

THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY



MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY

400 Worcester Road Framingham, MA 01702-5399

Tel: 508-820-2000 Fax: 508-820-2030

Website: www.mass.gov/mema

Charles D. Baker
Governor

Samantha C. Phillips
Director

Karyn E. Polito
Lieutenant Governor

Thomas A. Turco, III
Secretary

EQUIPMENT / PROPERTY POLICY

September 14, 2020

This policy goes into effect as dated above and replaces/supersedes all other Massachusetts Emergency Management Agency, Project Management Office (PMO) Procurement and/or Equipment Inventory Tracking Policies.

This policy only applies to subrecipients receiving grant funds managed by Massachusetts Emergency Management Agency (MEMA) Emergency Management Grants Unit (EM Grants Unit).

Procurement

When procuring property and services under a Federal award, subrecipients, that are state agencies, must follow the same policies and procedures it used for procurement from its non-Federal funds. States must comply with 2 CFR 200.322 Procurement of recovered materials and ensure that every purchase order or other contract includes any clauses required by section 2 CFR 200.326 Contract Provisions.

Local subrecipients (non-state agency) must use its own documented procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified 2 CFR 200. Subrecipients must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

All subrecipients must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent must participate in the selection, award or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest.

All subrecipients including subrecipients of a state, will follow 2 CFR 200.318 General Procurement standards through 2 CFR 200.326 Contract provisions.

All subrecipient's contracts must contain the applicable provisions described in Appendix II to Part 200 Contract Provisions for Non-Federal Entity Contacts Under Federal Awards.

Equipment / Property Management

Federal Regulation (2 CFR 200.33) defines equipment as *tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.*

All subrecipients that receive grant funds from the EM Grants Unit are required to maintain a computer-based inventory of all equipment purchased that meet the definition above. Computer-based inventory system must include the following:

- Grant Funding Year and Stream Used (e.g., FFY 2018 EMPG)
- Amount and Percentage (if other funds leveraged to procure equipment) of federal funds used for purchase
- Description of Equipment (e.g., portable radio; dive suit, trailer)
- Vendor (e.g., Motorola)
- Serial Number
- Title Holder
- Acquisition Date
- Property ID Number (an internal, subrecipient produced, tracking number)
- Location of Equipment (e.g. Hopkinton Fire Department 73 Main St.)
- Use and Condition of Equipment
- Disposition Date
- Disposition Method/Details
- Transfer Information
- Contact Name at Location Site
- Contact Telephone Number

Physical inventory of the property must be taken, and the results reconciled with the property records (equipment inventory tracker) at least once every two years.

A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

Adequate maintenance procedures must be developed to keep the property in good condition.

Equipment/Property which meets above definition, must also be tagged with the following text: **“Purchased with funds provided by the U.S. Department of Homeland Security, Federal Emergency Management Agency.”**

If subrecipient purchased equipment/property costing \$5,000 or more, per unit, they are required to submit, with final Reimbursement Request Form, a copy/print out of their equipment inventory/property records that reflects items purchase with federal grant funds.

Disposition

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in federal statutes, regulations, or Federal awarding agency disposition instructions.

Subrecipient must request disposition instructions from the EM Grants Unit. This request must include the following:

- What equipment/item(s) are no longer needed
- Why equipment/item(s) are no longer needed
- Fair market value of each piece of equipment/item(s)
- Will equipment/items(s) be disposed of or repurposing
 - If selling, provide a brief description of how the item(s) will be sold
 - If giving to another entity, provide the name of entity and how they will use equipment/item(s)
 - If throwing away, provide brief description of why
 - If repurposing, provide a brief description of how it will be repurposed
 - Who will use it
 - How will it be used

If your disposition is approved, subrecipients will be required to submit an updated inventory report reflecting the disposal information as listed above.


Monitoring

All subrecipients must maintain records sufficient to detail the history of procurement and make available, upon request of the Federal awarding agency and MEMA, technical specification on proposed procurements where the Federal awarding agency and/or MEMA believes such review is needed to ensure that the item(s) or services specified in the one being proposed for acquisitions. The non-Federal entity must make available upon request, pre-procurement review, procurement documents, such as request for proposals or invitations for bids, or independent costs estimated.

This policy will go into effect as dated above and applies only to grants managed by MEMA's Emergency Management Grants Unit.



David Mahr
Assistant Director, Chief Administrative Officer
Massachusetts Emergency Management Agency



Date