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**Subject:** [External] RFSI- Equipment Disposition Instructions  
**Date:** Friday, January 19, 2024 4:38:24 PM

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Hello RFSI Recipients,

I know many of you have been anxiously waiting for instructions on Equipment Disposition, here they are.

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[RFSI: Disposition of Equipment Guide](#)

*Equipment* 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. For additional information, refer to [2 CFR 200.1](#).

For equipment **acquired by a state entity**, the state must use, manage, and dispose of the equipment acquired under a Federal award by the state in accordance with state laws and procedures. For additional information, refer to [2 CFR 200.313\(b\)](#).

For equipment **acquired by an RFSI subrecipient**, the subrecipients will defer to the awarding **state** on equipment (e.g., provision of purchase, use, monitoring, and disposition). States will use their policies and procedures, laws, and regulations.

At the time of **closeout**, the state and subrecipients must account for any equipment acquired with Federal funds. Equipment acquired by the state will be reported to AMS using the SF-428 B. Equipment acquired by an RFSI subrecipient will be reported to the state in accordance with the state policies and procedures. For additional information, refer to [2 CFR 200.344](#).

This guide is intended as an overview. Please review the [RFSI Program Scope and Requirements](#) for all applicable Federal statutes and regulations as well as the Cooperative Agreement, Program Specific Terms and Conditions, and AMS General Terms and

Thank you,

## **RFSI Team**

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