(III) THE DEGREE TO WHICH THE EQUIPMENT WILL BE ADMINISTRATION OF FEDERALLY FUNDED PROGRAMS OR BY USED FOR THE USERS WHO WILL PAY A FEE FOR DATA PROCESSING SERVICES PROVIDED BY THE EQUIPMENT; AND

- (IV) ANY OTHER FACTORS THE SECRETARY CONSIDERS RELEVANT.
- (C) (1) A UNIT THAT POSSESSES ELIGIBLE EQUIPMENT SHALL DEVELOP A DEPRECIATION SCHEDULE FOR THE EQUIPMENT BASED ON THE EOUIPMENT'S COST AND ESTIMATED USEFUL LIFE.
- (2) THE UNIT SHALL TRANSMIT THE SCHEDULE TO THE SECRETARY.
- (3) THE SCHEDULE IS SUBJECT TO MODIFICATION BY SECRETARY.
- (4) THE SECRETARY SHALL APPROVE THE DEPRECIATION SCHEDULE EITHER AS SUBMITTED OR AS MODIFIED.
- (D) TO THE EXTENT PRACTICABLE, EACH UNIT SHALL INCLUDE IN ANY FEES CHARGED FOR THE USE OF ELIGIBLE EQUIPMENT AND REQUESTS FOR FEDERAL REIMBURSEMENT RELATED TO THE USE OF THE EQUIPMENT AN ALLOWANCE FOR REPLACEMENT COST BASED ON THE DEPRECIATION SCHEDULE AS APPROVED BY THE SECRETARY.
- (E) THE PORTION OF THE UNIT'S FEE OR FEDERAL REIMBURSEMENTS ATTRIBUTABLE TO THE ALLOWANCE FOR REPLACEMENT COST SHALL BE PAID TO THE FUND.
- (F) THE SECRETARY MAY ADOPT REGULATIONS NECESSARY FOR THE IMPLEMENTATION OF THIS SECTION.

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- (A) THERE IS AN INFORMATION PROCESSING EQUIPMENT REPLACEMENT FUND.
- (B) THE FUND IS ESTABLISHED TO PROVIDE A FUND TO FINANCE THE PURCHASE OF INFORMATION PROCESSING EQUIPMENT FOR UNITS OF THE EXECUTIVE BRANCH OF STATE GOVERNMENT.
- THE FUND IS A CONTINUING, NONLAPSING SPECIAL FUND THAT IS NOT SUBJECT TO § 7-302 OF THIS SUBTITLE.
  - (D) THE FUND CONSISTS OF:
- (1) ALL MONEYS APPROPRIATED IN THE STATE BUDGET TO THE FUND:
- (2) ALL MONEYS PAID INTO THE FUND AS PROVIDED IN 3-406 OF THIS ARTICLE; AND