



Disposition Plan for Equipment and Supplies Purchased Under the EANS Program

Emergency Assistance for Nonpublic Schools (EANS) Program

Office of Finance

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Table of Contents

| | |
|---|---|
| Introduction | 3 |
| Purpose | 3 |
| Applicable Regulations and Guidelines | 3 |
| Inventory and Record Retention | 3 |
| Disposition Process | 4 |
| Compliance and Oversight..... | 5 |
| Technical Assistance..... | 5 |
| Conclusion | 5 |

Introduction

The Maryland State Department of Education (MSDE) accepted federal funds under the Emergency Assistance for Nonpublic Schools ([EANS](#)) program, as authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act and American Rescue Plan (ARP). In accordance with Section 312(d)(7)(A) of the CRRSA Act, MSDE retains title to all supplies purchased on behalf of nonpublic schools. This plan outlines the process for the disposition of these supplies in compliance with the CRRSA Act, 2 CFR regulations, and [guidance from the frequently asked questions](#) provided by the U.S. Department of Education.

Purpose

The purpose of this plan is to ensure that the disposition of supplies purchased under the EANS program is conducted in full compliance with federal requirements, specifically Section 312(d)(7)(A) of the CRRSA Act and applicable sections of 2 CFR. The plan aims to promote transparency, proper stewardship of federal resources, and continued support for the educational needs of nonpublic schools.

Applicable Regulations and Guidelines

This disposition plan is guided by the following federal regulations and guidelines:

Section 312(d)(7)(A) of the CRRSA Act: Requires that the state agency retain title to all materials, equipment, and property purchased with EANS funds and ensures that these are used for the authorized purposes of the EANS program during the period of performance or until no longer needed for the program.

[34 C.F.R. § 76.661\(b\) and \(d\)\(1\)](#): Mandates that once supplies are no longer needed for the EANS program; they must be removed from the private school unless they are repurposed for other allowable uses under another Federal education program.

[2 C.F.R. §§ 200.313\(a\)\(1\), \(c\)\(1\)](#), and [200.314\(a\)](#): Provides requirements on the control, use, and disposal of equipment and supplies acquired under federal awards, including continued use, transfer, or disposal when no longer needed.

Inventory and Record Retention

INVENTORY DOCUMENTATION

In accordance with 2 CFR § 200.313(d), MSDE will maintain an accurate and up-to-date inventory of all supplies purchased under the EANS program. This includes a brief description of the item, quantities, purchase dates, and the nonpublic schools where the supplies are being utilized.

RECORD RETENTION

All records related to the purchase, distribution, and eventual disposition of supplies must be retained for at least three years after the final disposition, as required by 2 CFR § 200.333.

Disposition Process

MSDE is following the steps below:

1. **Determine Continued Use:** In line with Section 312(d)(7)(A) of the CRRSA Act and 2 CFR § 200.313(c)(1), MSDE assesses whether the supplies are still needed for the intended purposes of the EANS program. If the supplies remain useful for their original purpose, they will remain at the nonpublic school for their continued use. Nonpublic schools were sent an inventory form to indicate whether the item(s) are still needed. MSDE will continue to retain title and control of items that the school continues to use.
2. **Determine Equipment No Longer Needed:** Once supplies are no longer necessary under 2 C.F.R. § 200.314(a), whether MSDE must compensate the U.S. Department of Education 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 \$10,000. MSDE must compensate the Department for the Department's share element for the aggregated total over \$10,000.
3. **Determine Unused Supplies No Longer Needed:** As per 34 C.F.R. § 76.661(d)(1), supplies no longer needed must be removed from the nonpublic schools. Unused supplies means supplies that are in new condition, not having been used or opened before. Once supplies are no longer necessary for the EANS program, we'll follow the steps below:
 - a. MSDE will collect inventory forms from schools and gather data on any supplies that are unused and no longer needed by the nonpublic school. MSDE will survey nearby nonpublic schools that participate in EANS and facilitate the transfer of the item(s) to the nearby school that wants the item(s).
 - b. In the case that MSDE is unable to locate a nonpublic school that wants the item(s), MSDE will transfer title and control to another public agency such as an LEA providing equitable services under the Federal education program(s) in which the nonpublic school participates.
4. **Disposition of Items:** If a school needs to dispose of an item, MSDE will send the school a disposal form. This form will document the funding category, item, quantity, and method of disposition. Once the disposition of supplies is finalized, MSDE will record the details of the transfer, donation, or other disposal methods, ensuring that all actions comply with 2 CFR § 200.333. MSDE will maintain these records for the required retention period to demonstrate compliance with the CRRSA Act and 2 CFR guidelines.

Compliance and Oversight

INVENTORY DOCUMENTATION

In accordance with 2 CFR § 200.313(d), MSDE will maintain an accurate and up-to-date inventory of all supplies purchased under the EANS program. This includes a brief description of the item, quantities, purchase dates, and the nonpublic schools where the supplies are being utilized.

PERIODIC REVIEW

MSDE will conduct regular reviews of the inventory and disposition processes to ensure ongoing compliance with Section 312(d)(7)(A) of the CRRSA Act, 34 C.F.R. § 76.661, and 2 CFR regulations. These reviews will be thoroughly documented.

REPORTING REQUIREMENTS

MSDE will submit required reports to the U.S. Department of Education or relevant federal authorities, detailing the disposition activities and the application of any proceeds from the sale of supplies.

RECORD RETENTION

MSDE will retain documentation of all aspects of the disposition process, including the complete school inventory forms, method chosen, whether any items were disposed of, the rationale, and any relevant agreements.

Technical Assistance

Schools were provided with inventory forms pre-populated with their school information as well as their initial orders. Instructions were provided via email, as well as a video recording explaining how to complete the form. A dedicated email address (mdeans.msde@maryland.gov) was created to field all communication and correspondence with schools regarding the EANS program. Moreover, an asset disposal template was created for schools who indicate on their inventory form that they need to dispose of items purchased under EANS. MSDE held several open hours technical assistance sessions with schools to answer questions related to the disposition and inventory of EANS items.

Conclusion

MSDE's disposition plan is designed to ensure that the supplies purchased under the EANS program are utilized and disposed of in compliance with federal law and regulations. By adhering to this plan, our state agency will maintain proper control and accountability for these federally funded resources, while supporting the educational needs of nonpublic schools.