

	New Jersey Workforce Innovation Notice	
	PY24-5, Change 1	
	Issued By:	Workforce Development, Division of Career Services
	Approved By:	Dr. Yolanda Allen, Assistant Commissioner Workforce Development
Issued Date:		February 27, 2025; Revised January 20, 2026

**SUBJECT: Procedures for WIOA purchase requests**

**PURPOSE:** This guidance has been revised to permit WFNJ funds -- (Temporary Assistance to Needy Families (TANF) and Supplemental Nutrition Assistance Program (SNAP) -- to be allowable funding streams that can be used for equipment purchases. Below are procedures and requirements that Local Workforce Development Boards (LWDBs) must adhere to when requesting permission from the New Jersey Department of Labor and Workforce Development (NJDOL) to use Workforce Innovation and Opportunity Act (WIOA) funds for the purchase of equipment.

**EFFECTIVE DATE:** This New Jersey Workforce Innovation Notice takes effect *immediately*.

**POLICY OVERVIEW**

LWDBs are required to obtain written approval prior from NJDOL for all equipment purchases. Failure to secure this approval may lead to disallowed costs. The following procedure must be adhered to:

The LWDB must complete and submit an **Equipment Purchase Approval Request Form** (Attachment A), signed by the LWDB Director, to [WIOAPOD@dol.nj.gov](mailto:WIOAPOD@dol.nj.gov), along with any supporting documentation. Upon receiving this completed request that adheres to the instructions in this guidance, a written response will be provided within seven business days. Additional information may be requested as needed.

LWDBs must develop equipment inventory policies in accordance with this guidance, WIOA regulations United States Department of Labor (USDOL) guidance (Training and Employment and Guidance Letters and Training and Employment Notices) and the Management Requirements outlined in 2 CFR 200(d) below. Allowable use of funds are found at [20 CFR 683.200](#) for WIOA and at [45 CFR 683.0](#) for TANF. Additionally, this guidance must be consistently implemented across the system. WDB Directors must create specific procedures for their service providers that align with the overarching guidance, laws and regulations, ensuring that they understand and fully comply with these established requirements.

***Management requirements.***

Procedures for managing equipment, including replacement equipment acquired wholly or partially under a Federal award, must at a minimum meet the following requirements until disposition:

1. Maintain property records that include a description, serial number or other identification number, funding source, including the Federal Award Identification Number (FAIN), title holder,

acquisition date, cost, percentage of Federal participation in the project costs, location, use, condition, and any disposition data such as disposal date and sale price.

2. Conduct a physical inventory of the property and reconcile it with the property records at least once every two years.
3. Develop a control system to ensure adequate safeguards against loss, damage, or theft of the property.
4. Investigate any loss, damage, or theft.
5. Establish maintenance procedures to keep the property in proper working condition, ensuring it is adequately maintained and safely used.
6. If authorized or required to sell the property, implement proper sales procedures to ensure the highest possible return.

***Disposition.***

When equipment acquired under a Federal award is no longer needed for its original project, program, or other activities currently or previously supported by Federal funds (except as specified in Federal requirements), the non-Federal entity must request disposition instructions from the Federal awarding agency, if required by the award's terms and conditions.

Equipment must continue to be used by the non-Federal entity for the project or program for which it was acquired, as long as it is needed, regardless of ongoing Federal support. Failure to do so will result in disallowed costs. The non-Federal entity must not encumber the property without prior approval from the Federal awarding agency. If the non-Federal entity does not obtain prior approval, costs may be disallowed. The agency may require submission of the **WIOA Property Disposition Form** (Attachment B). If the equipment is no longer needed for the original program or project, it may be used in other activities supported by the Federal awarding agency, prioritized as follows:

(i) Activities under a Federal award from the original funding agency.

(ii) Activities under Federal awards from other agencies, including consolidated equipment for information technology systems.

Disposition of the equipment will follow the instructions of the Federal awarding agency:

1. Equipment with a current per-unit fair market value of \$10,000 or less may be retained, sold, or otherwise disposed of without further obligation to the agency.
2. For equipment valued over \$10,000, if the Federal awarding agency does not provide disposition instructions within 120 days, the non-Federal entity may retain or sell the equipment. The agency is entitled to a share of the current market value or sale proceeds, proportional to its participation in the original purchase cost. If sold, the agency may allow the non-Federal entity to deduct and retain \$1,000 or ten percent of the proceeds, whichever is less, for selling and handling expenses.

Capital expenditures for general-purpose equipment, buildings, and land are unallowable as direct charges without prior written approval from the Federal awarding agency or pass-through entity.

Special-purpose equipment expenditures are allowable as direct costs with prior written approval for items costing \$10,000 or more.

The non-Federal entity must ensure equivalent insurance coverage for real property and equipment acquired or improved with Federal funds, matching coverage for property owned by the entity. Failure to do so will result in disallowed costs. Federally owned property does not require insurance unless specified by the award.

For final equipment disposition, refer to Attachment B. For definitions related to 2 CFR 200.1, see Attachment C.

Please note that this guidance is subject to change as Federal requirements are updated.

**Contact Us:** For questions regarding this guidance, please contact [WIOAPOP@dol.nj.gov](mailto:WIOAPOP@dol.nj.gov).

#### **References and Links**

- [2 CFR 200.1](#); [2 CFR 200.439](#); [2 CFR 200.310](#); [2 CFR 200.313\(c-e\)](#); [OMB Circular 19-12](#)

**Note:** A component of this document was completed with the help of NJ AI Assistant.

#### **Attachment(s)**

- Attachment A: Equipment Purchase Approval Request Form
- Attachment B: WIOA Property Disposition Plan Form
- Attachment C: 2 CFR 200.1 Definitions

**Attachment A: Equipment Purchase Approval Form**

Local Workforce Development Board: \_\_\_\_\_

Name and Title: \_\_\_\_\_

E-mail: \_\_\_\_\_

Qty	Item Description	Unit Price	Additional Costs (If applicable- Maintenance, Service, Etc.)	Total
<b>Total Submitted</b>				

In the table below, all costs must be taken from available funds in the IGX line-item **Non-Personnel Services-Other**. For each funding stream used, indicate if Program and/or Administrative funds are used with an "X", enter Program Year and amount

Funding Stream	Program	Admin	PY	Amount
WIOA Title I Adult				
WIOA Title I Dislocated Worker				
WIOA Title I Youth				
WFNJ-TANF				
WFNJ- SNAP				
Other (Must Specify)				

**Justification:** Describe 1) Why purchase of this equipment is essential for the grant program 2) How participants will benefit and 3) Identify the equipment's use as programmatic or administrative.

Will additional programs or one-stop partners utilize and benefit from the equipment purchased?

Yes  No  If yes, identify the programs/partners and attach a cost-sharing schedule below:

**Certification**-By signing, I certify that the above information is true and correct to the best of my knowledge.

LWDB Director: \_\_\_\_\_ Date: \_\_\_\_\_

**NJDOL Representative Signature** \_\_\_\_\_ Date \_\_\_\_\_

**Approved** \_\_\_\_\_ **Not Approved** \_\_\_\_\_

**Justification for Approval**

## **Attachment B: WIOA Property Disposition Plan Form**

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## GENERAL INFORMATION

## 1. Local Workforce Development Area

Name: \_\_\_\_\_

3. Date Submitted: \_\_\_\_\_

#### 4. Contact Person

Name: \_\_\_\_\_

## 2. Fiscal Agent

Name: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Address:

Fax Number:

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## WIA/ WIOA PROPERTY DISPOSITION

**SUPPORTING WIA/WIOA PROPERTY DISPOSITION INFORMATION**

14. Item Number from previous page, column 5.	15. Information Pertaining to the Disposition of WIA/WIOA Property

**CERTIFICATION:** To the best of my knowledge, the information contained herein is accurate, fairly stated, and reported in accordance with Federal and Commonwealth policy, regulations and procedures.

Authorized Signatory

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**ADMINISTRATION USE ONLY**

Comments: \_\_\_\_\_

Approving Authority

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## **Instructions for completing the WIOA Property Disposition Plan Form**

### **General Information**

- Item 1. Enter the name of the Local Workforce Development Area.
- Item 2. Enter the fiscal agent's name and address.
- Item 3. Enter the date that the WIOA/WIA Property Disposition Plan is being submitted.
- Item 4. Enter the contact person's name, phone number, fax number, and email address.

### **WIOA Property Disposition Information**

- Item 5. List in numerical sequence by tag number each unit of WIA/WIOA property proposed for disposition.
- Item 6. Enter the condition of each item utilizing the following codes:
  - E = Excellent condition
  - G = Good condition
  - F = Fair condition
  - P = Poor condition
  - S = Scrap (property is obsolete or unusable)
- Item 7. Enter the description of each item of property including manufacturer's serial number (if applicable).
- Item 8. Enter the WIOA/WIA inventory tag number
- Item 9. Enter the number of individual units of each item.
- Item 10. Enter the acquisition date of each item.
- Item 11. Enter the unit acquisition cost of each item.
- Item 12. Enter the current fair market value for each item.
- Item 13. Enter the proposed sale price per unit.

### **Supporting WIOA Property Disposition Information**

- Item 14. Enter the item number from Item 7 when additional detailed information is required.
- Item 15. Provide any additional information deemed necessary or required. In addition, enter the method used to determine the fair market value (e.g. for vehicles, the NADA Red Book value) and attach supporting documentation.

### **Certification**

After completion and verification of inventory data, the fiscal agent must sign and date the form.

Print the name and title of the authorized signatory.

Sign the form.

Enter the date.

## **Attachment C: 2 CFR 200.1 Definitions**

**Acquisition cost:** means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices.

### **Capital assets:**

(1) Tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

(i) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, exchange, or through a lease accounted for as financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and

(ii) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

(2) For purpose of this part, capital assets do not include intangible right-to-use assets (per GASB) and right-to-use operating lease assets (per FASB). For example, assets capitalized that recognize a lessee's right to control the use of property and/or equipment for a period of time under a lease contract. See also [§ 200.465](#).

**Capital expenditures:** means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

**Equipment:** means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$10,000. See also the definitions of *capital assets*, *computing devices*, *general purpose equipment*, *information technology systems*, *special purpose equipment*, and *supplies* in this section.

**General purpose equipment** means equipment which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also the definitions of *equipment* and *special purpose equipment* in this section.

**Special purpose equipment** means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers. See also the definitions of *equipment* and *general purpose equipment* in this section.