

September 25, 2024

Clarification on EANS Prior Approval Communication

Greetings, grantees -

Since sharing with grantees the [September 5, 2024, communication](#) regarding prior approval for equipment purchases under the EANS program, we have heard from several grantees and want to provide clarifying information, as follows:

- In sharing their list of equipment purchased with EANS funds for use by non-public schools, some SEAs indicated that they did not initially seek prior approval because they believed they were acting as the pass-through entity under 2 CFR 200.439 (b)(1) and (b)(2). As a reminder, non-public schools are **not** subrecipients of EANS funds, and the supplies and equipment purchased by SEAs using EANS funds are owned by the SEA.
- Related to the bullet above, when sharing with the Department the list of equipment purchased with EANS funds, SEAs should also include any equipment for which non-public schools were **reimbursed** under CRRSA EANS. Supplies and equipment for which non-public schools were reimbursed under CRRSA EANS are also the owned by the SEA.
- Finally, some SEAs shared with the Department contracts for services that were in amounts of \$5,000 or more. Contracts do not need to receive prior approval from the Department. For your reference, included below is the definition of equipment under 2 CFR 200.1.

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. See also the definitions of capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment, and supplies in this section.

In order to expedite the review process, for each item of equipment, please indicate under which allowable EANS service or assistance the item was purchased and a brief description of what the equipment was used for.

As a reminder, under 2 C.F.R. § 200.313(b), a State must use, manage, and dispose of equipment acquired under a Federal award by the State in accordance with State laws and procedures.

Thank you for your attention to this issue and please reach out to your program officer through your State mailbox ([Statename].OESE@ed.gov) if you have any questions.

In partnership,
Office of State and Grantee Relations