

WORKFORCE INNOVATION AND OPPORTUNITY ACT  
INSTRUCTIONS - BUDGET DETAIL A-2  
EQUIPMENT PURCHASES  
Local Adult / Dislocated Worker Programs / Local Administration

Purpose

Budget Detail A-2 displays the planned expenditures for equipment purchases and the planned funding source.

General Instructions

A separate Budget Detail A-2 should be prepared for each agreement (Adult Programs, Dislocated Worker Programs and Local Administrative Costs). Utilize as many pages as necessary to list all planned equipment purchases. Equipment is defined by State regulations as any item with an acquisition cost of \$250 or more and a useful life of one year or more.

Box I.A                      Agency Name

Box I.B                      Program  
Specify WIOA Adult, Dislocated Worker (DW) or Local  
Administrative Costs (LAC) and the Program Year (PY XX).

Box I.C                      Agreement No.  
Leave this blank if the budget is for a new program year because a new agreement number will be assigned. If a budget modification is being submitted, input the previously assigned number.

Box I.D                      Modification No.  
Enter the modification number of the agreement, if applicable.

Box I.E                      Agreement Period  
Enter the planned agreement period.

Box I.F                      Page No.  
Enter the page numbers comprising the entire Budget Detail A-2.

Column II.A                Description of Equipment  
Identify the type of equipment to be purchased.

Column II.B                No. of Units  
Enter the number of units to be purchased.

Column II.C                Cost Per Unit

Enter the estimated cost for each unit.

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|-------------|--|
| Column II.D | Total Equipment Cost<br>Calculate the total cost for each type of equipment by multiplying the number of units by cost per unit.                                   |
| Column II.E | Total Funds Budgeted<br>Enter the budgeted equipment cost to be charged to a WIOA funding source (WIOA federal funds, non-federal funds, or program income funds). |
| Column II.F | WIOA Expenses<br>For each equipment acquisition, enter the planned expenditure of WIOA federal funds.  |
| Column II.G | Non-Federal Expenses<br>For each equipment acquisition, enter the planned expenditure of non-federal funds.  |
| Column II.H | Program Income Expenses<br>For each equipment acquisition, enter the planned expenditure of program income funds.  |

Enter the totals for columns II.D through H on Budget Detail A line II.A.2.

Justification/Comments – Specify the need for the budgeted equipment purchases and the program benefits to be received.