

**Capital Region Workforce Partnership
Workforce Innovation and Opportunity Act
Administrative Policy #116**

Subject: Board-level Cost Charging Allocation/Justification Plan

Date: Revised April 13, 2021

Background:

The Capital Region Workforce Development Board (WDB) recognizes that a written methodology should be in place to document how the various Workforce Innovation and Opportunity Act (WIOA) funding streams are allocated toward the expenses incurred by staff to the WDB, the local elected officials and fiscal agent, as well as other costs incurred at this governance and administrative level. This policy sets forth the local process to be used.

Policy:

The direct charging of expenditures to the benefiting cost objective is always the preferred methodology for distributing costs whenever possible. For example, time records can be used for staff time performing administrative functions as defined in WIOA. Outreach costs for a youth summer job fair can be charged to the Youth Program with appropriate supporting documents such as invoices. However, in some cases it is not always feasible to clearly identify the benefiting cost objective.

Allocating

If direct charges cannot be clearly assigned to a given cost objective these costs will be distributed proportionally among the WIOA program funds. The most recent quarterly participant service levels as recorded in VAWC is the preferred methodology, as it accurately captures contemporary customer activity levels while accounting for monthly variations, and therefore, is a sound basis to distribute costs at the Board level. Examples include but are not limited to:

Leases and Rentals: Specific Square Footage for dedicated space and relative share of common areas for youth; for adult, dislocated worker and one stop operator, relative share of dedicated and/or common space based on program customer service levels in the prior quarter.

Materials and Supplies; Communications and other ancillary expenses supporting Board operations:

Distribution based on most recent quarterly customer service levels by program.

Staff time: Distribution based on most recent quarterly customer service levels by program.