



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

**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. DEFINITION OF TERMS:**

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



Cost reasonableness principles will rule according to the cost principles, which will be explained below.

#### **A. Allowable Cost (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. Foods provided during Conferences (2 CFR § 200.432) – The costs of Conferences and 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.
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.



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5. A reasonable cost guide is established for the different concepts and/or activities:

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

Concept	Departure Before:	Return After:	Employees	Officers and Mayor <sup>1</sup>
Breakfast	6:30 a.m.	8:00 a.m.	\$10.00	\$15.00
Lunch	12:00 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
Lodging			Up to \$300.00 per person, per night	Up to \$300.00 per person, per night

b. Meetings and/or Conferences outside of the territorial limits of Puerto Rico:

Concept	Departure Before:	Return After:	Employees	Officers and Mayor <sup>2</sup>
Breakfast	6:30 a.m.	8:00 a.m.	\$15.00	\$25.00
Lunch	12:00 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 was inside or outside of Puerto Rico.

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. 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. See Article VI, Payment of Travel, Per Diem and Mileage Expenses to Municipal Officers and Employees of the Regulation of Representation Costs, Travel and Baggage Costs Payable to Employees and Officers while conducting official business inside and outside of the Puerto Rico jurisdictional limits of the Guaynabo Autonomous Municipality.

<sup>1</sup> The expenses line for these concepts for the Local Board Chief Elected Officials will be those authorized or applicable, under 21 L.P.R.A. §4304 of the Autonomous Municipalities Law, the Municipal Assemblies and/or the Regulation or Resolutions of the Board of Mayors of the Local Board.

<sup>2</sup> The expenses line for these concepts for the Local Board Chief Elected Officials will be those authorized or applicable, under 21 L.P.R.A. §4304 of the Autonomous Municipalities Law, the Municipal Assemblies and/or the Regulation or Resolutions of the Board of Mayors of the Local Board.

C.  
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- c. Promotion Costs – Means the costs related to the promotion of WIOA program services. 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.

**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:

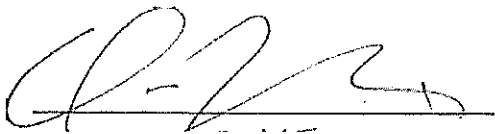
1. Alcoholic beverages are not allowed under any circumstance when paying with federal funds.
2. Job generation activities, investment for loan funding, business capitalization, investment center, making an offer of financial resources, activity development, or similar activities.
3. An exception is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

**V. APPROVAL AND VALIDITY**

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

In Guaynabo, Puerto Rico, on December 18, 2019.



Oriel Ramírez Rodríguez  
President  
Local Board