

THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY



MASSACHUSETTS EMERGENCY MANAGEMENT AGENCY

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EQUIPMENT / PROPERTY POLICY

July 1, 2023

This policy goes into effect as dated above, and replaces all other Massachusetts Emergency Management Agency, Emergency Management Grants Unit Equipment / Property Policy.

This policy only applies to subrecipients receiving grant funds managed by the 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 uses for procurement from its non-Federal funds as well as comply with 2 CFR 200.

Local subrecipients (non-state agency) must use its own documented procurement procedures which reflects applicable state and local laws and regulation, provided that the procurement conforms to applicable Federal law and standards identified in 2 CFR 200. Subrecipients must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specification of their contracts and/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 agency must participate in the selection, award or administration of a contract supported by Federal award if he or she has a real or apparent conflict of interest.

All local subrecipients will follow 2 CFR 200.318 through 327 and must include applicable provisions described in Appendix II to Part 200 Contract Provisions for Non-Federal Entity Contracts under Federal Awards.

Equipment / Management Requirements

Equipment, as defined in 2 CFR 200 Subpart A, means 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.

Region I
P.O. Box 116
365 East Street
Tewksbury, MA 01876
Tel: 978-328-1500 Fax: 978-851-8218

Region II
20 Forge Parkway
Franklin, MA 02038
Tel: 774-613-5400

Region III / IV
1002 Suffield Street
Agawam, MA 01001
Tel: 413-750-1400 Fax: 413-821-1599

See also the definitions of *capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment, and supplies.*

All subrecipients that receive grant funds from the EM Grants Unit are required to maintain inventory of all equipment purchased that meets the definition above.

Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

- 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.

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

Equipment/Property which meets the above definition, must also be tagged with the funding source information:
"Purchased with funds provided by the U.S. Department of Homeland Security, Federal Emergency Management Agency, Homeland Security Grant Program (HSGP)"

"Purchased with funds provided by the U.S. Department of Homeland Security, Federal Emergency Management Agency, Emergency Management Performance Grant (EMPG)"

"Purchased with funds provided by the U.S. Department of Transportation, Pipeline and Hazardous Materials Safety Administration, Hazardous Material Emergency Preparedness (HMEP)"

Disposition

Disposition of equipment may take place 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 Grant Unit if the current market value exceeds \$5,000. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further responsibility to the EM Grants Unit.

Monitoring


All subrecipients must maintain records sufficient to detail the history of procurement and make available, upon request of the Federal awarding agency or MEMA, technical specifications 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 is the one being proposed for acquisitions.

The non-Federal entity must make available upon request, pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent costs estimated.

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



David Mahr
Chief Administrative Officer
Massachusetts Emergency Management Agency



Date