



WORKFORCE DEVELOPMENT BOARD

Supporting the Development and Retention of a World Class Workforce

Jeffrey S. Swartz, Executive Director

Carl A. Donato Jr., Chair

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**Camden County Workforce Development Board (WDB)  
Equipment Purchasing & Inventory Policy for Subrecipients**

Authority: Workforce Innovation and Opportunity Act (WIOA); 2 CFR Part 200 (Uniform Guidance); NJ Workforce Innovation Notice (WIN) PY24-5: Purchase Guidance.

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**Purpose**

The purpose of this policy is to establish standardized procedures governing the procurement, approval, tracking, management, and disposition of equipment purchased by subrecipients using Workforce Innovation and Opportunity Act (WIOA) or other funds administered by the Local Workforce Development Board (LWDB).

This policy ensures compliance with federal Uniform Guidance, WIOA regulations, and the requirements of NJDOL WIN PY24-5, which mandates prior written approval from NJDOL for all equipment purchases made with WIOA funds.

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**Scope**

This policy applies to:

- All LWDB-funded subrecipients, contractors, service providers, vendors, and partners utilizing federal WIOA Title I funds (Adult, Dislocated Worker, Youth), State Set-Aside funds, or any other program funds administered by the LWDB.
- All proposed purchases of equipment, regardless of dollar amount or funding source, when equipment is charged to WIOA or related funding streams.

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**Definitions**

*Equipment*

Tangible personal property with a useful life of more than one year and a per-unit acquisition cost equal to or exceeding the LWDB's capitalization threshold.

*Subrecipient*

Any entity receiving WIOA funds from the LWDB to carry out programmatic or administrative activities on behalf of the LWDB.

*NJDOL*

New Jersey Department of Labor and Workforce Development, the state agency overseeing WIOA administration.

*Prior Written Approval*

Formal authorization issued by NJDOL after review of a complete Equipment Purchase Approval Request Form.



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## Policy Statement

- No equipment shall be purchased with WIOA funds without prior written approval from NJDOL, obtained through the LWDB in accordance with WIN PY24-5.
- Subrecipients shall not initiate, obligate, encumber, or expend funds for equipment purchases until official approval is received.
- All equipment acquired with WIOA funds remains subject to the LWDB's inventory, tracking, maintenance, and disposition requirements.

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## Procedures

### *Request and Pre-Approval Process*

1. Subrecipient identifies a need for equipment and submits a written justification to the LWDB.
2. LWDB reviews the request for:
  - Allowability under Uniform Guidance
  - Reasonableness, necessity, and benefit to WIOA participants
  - Alignment with program budgets and contracts
3. If approved by LWDB staff, the LWDB completes the Equipment Purchase Approval Request Form (WIN PY24-5, Attachment I).
4. The LWDB Director signs the form; subrecipients may not submit directly to the State.
5. LWDB submits the request to NJDOL at the designated email address in WIN PY24-5.
6. Subrecipient must wait for written approval before any purchase activity occurs.
7. LWDB notifies the subrecipient immediately upon receiving State approval or denial.

### *Procurement Requirements*

All equipment procurement must comply with:

- LWDB Procurement Policy
- 2 CFR 200.318–200.326
- NJDOL procurement rules
- Applicable local/county procurement requirements (if delegated)

Subrecipients must obtain quotes, bids, or solicitations based on procurement thresholds applicable to their organization and contract.

### *Inventory Management*

The LWDB maintains a master equipment inventory of all items purchased with WIOA funds by any subrecipient.

Subrecipients must:

1. Tag each item with a unique LWDB-assigned equipment ID number.
2. Record item details including:



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- Description
  - Serial number
  - WIOA funding source
  - Acquisition date and cost
  - Location
  - Assigned custodian
  - Condition and service status
3. Update the inventory within five (5) business days of receipt.
  4. Notify the LWDB of any loss, theft, damage, or location change immediately.

The LWDB will conduct physical inventory reviews at least once every two (2) years, as required by federal regulation.

*Use and Maintenance*

- Equipment must be used exclusively for WIOA-authorized purposes unless otherwise approved by NJDOL.
- Subrecipients are responsible for maintaining equipment in good working condition.
- Equipment may not be transferred, loaned, disposed of, or repurposed without the prior written approval of the LWDB and, where required, NJDOL.

*Disposition of Equipment*

When equipment is no longer needed for WIOA purposes:

1. Subrecipient notifies the LWDB in writing.
2. LWDB determines whether:
  - Another WIOA program can utilize the equipment, or
  - The item must be disposed of or sold.
3. If required, the LWDB submits a disposition request to NJDOL for approval.
4. Proceeds from the sale of equipment must be handled in accordance with 2 CFR 200.313 and WIN PY24-5 (typically returned to the program).

Subrecipients must document all disposition actions and submit them to the LWDB within 30 days.

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**Monitoring**

LWDB will monitor subrecipients for compliance with this policy as part of annual programmatic and fiscal monitoring. Monitoring may include:

- Review of purchase requests
- Examination of approval documentation
- Inventory review
- Physical verification of equipment
- Analysis of usage, custody, and safeguarding practices

Noncompliance may result in corrective action, disallowed costs, repayment, or termination of the subrecipient agreement.



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### **Roles & Responsibilities**

Role	Responsibilities
LWDB Director	Signs equipment purchase approval forms; ensures compliance with WIN PY24-5.
LWDB Fiscal/Program Staff	Review requests, maintain inventory, conduct monitoring, and coordinate State approvals.
Subrecipients	Request approval through LWDB, comply with procurement requirements, maintain inventory, safeguard equipment, and participate in monitoring processes.
NJDOL	Reviews approval requests; issues written authorization; conducts oversight.

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### **Effective Date**

This policy is effective as of December 17, 2025, and shall remain in effect until amended by the Camden County Workforce Development Board.

### **References**

- NJ WIN PY24-5: *Purchase Guidance*
- WIOA (29 U.S.C. §3101 et seq.)
- 2 CFR Part 200 (Uniform Guidance)
- LWDB Fiscal & Procurement Policies
- State of NJ WIOA Technical Assistance Guidance