

## E-6 Equipment Policy and Procedures

As a pass-through entity for Federal education funds, the Maine Department of Education (Maine DOE) has prepared this guidance document to assist Federal program subrecipients in adhering to the statutory requirements for the **Financial Management of Federal Funds**.

The information provided in this document serves as general guidance being provided by the Maine DOE. Subrecipients under the **ESEA Consolidated** program should refer to the full text of the regulations that govern the use of these federal funds, which can be found under the [Elementary and Secondary Education Act](#) and within the [Code of Federal Regulations](#).

Subrecipients of Federal funds are solely responsible for meeting all applicable Federal regulations.

### Definitions:

An equipment item is tangible personal property (including information technology systems), any instrument, machine, apparatus, or articles that meet ALL the following criteria:

- Has a useful life of more than one year
- A per-unit acquisition cost of over \$5,000
- Retains its original shape, appearance, and character with use
- Does not lose its identity through fabrication or incorporation into a different or more complex unit or substance
- is non-expendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit
- Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

### Statutory Requirements:

#### [200.439](#)

#### State Guidance: [§200.313 Equipment](#)

Equipment purchased with federal funds must be used by the program or entity by which it was acquired, and property records must be kept. Any loss, damage or theft must be reported with the property maintained in good and working order.

Each equipment item must be permanently tagged upon receipt with the following information:

