

	Stock	Office supplies	Equipment	Assets
Definition	Consumable items that are tracked and stored until use or distribution	Temporary or disposable consumables, food or cleaning products required on a day-to-day basis, for use in the office or residence	< £1,000 Not powered by electricity No running costs Not defined as asset by donor	> £1'000 or > 3 years useful life or Powered by electricity or Incurs running costs or Defined as asset by donor
Examples	Programme supplies for direct distribution	Stationary	Furniture	Owned property
	Office supplies for distribution to beneficiaries, partners	Office cleaning materials	Housing equipment	Vehicles
	Vehicle spare parts, fuel	Food for office consumption	Household items	Comms equipment
Reporting requirements	Stock report	None	Property register	IT hardware
Storage location	Warehouse	In the office	Household appliances	Asset register
			In use or in store room*	In use or in store room*