

Inventory, Tracking, and Labeling of Equipment and Supplies for 21st CCLC Programs

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.

Requirement

Inventory

The Office of Management and Budget (OMB) Uniform Grant Guidance (UGG) [§ 200.313](#) and [§200.439](#) defines the regulations on the use of federal funds for permanent fixtures such as equipment and furniture and technology-related expenditures. 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. Also, ALL COMPUTERS (computers, monitors, iPads) and TECHNOLOGY-RELATED PURCHASES (printers, cameras, iPads, SMART boards), must be labeled and inventoried, no matter the purchase price.

Subgrantees that expend federal funds on equipment (over \$5,000) and all computer equipment are required to maintain an inventory system that includes the following:

1. Description of the equipment.
2. Serial number
3. Assigned ID number
4. Source of funding
5. Vendor
6. Title holder
7. Acquisition date and cost
8. Percent allocated to the source
9. Current location
10. Condition
11. Any disposition data (including date of disposal and sale price if applicable).

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

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 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)

Inventory/Tracking/Labeling Process

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 21st CCLC funds. In addition, all equipment purchased with 21st CCLC funds must be located in and kept within the 21st CCLC program. During monitoring, internal policies/procedures and the inventory list will be reviewed to ensure that the subgrantee has a consistent process to inventory, label, and track materials, supplies, and equipment.

Key Definitions

Equipment

Tangible property (including technology-related items) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$5,000.

Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

Supplies

All tangible personal property should be classified as a supply if it does not meet the equipment criteria.

**Note: At the time of disposition, a computing device should be treated as a supply.*

Consumable Items

Supplies that get used up during the program year, like paper, pencils, crayons, markers and protective gloves.

Non-Consumable Items

Items you can reuse across multiple years of the grant, like microscopes, digital cameras, cooking utensils, gardening tools and musical instruments.

Disposition

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, disposition of the

equipment and supplies needs to follow the requirements set out in 2 C.F.R. Part 200, §200.313(d)(1) for inventory and 2 C.F.R. Part 200, §200.313 for disposition regulations.

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](#)
- [Criteria for Distinguishing Equipment from Supply Items](#)

Sample Documentation – Inventory List

ND Community Afterschool Program

Site Name: _____

Person Completing Inventory: _____

Item Description	Serial #	Designated ID #	Vendor	Current Location	Date Purchased	Acquisition Cost/Percentage of Funds	Condition (Good, Fair, Poor)	Disposition

Sample Documentation – Labeling

Purchased with 21st CCLC Grant Program Funds

Inventory #: 113362

Description: HP Pavilion Laptop

Date of Purchase: 10/11/2022

