

## Emergency Assistance to Non-Public Schools General Disposition Guidance

On April 4, 2022, the U.S. Department of Education (Department) shared information with grantees on 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). With respect to the disposition of equipment, the Department included a reference to [2 C.F.R. § 200.313\(e\)](#). Several grantees, however, questioned whether this provision is applicable to equipment purchased by a State educational agency (SEA), which is the entity that implements the EANS program. We have concluded that it is not. Instead, an SEA must dispose of equipment purchased with EANS funds in accordance with [2 C.F.R. § 200.313\(b\)](#). Accordingly, the Department is releasing the following revised guidance to address that question and assist SEAs in planning for the end of the EANS 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, an SEA must remove them from the non-public school. (34 C.F.R. § 76.661(d)(1)). At this point, the SEA must dispose of equipment in accordance with State laws and procedures (34 C.F.R. § 200.313(b)). With respect to supplies, if an SEA has a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon completion of the EANS program, the SEA must retain the supplies for use on other activities or sell them and must, in either case, compensate the Department for its share (2 C.F.R. § 200.314(a)).

Rather than disposing of equipment or supplies purchased with EANS funds when no longer needed for purposes of the EANS program or the period of performance ends, an 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), 200.314(a)). 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.

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