

Inventory, Tracking, and Labeling of Equipment and Supplies

The Office of Management and Budget (OMB) Uniform Grant Guidance ([UGG](#)) [§ 200.313](#) and [§200.439](#) defines regulations on the inventory, tracking, and labeling of equipment and supplies. During monitoring, 21st CCLC subgrantees must provide evidence and documentation to show compliance with these regulations.

- Submit a narrative that details the subgrantee's process to inventory, label, and track materials, supplies, and equipment.
- A physical inventory of the equipment must be taken, and the results must be reconciled at least once every two years.
- An internal control system must be in place to ensure adequate safeguards to prevent loss, damage, or theft. Any loss, damage, or theft must be investigated.

Requirement

Inventory

The Office of Management and Budget (OMB) Uniform Grant Guidance ([UGG](#)) [§ 200.313](#) and [§200.439](#) defines regulations on the use of federal funds for permanent fixtures such as equipment and furniture. Federal Title programs are required to label each item purchased with federal funds. In addition, federal Title programs must keep an inventory of all equipment and furniture (filing cabinets, bookshelves, etc.) items purchased with federal Title funds with a value of \$5,000 or more.

21st CCLC subgrantees that expend federal funds on equipment (over \$5,000) are required to maintain an inventory system that includes the following:

1. Description of the equipment.
2. Serial/identification number.
3. Title holder (if applicable).
4. Acquisition date.
5. Acquisition cost and percentage of federal participation in cost of equipment.
6. Location of equipment.
7. Condition of the equipment.
8. Ultimate disposition data (including date of disposal and sale price, if applicable).
9. Funding source (including the federal award identification number (FAIN)).

21st CCLC subgrantees must keep all items on the federal Title inventory for five years. After five years, the items lose their identity as purchased with federal Title funds and then

belong to the subgrantee. The subgrantee has the authority to use or dispose of the items as they see fit as long as it is recorded under disposition data. The equipment inventory will be reviewed to see that all equipment is being used primarily for the federal Title program under which it was purchased.

Inventory/Tracking/Labeling Process

21st CCLC subgrantees must also ensure that all materials, supplies, equipment, and furniture (non-consumable items) purchased with federal funds, no matter the item's value, are labeled as purchased with federal Title 21st CCLC funds. In addition, all equipment purchased with Title I funds for targeted assistance programs and private school programs must be located in and kept in the Title I room. The narrative will be reviewed to ensure that the subgrantee has a consistent process to inventory, label, and track materials, supplies, and equipment.

Disposition:

When your grant funding ends, you'll need to demonstrate what equipment inventory you have and what you plan to do with that inventory to ensure that it continues to be used to support after-school activities. Your inventory records must also document what non-consumable supplies you purchased with program funds, and when.

The program will need to work with the 21st CCLC state coordinator to determine the disposition of any inventory items that remain functional at the end of the grant period, or if the program closes early. Depending on the expected life span of items, their condition, and when they were purchased, items may become the property of the program (if being used for out-of-school time purposes), be reassigned to other federal programs where the participating students attend or be disposed of (if they're no longer functional).

Key Definitions:

Equipment

Tangible property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds \$5,000. Note: These items will require prior written approval for Capital Expenditures SFN 61974 (in WebGrants).

Equipment acquired using federal funds must be labeled/tagged/inventoried, indicating the specific federal funds that were utilized.

Supplies

Tangible property that is not equipment. A computing device is a supply if the acquisition costs is less than \$5,000, regardless of the length of its useful life.

Expendable items that are consumed, worn out, or deteriorated in use: freight, books, school supplies, periodicals/subscriptions, software, software applications, food for parental engagement activities, snacks for after-school programs, etc.

These items acquired using federal funds must be labeled/tagged, indicating the specific federal funds that were utilized.

Disposition

When there is a residual inventory of unused supplies exceeding \$10,000 in aggregate value at the end of the period of performance, and the supplies are not needed for any other Federal award, the recipient or subrecipient may retain or sell the unused supplies. Unused supplies means supplies that are in new condition, not having been used or opened before. The aggregate value of unused supplies consists of all supply types, not just like-item supplies. Disposition of the supplies needs to follow the requirements set out in 2 CFR 200.314 (a).

When equipment purchased with federal program funds can no longer be used for the originally authorized purpose or for other activities currently or previously supported by the federal government, the disposition of the equipment needs to follow the requirements set out in 2 CFR 200.313 (e), 2 CFR 200.313 (e)(2).

Best Practices for Tracking Inventory

Establish written policies and procedures for accurately tracking inventory, equipment, and supplies.

- Program director should communicate inventory policies and procedures and maintains a master list of inventories for all sites.
- Site coordinators manage the inventory for a site and maintains the local inventory list
- Frontline staff shall alert the site coordinator if items are damaged or missing

Secure a designated area for storing 21st CCLC supplies and equipment.

Annually review inventory and inventory records.

Resources

- [eCFR :: 2 CFR Part 200 Subpart D -- Post Federal Award Requirements](#)
- [Object Code Categories](#)
- [North Dakota School District Financial Accounting and Reporting Manual \(NDSDFARM\)](#)
- [Capital Expenses](#)
- [Criteria for Distinguishing Equipment from Supply Items](#)
- [2 CFR 200.313 Equipment](#)
- [2 CFR 200.314 Supplies](#)

Sample Documentation – Inventory

ND Community Afterschool Program

Site Name: _____

Person Completing Inventory: _____

Funding Source/FAIN	Description of Equipment	Serial Number	Acquisition Date	Acquisition Cost/Percentage of Funds	Location of Equipment	Disposition Data
S010A220034	iMac Computer	C050200195	8/3/2022	\$247.40 (50%)	Title I District Collaboration Room	
S424A220035	iMac Computer	XB8270AACT9	1/1/2022	\$1,499.00 (100%)	Science Lab	
S010A210034	Chromebook	2005-008372	7/15/2021	\$450.00 (100%)	Title I Room	Transferred to district PK program 7-2022 (\$150)

Sample Documentation- Labeling

Purchased with 21st CCLC Grant Program Funds

Inventory #: 113362

Description: HP Pavilion Laptop

Date of Purchase: 10/19/2025

