

FISCAL QUESTIONS AND ANSWERS

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Must “base” funds (PY) and “advance” funds (FY) be treated separately when requesting Adult-Dislocated Worker transfers?

Yes. Due to being separately allocated grants from DOL, Base/PY and Advance/FY funds must continue to be treated as separate allocations when requesting transfers. The transfers of Base/PY and Advance/FY funds may be requested in one consolidated request.

Can funds be transferred between “base” funds (PY) and “advance” funds (FY)?

No, funds cannot be transferred between Base/PY & Advance/FY due to being separate allocations.

Regarding Fiscal Policies Sec. 401.01(E) and the recommended reserve of Rapid Response (RR) funds, do local areas have flexibility to reserve funds to align with anticipated needs?

Yes, the reserve percentages outlined in State policy are recommendations, and local areas have flexibility regarding amounts to reserve. If other conditions for a transfer are met (funds are available for transfer and DW funds are fully expended when requesting a transfer of RR), the RR funds may be transferred to DW in advance of the recommended reserve levels to meet service needs.

Can Adult administrative costs be charged to the Dislocated Worker administrative fund source?

Yes, the ten percent reserved for local administrative costs may be used for administrative costs for the Adult, Dislocated Worker, or Youth programs per 20 CFR 683.205. Please note that expenditures must still be reported under their respective grants.

Do Youth administrative costs need to be tracked separately for in-school youth (ISY) and out-of-school (OSY)?

Per DOL TEGL 23-14, State and local area administrative expenditures are not a part of the 75 percent OSY minimum expenditure calculation. Further, the 75 percent expenditure rate is a minimum requirement, local areas may spend up to 100 percent of their youth funds on OSY, if they choose.

When case managers time charge, do they need to track in-school youth (ISY) and out-of-school youth (OSY) separately?

When charging time to Youth funds, case managers should charge to ISY and OSY when time can be appropriately split.

Is the 20% expenditure for work experience (WEX) based on program funding allocation or total Youth allotment?

Per 20 CFR 681.590, the 20% WEX requirement does not apply to the administrative portion of Youth funds.

Is the 20% expenditure for work experience (WEX) a monthly target?

To allow flexibility in program design, the 20% WEX expenditure requirement is not a monthly goal.

Does the accrual basis of accounting need to be used?

20 CFR subpart C 683.300 (5) – Reporting Requirements: “Reported expenditures, matching funds, and program income, including any profits earned, must be reported on the accrual basis of accounting and cumulative by the fiscal year of appropriation.”

Can program costs be allocated for the month based on the client counts from previous months?

Yes, this methodology may be used within the broad guidelines in 2 CFR 200, App. V – State/Local Government-Wide Central Service Cost Allocation Plans.

Costs subject to cost allocation, both program and personal, are to be allocated according to a consistent methodology, which best measures the relative benefit derived by the program. Documentation must be available to justify the methodology used.

Must the USDOL tagline be included on outreach and public relations materials, as well as on promotional items?

Yes, continue to include the DOL tagline on outreach materials/promotional items and document how the item of cost benefits the performance of the grant to ensure compliance with 2 CFR 200.421(e)(4).

May WIOA Title I funds be used to pay for fingerprinting and/or background checks for Youth work experience employers and adult mentors?

Yes, these are allowable expenses and best classified as program costs due to the sole purpose/role of adult mentors and Youth work experience employers.

Are there limitations to the type of legal aid offered under the program?

Although legal aid services are allowable as support services under 20 CFR 680.900(h), “support services may only be provided when they are necessary to enable individuals to participate in career service or training activities.” (20 CFR 680.910).

Can subrecipients pay for union dues with WIOA funding under any circumstances?

Local Workforce Development Boards (LWDBs) in Arizona must not pay union dues with WIOA Title I-B funds. In Arizona, an employee cannot be compelled to join a union. Per ARS 23-1302: “No person shall be denied the opportunity to obtain or retain employment because of nonmembership in a labor organization, nor shall the state or any subdivision thereof, or any corporation, individual, or association of any kind enter into an agreement, written or oral, which excludes a person from employment or continuation of employment because of nonmembership in a labor organization.”

The draft policy, consistent with the federal regulations, allows for an individual alleging a labor standard violation to submit the grievance to binding arbitration. Are costs associated with the binding arbitration allowable under Title I?

The costs of arbitration are considered professional services costs and are allowable under 2 CFR 200.459.

Are a trainee’s tips payable as part of the employer cost for on-the-job training (OJT)?

No, tips are not an employer cost and are not allowable to be paid with WIOA Title I funds.

Are subrecipients allowed to provide an incentive to WIOA participants (Adult, Dislocated Worker, Youth) who complete a training or education service paid by non-WIOA funds?

As long as all conditions of the Incentives Policy are met, it is not required that Title I funds had to be used for the activity associated with earning the incentive. Please note that WIOA is the payor of last resort, meaning it is only allowable if incentives are not available through the fund source used for the non-WIOA training. A case note must be added to the participant’s file to justify the payment of the incentive.

Is it allowable for subrecipients to pay incentives to pregnant or parenting youth participating in a parenting program?

WIOA Title I-B funds must not be used as an incentive to encourage participation in such a program. Parenting training is included as a leadership development opportunity at 20 CFR 681.520(f). However, DES Fiscal Policy 702(C) allows youth incentives only for successful completion of a work experience or receipt of a federally recognized credential by the participant. Without an associated federally recognized credential, the subrecipient will need to use a non-WIOA fund source to provide an incentive for this program.

Can subrecipients provide stipends to college students for each semester of coursework completed? How would subrecipients pay this stipend? What if students fail a class?

Whether this is for Youth or Adult / DW program participants is an important factor.

If this is considered an **Incentive**:

Response to Youth Participants Receiving Incentive Payments

Per 20 CFR 681.640, "incentive payments to youth participants are permitted for recognition and achievement directly tied to training activities and work experiences. The local area must have written policies and procedures in place governing the award of incentives, as indicated in your email, and must ensure that such incentive payments are: (a) tied to the goals of the specific program; (b) outlined in writing before the commencement of the program that may provide incentive payments; (c) align with the local program's organizational policies."

Response to Adult/Dislocated Worker Participants Receiving Incentive Payments

For Adult and/or DW program participants, a formal request with ample justification is required. Per DES fiscal policy section 700, "Incentives may be provided to WIOA Title I-B Adult and Dislocated Worker Program participants with written approval from DES in the manner outlined in Section 701(C) and (D)."

In both cases mentioned above, the incentive must be given based on achievement directly related to the program participation of the participant. The LWDA (or NTN) must also have policies which discuss said achievements and which participants may qualify for incentives based on these achievements. In most cases, if the incentive is for graduation, or getting a certain GPA, a failing grade would disqualify the student from receiving the incentive payment.

If this is considered a **Stipend**:

Stipends are usually payments made to interns or apprentices, that provide them a monetary benefit, for the duration of their training or hands-on experience. This would not qualify as a stipend or needs-related payment.

Are expenditures for monitoring eligible training providers (ETPs) and approving programs for the eligible training provider list (ETPL) classified as administrative costs?

Yes, the expenditures for monitoring and approval of ETPs and programs are classified as administrative costs.

Is hiring a security guard for a one-stop center as a shared cost between a subrecipient and its one-stop partners an allowable cost?

Per 2 CFR § 200.457, "Necessary and reasonable expenses incurred for protection and security of facilities, personnel, and work products are allowable. Such costs include, but are not limited to, wages and uniforms of personnel engaged in security activities; equipment; barriers; protective (non-military) gear, devices, and equipment; contractual security services; and consultants." This would be considered an allowable cost.

What are allowable rental costs under "sale and lease back" arrangements and "less-than-arm's-length" leases?

Guidance is provided at 2 CFR 200.465, Rental Costs of Real Property and Equipment. "Rental costs under "sale and lease back" arrangements are allowable only up to the amount that would be allowed had the non-Federal entity continued to own the property. This amount would include expenses such as depreciation, maintenance, taxes, and insurance."

"Rental costs under "less-than-arm's-length" leases are allowable only up to the amount (as explained in paragraph (b) of this section). For this purpose, a less-than-arm's-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other."

Can WIOA Title I funds be used to purchase office furniture?

Yes, furniture is allowable as an administrative cost, provided there is a direct benefit to the program.

If a subrecipient put in an expenditure request to purchase furniture, would there be a calculation in the Infrastructure Funding Agreement for the other partners to repay their proportionate share of that initial cost?

Yes, if that piece of furniture is used in a common area and benefits all partner programs, it may be included in the IFA budget and costs proportionately shared, or it may be treated as an in-kind contribution.

How should a subrecipient dispose of equipment purchased with WIOA funding?

Per 2 CFR 200.313 e(1), "items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the federal awarding agency." If the current fair market value exceeds \$5,000 then the amount owed back to the federal awarding agency would be sales price times the percentage of total purchase price paid for with WIOA funds minus \$500 or 10% whichever is less (2 CFR 200.313 e(2)).

Per contract Sec. 13.1, "The J-320 disposition record (attached) must be kept for any transaction, and WIOA inventory must be annotated accordingly." Additionally, if the equipment is sold, the percentage of the original purchase used from WIOA funds times the proceeds of the sale must be treated as program income and that amount must be

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used for WIOA program/s in accordance with Sec 13.1 of the above-mentioned contract. Donating equipment to another agency is not allowable under the contract unless the asset is deemed worthless. If deemed worthless, documentation must be provided to establish this fact.

We have youth and adult contractors that are paid via WIOA Youth and Adult funds to provide Youth and Adult services. They are 1 partner delivering these services out of their individual locations. To what extent are they included in the IFA? Specifically, are we to obtain the infrastructure cost for each of these individual locations when there are no other partners on site?

We understand that any site that makes one or more of the one-stop partner programs, services, and activities meets the definition of an affiliate one-stop center, and LWDBs must certify one-stops, and part of the certification process is the MOU and IFA. We also understand that Wagner-Peyser activities are required to be provided at a comprehensive or affiliate one-stop center. But are other partners, who only provide one service at one site, required to be designated as an affiliate site and thus required to negotiate an IFA for the site? For example, if a HUD partner provides employment services through the local housing authority, but there are no other one-stop partners connected with that site, is it required for the LWDB to designate the local housing authority as an affiliate, thus also an IFA for this service?

All Core Partners must contribute to the IFA at the comprehensive (Comp) AJC, but only are required to contribute to the affiliate if they are located there or provide services at the affiliate. Only the partners who occupy or participate at the affiliate pay for IFA costs at the affiliate. So, in the question asked, the Adult/Youth providers contribute to the Comp AJC and the affiliate where they are located. The WP partner would contribute to the Comp AJC and the affiliate since they provide services at the affiliate. Regarding the HUD question, it can be designated as an affiliate center but only HUD would contribute since HUD is the only Core Partner that provides services at this location and would have an IFA budget & career services budget only.

TEGL 17-16 Part 5 states:

Comprehensive Centers:

All one-stop partners, whether they are required partners or additional partners, must contribute to infrastructure costs of the one-stop centers based on proportionate use and relative benefits received. The required one-stop partners must provide access to their programs in the comprehensive centers and contribute to the infrastructure costs of those centers. These partners also make available each partner program's applicable career services at the comprehensive one-stop centers and may contribute to shared services and shared operating costs.

Affiliate Centers:

Only those one-stop partners that participate in the affiliate one-stop centers would be required to contribute to the infrastructure costs for those centers, including in one-stop affiliate centers where “access” to programs, services, and activities are made available through a direct linkage or physical presence. When two or more grant recipients or contractors of a required partner program are carrying out the program in a local area, both of these entities must contribute to infrastructure costs, including at an affiliate center, if those partners are participating in that affiliate center. The financial contributions of one-stop partners through a direct linkage will be different than those one-stop partners with a physical presence, regardless of the type of center.

What specific steps need to be taken to monitor a one-stop operator (OSO)?

The monitoring of the OSO needs to ensure compliance with 2 CFR 200, 2 CFR 2900, TEGL 15-16, 20 CFR 678, and the OSO contract. Note: TEGL 15-16 Sec. 13 specifies an attestation that will need to be included by the monitoring entity.

The monitor of the OSO will consist of two sections: programmatic & fiscal. It's recommended that the fiscal review consist of verifying expenditure reports and examining the chart of accounts, general ledger, and backup documentation for selected items of cost. Applicable policies and procedures related to internal controls, reconciliations, procurement, and cash handling should also be reviewed. Programmatic monitoring should include review of materials to substantiate the scope of the contract, including the materials of partner meetings (joint and individual) and monthly, quarterly, and annual reports as required. Review of contract deliverables and supporting documentation should also be reviewed.

Is there a standardized one-stop operator (OSO) monitoring tool available to LWDA's?

Due to Local Workforce Development Boards (LWDBs) having discretion as to what to include in the contract, as long as they meet WIOA requirements as stated in the Department of Labor TEGL 15-16, the OSO contracts can vary and currently there is not a standard OSO monitoring tool.

Is profit allowable for for-profit one-stop operators? If so, what are the limitations or parameters around this?

Profit is permitted for for-profit entities who are selected as the one-stop operator (OSO), pursuant to WIOA Sec. 121(d)(2)(B)(iv), 20 CFR 683.295, and TEGL 15-16.

20 CFR 683.295 requires private for-profit entities that are OSOs to adhere to the requirements of 2 CFR 200.323 (now found at 2 CFR 200.324) concerning earning and negotiating a fair and reasonable profit. TEGL 15-16 also requires that amounts intended to pay for costs must be separated from amounts intended to pay for profit, and that profit should be based on the efforts and risks in achieving a performance result aligning with performance measures in the plan/contract. Conditions for consideration of profit are referenced at 48 CFR 15.404-4. The earning of profit should

not be based on total budget, expending the budget, and/or pass-through costs (e.g., tuition or fixed costs) that require minimal effort from the OSO. Applying this reasoning, the profit percentage should not be applied to the 10% indirect rate, but to the underlying costs with the exclusion of pass-through costs.

In the one-stop operator contract, are both profit and 10% indirect costs allowed in the vendor's budget?

The indirect rate & profit can both be charged for, as indirect rates are used to cover the costs of common activities that are not assignable to specific cost objectives without undue burden. The use of the 10% de minimis rate applied to Modified Total Direct Costs is allowable, provided the entity does not have a previously negotiated rate & according to regulations at 2 CFR 200.414.

How does a subrecipient apply a *de minimis* indirect cost rate (ICR)?

The 10% de minimis rate will be applied in each individual category on the DEB report of the standard cash draw form, with the verification of expenditure report samples occurring during the regular fiscal monitors serving as a control along with review of the indirect rate policy/procedures.

For SSBG draws, where on the forms should subrecipients indicate indirect costs (i.e., should they be placed in the "admin" line or, is it appropriate to still list them under the "normal" categories of case management and employment services)?

Costs related to facilities, equipment, operations and general maintenance are generally considered administrative costs per the cost principles. If the cost in question is deemed an administrative expense, it needs to be reported under this category. Indirect costs (like direct costs) should be consistently reported in the same category that corresponds with the category in which the costs occurred. If subrecipients need to unhide certain rows or change the formatting to make the above information accurate per their reports, they are free to do so.

What is the "hold harmless provision," and how does it apply to subrecipients' future allocations?

For each funding stream (YT, AD, DW), a given fiscal year's allocation cannot be less than 90% of the average of the 2 prior fiscal years (20 CFR 683.125(a)).

Must the LWDA apply to utilize the "hold harmless provision"?

No, the invocation of the provision is determined according to 20 CFR 683.125.

What is the WIOA 50-50 spending requirement, and does it relate to the program funding obligation requirement?

The 50-50 spending requirement refers to the OJT wage reimbursement, with details at 20 CFR 680.720. 80% of program year funding must be obligated by the end of that program year to avoid possible recapture & reallocation, per 20 CFR 683.140(b).

What documentation is necessary from an audit perspective regarding changes to subrecipient funding levels, and is this allowable?

There is not a required amount or percentage regarding subrecipients in WIOA or federal regulations, nor in state policy and contracts. Be sure to examine any applicable regulations/policies at the local level. From an auditing perspective, it is necessary to maintain the subrecipient monitor letter/file to verify compliance with federal cost principles, WIOA regulations & associated state policy.

Is it allowable to purchase panels to create additional office space for WIOA staff and to facilitate social distancing when meeting with applicants/participants?

Yes, the panels are considered furniture and are allowable per 2 CFR 200.453. Charges to the program are allowed, to the extent of the benefit of the grant (i.e., prorated based on use of the grant for the office). If the per-unit cost exceeds \$5,000 or the total purchase cost exceeds \$10,000, prior approval will need to be obtained from the DES WIOA Fiscal team per WIOA Fiscal Policy Manual Sec. 103.06.

Can subrecipients use funding to purchase licenses for online sites to conduct virtual orientations, intakes and appointments with applicants/participants and training facilities?

Yes, the necessary license costs are allowable per 2 CFR 200.453 and the flexibility to utilize virtual resources is provided in the COVID Guidance from DOL-ETA. If the per-unit cost exceeds \$5,000 or the total purchase cost exceeds \$10,000, prior approval will need to be obtained from the DES WIOA Fiscal team per WIOA Fiscal Policy Manual Sec. 103.06, which includes software costs.

Will DES accept non-original signatures of WIOA Title I documents?

There is no requirement for a wet signature on documents in the WIOA Title I-B policies. Electronic signatures and handwritten signatures on documents that are scanned, emailed, or faxed to the WIOA Title I-B Programs are acceptable.

Individual Service Strategy (ISS) and Individual Employment Plan (IEP) need to be signed when they are created and each time they are updated, but wet signatures are not required.

Can subrecipients utilize an electronic signature (DocuSign) to obtain signatures? If so, can subrecipients use WIOA funding to pay for license or monthly service fees?

The COVID Guidance from DOL-ETA emphasizes allowing flexibility for the shift to virtual services. "Security of customer data and its transition as well as ease of customer access must be considered." If the per-unit cost exceeds \$5,000 or the total purchase cost exceeds \$10,000, prior approval will need to be obtained from the DES WIOA Fiscal team per WIOA Fiscal Policy Manual Sec. 103.06, which includes software costs. Additionally, if the electronic signature software is being utilized for purposes other than WIOA activities, the expenditure must be allocated on a proportional use/relative benefit basis.

How will the DES Administrative Cost Cap Increase COVID-19 Policy be applied to subrecipients? Will contract amendments be issued to increase the Administrative Cost Limitation from 10% to 20%?

The CARES Act does allow for each local area to utilize up to 20% of the total allocation of the PY19FY20 grant towards administrative expenditures IF the additional administrative expenditures (anything over 10%) are related to COVID-19. Since this guidance will not necessarily be applicable or utilized by every local area, DES will not be issuing contract amendments for this exception.

As far as reporting goes, it falls on the local area to keep ample justification and backup documentation on file for any COVID-related administrative expenses over the 10% threshold. Additionally, any of the COVID-related additional administrative expenditures should be reported on the DEB under program rather than admin. The breakout showing how much of the program draw was used on COVID-related administrative expenses as well as the cumulative dollar amount used toward COVID-related administrative expenses should be listed in the remarks section of the applicable Federal Financial Report (FFR). See example below:

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B. Transactions	Current Period	Previous Cumulative	Cumulative
A. Cash - Administration : Function Code - CSR25001			
a. Cash Receipts to Date			0
b. Cash Disbursements to Date			1,500
c. Cash on Hand (line a minus b)	(From B3) 1,500	less B20 0	-1,500
Expenditures and Unobligated Balance - Administration:			
d. Total Federal funds authorized			6,251
e. Federal share of expenditures	(From C3) 0		1,500
f. Federal share of unliquidated obligations	(From D3) 0		0
g. Total Federal obligations (line e plus f)	1,500		1,500
h. Unobligated balance of Federal funds (line d minus g)			4,751
B. Cash - Adult Program: Function Code - CSR20001			
a. Cash Receipts to Date			0
b. Cash Disbursements to Date			2,950
c. Cash on Hand (line a minus b)	(From B5) 2,950	less C55 0	-2,950
Expenditures and Unobligated Balance - Adult Program:			
d. Total Federal funds authorized			56,254
e. Federal share of expenditures	(From C5) 0		2,950
f. Federal share of unliquidated obligations	(From D5) 0		0
g. Total Federal obligations (line e plus f)	2,950		2,950
h. Unobligated balance of Federal funds (line d minus g)			53,304
C. Program Income:			
a. Total Federal program income earned	(From B55) 0	0	0
b. Program income expended in accordance with the addition method	0	0	0
c. Unexpended program income (line a minus line b)	0	0	0
Unexpended Cash on Hand:			
a. Administration	(From B20) NOTE: This amount will be subtracted from 8Ac	0	
b. Program	(From B57) NOTE: This amount will be subtracted from 8Bc	0	
D. Recipient Share:			
b. Recipient share of expenditures			
9. Additional Expenditure Data Required			
	Current Period	Previous Cumulative	Cumulative
a. Other Federal funds expended			
b. Real property proceeds expended			
c. Expenditure of Adult Funds transferred to Dislocated Worker Program	0	0	0
d. Federal Share of Unliquidated Obligations for Pay-for-Performance Contracts	(From C49 and D49) 0	0	0
e. Pay-for-Performance Contract Expenditures	(From B49) 0	0	0
f. Transitional Jobs Expenditures	(From B44) 0	0	0
g. Incumbent Worker Training Expenditures	(From B45) 0	0	0
10. Remarks:			
COVID-related admin expenses = 1,200 for this month. Total COVID-related admin expenses to date = 1,200. Actual Program expenses on this report = 1,750			

Can subrecipients be granted an extension waiver to spend down PY18/FY19 funding due to COVID-19?

Currently DOL has not issued any guidance granting waiver requests for WIOA extending the usability of PY18/FY19 funds due to COVID-19. PY18/FY19 funds will need to be spent down in accordance with the applicable federal/state guidelines or will be reverted.

Is it allowable to provide Wi-Fi service as a supportive service to training service participants? Are there any parameters that need to be established?

This would be allowable. The state WIOA manual's Supportive Services policy includes "housing and utility bills assistance" under its list of possible supportive services a local area could offer. Wi-Fi service can be considered a utility, especially given the current pandemic and the implementation of virtual services for participants. If Wi-Fi service would enable the client to participate in training, then it may be reimbursed to the client as a supportive service. The local area would need to update its supportive services policy to include Wi-Fi service - per the COVID-19 FAQs found on WorkforceGPS, "States and local areas have flexibility in developing policies for supportive services, and these state and local policies can be updated to respond to the COVID-19 emergency." Additionally, the usual parameters for eligibility for supportive services

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would still apply, including that only clients participating in career and training services are eligible to receive supportive services (20 CFR § 663.820).