

Emergency Assistance to Non-Public Schools General Disposition Guidance

The U.S. Department of Education (Department) has received several questions regarding the disposition of equipment and supplies purchased with Emergency Assistance to Non-Public Schools (EANS) funds under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act) and the American Rescue Plan Act of 2021 (ARP Act). The following guidance is intended to address those questions and assist states and non-public schools begin planning for the end of the performance period.

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 (see 34 C.F.R. § 76.661(b); 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)). At this point, however, the SEA may continue to use the equipment and supplies in the non-public school to the extent they are needed for other allowable purposes under another Federal education program, such as the Elementary and Secondary Education Act of 1965 or the Individuals with Disabilities Education Act. (See 2 C.F.R. § 200.313(c)). In that case, the SEA must retain title to, and maintain administrative control over, the equipment and supplies or transfer title and control to another public agency such as an LEA providing equitable services under the other Federal education program.

When equipment is no longer needed for the original program or other activities currently or previously supported by the Department, an SEA must request disposition instructions from the Department. Items of equipment purchased with EANS funds that have a current per unit fair market value of \$5,000 or less may be retained, sold, including to a participating non-public school, or otherwise disposed of without additional responsibility to the Department. If the items of equipment have a current per unit fair market value in excess of \$5,000, the SEA may retain or sell the equipment. In this case, the Department is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Department's percentage in the cost of the original purchase (2 C.F.R. §§ 200.313(e)). If there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon completion of the EANS program and the supplies are not needed for any other Federal award, an SEA must retain the supplies for use on other activities or sell them and must compensate the Department for its share, as calculated above for equipment (2 C.F.R. § 200.314(a)).

For questions regarding disposition of equipment or supplies contact us through your State Mailbox, [State].oeese@ed.gov.