



New Hampshire

# Department of Education

## Frequently Asked Questions

### *Equipment vs. Supplies*

1. **Question:** For federal purposes, equipment is defined as any tangible property with a per unit price of \$5,000 or more. What if our District/Charter School has a stricter per unit price for equipment?

**Answer:** The District or Charter School may establish a stricter per unit price for equipment and the associated requirements.

2. **Question:** Does the NHDOE supply tracking tags for electronic items such as laptops, tablets, etc.?

**Answer:** Currently, there is only one Program that supplies tags for items purchases within that grant. A Program will make the District/Charter School aware of any such requirement for tracking via the Program Assurances or Grant Award Notification (GAN). Otherwise, it is the District/Charter Schools responsibility to track such items with their own tags (or vendor supplied tags).

3. **Question:** We currently track items under the \$5,000 equipment per unit threshold, is that alright?

**Answer:** Yes! Especially if the item is considered easily lost or stolen (pilferable). If the item is considered pilferable, it also must be tracked, but not to the same extent as equipment. Example of pilferable items are; tablets, laptops, recording devices, graphing calculators, etc.

4. **Question:** What are some aspects that should be included in our equipment/tracking procedure?

**Answer:** Within your procedure, the District or Charter School should address tracking equipment and supplies, disposition of such items, and maintenance of items. The procedure should also include who is involved, what they do, when they do it and any internal controls established to verify the process. The more details, the better!