



**Inventory Management and Monitoring Process for  
Nonpublic Schools Participating in the CRRSA Emergency  
Assistance to Nonpublic Schools (EANS) Reimbursement  
Program**

**Published June 2022**

## Table of Contents

CRRSA EANS Reimbursement Program Inventory Management and Monitoring Process .....	2
EANS Program Purpose and Allowability .....	2
EANS Services and Assistance Eligible for Reimbursement .....	3
Internal Controls .....	3
Equipment and Supplies Management .....	4
Inventory Management .....	4
Disposition of Equipment .....	5
Reporting .....	6
Monitoring and Evaluation .....	6
Inventory Management Forms .....	6
Resources .....	6

## EANS Program Purpose and Allowability

The U.S. Department of Education issued the Emergency Assistance to Nonpublic Schools (EANS) program under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA Act, December 27, 2020) and the American Rescue Plan Act of 2021, (ARP Act, March 11, 2021).

The purpose of the Emergency Assistance to Nonpublic Schools (EANS) program is to provide services or assistance to eligible nonpublic schools to address educational disruptions caused by COVID-19. EANS services and assistance must be reasonable, secular, neutral, and nonideological.

The State Governor is the grantee of EANS awards and allocations. The New Jersey Department of Education (NJDOE) administers the EANS programs and is the payee or fiscal agent. Nonpublic schools do not receive a grant award for EANS funds. Instead, nonpublic schools receive services or assistance provided by the NJDOE or its contractors (i.e., approved vendors or providers) as requested in the schools' EANS applications, to the extent resources are available, and subject to schools' enrollment of low-income students and the severity of the impact of COVID-19 on the school, among other factors.

This document provides the requirements of the inventory management and monitoring process for nonpublic schools that participated in the CRRSA EANS Reimbursement program.

## EANS Services and Assistance Eligible for Reimbursement

Under the CRRSA EANS program, direct reimbursements to nonpublic schools for certain expenses that were incurred between March 13, 2020, and August 23, 2021, are allowable. A nonpublic school may apply to receive direct reimbursement for the following services and assistance to address educational disruptions resulting from COVID-19 for:

- Supplies to sanitize, disinfect, and clean school facilities;
- Personal protective equipment (PPE);
- Portable air purification systems to ensure healthy air in the nonpublic school;
- Physical barriers to facilitate social distancing;
- Other materials, supplies, or equipment to implement public health protocols, including guidelines and recommendations from the Centers For Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff during the qualifying emergency;
- Expanding capacity to administer coronavirus testing to effectively monitor and suppress Coronavirus, to conduct surveillance and contact tracing activities, and to support other activities related to coronavirus testing for students, teachers, and staff at the nonpublic school;
- Educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) to assist students, educators, and other staff with remote or hybrid learning;
- Leasing of sites or spaces to ensure safe social distancing to implement public health protocols, including guidelines and recommendations from the CDC; and
- Reasonable transportation costs.

The following services and assistance are *not eligible* for reimbursement:

- Improvements to ventilation systems (including windows), except for portable air purification systems, which may be reimbursed.
- Staff training and professional development on sanitization, the use of PPE, and minimizing the spread of COVID-19.
- Redeveloping instructional plans, including curriculum development, for remote or hybrid learning or to address learning loss.
- Initiating and maintaining education and support services or assistance for remote or hybrid learning or to address learning loss.
- Any expenses reimbursed through a loan guaranteed under the PPP (15 U.S.C. 636(a)) prior to December 27, 2020.

## Internal Controls

Under the CRRSA and ARP Acts, the NJDOE must control the funds and inventory for the EANS program services or assistance provided to nonpublic school students and teachers. The NJDOE will maintain control of the funds and inventory and ensure that:

- Expenditures are allowable and reasonable due to the impact of COVID-19.
- EANS services and assistance are secular, neutral, and nonideological.

- The nonpublic school has sufficient documentation to support direct reimbursements (CRRSA EANS only) and payments to vendors.
- The NJDOE gains title to equipment, supplies, and property that it provides.
- Appropriate inventory management and monitoring processes are in place.

## Equipment<sup>1</sup> and Supplies Management

The NJDOE takes title/ownership of equipment and supplies that are purchased or reimbursed through the EANS program. As such, the equipment and supplies are subject to the Code of Federal Regulations inventory management and monitoring rules and processes ([C.F.R. § 200.313 Equipment](#) (a) through (d) and [§ 200.314 Supplies](#)), and the nonpublic schools that participate in the program must adhere to them as well.

Nonpublic schools that participated in the CRRSA EANS Reimbursement program are responsible for tracking the inventoried equipment and supplies and providing necessary maintenance until the end of its useful life or until disposition [C.F.R. § 200.313(b)]. Every two years, the schools are required to complete an *EANS Inventory Form* to verify inventoried items and serial numbers match the *EANS Reimbursement Payment Voucher*, and to indicate their continued use under EANS or 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(d), 200.314(a)). In addition, an *EANS Inventory Disposition Form* must be completed for lost, damaged or stolen equipment and supplies and must be submitted to the EANS program office in accordance with federal law.

Allowable equipment and supplies purchased with EANS funds for students and teachers in a nonpublic school may be used for the authorized purposes of the EANS program during the period of performance (through September 30, 2023) or until the equipment and supplies are no longer needed for the purposes of the EANS program [C.F.R. § 76.661(b); 2 C.F.R. § 200.313(a)(1), (c)(1) and 200.314(a)]. Once equipment and supplies are no longer needed for purposes of the EANS program, they may be used for other allowable purposes under another federal education program (such as the ESEA or IDEA), or the NJDOE may retain or sell them in accordance with the State's guidelines (34 § C.F.R. 76.661(d)(1)).

## Inventory Management

Properly maintaining inventory is an essential component of participating in the CRRSA EANS Reimbursement program. There are two levels of the EANS-NJDOE inventory process. It is the nonpublic school's responsibility to ensure all items for which it has received direct reimbursement are inventoried according to the processes below.

Level I	Level I inventory are items that cost less than \$5,000 and with a one year or longer shelf life. "Computer equipment," <sup>2</sup> regardless of cost, is categorized as level II inventory.
---------	--

<sup>1</sup> Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. ([C.F.R. § 200.1 Definitions](#))

<sup>2</sup> "Computer equipment" encompasses all electronic data storage, processing and retrieval devices, and all peripheral devices that support, operate, communicate with or otherwise enhance the operation of such devices.

	<ul style="list-style-type: none"> <li>• Inventory management: <ul style="list-style-type: none"> <li>o Items must be clearly labeled with the EANS label<sup>3</sup>.</li> <li>o Item serial number (or item number) must correspond to the <i>EANS Reimbursement Payment Voucher submitted and approved by NJDOE</i>.</li> </ul> </li> </ul>
Level II	<p>Level II inventory are items that equal to or exceed the \$5,000 threshold per unit item and have a useful life of more than one year, and therefore are subject to federal inventory processes. These include items like smartboards and STEM equipment.</p> <ul style="list-style-type: none"> <li>• Inventory management: <ul style="list-style-type: none"> <li>o Items must be clearly labeled with EANS label.</li> <li>o Item serial number (or item number) must correspond to the <i>EANS Reimbursement Payment Voucher</i>.</li> <li>o A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years, using the <i>EANS Inventory Form</i>.</li> <li>o A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft. Any loss, damage, or theft must be investigated by the school.</li> </ul> </li> <li>• Disposition: <ul style="list-style-type: none"> <li>o An <i>EANS Inventory Disposition Form</i> must be completed for lost, damaged or stolen equipment/property</li> <li>o When no longer needed, complete an <i>EANS Inventory Disposition Form</i> and contact NJDOE for guidance</li> </ul> </li> </ul>

### Disposition of Equipment

When Level II equipment purchased with CRRSA EANS funds is no longer needed for the original program or activities supported by another federal education program, the nonpublic schools must contact NJDOE for guidance on its disposition and complete the *EANS Inventory Disposition Form*.

---

This includes copiers, printers, facsimile machines and multi function devices which include a hard drive or other non-volatile data storage capability. (Circular No. 13-18-DPP)

<sup>3</sup> Label with: "Property of the State of NJ and purchased with EANS funds SY 20XX."

## Reporting

Both the NJDOE, its approved vendors, and participating nonpublic schools may need to provide information relative to reporting as needed to meet federal and State reporting requirements.

## Monitoring and Evaluation

EANS programs are subject to auditing and monitoring at the State and federal levels (34 § CFR 76.700-702 and 2§ CFR 200.332(d) & 200.339). The NJDOE and or its monitors will conduct ongoing monitoring of EANS programs, which may include virtual and site walks at participating nonpublic schools.

## Inventory Management Forms

- [\*EANS Inventory and Disposition Forms\*](#)

## Resources

- [USED Emergency Assistance to Non-Public Schools \(EANS\)](#)
- [USED EANS Frequently Asked Questions](#)
- [Uniform Guidance Code of Federal Regulations - Equipment](#) (C.F.R. § 200.313 Equipment (a) through (d))
- [Uniform Guidance Code of Federal Regulations – Supplies](#) (C.F.R. § 200.314 Supplies)