



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

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EANS Program Inventory Management and Monitoring Process

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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 or ARP EANS program.

Internal Controls

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

- The NJDOE retains title to equipment, supplies, and property that it provides.
- All items are properly labeled “Property of the State of New Jersey purchased with CRRSA and/or ARP EANS funds.”
- Appropriate inventory management and monitoring processes are in place.

Equipment¹ and Supplies² Management and Monitoring

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 EANS program are responsible for tracking the inventoried equipment and supplies and providing necessary maintenance until the end of their useful life or until disposition³ [[C.F.R. § 200.313\(b\)](#)]. The nonpublic schools are required to complete an [EANS Inventory Management Form](#) to ensure proper inventory management.

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 (for CRRSA EANS: through September 2023; for ARP EANS: through September 2024) 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\(a\)](#)].

NJDOE must maintain an inventory of all supplies and equipment placed in a nonpublic school and implement periodic checks with nonpublic schools to determine if they are still in use and being used for allowable purposes. Periodic checks will include emails and surveys to collect needed information.

After the Period of Performance Concludes

If NJDOE determines, in coordination with nonpublic school officials, that nonpublic 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 NJDOE may continue to permit nonpublic schools to use the equipment and supplies. Otherwise, the use of equipment and supplies for the purposes of EANS program terminates at the end of the period of performance. If NJDOE permits the equipment and supplies to continue to be used for EANS purposes beyond the period of performance, the NJDOE must continue to maintain title to and keep administrative control over the equipment and supplies.

¹ *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](#))

² *Supplies* means all tangible personal property other than those described in the definition of *equipment* in this section. 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. See also the definitions of *computing devices* and *equipment* in this section. ([C.F.R. § 200.1 Definitions](#))

³ Disposition definition: the action of distributing or transferring property to someone.

The NJDOE may also allow a nonpublic 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 nonpublic 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 NJDOE must retain title to, and maintain administrative control over, the equipment and supplies.

Disposition of Supplies that Cost Less than \$5,000

Supplies that cost less than \$5,000 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 by the nonpublic school. At the time of disposition, the nonpublic school must complete the *EANS Inventory Management Form*, indicating the reason for disposition.

Disposition of Equipment and Supplies that Cost More than \$5,000

Every two years, the schools are required to complete an *EANS Inventory Management Form* to ensure proper inventory management and to indicate their continued use under EANS or other allowable purposes under another Federal education program [see 2 C.F.R. §200.313(d) and (e), 200.314(a)], or disposition. If the items are no longer needed, the nonpublic schools must contact NJDOE for guidance on their disposition and complete the *EANS Inventory Management Form*, indicating the reason for disposition. In addition, the *EANS Inventory Management Form* must be completed for lost, damaged or stolen equipment and supplies.

Inventory Management and Disposition Summary Chart

Properly maintaining inventory is an essential component of participating in the EANS program. There are two levels of the EANS-NJDOE inventory process. It is the nonpublic school’s responsibility to ensure all items purchased with EANS funds are inventoried according to the processes below.

<p>Level I:</p> <ul style="list-style-type: none"> • Supplies cost less than \$5,000 	<p>Level I inventory are items that cost less than \$5,000 and with a one year or longer shelf life. Computing devices⁴, regardless of their length of useful life, are categorized as level I inventory if they cost less than \$5,000⁵.</p> <p>• Inventory management:</p> <ul style="list-style-type: none"> o Items must be clearly labeled with the EANS label⁶. o Item serial number (or item number) must correspond to the <i>EANS vendor Invoice</i>.
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⁴ [Computing devices](#) means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information (§ 200.1 Definitions).

⁵ [https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1#p-200.1\(Supplies\)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1#p-200.1(Supplies))

⁶ Label with: “Property of the State of NJ and purchased with EANS funds SY 20XX.”

	<p>o An <i>initial inventory</i> of the property must be submitted using the <i>EANS Inventory Form</i>.</p> <ul style="list-style-type: none"> • Disposition: <ul style="list-style-type: none"> o At the time of disposition, the nonpublic school must complete the <i>EANS Inventory Management Form</i>, indicating the reason for disposition. o When no longer needed, nonpublic school may dispose of items as they see fit.
<p>Level II:</p> <ul style="list-style-type: none"> • Supplies cost equal to or more than \$5,000 • Equipment cost equals or exceeds \$5,000 	<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 ongoing federal inventory processes. Computing devices, regardless of length of life, are categorized as level II inventory if they cost equal to more than \$5,000.</p> <ul style="list-style-type: none"> • Inventory management: <ul style="list-style-type: none"> o Items must be clearly labeled with EANS label. o Item serial number (or item number) must correspond to the <i>EANS vendor invoice</i>. o A physical inventory of the property must be taken and the results reconciled with the property records <i>at least once every two years</i>, using the <i>EANS Inventory Form</i>. o A control system must be developed by the nonpublic school to ensure adequate safeguards to prevent loss, damage, or theft. Any loss, damage, or theft must be investigated by the school. • Disposition: <ul style="list-style-type: none"> o At the time of disposition, the nonpublic school must complete the <i>EANS Inventory Management Form</i>, indicating the reason for disposition. o When no longer needed, contact NJDOE for guidance on disposition.

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.

Instructions for Submitting the Inventory Management Form

- Submit [EANS Inventory Management Form](#) to the [EANS program office](#)

Resources

- [Frequently Asked Questions Disposition of Equipment and Supplies EANS Program](#)
- [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)