

State of Minnesota
WIOA Title I Youth ONLY Allowable Cost Matrix

	DOL MODEL		MINNESOTA MODEL (based on Cost Categories on					NOTES/COMMENTS	PAGE NUMBER
	ADMIN	PROGRAM	ADMIN	CONTRACT	WAGES + FRINGE	DIRECT SERVICE	SUPPORT		
Allowable Subgrantee Costs (WIOA Title I Youth ONLY)									
Administrative Costs	X		X					Administrative costs are generally associated with expenditures related to the operation of the grant award and which are not directly related to program costs serving customers. Administrative cost caps are indicated in the grant award. At grant closeout, the administrative cost cap will be based on the expenditures (not budget). REFERENCES: WIOA Sec 3 (1); 20 CFR 683.215	60
Objective Assessments		X		X		X		Objective Assessments generally include a review of basic skills, occupational skills, prior work experience, employability, interests, aptitudes, etc. for the purpose of developing a career pathway REFERENCES: WIOA Sec 129(c)(1)(A); 20 CFR 681.420	46
Develop Service Strategies		X		X		X		The development of service strategies for each participant must be directly linked to one or more of performance indicators and identify career pathways including education, employment goals and achievement objectives. REFERENCES: WIOA Sec 129 (c) (1)(B); 20 CFR 681.420	46
Case Management		X		X		X		The local WIOA youth plan must provide for case management of youth participants. REFERENCES: 20 CFR 681.420	46
Tutoring (Required Service Strategy {RSS})		X		X		X		REFERENCES: WIOA Sec 129 (c) (2) (A); 20 CFR 681.460	46
Study Skills Training (RSS)		X		X		X		REFERENCES: WIOA Sec 129 (c) (2) (A); 20 CFR 681.460	46
Instruction (RSS)		X		X		X		REFERENCES: WIOA Sec 129 (c) (2) (A); 20 CFR 681.460	46
Dropout Prevention/ Recovery (RSS)		X		X		X		REFERENCES: WIOA Sec 129 (c) (2) (A); 20 CFR 681.460	46
Alternative Secondary School Services (RSS)		X		X		X		REFERENCES: WIOA Sec 129 (c) (2) (A); 20 CFR 681.460	46
Paid Work Experience (RSS)		X		X	X	X		Costs related to placement and counselor activities are direct service. REFERENCES: WIOA Sec 129 (c) (2) (C); 20 CFR 681.460	46
Unpaid Work Experience (RSS)		X		X		X		Costs related to placement and counselor activities are direct service. REFERENCES: WIOA Sec 129 (c) (2) (C); 20 CFR 681.460	46
Occupational Skills Training (RSS)		X		X		X		Costs related to training placement and counselor activities are direct service as well as training costs. REFERENCES: WIOA Sec 129 (c) (2) (D); 20 CFR 681.460	46
Education offered concurrently with workforce prep and specific training (RSS)		X		X		X		Costs related to training placement and counselor activities are direct service as well as training costs REFERENCES: WIOA Sec 129 (c) (2) (E); 20 CFR 681.460	46

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Leadership Development Opportunities (RSS)		X		X		X		Costs related to training placement and counselor activities are direct service as well as training costs REFERENCES: WIOA Sec 129 (c) (2) (F); 20 CFR 681.460	46
Supportive Services (RSS)		X		X		X	X	Costs related to the provision of supportive services are direct service; the actual cost of the supportive services are "support." REFERENCES: WIOA Sec 129 (c) (2) (G); 20 CFR 681.460	46
Adult Mentoring (RSS)		X		X		X		Costs related to acquisition of adult mentors are direct service costs. REFERENCES: WIOA Sec 129 (c) (2) (H); 20 CFR 681.460	46
Follow-Up (RSS)		X		X		X	X	Costs related to follow-up are direct service costs; Resulting supportive services are to be charged to Support REFERENCES: WIOA Sec 129 (c) (2) (H); 20 CFR 681.460	46
Comprehensive Guidance and Counseling (RSS)		X		X		X		Includes referrals REFERENCES: WIOA Sec 129 (c) (2) (J); 20 CFR 681.460	46
Financial Literacy Training (RSS)		X		X		X		Includes fees and tuition as appropriate REFERENCES: WIOA Sec 129 (c) (2) (K); 20 CFR 681.460	46
Entrepreneurial Skills Training (RSS)		X		X		X	X	Includes fees, tuition, books, and supplies as appropriate. Costs that are related to supporting a youth in entrepreneurial training (e.g. clothing) are "support." REFERENCES: WIOA Sec 129 (c) (2) (L); 20 CFR 681.460	46
Labor Market and Employment Information (RSS)		X		X		X		Services such as career awareness, career counseling and career exploration. REFERENCES: WIOA Sec 129 (c) (2) (M); 20 CFR 681.460	46
Transition Activities (RSS)		X		X		X	X	Services related to counseling, guidance, etc. are "direct service"; could also be "support" as appropriate REFERENCES: WIOA Sec 129 (c) (2) (N); 20 CFR 681.460	46

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Allowable General Subgrantee Costs (WIOA Title I Youth ONLY)									
Accounting	X	X	X	X		X	X	Administrative cost if related to administrative functions; Program costs if related to program costs (i.e. "Direct Service" or "Support") REFERENCES: WIOA 20 CFR 683.215 (b)(1)(i); 683.215(c)(6)(i)	60
Advertising	X	X	X	X		X		According to 2 CFR 200.421 (a-b), Uniform Guidance, the term "advertising costs" means the costs of advertising media (e.g. magazines, newspapers, radio/TV, direct mail, exhibits, electronic or computer transmittals). The only allowable advertising costs are those which are solely for: 1. The recruitment of personnel required by the subgrantee for the performance under the grant; 2. The procurement of goods and services for the performance of the grant; 3. The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or 4. Program outreach and other specific purposes necessary to meet the requirements of the Federal award. Admin costs: related to Administration; Program costs: related to program. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(3) WIOA 20 CFR 683.245 (b)(6)	60 61
Audit Functions	X		X	X				Described in 2CFR 200.425, Uniform Guidelines A reasonable proportionate share of the costs of audits required by, and performed in accordance with the Single Audit Act Amendments of 1996 (31 U.S.C 7501-7507) as implemented by requirements of this part, are allowable. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(vii)	60
Bonding								Described in 2CFR 200.427 , Uniform Guidelines	
Budget Preparation	X	X	X	X		X		Administrative cost if related to overall administrative function; Program cost (direct service) if related to a program component WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(i); 683.215(c)(2)	60
Clerical Reporting to Supervisor of Line Staff	X	X	X	X		X		Admin cost if related to overall admin function; Program cost if related to program function. WIOA REFERENCES: WIOA Regulations: WIOA 20 CFR 683.215(c)(3)	60
Clerical Reporting to Training Personnel	X	X	X	X		X		If the training is being provided for staff, the cost is admin; if the training is being provided for participants, the cost is program. WIOA REFERENCES: WIOA 20 CFR 683.215	60
Complaint Disposition	X		X					WIOA REFERENCES: WIOA Regulations 683.215 (b)(1)(vi)	60
Conference (meetings, retreats, seminars, symposiums, workshops, etc.)(see below for additional information)	X	X	X	X		X		Described in 2CFR 200.433, Uniform Guidance. Admin cost if related to overall admin function; program cost if related to program component for program staff. WIOA REFERENCES: WIOA 20 CFR 683.215	60

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Continuous Improvement	X	X	X	X		X		Admin cost if related to overall admin function; program cost if related to program component. WIOA REFERENCES: WIOA 20 CFR 683.215(c)(60)	60
Contracting Costs: Admin or Program	X	X	X	X		X		Admin cost if related to overall admin function; program cost if related to a program component WIOA REFERENCES: WIOA 20 CFR 683.215(c)(1) ; 683.215(c)(4)	60
Contract/Purchase Order Preparation	X	X	X	X		X		Admin cost if related to overall admin function; program cost if related to a program component WIOA REFERENCES: WIOA 20 CFR 683.215(b)(1)(ii) ; 683.215(c)(2)	60
Depreciation and Disposition of Depreciable Assets	X	X	X			X		Described in 2 CFR 200.436 and in 2 CFR 200.443 , Uniform Guidance	
Eligibility Determination		X						WIOA REFERENCES: WIOA 20 CFR 681.320	45
Eligible List of Training Providers: Maintenance		X				X		WIOA REFERENCES: WIOA Sec 122; WIOA 20 CFR 683.215 (c) (5)(6)	60
Equipment	X	X	X	X		X		Admin cost if related to overall admin functions; program cost if related to a program component WIOA REFERENCES: WIOA 20 CFR 683.215(b)(5) ; 683.215(c)(5)	60
Financial Functions/Management Systems	X	X	X	X		X		Admin cost if related to overall financial/admin functions; program cost if related to a program component WIOA REFERENCES: WIOA 20 CFR 683.215(b)(1)(i) ; 683.215(c)(5)	60
Facility Rearrangement and Reconversion	X	X	X	X		X		Uniform Guidance; Admin cost if related to overall admin functions; program cost if related to a program component Described in 2CFR 200.462	
Fund Raising/Investment Management Costs								Uniform Guidance. For employment and training programs, generally UNALLOWABLE. Described in 2CFR 200.442 (a)	
Improper Payment Collection	X		X	X				Uniform Guidance. The costs incurred by a non-Federal entity to recover improper payments are allowable as either direct or indirect costs, as appropriate. Amounts collected may be used by the entity in accordance with standards. Described in 2CFR 200.305 and 200.428	
Incentives/Stipends		X					X	Incentives/stipends are outside payroll system. WIOA REFERENCES: WIOA 20 CFR 681.640	49
Incident Reports	X		X					WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(vi)	60
Indirect Cost and Cost Rate Proposal	X	X	X			X		Described in 2CFR 200.56 and 2CFR 200.57, Uniform Guidance. Specific costs charged to an overhead or indirect cost pool that can be identified as a program cost must be charged as a program cost. Documentation of such charges must be maintained. WIOA REFERENCES: WIOA 20 CFR 683.215 (a) ; 683.215(c)(3)	60
Individual Training Account System Maintenance		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215(c)(6)(i)	60

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Information on jobs, jobs in demand, support services, financial aid, etc.		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215 (c)(6)	60
Information Systems	X	X	X			X		Admin cost if related to overall admin function; program cost if related to a program component. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(ix); 683.215(b)(5); 683.215(c)(5)	60
Insurance and Indemnification	X	X	X			X		Uniform Guidance. Admin cost if related to overall admin function; program cost if related to a program component. Described in 2CFR 200.447	
Interest	X	X	X			X		Uniform Guidance. Financing costs (including interest) to acquire, construct, or replace capital assets are allowable subject to conditions outlined in the Uniform Guidance. Otherwise, interest costs are UNALLOWABLE Described in 2CFR 200.449	
Interpreter/Translation		X		X		X		WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(ix)	60
Investigations	X		X	X				WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(vi)	60
Job Coach		X		X		X		WIOA REFERENCES: WIOA 20 CFR 683.210	60
Job Developer		X		X				WIOA REFERENCES: WIOA 20 CFR 681.700	49
Job Search Assistance		X				X		WIOA REFERENCES: WIOA 20 CFR 681.700; and 20 CFR 683.215	49 60
Job Vacancies		X				X		WIOA REFERENCES: WIOA 20 CFR 681.700; and 20 CFR 683.215	49 60
Legal Staff/Services	X		X	X				WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(viii)	60
Licensing/Permit Fees		X					X	Fees related to employment/entrepreneurship WIOA REFERENCES: WIOA 20 CFR 681.570	48
Local boards/standing committees	X	X	X			X		Primarily an admin cost BUT if boards/standing committees are reviewing specific programs then could be a program cost. WIOA REFERENCES: WIOA 20 CFR 683.215 (a); 683.215(c)(2)	60
Maintenance/Repair	X	X	X	X		X		Described in 2CFR 200.452, Uniform Guidance. Admin cost if repair is for admin purposes; program cost if repair for program component. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(5)	60
Marketing and Selling								Uniform Guidance. Generally UNALLOWABLE Described in 2CFR 200.467	
Materials and Supplies	X	X	X	X		X		Described in 2CFR 200.452; 200.453. Admin cost if materials/supplies are for admin purposes; program cost if supplies are for a program component. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(3); 683.215(c)(2)	60

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Memberships, Staff	X	X	X			X		Uniform Guidance. Certain memberships are unallowable (allowable memberships must be job related). WIOA REFERENCES: Described in 2CFR 200.454 , and 20 CFR 683.245(b)	61
Memorandum of Understanding (MOU) and other program level agreement negotiation costs	X	X	X			X		Page 49367, column 1 (FEDERAL REGISTER, August 11, 2000)	
Military Selective Service Act Enforcement		X				X		WIOA REFERENCES: WIOA Sec 189 (h); WIOA 20 CFR 683.225	60
Monitoring of Subgrantees OR Subgrantees of Subrecipients	X	X	X					Admin cost if monitoring admin functions; program cost if monitoring participants and performance information. WIOA REFERENCES: WIOA 20 CFR 683.215 (b); 683.215(c)(6)(i)	60
Motor Pools	X	X	X			X	X	Admin cost for admin functions; program cost for a program component; can be a support service if transportation is provided as a support service. WIOA REFERENCES: WIOA 20 CFR 681.420 WIOA 20 CFR 683.215 (b)(4); 683.215(c)(2)	46 60
Non-Discrimination Enforcement	X		X					WIOA 20 CFR 683.215 (b)(1)(vi); 683.215(a)	60
Outreach-General		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215	60
Outreach to Employers to Obtain Job Listings		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215	60
Participant Tracking Systems: Purchase		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215 (c)(6)	60
Payroll Functions/Systems	X		X					WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(v)	60
Personnel Systems	X		X					WIOA REFERENCES: WIOA 20 CFR 683.215(b)(1)(iv)	60
Personnel Compensation: Personal Services, Fringe Benefits, Health and Welfare Costs, Recruiting Costs, Relocation Costs, Training Costs, Travel	X	X	X			X		Uniform Guidance; Relocation Cost Reimbursements are limited Addressed in 2CFR 200.430; 2CFR200.431; 2CFR200.437; 2CFR200.463; 2CFR200.464; 2CFR200.472; 2CFR200.474;	
Personnel Management Functions	X		X					WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(iv)	60
Performance Information for local programs including "eligible providers"		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215 (c)(6)(iii)	60

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Proposal Costs			X					Addressed in 2CFR200.460 , Uniform Guidance	
Public Relations		X				X		Uniform Guidance. The only allowable public relation costs are: 1. Costs specifically required by the award; 2. Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award (these costs are considered necessary as part of the outreach effort for the Federal award; or 3. Costs of conducting general liaison with the news media and government public relations officers to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern such as Notices of Funding Opportunities, financial matters, etc. Addressed in 2CFR 200.421(d)	
Performance Tracking (MIS)		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215 (c)(5)(v)	60
Placement Assistance		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215 (c)(5)(ii)	60
Postage	X	X	X			X		Admin cost for admin activities; program costs for program activities. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(3); 683.215(c)(2)	60
Premises	X	X	X			X		Admin cost for admin activities; program costs for program activities. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(3); 683.215(c)(2)	60
Professional Service Costs	X	X	X	X		X		Uniform Guidance. Admin cost for admin activities; program costs for program activities. WIOA REFERENCES: Addressed in 2CFR 200.459 , WIOA 20 CFR 683.215 (b); 683.215 (c)(2)	60
Program Analysis	X	X	X			X		Admin cost for admin activities; program costs for program activities. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(5); 683.215(c)(6)	60
Program Performance/Cost Information		X				X		WIOA REFERENCES: WIOA 20 CFR 683.215(c)(6)(iii)	60
Property Management	X	X	X			X		Admin cost for admin activities; program costs for program activities WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(iii); 683.215(c)(2)	60
Publication and Printing	X	X	X			X		Addressed in 2CFR200.461, Uniform Guidance. Admin cost for admin activities; program costs for program activities. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(3); 683.215(c)(2)	60
Procurement	X		X					WIOA REFERENCES: WIOA 20 CFR 683.215(b)(1)(ii)	60
Purchasing	X	X	X			X		Admin cost for admin activities; program costs for program activities. WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(1)(ii); 683.215(c)(2)	60

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Rental costs of real property and equipment	X	X	X			X		Uniform Guidance. Admin cost for admin activities; program costs for program activities. WIOA REFERENCES: WIOA Regulations: 683.215(b)(3); 683.215(c)(2) Addressed in 2CFR200.465 , WIOA 20 CFR 683.215 (b)(3); 683.215(c)(2)	60
Staff training and education	X	X	X	X		X		Admin costs for admin training activities; program costs for program training activities. WIOA REFERENCES: WIOA 20 CFR 683.215(c)(6)	60
Subscriptions	X	X	X			X		Admin cost for admin type subscriptions; program costs for program type subscriptions. WIOA REFERENCES: WIOA Regulations 683.215 (b)(3); 683.215 (c)(2) WIOA 20 CFR 683.215(b)(3)	60
Supervisors – Front Line		X				X		Admin cost for admin type activities; program costs for program type activities. WIOA REFERENCES: WIOA 20 CFR 683.215(c)(2)	60
Supervisors – Admin/Other/Not Front Line	X			X				Admin cost for admin type activities; program costs for program type activities. WIOA REFERENCES: WIOA 20 CFR 683.215(c)(2)	60
Supplies	X	X	X	X		X		Admin cost for admin supplies; program costs for program supplies. WIOA REFERENCES: WIOA 20 CFR 683.215(b)(3); 683.215(c)(2)	60
Taxes	X	X	X			X		Uniformed Guidance. Admin cost for taxes related to admin functions; program cost for taxes related to program functions. WIOA REFERENCES: Addressed in 2CFR200.470 , WIOA 20 CFR 683.215(b)(3); 683.215(c)(2)	60
Testing (Educational Fees)		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Training Consultations		X		X		X		WIOA REFERENCES: WIOA 20 CFR 683.215 (c)(6)	60
Transportation for Participants		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Transportation for staff	X	X	X			X		Admin cost if related to overall admin functions; program cost if related to program functions. WIOA REFERENCES: WIOA REFERENCES: WIOA 20 CFR 683.215 (b)(4); 683.215(c)(2)	60
Unemployment Insurance	X	X	X					If a subgrantee’s staff member is collecting UI benefits, that cost is to be charged to either Admin or Program depending on the duties of the staff person receiving UI. WIOA REFERENCES: WIOA Regulations: 20 CFR 683.215(6)	60

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Allowable Participant Costs/Services (WIOA Title I Youth ONLY)									
Allowances for books, fees, supplies, and other necessary items for students		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Child Care		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Clothing/Uniforms/other appropriate work attire and work related tools,		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Community Services: Referrals and Linkages		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Health Care (including Referrals)		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Housing/Rental Assistance		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Incentive/Bonus Payments		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460;	46
Internships		X			X		X	Money paid directly to participants is “Wages and Fringe.” Other related expenditures are direct service costs. WIOA REFERENCES; WIOA 20 CFR 681.460;	46
Legal Aid		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Needs based payments and financial assistance		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
OJT		X					X	Wages and Fringes are paid by the employer. Auxiliary services, as well as reimbursement to the employer are classified as “Direct Service” WIOA REFERENCES: WIOA 20 CFR 681.460;	46
Reasonable Accommodations		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Religious/Sectarian Activities								WIOA Law and associated regulations govern the circumstances under which federal support, including WIOA Title I Financial assistance, may be used to employ or train participants in religious activities. Under such subpart such assistance may be used for such employment or training only when the assistance is provided indirectly within the meaning of the Establishment clause of the U.S. Constitution and not when the assistance is provided directly when it would be unallowable. WIOA REFERENCES: WIOA Sec 188 (a)(3); 20 CFR 683.255	60

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Scholarships/Student Aid		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Tools		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Transportation		X					X	WIOA REFERENCES: WIOA 20 CFR 681.460; and 20 CFR 681.570	46 48
Work Experience Program /Payments		X			X	X		Money paid directly to participants is "Wages and Fringes." Other related expenditures are direct service costs WIOA REFERENCES: WIOA 20 CFR 681.460;	46

UNALLOWABLE COSTS (WIOA Title I Youth ONLY)	
Advertising and Public Relations	<p>Described in 2 CFR 200.421 (e), Uniform Guidance: Unallowable advertising and public relations costs include the following (see also 2 CFR 200.432: Conferences):</p> <ol style="list-style-type: none"> 1. All advertising and public relations costs other than as specified in paragraphs (b) and (d) of this section <ol style="list-style-type: none"> (i) “Paragraph b: The only allowable advertising costs are those which are solely for: <ol style="list-style-type: none"> (a) The recruitment of personnel required by the non-Federal entity for performance of a Federal award; (b) The procurement of goods and services for the performance of a Federal award; (c) The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or (d) Program outreach and other specific purposes necessary to meet the requirements of the Federal award. (ii) “Paragraph d: The only allowable public relations costs are: <ol style="list-style-type: none"> (a) Costs specifically required by the Federal award; (b) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award (these costs are considered necessary as part of the outreach effort for the Federal award); or (c) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern, such as notices of funding opportunities, financial matters, etc.” 2. Costs of meetings, conventions, or other events related to other non-grant activities of the entity (note below) including: <ol style="list-style-type: none"> (i) Costs of displays, demonstrations, and exhibits; (ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and (iii) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings 3. Costs of promotional items and memorabilia, including models, gifts, and souvenirs 4. Costs of advertising and public relations designed solely to promote the non-Federal entity 5. (NOTE ON CONFERENCES: 2 CFR 200.432, “Conferences”): A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities, speakers’ fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award.
Advisory Councils	Described in 2 CFR 200.472 , Uniform Guidance: Costs incurred by advisory councils or committees are unallowable unless authorized by statute, the Federal awarding agency or as indirect cost where allocable to Federal awards.
Alcoholic Beverages	Described in 2 CFR 200.423 : Uniform Guidance: Costs of alcoholic beverages are unallowable.
Alumni/ae Activities	Described in 2 CFR 200.424 : Uniform Guidance: Costs incurred in support of alumni/ae activities are unallowable.

UNALLOWABLE COSTS (WIOA Title I Youth ONLY)	
Audit Services	<p>Described in 2 CFR 200.425, Uniform Guidance:</p> <p>(a) A reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507), as implemented by requirements of this part, are allowable. However, the following audit costs are unallowable:</p> <ul style="list-style-type: none"> o Any costs when audits required by the Single Audit Act and Subpart F—Audit Requirements of this part have not been conducted or have been conducted but not in accordance therewith; and o Any costs of auditing a non-Federal entity that is exempted from having an audit conducted under the Single Audit Act and Subpart F—Audit Requirements of this part because its expenditures under Federal awards are less than \$750,000 during the non-Federal entity's fiscal year. <p>(b) The costs of a financial statement audit of a non-Federal entity that does not currently have a Federal award may be included in the indirect cost pool for a cost allocation plan or indirect cost proposal.</p> <p>(c) Pass-through entities may charge Federal awards for the cost of agreed-upon-procedures engagements to monitor subrecipients (in accordance with Subpart D—Post Federal Award Requirements of this part, §§200.330 Subrecipient and contractor determinations through 200.332 Fixed Amount Subawards) who are exempted from the requirements of the Single Audit Act and Subpart F—Audit Requirements of this part. This cost is allowable only if the agreed-upon-procedures engagements are:</p> <ul style="list-style-type: none"> o Conducted in accordance with GAGAS attestation standards; o Paid for and arranged by the pass-through entity; and o Limited in scope to one or more of the following types of compliance requirements: activities allowed or unallowed; allowable costs/cost principles; eligibility; and reporting.
Bad Debt	<p>Described in 2 CFR 200.426, Uniform Guidance:</p> <p>Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable.</p>
Contributions, Donations	<p>Described in 2 CFR 200.434, Uniform Guidance:</p> <p>Costs of contributions and donations, including cash, property, and services, from the non-Federal entity to other entities, are unallowable.</p>
Debarment	<p>Described in 20 CFR 683.250, WIOA Regulations:</p> <p>WIOA Title I funds must not be spent on....subawards or contracts with parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal programs or activities.</p>
Employment Generating Activities	<p>Described in WIOA Sec 181 (e), 20 CFR 683.245, WIOA Regulations:</p> <p>WIOA Title I funds must not be spent on employment generating activities, investment in revolving loan funds, capitalization of businesses, investment in contract investment resource centers, economic development activities, or similar activities, unless they are directly related to training for eligible individuals. For purposes of this prohibition, employer outreach and job development activities are directly related to training for eligible individuals.</p>
Entertainment Costs	<p>Described in 2 CFR 200.438, Uniform Guidance:</p> <p>Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with the prior written approval of the Federal awarding agency.</p>
Equipment, Special Purpose Equipment, etc.	<p>Described in 2 CFR 200.439, Uniform Guidance,:</p> <p>Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.</p>
Fines, Penalties, Damages, and Other Settlements	<p>Described in 2 CFR 200.441, Uniform Guidance:</p> <p>Cost resulting from non-Federal entity violations of, alleged violations of, or failure to comply with, Federal, state, tribal, local, or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the Federal award, or with prior written approval of the Federal award, or with prior approval of the Federal awarding agency.</p>

UNALLOWABLE COSTS (WIOA Title I Youth ONLY)	
Fundraising	<p>Described in 2 CFR 200.442, Uniform Guidance: Fundraising costs for the purpose of meeting the Federal program objectives are allowable with prior written approval from the Federal awarding agency. (Proposal costs are covered in 2CFR 200.460, Proposal)</p> <p>Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are only allowable when associated with investments covering pension, self-insurance, or other funds which include Federal participation allowed by this part Costs related to the physical custody and control of monies and securities are allowable</p> <p>Both allowable and unallowable fund raising and investment activities must be allocated as an appropriate share of indirect costs under the conditions described in 2CFR 200.413, Direct Costs.</p> <p>Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable.</p>
General Costs of Government and/or Subgrantee	<p>Described in 2 CFR 200.444, Uniform Guidance: General costs of government are unallowable (except as provided in 2 CFR 200.474, Travel Costs). Unallowable costs include:</p> <p>Salaries and expenses of the Office of the Governor of a state or the chief executive of a local government or the chief executive of an Indian tribe</p> <p>Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction.</p> <p>Costs of the judicial branch of a government.</p> <p>Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statute or regulation.</p> <p>Costs of other types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.</p> <p>For Indian and Councils of Governments (COGs), up to 50 percent of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his or her staff can be included in the indirect cost calculation without documentation.</p>

UNALLOWABLE COSTS (WIOA Title I Youth ONLY)	
Goods or Services for Personal Use	<p>Described in 2 CFR 200.445, Uniform Guidance:</p> <p>Costs of goods or services for personal use of the non-Federal entity's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.</p> <p>Costs of housing (e.g. depreciation, maintenance, utilities, furnishings, and rent), housing allowances and personal living expenses are only allowable as direct costs regardless of whether reported as taxable income to the employees. In addition, to be allowable, direct costs must be approved in advance by the awarding agency.</p>
Interest	<p>Described in 2 CFR 200.449, Uniform Guidance:</p> <p>Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the non-Federal entity's own funds, however represented, are unallowable.</p>
Investment Management Costs	See Fundraising above in UNALLOWABLE COSTS
Lobbying	<p>Described in 2 CFR 200.450, Uniform Guidance:</p> <p>The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans is an unallowable cost.</p>
Marketing and Selling	<p>Described in 2 CFR 200.467, Uniform Guidance</p> <p>Costs of selling and marketing any products or services of the non-Federal entity unless allowed under "Advertising and Public Relations" (see above) are unallowable, except as direct costs, with prior approval by the Federal awarding agency when necessary for the performance of the Federal award.</p>
Memberships, Subscriptions, Organizations, and Professional Activity Costs	<p>Described in 2 CFR 200.454; and in 2 CFR 200.455, Uniform Guidance</p> <p>Costs of membership in any country club or social or dining club or organization are unallowable.</p> <p>Costs of membership in organizations whose primary purpose is lobbying are unallowable.</p> <p>Incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants, or investment counselors are unallowable except with the prior approval of the awarding agency.</p>
Relocation Costs	<p>Described in 2 CFR 200.464, Uniform Guidance:</p> <p>The following costs related to relocation are unallowable:</p> <ul style="list-style-type: none"> -Fees and other costs associated with acquiring a new home; -A loss on the sale of a former home; -Continuing mortgage, principal, and interest payments on a home being sold -Income taxes paid by an employee related to reimbursed relocation costs

UNALLOWABLE COSTS (WIOA Title I Youth ONLY)	
Religious/Sectarian Activities	<p>Described in WIOA sect 188 (a)(3) and WIOA 20 CFR 683.255, page 62:</p> <p>...prohibits the use of funds to employ participants to carry out the construction, operation, or maintenance of any part of the facility used for sectarian instruction or as a place of religious worship with the exception of maintenance of facilities that are not primarily used for instructions or worship and operated by organizations providing services to WIOA participants.</p>
Student Activity Costs	<p>Described in 2 CFR 200.469, Uniform Guidance:</p> <p>Costs incurred for intramural activities, student publications, student clubs, and other student activities are unallowable, unless specifically provided for in the award.</p>