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Part V

Department of Labor

Employment and Training Administration

**Resource Sharing for Workforce
Investment Act One-Stop Centers:
Methodologies for Paying or Funding
Each Partner Program's Fair Share of
Allocable One-Stop Costs; Notice**

DEPARTMENT OF LABOR**Employment and Training Administration****Resource Sharing for Workforce Investment Act One-Stop Centers: Methodologies for Paying or Funding Each Partner Program's Fair Share of Allocable One-Stop Costs**

AGENCY: Employment and Training Administration, Labor.

ACTION: Notice.

SUMMARY: This notice is intended to provide guidance on resource sharing and cost allocation methodologies for the shared costs of a One-Stop service delivery system, which is required to be established under the Workforce Investment Act of 1998 (WIA) for a number of Federal employment and training programs. It is anticipated that the primary users of this document will be the financial and accounting staff of the One-Stop partner programs and the One-Stop operators. However, it is also expected that this document will have a much broader audience and will provide program operators and others with a fuller understanding of cost allocation principles and possible ways through which each partner program can pay for its "fair share" of common One-Stop costs.

As the participating programs have come together to work out the details of service delivery in a One-Stop setting, a number of questions have arisen about how resources can be shared and costs allocated. This notice provides a general framework that all One-Stop centers and their partner programs will be able to use to establish their own system for cost allocation and resource sharing. It describes ways to identify and determine One-Stop shared costs and, as a separate issue, describes alternative ways to pay for and fund these costs. This framework may not be applicable for all One-Stop settings, and additional guidance will be provided as needed.

This notice is the result of a collaborative effort involving representatives from the Departments of Agriculture, Education, Health and Human Services, as well as the Department of Labor's Employment and Training Administration, Office of Cost Determination and Office of Inspector General. The Federal partners that participated in the preparation of this paper, as well as the Office of Management and Budget, accept the principles discussed herein as appropriate "resource sharing" and "cost allocation" guidance for WIA One-Stop centers.

DATES: Comments must be received by July 27, 2000.

ADDRESSES: Submit written comments to the Employment and Training Administration, Office of Financial and Administrative Management, 200 Constitution Avenue, NW, Room N-4716, Washington, D.C. 20210, Attention: Mr. Edward J. Donahue, Jr. at 202-219-6719 ext. 102 (voice), 202-501-4811 (fax) or e-mail: edonahue@doleta.gov.

FOR FURTHER INFORMATION CONTACT: Mr. Edward J. Donahue, Jr. at 202-219-6719 ext. 102 (This is not a toll-free number) or 1-800-326-2577 (TDD). This document may also be found at the website—<http://usworkforce.org>.

SUPPLEMENTARY INFORMATION:**Background**

Title I of the Workforce Investment Act of 1998 (WIA) requires each local workforce investment area to establish a One-Stop system for the delivery of certain Federal workforce development services. Entities responsible for the administration of separate Federal workforce investment, educational, and other human resource programs and funding streams (referred to as One-Stop partners) are to collaborate to create a seamless delivery system that will enhance access to services and improve employment outcomes for individuals receiving services. The system must include at least one comprehensive physical center that provides core services and access to the other activities carried out by the partners. The comprehensive center may be supplemented by additional comprehensive centers, a network of affiliated sites, technological and physical linkages with the partners, and specialized centers.

The WIA specifies that the required One-Stop partners include programs funded by the Departments of Labor (Title I of WIA, Wagner-Peyser, Unemployment Insurance, Trade Adjustment Assistance, NAFTA Transitional Adjustment Assistance, Welfare-to-Work, Senior Community Service Employment, and Veterans Workforce Investment programs and activities under 38 USC Chapter 41), Education (Vocational Rehabilitation, Adult Education, and Postsecondary Vocational Education), Health and Human Services (Community Services Block Grant) and Housing and Urban Development (Employment and Training activities), and authorizes any other appropriate program to serve as a partner, including the Temporary Assistance to Needy Families and the Food Stamp Employment and Training

and Work programs. The partner is the entity responsible for the administration of the program in the local area, which in many cases may be a State agency, but is not intended to include each service provider that contracts with or is a subrecipient of the entity responsible for administration.

The responsibilities of the One-Stop partners, which are elaborated below, include:

1. Making available to participants the core services that are applicable to their programs;

2. Using a portion of their funds to create and maintain the One-Stop system and to provide applicable core services;

3. Entering into a Memorandum of Understanding (MOU) with the Local Workforce Investment Board (Local Board) regarding the operation of the One-Stop system;

4. Participating in the operation of the One-Stop system in a manner consistent with the MOU and the partner's authorizing law; and

5. Representation on the Local Board.

The Department of Labor regulations at 20 CFR Part 662 (64 FR 18662, 18701 (April 15, 1999)) relate to the requirements of the One-Stop system, and One-Stop requirements are also included in the Notice of Proposed Rulemaking issued by the Department of Education relating to the Vocational Rehabilitation Services program at 34 CFR Part 361 (65 FR 10620 (February 28, 2000)).

Because WIA mandates that several employment and training programs funded under different laws by various Federal agencies partner in a One-Stop setting, it has become apparent that it is necessary for the Federal funding agencies to present a uniform policy position on acceptable methodologies for cost allocation and resource sharing (methodologies for paying or funding of allocable costs) in the WIA One-Stop environment. As a result, the Office of Management and Budget (OMB) asked agencies to develop a uniform policy position. The Department of Labor's Employment and Training Administration (ETA) took the lead in developing this document in consultation with the Departments of Agriculture, Education, Health and Human Services, as well as Labor's Office of Cost Determination and Office of Inspector General.

The underlying problem for the One-Stop partners is to find an appropriate way of accumulating cost information and assuring appropriate payment for shared costs as they come together in a single location. It must be recognized that cost allocation is a distinctly

different requirement from resource sharing. Cost allocation is a concept that is embedded in the OMB Cost Principles Circulars and one which is based on the premise that Federal programs are to bear an equitable proportion of shared costs based on the benefit received by each program. In contrast, resource sharing is the methodology through which One-Stop partner programs pay for, or fund, their equitable share of the costs. This document explains both concepts and presents acceptable methodologies for both cost allocation and resource sharing.

While this document does not make any changes to the OMB cost principles; it helps to describe the flexibility and limitations under those principles for Federal programs to determine equitable proportion.

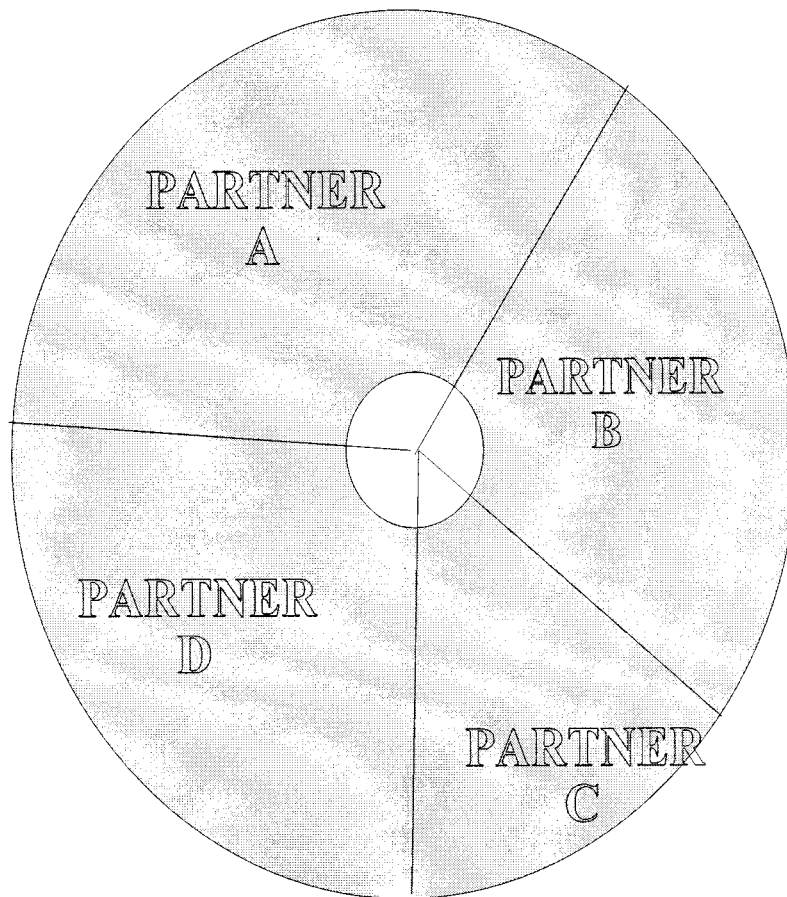
One-Stop Cost Concepts

Under WIA the local One-Stop center is not a direct recipient of Federal awards. Rather, it is the location

through which several workforce development and education programs operate their programs in partnership with other entities and make their services available to the program beneficiaries [participants, students, the unemployed, job seekers, employers, etc.].

These One-Stop center partners are recipients of Federal grant dollars, either directly or from another recipient. They will, in their normal course of business, maintain appropriate accounting and other information in accordance with appropriate Federal guidance. This normally includes accounting for indirect costs, through indirect cost rates or cost allocation plans, as well as for direct costs. All costs must be accounted for in accordance with Generally Accepted Accounting Principles (GAAP). For the direct funded organizations, this includes negotiating the necessary indirect cost rate or obtaining approval of their cost allocation plan.

When individual organizations partner in the One-Stop environment, some activities or functions are performed which benefit more than one individual organization, e.g., a common reception area, provision of information on the services available at the One-Stop, or collection of basic information from individuals seeking assistance at the One-Stop. When this occurs, the cost of performing these functions must be allocated to the benefitting programs or cost objectives (grant). This must be done based on benefits received by the benefitting program, and not on availability of funds. When that distribution is accomplished, the individual partners must include these costs in their total cost picture to determine the total cost of operations to perform the functions for which they were funded. The following diagram shows the relationship of the partner programs to each other and to the "One-Stop".



It should be noted that the unshaded center area is comprised of the shared costs that are applicable to two or more of the partner entities. A does for A, B, C and D; B does for B, C, D and A; and

D does for D, A, B and C. Allocating these costs to the benefitting activities (grants/programs) does not necessarily relate to the methodology used for payment. Payment of these costs will be

discussed later in this document. Allocating "One-Stop" costs is no different from allocating costs incurred by grantees for their individual grant programs. The "One-Stop" costs have

effectively been pooled. The question is what is the best basis for equitable distribution of shared costs without incurring unnecessary additional burden.

While the physical One-Stop center itself is not required to have a Federally approved negotiated indirect cost rate or cost allocation plan, this does not mean that there is no need for cost allocation. The WIA requires that a portion of the funds provided under the various Federal laws authorizing the required partner programs be used to pay for the creation and maintenance of the One-Stop delivery system, and the provision of core services that are applicable to the individual partner programs, and requires participation in the operation of the One-Stop system, in a manner consistent with the terms of the MOU and the partner's authorizing law [WIA sec. 121(b)(1)(A) and 134(1)(B)]. The core services include:

1. Eligibility determination under WIA Title I formula programs;
2. Outreach, intake and orientation to the information and other services available through the One-Stop delivery system;
3. Initial assessment of skill levels, aptitudes, abilities, and supportive service needs;
4. Job search and placement assistance, and career counseling;
5. Employment statistics information;
6. Providing performance and cost information on WIA title I, adult education, postsecondary vocational education and vocational rehabilitation providers;
7. Providing information on the performance of the local One-Stop delivery system;
8. Providing information on the availability of supportive services;
9. Providing information on the filing of UI claims;
10. Providing assistance in establishing eligibility for welfare-to-work activities and for programs of financial aid assistance for training and education programs not funded under WIA; and
11. Providing follow up services for WIA title I participants who are placed in unsubsidized employment

At a minimum, the core services that are applicable to a partner's program (*i.e.*, are authorized and provided under the program) and that are in addition to the basic labor exchange services traditionally provided in the local area under the Wagner-Peyser Act must be made available by the partner at the comprehensive One-Stop center. (It should be noted the Adult and Dislocated Worker programs authorized under WIA title I must make all the core

services available at the One-Stop center). It should also be emphasized that this list of core services is the minimum required to be provided at the comprehensive center, and the partners are encouraged to provide such additional services through such One-Stop centers as may allow them to better serve their customers. For example, providing for a common intake and eligibility determination system, including the development and use of a common application form, can be used for a number of the partner programs at the center to enhance access to the programs. Such a system would be customer friendly, and result in administrative efficiencies. The same cost allocation methods are applicable irrespective of the scope of services provided at a center.

The cost allocation that is necessary relates to the common costs of the One-Stop system, which may include such items as space and occupancy costs, utilities, telephone systems, common supplies and equipment, a common resource center or library, perhaps a common receptionist or centralized intake and eligibility determination staff.

It must be understood that each local One-Stop center is unique and that this document, which intends to share some of the principles and some basic models of One-Stop resource sharing and cost allocation, does not propose to impose a single methodology on the entire WIA One-Stop system. The fact that the resource sharing and cost allocation methodology used in a particular One-Stop system is not discussed in this document does not, on its face, mean that the methodology is inappropriate or unallowable. The cost allocation methodology that is used, however, must be consistent with:

1. GAAP;
2. The applicable OMB cost principles and administrative requirements; and
3. Be accepted by each partner's independent auditors to satisfy the audit testing required under the Single Audit Act and OMB Circular A-133.

Whatever methodology is used, it must be supported by actual cost data. Further, the methodology must not permit the shifting of costs that are not allocable to or do not benefit a specific program to said program.

In the local One-Stop, the idea of sharing resources and allocating costs can be viewed:

1. In the aggregate, *i.e.*, covering all of the One-Stop center's shared costs;
2. On an activity basis where all of the partners pay their allocable share of the total costs of an activity or function

(*e.g.*, a common intake and eligibility determination system); or

3. on an item of cost basis where all programs pay their allocable share of each item of cost (*e.g.*, rent).

It could also be some combination of the above, *e.g.*, when a particular or a number of functions are treated on an activity basis and the remaining items of cost are treated on an aggregate or individual item of cost basis.

The WIA regulations require that each partner must contribute a "fair share" of operating costs of the One-Stop delivery system proportionate to the use of the system by individuals attributable to the partner's program. This requirement is intended to establish an equitable principle, but it is not intended to prescribe a single method for allocating costs. The regulation goes on to say that there are a number of methods, consistent with the relevant OMB circulars, that may be used for allocating costs among the partners. Any of the methodologies described in this paper may be used in implementing the regulatory requirement. Any methodology used must:

1. Result in an equitable distribution of costs and not result in any partner paying a disproportionate share of the shared One-Stop costs;
2. Correspond to the types of costs being allocated;
3. Be efficient to use; and
4. Be consistently applied over time.

The methodology used may vary dependent upon the nature of the One-Stop structure. The basic types of One-Stop systems include:

1. *Simple Co-location with Coordinated Delivery of Services:* Several partner agencies coordinate the delivery of their individual programs and share space. Each partner retains its own identity and controls its own resources. Each partner provides services in a coordinated manner with other funding sources while paying for its own fixed and variable costs as direct charges to its own funds. The partners pool only those costs that are shared jointly with the other agencies.

2. *Full Integration:* All partner programs are coordinated and administered under one management structure and accounting system. Full integration is the vision of future One-Stop systems. Under full integration, there is joint delivery of program services and the operation is customer focused. Since resources are combined, the corresponding costs are often collected into cost pools. Pooled costs are later allocated back to individual grant programs using an appropriate method of allocation. Any grant-specific cost and/or administrative constraints

are still valid for the individual grantees.

3. *Electronic Data Sharing (through satellite offices)*: Only program information is provided and there are no co-located staff assigned.

While the principles discussed in this document may be applied to all three types of structures, the focus of the paper is to address the most typical structure of co-located programs with shared space and some common functions or activities.

Allocation of One-Stop Shared Costs

While the physical One-Stop center itself is not a specific direct recipient of Federal awards as an entity, it is expected that many program operators within a local One-Stop center, perhaps including the One-Stop operator, are direct recipients of Federal awards and do have negotiated indirect cost rates or approved cost allocation plans.

As previously stated, the costs of a One-Stop may be categorized as: (1) Direct costs that benefit one particular cost objective, (2) shared direct costs that can be readily allocated to the sharing cost objectives, and (3) indirect costs incurred for common or joint purposes benefitting more than one cost objective but are not readily assignable to the benefitting cost objective.

Cost pooling may be used to distribute both shared direct costs and indirect costs. Cost pooling involves the accumulation of costs to pools for later allocation to final cost objectives. It is appropriate to use cost pooling when direct charging requires disproportionate effort in order to determine the amount that should be charged to the individual cost objectives. It may be used for any type of common costs, administrative or program, incurred in a One-Stop center.

After One-Stop shared costs are identified, they may be accumulated by line-item expense categories (also referred to as "natural expense classifications" and "object expense categories"). Some examples of line-item expenses are salaries, occupancy costs, telephone, postage and shipping, printing and duplication, and supplies. Shared costs may also be accumulated or grouped by service department such as data processing and management information (MIS), printing and duplicating, mailing and shipping, purchasing and procurement, payroll, personnel, and general legal services. Another method may be accumulating costs based on function or activity such as eligibility determination; outreach, intake and orientation; initial assessment; job search and placement assistance, and career counseling; and

follow up services. Whichever grouping or accumulation method it used, it is the actual incurred costs that are accumulated.

Once the costs have been accumulated, they need to be allocated to the benefiting cost objectives (for One-Stop allocation, the final cost objectives will most often be the partner programs) on some basis that will provide for an equitable distribution. The most commonly used allocation bases include:

1. Direct-staff salaries: Percentage of total salary costs of staff assigned to activities.

2. Direct-staff hours: Percentage of time spent by staff assigned to activities.

3. Modified total direct costs: Percentage of total direct costs for activities, less distorting items (e.g., equipment purchases, flow through funds, etc.)

4. Total direct costs: Percentage of total direct costs for activities. (Normally inappropriate unless there are no distorting items. See item 3 above.)

5. Units of service: Percentage of units of service provided.

6. Usage: Percentage of usage of space, equipment, or other assets by activities.

Allocations may be made on a single basis for all categories of costs or on multiple bases that vary by category. When reliable, using a single basis for allocating common costs can be less burdensome. Direct staff salaries is often appropriate when salaries alone represent about half of an entity's total costs and other categories of costs tend to vary according to staff salaries. Cumulative cost pool allocations for the reporting period are often preferable to monthly allocations in achieving equitable sharing among grant funded activities because of various grant periods during the grantee fiscal year. Monthly allocations can be misleading as to results because all costs do not occur evenly on a monthly basis. Regardless of the methodology used, allocations could be accomplished monthly but must be done no less frequently than the required financial reporting period, usually quarterly.

Funding or Paying for Allocated Share of One-Stop Costs

Under WIA, the One-Stop partners are required to enter into a written Memorandum of Understanding (MOU) with the Local Board, prior to starting operations. The MOU must include provisions that describe:

1. The services to be provided through the One-Stop delivery system;

2. How the cost of those services and the operating costs of the One-Stop

delivery system will be funded (paid for);

3. The methods that will be used to refer individuals between the One-Stop operator(s) and the One-Stop partners for the provision of appropriate services and activities; and

4. The duration of the MOU as well as the procedures for amending it during the term or period covered by the MOU.

In order for the MOU to describe how the costs of services and One-Stop operations will be paid for, the partners will first need to identify those costs and prepare a budget for the "One-Stop" activities. This budget will not only describe the costs of the One-Stop system in total, but will also include estimates of how much of the total cost (personnel, space, telecommunications, etc.) of the "One-Stop" is allocable to each partner. The budget development process involves all of the One-Stop partners and the One-Stop operator. The budget document does not need to be included in or attached to the MOU. On a periodic basis, no less frequently than quarterly, the actual costs and the allocation among the partner programs will need to be reviewed. At that time, the budget document, including the allocable partner shares of the One-Stop costs, may need to be adjusted to conform to actual circumstances. An adjustment to the budget will not necessarily require a modification of the MOU unless the terms of the MOU are affected.

After the budget is prepared, all of the partners will then agree how each will pay its allocable fair share. One partner may furnish only personnel; another partner may furnish space and telecommunications, etc., or each partner may use its grant funds to pay for its allocable portion of shared costs. This agreement about how the allocable shares of One-Stop shared costs are to be funded (paid for) must be included in the MOU that is to be followed during the operating period.

For many of the partner programs, including the WIA title I-B program, the Federal funds are awarded or passed through to State and local governmental entities subject to the cost principles of OMB Circular A-87. OMB Circular A-87, Attachment A, paragraph C.3.c. states, "Any cost allocable to a particular Federal award or cost objective under the principles provided for in this Circular may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons. However, this prohibition would not preclude governmental units from shifting costs

that are allowable under two or more awards in accordance with existing program agreements". Question 2-16 in ASMB C-10, the implementation guide for OMB Circular A-87, clarifies that the intent of this paragraph is to distinguish between cost allocation and funding allocation. The C-10 goes on to say "* * * The term 'cost shifting' should not have been used, because cost shifting is unallowable, *per se*.] A function or activity within the government organization that benefits two or more programs may be set up as a single cost objective. Costs allocable to that cost objective would be allowable under any of the involved programs which benefit from these activities/costs. The government can make a business decision regarding what combination of funds made available under these programs would be applied to this cost objective."

This same concept is applicable to the WIA One-Stop environment even when all program service providers are not governed by OMB Circular A-87, provided that its use is consistent with a program's governing statutes and regulations and is agreed to in the MOU by the partners. As an example of the application of this Circular to a One-Stop, an individual might be eligible for the Food Stamps and TANF Work programs as well as the WIA title I-B adult employment and training program. Further, the services provided to that individual, such as acquiring transportation to the job site, could be allowable under any of the three programs. Where these conditions exist, the cost objective is transportation services for individuals meeting "X" criteria. The grantees for these programs can choose which program to charge for the cost of transportation services for these individuals because they are equally eligible under several programs for essentially the same services. As expressed in the A-87 implementation guide, the reference relates to the management decision of an organization concerning which program will pay for a cost which is allowable under and allocable to more than one program in accordance with existing program requirements. These grantee decisions and agreements are to be reflected in the MOU.

The One-Stop environment also permits partner program operators to agree through their local MOU how they pay their total allocable share of common One-Stop costs (Operator A may provide and pay for 100% of rent

and Operator B may provide and pay for 100% of some other shared cost(s) where each partner is "paying" an amount equal to their respective share of total allowable/allocable costs). This does not allow a program that receives no benefit from a cost to claim incurrence of that cost; it merely provides flexibility in the payment method of each program operator for its fair share of costs according to benefits received. Under no circumstances may any partner program pay more than its total allocable share of total allowable costs. Further, no program may pay for costs that are not allowable under its governing statutes and regulations. Below are examples of situations for which this provision might be used.

1. Services provided prior to determining eligibility for any given program(s) are allocable to the program(s) for which they are allowable. However, in accordance with the above, any program can pay for those services entirely, to the extent they are allowable, provided that the total payments from any given program do not exceed the total costs for various activities and services that were allocated to that program.

2. Similarly, a receptionist is typically a common cost allocable to all programs. However, the salary costs of the receptionist may be borne by any given program where such costs are allowable, provided that the reimbursements or payments made by that program do not exceed, in total, the total organization-wide allocations made to that program.

However, some caution must be exercised and care taken to draw the line in situations when:

1. The activity begins to serve a specific program purpose instead of being general service to the public; or
2. Only one program directly benefits.

When a staff function that is common to more than one but not necessarily all of the One-Stop partner programs, such as intake and eligibility determination, is included in the One-Stop shared costs, it may be more equitable for "payment" of the program share of the activity to be based on the notion of full time equivalent (FTE) staff position rather than on the aggregate total of staff salaries. The staff of programs in a One-Stop center will likely include State employees, county and/or city employees, as well as employees of educational institutions, non-profit community-based organizations, and for profit commercial entities. Staff who

perform the same function for the One-Stop operation will be on different pay scales and pay levels. If all of the programs that require the same specific function provide FTE staff to perform that function in the same proportion as the relative number of individuals attributable to the partner's program (*e.g.*, the referrals to its program), then each would have provided its equitable share of the function. In order to establish the appropriate FTE contribution for each partner, it is first necessary to establish the proportionate share of each of the partner programs. The proportionate share could be established based upon the number of individuals referred to the program compared with the total number of individuals served by the common function. Another methodology, discussed in the paragraph below, establishes the proportionate share of each program based on the number of data elements, included in a common intake and eligibility determination form, that are applicable to and used for the individual partner program. When these programs were operating independently of the One-Stop, such staff would have conducted an intake interview and determined that the individual was not eligible for the program and, hopefully, referred the individual to the appropriate program where they would go through the intake process all over again. In a One-Stop environment using a standardized intake process, it will only be necessary for a client to go through the process once. This will result in a cost savings for the program that actually provides the program services as well as the programs which previously would have incurred the intake cost and not provided service. Obviously, if a particular partner's program is not able to use and does not benefit from the common staff function, then it cannot and should not bear any share of the cost of such function.

An alternative method for determining the proportionate share of a common intake and eligibility system for each of the partner programs could be based on an approach that considers the benefit of individual data elements to each of the benefitting program partners. This can be accomplished by analyzing the data elements and computing the appropriate percentage of effort applicable to each benefitting partner as follows:

Total bytes on the intake form	Used by program				All programs
	500	A	B	C	
Bytes for Name	40	40	40	40	120
Bytes for Street Address	80	80	80	80	240
Bytes for City Address	25	25	25	25	75
Bytes for State Address	2	2	2	2	6
Bytes for Zip Code	10	10	10	10	30
Bytes for Other Information	343	143	183	203	529
Total Bytes	500	300	340	360	1,000
Percentage of Cost to Bear by Program	30	34	36	100

In the above table, the total number of bytes of information for each item on the form is indicated in the first column. The data in the columns headed "A", "B", and "C", indicates the number of bytes of information used by each of the individual programs. All programs require the data elements related to name and address, but each uses different amounts of the remaining data elements. The fifth column in the table represents the total usage of all of the data elements by all of the participating programs and constitutes the denominator, or base, upon which the proportionate share of the individual program use is calculated.

The FTE methodology discussed above works best in those situations when the common function (*e.g.*, intake and eligibility determination) is being allocated to the sharing partners separate from the other shared costs. When common functions are being allocated as part of the process of

allocating total shared costs, use of the FTE methodology for a portion of the total may result in inequitable distribution of the total costs. In such cases, it may be better to base the proportionate share allocation on the actual staff salary cost rather than on FTEs.

Conclusion

This document has described the framework created under the Workforce Investment Act which creates the need for resource sharing and cost allocation methodologies for the shared costs of a One-Stop system. It has been a collaborative effort involving comments and discussions among representatives from the Departments of Agriculture, Education, Health and Human Services, as well as the Department of Labor's Employment and Training Administration, Office of Cost Determination and Office of Inspector General. This document separates the

identification and determination of One-Stop shared costs from the discussion of how those costs are paid for or funded. While there may be unique One-Stop settings that will require additional guidance, this document provides a useful framework that all One-Stop centers will be able to use to establish their own system for cost allocation and resource sharing. The Federal partners that participated in the preparation of this paper, as well as the Office of Management and Budget, accept the principles discussed herein as appropriate "resource sharing" and "cost allocation" guidance for WIA One-Stop centers.

Signed at Washington, D.C., this 21st day of June, 2000.

Raymond L. Bramucci,

Assistant Secretary of Labor, Employment and Training Administration.

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