

Prior-Approval for Purchases of Equipment with IDEA funds

- ✓ **IDEA funds may be used for the acquisition of equipment if it is determined that the program would be improved by allowing funds to be used for such purposes.**
[\[34CRF § 300.718\(a\)\]](#)
- ✓ **LEAs must obtain DPI’s prior approval to use IDEA funds for such equipment purchases.**
[\[OMB Circular A-87 – Appendix B to Part 225: Selected Items of Cost – § 15\(b\)\(1\)\]](#)
- ✓ **For purposes of these prior approval requirements, “equipment” is defined to mean an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5,000.**
[\[OMB Circular A-87 – Appendix B to Part 225- Selected Items of Cost – § 15\(a\)\(2\)\]](#)