

<b>Guide for Review of ESG Property and Equipment Disposition</b>			
<b>Name of Grantee:</b>			
<b>Staff Consulted:</b>			
<b>Name(s) of Reviewer(s)</b>		<b>Date</b>	

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, Consolidated Plan/IDIS/CAPER, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding.**"

**Instructions:** This Exhibit is designed to review the ESG grantee's equipment management policies for compliance with 24 CFR 85.32. [The ESG regulatory citation for the uniform administrative requirements is located in 24 CFR 576.57(b).] If the grantee's accounting system includes information on equipment acquired with ESG funds, it can be used as starting point for selecting a representative sample of equipment transactions to review. Following the sampling guidance in Section 9-3 in the Chapter introduction, the HUD reviewer should use the records regarding equipment purchases and sales to complete the chart below and respond to the Exhibit questions.

**Questions:**

**A. SAMPLE SELECTION**

1.

Item	Purchase Cost	Federal Share Of Purchase Cost	Disposition Date	Disposition Proceeds	Federal Share of Disposition Proceeds

**B. EQUIPMENT DISPOSITION**

2.

Does the grantee maintain equipment records that identify and describe the equipment and the use(s)? [24 CFR 85.32(d)(1) and 24 CFR 576.57(b)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>  	

3.

Has a physical inventory of the property and equipment been taken and the result reconciled with the property and equipment records within the last two years? [24 CFR 85.32(d)(2) and 24 CFR 576.57(b)]	<input type="checkbox"/> <input type="checkbox"/> Yes No
<b>Describe Basis for Conclusion:</b>  	

4.

If ESG-funded equipment has been sold, were proceeds from the sales kept as program income and used for eligible program purposes? [24 CFR 85.25(a), 24 CFR 85.25 (f) and 24 CFR 576.57(b)]	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Yes No N/A
<b>Describe Basis for Conclusion:</b>  	

