

**SOUTHWESTERN AREA
WORKFORCE DEVELOPMENT BOARD**

**WORKFORCE CENTER PURCHASES
POLICY 18-12**

DATE OF ISSUE

January 10, 2019

EFFECTIVE DATE

February 1, 2019

APPLICABILITY

Southwestern Area Workforce Development Board (LWDB).

PURPOSE

This policy provides guidance solely for the purchase of computers, equipment, and furnishings with Board funds for workforce centers and office items.

BACKGROUND

- A. In accordance with Title 2, Subtitle B, Chapter XXIX, Part 2900 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the LWDB uses its WIOA title I funds to support the needs of the sub-recipients and its respective workforce centers and offices.
- B. This policy establishes levels of purchasing authority solely for the purchase of computers, equipment, and furnishings at the workforce centers and offices.

ACTION REQUIRED

- A. Purchases for a single item of **\$5,000.00 or more**
 - (1) In accordance with § 200.439 of the CFR, equipment and other capital expenditures, the following rules of allowability must apply to equipment and other capital expenditures:
 - i. Capital expenditures for general

purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity.

- ii. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.

(2) The LWDB must authorize such purchase through a Board resolution.

- B. Purchases for a single item **less than \$5,000.00**

(1) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of less than \$5,000 have the prior written approval of the WIOA Administrator and the Fiscal Agent through a purchase order.

INQUIRIES

WIOA Administrative Entity; (575) 744-4857.

ATTESTED

This policy was approved through board resolution on January 10, 2019

SAWDB Board Chair Signature

Date