



ÁREA LOCAL
DE DESARROLLO LABORAL
GUAYNABO / TOA BAJA

**GUAYNABO-TOA BAJA WORKFORCE DEVELOPMENT LOCAL BOARD
WORKFORCE INNOVATION AND OPPORTUNITY ACT (WIOA)
WIOA - 2020-002 ADMINISTRATIVE MEMORANDUM
Amendment 1**

**PUBLIC POLICY OF THE LOCAL BOARD FOR FOOD EXPENSES IN THE
OPERATION OF WIOA TITLE I PROGRAMS**

I. INTRODUCTION:

Public Law 113-128 of July 22, 2014, known as the Workforce Innovation and Opportunity Act (hereafter WIOA), establishes that each Local Board is responsible for overseeing the proper administration of WIOA funds. The Guaynabo-Toa Baja Workforce Development Local Board (hereafter the Local Board) is responsible for establishing mechanisms to ensure the expenses are in compliance with the requirements of all applicable state and federal laws.

II. PURPOSE AND OBJECTIVE:

This Policy is established as a Guide for Allowable and Non-Allowable Food Expenses as regulated in Section 2, CFR 200.400-200.430, where food and beverage expenses are defined in the context of a “work lunch” during conferences and while traveling. It also describes the administration of activities under WIOA, job generators and establishes the cost as well as the schedules for the food.

The documents that must be included as supporting documentation are identified for the expenses and allowance or development of an invoice based on the costs of services provided by a government unit. The costs of these services may be assigned or invoiced to the service providers.

III. LEGAL BASE:

2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, §§ 200.400-200.430.

IV. AMENDMENTS:

After implementing this Policy in December 2019, the Local Board has identified the need to make changes in order to stay up to date with the applicability of certain provisions that were not clear when applied:



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- ✓ Separation of the definitions of the Local Board policies.
- ✓ Clarification of travel expense use.
- ✓ Clarification of the service acquisition process.

V. DEFINITION OF TERMS:

A. Allowable Costs (29 CFR § 97.22)

Limitation on the use of funds: Funds must only be used for allowable costs of concessions, contractors, and participants; taking into consideration the limitations of costs when using the funds:

1. Applicable cost principles – Cost principles will be determined as applicable to the organization (2 CFR § 200.403). Except when authorized by law, expenses must meet the following general criteria in order to be allowable under federal concessions:
 - a. Be necessary and reasonable for complying with the federal concession and be assignable under these principles.
 - b. Adjust to the limitations or exclusions established in these principles or federal allowance regarding the type or amount of cost elements.
 - c. Be consistent with the policies and procedures uniformly applied to the federal funds and other federal activities of the organization.
 - d. Be treated in accordance to the federal allowance. A cost cannot be assigned to a federal concession as a direct cost if it has been considered an indirect cost of another concession.
 - e. Cost was determined according to the generally accepted accounting principles (GGP), except for the state, local governments and as provided in the Uniform Cost Requirements mentioned herein.
 - f. Be properly documented.
2. Food Costs provided during Conferences (2 CFR § 200.432) - The costs of Conferences and workshops or meetings with the main objective of providing technical information to the employees, concessionaries, and providers are allowed. These include food costs. They are generally recognized as normal and necessary for the operation, as well as the proper and efficient functioning of the federal concession.



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3. Technical assistance conferences and meetings are included according to any set of limitations or exclusions in these principles or federally as a class or amount of cost elements.
4. Foreign or domestic travel may include: lodging, facilities, food (materials and supplies) where the main objective is to provide technical assistance as long as it is necessary and reasonable for performing successfully. Costs must be documented in order to be paid. Required documentation includes: receipts, airplane tickets, travel authorization and activity agendas.

B. NON-Allowable Costs:

All costs related to a non-admissible activity are considered non-allowable costs regardless of their application under other circumstances. Examples of NON-admissible activities include, but are not limited to, the following:

1. Alcoholic beverages are not allowed under any circumstance when paying with federal funds
2. Job generation activities, investment for loan funding, business capitalization, investment center, making an offer of financial resources, activity development, or similar activities.
3. An exception is made only for searching for an employer regarding development activities directly related to the participants.

2 CFR § 200.213 establishes that non-federal organizations are subject to the exclusion and suspension provisions under Executive Order 12549 and 12689, 2 CFR §180. These regulations limit the award of grants, concessions and contracts to those persons excluded, suspended or otherwise ineligible to participate in the assistance program or activities funded by federal programs.

VI. LOCAL BOARD PUBLIC POLICY

The Local Board establishes compliance with the federal principles of allowable costs applicable to the organization in the context of food and establishes the following:

1. Documents must be included to justify the cost of food for activities related to meetings or conferences. For example: minutes, participant registration log, invoices, showing that the provider was evaluated, and the type of service being offered.

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2. This includes workshops, meetings and professional activities, necessary to perform the functions of the Local Board regarding its local and regional plans, required by WIOA.
3. The Provider Registry of the Guaynabo Autonomous Municipality will be used because it complies with the competition requirements established by the federal regulation of service providers with fair and reasonable costs.
4. If there are no providers available in the registry, a competitive acquisition process will be conducted, as required by the Uniform Guides 2 CFR 200.

Promotion Costs – Means the costs related to the promotion of WIOA program services, which also include searching for employers for placing the participants in a job as well as collaborators for the Local Board. This may include the cost of materials to be used during the activities, which are not included in the overall costs for the courses or trainings requested from a service provider.

Examples of supporting documentation for expenses may include: flyers, brochures, signs, and other promotional material. It includes the place where the information will be collected and delivered. Identifying the participant in Local Board job fairs is considered an allowable cost. Cost reasonableness principles will rule according to the cost principles.

Below is a reasonable costs guide for the different concepts and/or activities:

For paying travel, per diem and mileage expenses to municipal officers and employees, included in the regulation of representation costs, travel and baggage costs payable to employees and officers (see Article VI), while conducting official business inside or outside the jurisdictional limits of Puerto Rico and the Autonomous Municipality of Guaynabo.

a. Meetings and/or Conferences within the territorial limits of Puerto Rico:

Concept	Departure before:	Return after:	Employees	Officers and Mayor ¹
Breakfast	6:30 A.M.	8:00 A.M.	\$10.00	\$15.00
Lunch	12:00 P.M.	1:00 P.M.	\$15.00	\$25.00
Dinner	6:00 P.M.	7:00 P.M.	\$20.00	\$30.00
Total Per Diem			\$45.00	\$70.00

¹ The expense line for these concepts for the Local Board Chief Elected Officials will be those authorized or applicable under Public Law 107-2020, as amended, known as the Puerto Rico Municipal Code, the Municipal Assemblies and/or the Regulation or Resolutions of the Board of Mayors of the Local Board.



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Lodging			Up to \$300.00 per person, per night	Up to \$300.00 per person, per night
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b. Meetings and/or Conferences outside the territorial limits of Puerto Rico:

Concept	Departure before:	Return after:	Employees	Officers and Mayor ²
Breakfast	6:30 A.M.	8:00 A.M.	\$15.00	\$25.00
Lunch	12:00 P.M.	1:00 P.M.	\$25.00	\$40.00
Dinner	6:00 P.M.	7:00 P.M.	\$35.00	\$60.00
Total Per Diem			\$75.00	\$125.00
Lodging			Up to \$350.00 per person, per night	Up to \$350.00 per person, per night

***Note:** These costs may vary depending on the activity, or if it is inside or outside of Puerto Rico.

VII. APPROVAL AND VALIDITY

This Policy will be effective at its approval and signature. It will be in effect until it is amended or repealed.

In Cataño, Puerto Rico, on September 29, 2021.

Mr. Oriel Ramírez Rodríguez
President
Local Board

² The expense line for these concepts for the Local Board Chief Elected Officials will be those authorized or applicable under Public Law 107-2020, as amended, known as the Puerto Rico Municipal Code, Municipal Assemblies and/or the Regulation or Resolutions of the Board of Mayors of the Local Board.