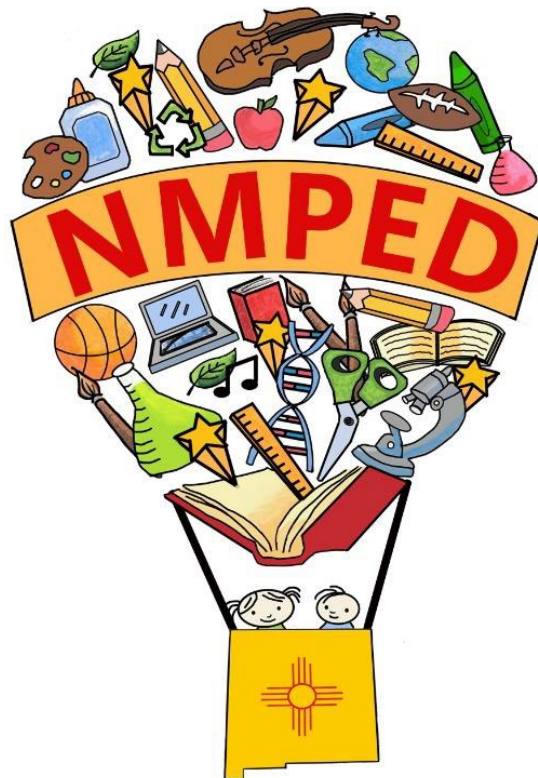


New Mexico Public Education Department

EANS Program

Emergency Assistance to Non-Public Schools

Inventory Management and Monitoring Process for Nonpublic Schools



CRRSA EANS Reimbursement Program Inventory Management and Monitoring Process

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Participating EANS non-public schools complete and submit the EANS Inventory Form for all EANS equipment approved through reimbursement and direct payment. EANS participants will be required to verify equipment items to show that the items and serial numbers match the EANS Inventory Form. “A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years” (2 CFR 200.313). An EANS Inventory Disposition Form should be completed for lost, damaged or stolen equipment/property and be submitted to the EANS Program Manager in accordance with both Federal and state law.

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)).

Internal Controls

Under the CRRSA and ARP Acts, the NMPED must control the funds and inventory for the EANS program services or assistance provided to nonpublic school students and teachers. The NMPED 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 NMPED retains title to equipment, supplies, and property that it provides.
- Appropriate inventory management and monitoring processes are in place.

Equipment and Supplies Management

The NMPED retains 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. 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)].

Inventory Management

It is the nonpublic school's responsibility to ensure all items purchased with EANS funds are inventoried according to the processes below.

Items purchased with EANS funds include:

- Approved Requests for Reimbursement of Previous Expenses (Purchases made prior to CES), and
- Approved Requests for Future Services or Assistance (Purchases made with CES)

<p>Supplies Inventory</p>	<p>Inventory any supplies that equal to or exceed the \$5,000 threshold per unit item or aggregate value of items that equal to or exceed and have a useful life of more than one year, and therefore are subject to federal inventory processes. These include items like chrome books, etc.</p> <ul style="list-style-type: none"> • Inventory management: <ul style="list-style-type: none"> ○ Items must be clearly labeled with EANS label. ○ Item serial number (or item number) must correspond to the <i>EANS Reimbursement Request submitted and approved by NMPED.</i> • Disposition: <ul style="list-style-type: none"> ○ An <i>EANS Inventory Disposition Form</i> must be completed for lost, damaged or stolen equipment/property When no longer needed, complete an <i>EANS Inventory Disposition Form</i> and contact NMPED EANS.info@state.nm.us for guidance.
<p>Equipment Inventory</p>	<p>Inventory any 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 Promethean Smart Boards, etc.</p> <ul style="list-style-type: none"> • Inventory management: <ul style="list-style-type: none"> ○ Items must be clearly labeled with EANS label. ○ Item serial number (or item number) must correspond to the <i>EANS Reimbursement Request submitted and approved by NMPED.</i> ○ 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> ○ 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. <ul style="list-style-type: none"> ○ Items must be locked and stored when not in use • Disposition: <ul style="list-style-type: none"> ○ An <i>EANS Inventory Disposition Form</i> must be completed for lost, damaged or stolen equipment/property When no longer needed, complete an <i>EANS Inventory Disposition Form</i> and contact NMPED EANS.info@state.nm.us for guidance.

Disposition of Equipment

When equipment purchased with EANS funds is no longer needed for the original program, the nonpublic schools must contact NMPED for guidance on its disposition and complete the *EANS Inventory Disposition Form*.

Reporting

NMPED, 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 NMPED 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

- [USDE Emergency Assistance to Non-Public Schools \(EANS\)](#)
- [Final-EANS-FAQ-Update-9.17.21.pdf \(ed.gov\)](#)
- [EANS-Disposition-FAQs-Addendum-FINAL-1.23.23.pdf \(ed.gov\)](#)
- [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)