

E-6 Equipment Policy and Procedures

As the pass-through entity for federal education funds, the Maine Department of Education (Maine DOE) has developed this guidance document to support subrecipients of federal programs in complying with the statutory requirements for the financial management of federal funds.

This document is intended to provide general guidance from the Maine DOE.

Subrecipients participating in the ESEA Consolidated Program are encouraged to consult the full text of the applicable regulations governing the use of federal funds, including those outlined in the [Elementary and Secondary Education Act](#) (ESEA) and the [Code of Federal Regulations](#) (CFR).

Please note that subrecipients bear full responsibility for ensuring compliance with all relevant 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:

- Owner
- Inventory number

Please feel free to contact the ESEA Management Analyst at the Maine DOE if you have any questions relative to the contents of this document.