? Describe the reason for the purchase/rent/subscription including functionality not provided by state or local partners.

What other costs are associated with the purchase? Describe additional costs (maintenance, set up, taxes, fees, etc.) associated with the purchase.

Have the best products been selected? Describe how the product will be selected.

If applicable, what procurement method will be used? Describe the procurement method selected.

If applicable, was a lease option considered in lieu of the purchase? Describe leasing options as part of the consideration.

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If applicable, name and address of the entity where the property will be located.

**Section B – Requests that do not include costs but still require prior written approval**

Describe the circumstance that requires prior written approval.

**Section C – 45-day requirement**

Is this request being made more than 45 days before the requested action is to occur?

\_\_\_ Yes \_\_\_ No

If approved, date that the requested action is to occur: \_\_\_\_\_

**Section D – Signature**

By signing below, the authorized representative requests a prior written approval for the item of cost listed above.

Name: \_\_\_\_\_ Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

For ICWDO Use	
Contract Administrator: _____	Date: _____
Executive Director: _____	Date: _____