

Addendum to: *Frequently Asked Questions – Emergency Assistance to Non-Public Schools (EANS) Program – as authorized by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) and the American Rescue Plan Act of 2021 (ARP Act), September 17, 2021*

Frequently Asked Questions

Disposition of Equipment and Supplies

Emergency Assistance to Non-Public Schools (EANS) Program



**U.S. Department of Education
Washington, D.C. 20202**

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FAQs on EANS Disposition of Equipment and Supplies

For the purpose of the frequently asked questions (FAQs) below concerning disposition of equipment and supplies under the Emergency Assistance to Non-Public Schools (EANS) program, as authorized by either the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) or the American Rescue Plan Act of 2021 (ARP Act):

- *Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000. ([2 C.F.R. § 200.1](#)).
- *Supplies* means all tangible personal property that is not equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. ([2 C.F.R. § 200.1](#)).

1. **How long may a non-public school use equipment and supplies purchased with EANS funds?**

Equipment and supplies purchased with EANS funds for students and teachers in a non-public school may be used for the authorized purposes of the EANS program during the period of performance (i.e., through September 30, 2023, for CRRSA EANS or September 30, 2024, for ARP EANS) or until the equipment and supplies are no longer needed for the purposes of the EANS program, consistent with question 3. (See [2 C.F.R. §§ 200.313\(a\)\(1\), \(c\)\(1\)](#) and [200.314\(a\)](#)).

In general, once equipment and supplies are no longer needed for purposes of the EANS program or the period of performance ends, a State educational agency (SEA) must remove them from the non-public school. ([34 C.F.R. § 76.661\(d\)\(1\)](#)).

2. **Which entity – an SEA or a non-public school – determines if the equipment or supplies are still needed for the purposes of the EANS program after the period of performance ends?**

An SEA, in coordination with appropriate non-public school officials, determines if equipment or supplies provided with EANS funds remain needed by a non-public school for purposes of the EANS program. Such determination may be made in consideration of other EANS allowable activities. For example, if an SEA provided laptops for students in a non-public school to use for remote or hybrid learning under section 312(d)(4)(H) of the CRRSA Act and students are now receiving only in-person instruction, the SEA may permit the school to continue to use the laptops if necessary to address learning loss under section 312(d)(4)(L).

3. **What happens if an SEA, in coordination with non-public school officials, determines that equipment or supplies purchased with EANS funds are needed in a non-public school after the period of performance ends, either for EANS purposes or for allowable purposes under another Federal program in which the non-public school participates?**

If an SEA determines, in coordination with non-public school officials, that non-public school students and teachers continue to need equipment and supplies purchased with EANS funds for the purposes of the EANS program beyond the period of performance, the SEA may, but is not required to, continue to permit non-public schools to use the equipment and supplies. Otherwise, the use of equipment and supplies for the purposes of the

EANS program terminates at the end of the period of performance. If an SEA permits the equipment and supplies to continue to be used for EANS purposes beyond the period of performance, the SEA must continue to maintain title to and keep administrative control over the equipment and supplies.

An SEA may also allow a non-public school to continue to use the equipment and supplies to the extent they are needed for allowable purposes under another Federal education program in which the non-public school participates, such as a program under the Elementary and Secondary Education Act of 1965 or the Individuals with Disabilities Education Act. (See [2 C.F.R. §§ 200.313\(c\), 200.314\(a\)](#)). Such use may extend through the useful life of the equipment or supplies. In any case, the SEA must either: (1) retain title to, and maintain administrative control over, the equipment and supplies or (2) transfer title and control to another public agency such as an LEA providing equitable services under the Federal education program(s) in which the non-public school participates.

4. How does an SEA maintain administrative control of equipment and supplies that continue to be used in a non-public school after the EANS period of performance ends consistent with the previously described requirements?

An SEA must maintain administrative control of equipment and supplies in a non-public school that continue to be used for allowable purposes under EANS or another Federal education program in which the non-public school participates after the EANS period of performance ends. With respect to equipment purchased with EANS funds, an SEA manages the equipment, including maintaining administrative control, in accordance with State laws and procedures. (See [2 C.F.R. § 200.313\(b\)](#)). With respect to supplies, an SEA must maintain an inventory of all supplies placed in a non-public school and should implement periodic checks with non-public schools on the use of the supplies to determine if the supplies are still in use and being used for allowable purposes. Periodic checks could include emails and surveys to collect needed information. The SEA might also develop guidance on the proper use of supplies and for identifying unneeded items.

5. What happens to equipment that is no longer needed for EANS purposes or allowable purposes under another Federal education program?

When equipment is no longer needed for EANS purposes or allowable purposes under another Federal education program, an SEA must dispose of the equipment in accordance with State laws and procedures. ([2 C.F.R. § 200.313\(b\)](#)).

6. What happens to supplies that are no longer needed for EANS purposes or allowable purposes under another Federal education program?

Supplies that are no longer needed for EANS purposes or allowable purposes under another Federal education program may be retained for use in other activities or disposed of. Under [2 C.F.R. § 200.314\(a\)](#), whether the U.S. Department of Education (Department) must be compensated for those supplies depends on whether their total aggregate value at the time that they are no longer needed for EANS purposes or allowable purposes under another Federal education programs exceeds \$5,000. Because individual non-public schools apply to an SEA to participate in the EANS program, the Department interprets the \$5,000 threshold in total aggregate value to apply to each non-public school. In determining the total aggregate value of the supplies at the time that they are no longer needed for these purposes, the SEA must first reasonably estimate their fair market value.

If the SEA reasonably estimates that a non-public school's inventory of unneeded supplies has a total aggregate value that does not exceed \$5,000, the SEA may dispose of the supplies, by sale or otherwise. The SEA may

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also retain the supplies or permit the non-public school to retain them. In either case, the SEA has no further obligation to the Department.

If the SEA reasonably estimates that the total aggregate value of the unneeded supplies exceeds \$5,000, the SEA may sell the supplies, retain the supplies, or permit the non-public school to retain the supplies for use in other activities. The SEA must, in any case, compensate the Department for the Department’s share, which is calculated by multiplying the percentage of the cost of the original purchase that was funded by the Department by—

- The estimated current fair market value, if the supplies are retained for other purposes; or
- The proceeds from a sale at fair market value, if the supplies are sold. ([2 C.F.R. § 200.314\(a\)](#) and [2 C.F.R. § 200.313\(e\)\(2\)](#)).

Given that disposition may occur at different times (for example, a non-public school may not have a use for certain supplies sooner than others), an SEA may calculate the total aggregate value when disposition occurs—e.g., at the end of each year for which EANS supplies are disposed.

7. If an SEA cannot find a buyer for unneeded supplies and cannot find another use for them, does the SEA still have to compensate the Department?

An SEA must make a good faith effort to sell unneeded supplies purchased with EANS funds in accordance with [2 C.F.R. § 200.314\(a\)](#) and document its efforts. If an SEA cannot find a buyer and cannot use the supplies itself or in another public agency, the SEA has no further obligation to the Department.

8. What funds may be used to pay for disposition costs (e.g., storage units to house EANS equipment and supplies that are unneeded)?

EANS funds reserved by an SEA for administrative activities may support costs associated with the disposition of supplies and equipment during the program period. However, EANS administrative funds are not available beyond the period of performance—i.e., September 30, 2023, for CRRSA EANS and September 30, 2024, for ARP EANS. As a result, there are no EANS funds available to pay for disposition costs after the period of performance ends.