

## Reverted EANS Funds and Reimbursing Non-Public Schools

The Department has received inquiries from several States asking if EANS funds that have reverted to the Governor under the Emergency Assistance to Non-Public Schools (EANS) program may be used to reimburse non-public schools for allowable activities under the Governor's Emergency Education Relief (GEER) program, and if allowable, whether a non-public school that receives reimbursement would be a recipient of Federal financial assistance.

Under section 312(d)(6) of the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act), a State educational agency (SEA) that has complied with section 312(d)(2) but has unobligated funds remaining after 6 months of receipt must return such funds to the Governor to use for any authorized purpose under section 312(c). Among other things under section 312(c), a Governor may use the funds to provide support to education-related entities, including non-public schools, that the Governor deems essential for carrying out emergency education services to students for authorized activities described in section 313(d)(1) of the CRRSA Act, provision of childcare and early childhood education, and social and emotional support. Activities under section 313(d)(1) include any activity authorized by the Elementary and Secondary Education Act of 1965, the Individuals with Disabilities Education Act, the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education Act of 2006, and Subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act.

Unlike the CRRSA EANS program, the GEER program does not contain express authorization for reimbursement to a non-public school. **Therefore, the Governor may not provide for the reimbursement of purchases made by a non-public school using reverted EANS funds.** This is true whether a Governor chooses to provide services to a non-public school directly or through a third party .

Please also note that, if the Governor or a third party, such as the SEA, provides GEER-authorized services directly to a non-public school, a public agency must control the funds and keep title to materials, equipment, and property purchased with such funds, and the public entity must administer such funds, materials, equipment, and property. (34 C.F.R. §§ 76.651, 76.661(a)). In doing so, the State must ensure those activities, materials, or equipment are allowable under the GEER program and are secular, neutral, and non-ideological. (See 34 C.F.R. § 76.532).

## Reverted EANS Funds and FFATA Reporting

As many States have or will soon revert unobligated CRRSA EANS or ARP EANS funds to the Governor for allowable uses under GEER II, we wanted to send a reminder related to monthly FFATA reporting requirements. Grantees are required to report any subawards over \$30,000 via the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) on a monthly basis. Previously, as EANS funds were used for services or assistance to non-public schools, including reimbursements under CRRSA EANS, States may not have needed to submit any FFATA reports for CRRSA EANS or ARP EANS (See FAQ G-2 for reference: [Final-EANS-FAQ-Update-9.17.21.pdf \(ed.gov\)](#)). However, now that many States have reverted unobligated EANS funds for allowable uses under GEER II, reporting of subawards will be more common. As you complete your FFATA reporting on the reverted funds, please be sure to report using your State's CRRSA EANS or ARP EANS FAIN Number, *not* your State's GEER II FAIN Number. When an SEA reverts unobligated CRRSA EANS or ARP EANS funds to the Governor for allowable uses under GEER II, such funds remain CRRSA EANS or ARP EANS funds.

Again, when completing FFATA reporting for subawards made using reverted CRRSA EANS or ARP EANS funds, please report using your State's EANS FAIN Number.

For FFATA reporting related technical assistance, please review the FSRS FAQs (<https://www.fsrs.gov/#a-faqs>) or contact the [Federal Service Desk](#). Please copy your State mailbox on any email communication with the Help Desk for your Program Officer's awareness.

Should you have any other questions regarding FFATA reporting, please contact your State mailbox at [STATE].[oese@ed.gov](#), (i.e. [Alabama.oese@ed.gov](#)).