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**Subject: Disposition Property**

**Source: Head Start regulation 45.CFR. 92.32 Equipment (d)**

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**Policy: Disposition of Property**

**Procedure:**

There may be several instances whereby it becomes necessary to dispose of property. Some granting agencies will request that equipment purchased with that grant's funds be returned upon expiration of the grant. Other times, a piece of property may be declared as no longer needed and may be sold. Whatever the case may be, the property being disposed must be removed from the accounting records and from the property management control records. If the acquisition cost of the item was \$5,000 or more, it is subject to disposition as per federal regulations. Items being disposed may be removed, destroyed, and donated with the approval of the Board and Policy Council.