USBE Perkins V Local Application Guide

Equipment & Supplies Requirements

The Equipment & Supplies section of the Perkins V Local Application Guide contains the guidelines for meeting the accountability requirements for equipment purchases and property records for equipment purchased with Perkins funding. The following are guidelines for meeting the accountability requirements for equipment purchases and property records for equipment purchased with Perkins funding:

- The purchase of new or used equipment is *permissible* with grant funds.
- Purchased equipment must be *reasonable* and *necessary* to effectively operate the CTE program. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost (2 CFR 200.404).

Expendable or Nonexpendable?

A distinction must be made between supply and equipment purchases. Equipment purchases:

- Have a value of more than \$5,000.
- Have an equipment pre-authorization approval received from the Utah State Board of Education if the equipment purchase was NOT detailed in your initial budget
- Are properly safeguarded, monitored and accounted for within the normal course of operations

Accountability and Inventory

All equipment purchased with CTE funds must have property records always maintained. This property record should be in place and used to maintain accountability and control over assets acquired using grant funds. An asset listing ensures the provider/recipient will have an audit trail in place to document relevant information pertaining to equipment purchases.

Property Records should include:

- date of purchase
- item description
- serial/model number
- institutional tag number, if applicable
- purchase price
- location of equipment
- source of funds used for purchase
- date of disposal
- method of disposal
- fair market value at the date of disposal

Disposal of Equipment

When equipment is no longer needed for the original project or program for which it was acquired, the equipment shall be used in other federal projects or programs. The program should notify the USBE, and if the equipment is not needed in any other project or program, it may be retained, sold or otherwise disposed of. To eliminate any item from the local inventory, the program must follow these guidelines:

ADA Compliant: December 2022

- Items of inventory may be sold or otherwise disposed of without further financial obligation to the USBE if the equipment item has a per-unit current fair market value of less than \$5,000. The disposal of such items should be so noted on the equipment inventory.
- Any funds received from the sale or disposed equipment must be returned to the program and expended prior to any additional funds being expended.
- Items of equipment with per-unit current fair market value of \$5,000 or more may not be disposed of without approval from the USBE Director or authorized Designee for CTE. A request to dispose of such equipment must be submitted in writing to the USBE. Permission to dispose of the designated equipment will be granted in writing following a review of therequest. Property Records must be updated to reflect this disposal.

	Perkins-funded Equipment Inventory Fiscal Years Represented: [20xx-20xx] Reviewed on [review date]														
Acquisition Date	Description of Item	Serial Number	Model Number	Other Identification Number	Unit Cost	Funding Source(s)	Program Program	Perkins Tag/ID Number (if applicable)	Insured Under Instutition's Policy (yes/no)	Maintenance Plan Purchased With Perkins (yes/no)	Location Change upon disposition	Disposition Date	Disposition Method	Sale Price if Applicable	Date of Last Inventory (Required every Two Years)

Perkins Funded Inventory Disposition Form [Inventory Date Range]

Acquisition Date	Description of Item	Serial Number	Model Number	Other Identification Number	Unit Cost	Funding Source(s)	Program	Location Change Upon Disposition	Perkins Tag/ID Number (if applicable)	Disposition Date	Disposition Method	Sale Price if Applicable	Date of Last Inventory (Required every Two Years)

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Perkins Funded Inventory Disposition Form 1992-2021

							1992-2021							
Acquisition Date	Description of Item	Serial Number	Model Number	Other Identification Number	Unit Cost	Funding Source(s)	Program	Location of Item	Perkins Tag/ID Number (if applicable)	Location Change upon disposition	Disposition Date	Disposition Method	Sale Price if Applicable	Date of Last Inventory (Required every Two Years)
5/27/92	Maxstar 161S Welders	NA210304L	M566460907-709	000000054817	\$873.60	Perkins	Welding	East High School	CTE17CU417	Recycled	8/25/2019	Disposed/Discarded		12/29/20
5/27/92	Maxstar 161S Welders	NA140083L	M566460907-709	000000054816	\$873.60	Perkins	Welding	East High School	CTE17WE416	Recycled	8/25/2019	Disposed/Discarded		12/30/20
5/4/99	GE Electric Range - ProStart	HR035275Q	JB258RMSS	000000054772	\$489.00	Perkins	Culinary	East High School	CTE15CU772	Recycled	11/23/2019	Disposed/Discarded		12/22/20
5/4/99	GE Electric Range - ProStart	HR035288Q	JB258RMSS	000000054772	\$489.00	Perkins	Culinary	East High School	CTE15C0772	Recycled	11/23/2019	Disposed/Discarded		12/23/20
6/1/01	GE Electric Range - ProStart	HR035275Q	JB258RMSS	000000054771	\$489.00	Perkins	Culinary		CTE16CU772					12/26/20
								East High School		Recycled	3/2/2019	Disposed/Discarded		
6/1/01	GE Electric Range - ProStart	HR035288Q	JB258RMSS	00000054771	\$489.00	Perkins	Culinary	East High School	CTE16CT771	Recycled	3/2/2019	Disposed/Discarded		12/27/20
6/1/01	GE Electric Range - ProStart	HR035305Q	JB258RMSS	00000054770	\$489.00	Perkins	Culinary	East High School	CTE16CU771	Recycled	3/3/2019	Disposed/Discarded		12/28/20
5/13/05	Digital Camera	155354			\$525.00	Perkins	Graphic Design	East High School	CTE16GD354	ABC School District	1/25/2020	Moved to non-CTE program within district		12/24/20
5/13/05	Digital Camera	155355			\$525.00	Perkins	Graphic Design	East High School	CTE16GD355	ABC School District	1/25/2020	Moved to non-CTE program within district		12/25/20
11/14/14	9 Drawer Embroidery Cabinet		K7911	000000054774	\$1,299.00	Perkins	Apparel and Textiles	Career Academy	CTE14AT774	Sewing Store	12/15/2018	Offset Cost or Trade-in on CTE Equipment	\$1500 Trade in	12/20/20
12/12/14	SP-2 Smart MIG Welder		SP-2		\$5,635.00	Perkins	Auto Body	Harry Hopkins	CTE14AB000	Welding Vendor	8/25/2015	Damaged	\$4400 Trade in	12/20/20
2/13/15	18-cu ft GE Regrigerator	DR756755	GTS18HGNRWW	000000054798	\$679.00	Perkins	Culinary	North High School	CTE15CU798	Recycled	11/20/2019	Disposed/Discarded		12/21/20
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Staff Inventory Training (required for all Perkins-related staff #x/year)

[Date Range]

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Training Date	Staff Name	Position	Program of Study (if Applicable)	Training Materials	Inventory List by Program of Study Reviewed by:						
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