**ARP EANS (EANS-II) Program**

**Resource Guide**

**Best Practice: Obligate and liquidate all ARP EANS grant expenditures by September 30, 2024.**

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| **Emergency Assistance to Non-Public Schools (ARP EANS) Grant**  **Obligation, Performance (Certain Contracts), Liquidation, and Grant Closeout Deadlines** | | |
| **ARP EANS Grant Funds Period of Availability EndsonMonday, September 30, 2024** | | |
| **ARP EANS Grant**  **Obligation Period Concludes** | Monday, September 30, 2024 | All ARP EANS funds must be obligated by Monday, September 30, 2024, with no exceptions. This means that:   * All equipment, supplies, services, and assistance by an approved EANS vendor that will be submitted for possible direct payment by DESE under the ARP EANS Program must be ordered/requested from the vendor by Monday, September 30, 2024. |
| **ARP EANS Grant**  **Performance Period Concludes** | Friday, November 29, 2024 | The ARP EANS Program period of performance concludes on Friday, November 29, 2024. This means that:   * ARP EANS Recipients must be in receipt of all equipment and supplies of validly obligated purchases that will be submitted for possible direct payment by DESE to an approved EANS vendor by Friday, November 29, 2024. * All validly obligated services and assistance by an approved EANS vendor must be completely performed by Friday, November 29, 2024. This includes performance of educational support services such as professional development or intervention support, as well as installation services such as technology or furniture.   *\*See exceptions for licenses or subscriptions below.* |
| **ARP EANS Grant**  **Liquidation Period Concludes** | Monday, December 30, 2024 | All requests for direct payment of invoices from an approved vendor must be submitted in ClassWallet on or before Monday, December 30, 2024 to be considered for payment using ARP EANS funding. |
| **ARP EANS Grant**  **Close Out** | Wednesday, January 29, 2025 | DESE liquidation and close out of ARP EANS funds. |

**ARP EANS ALLOWABILITY** **OF PURCHASES**

**As a reminder, all purchases from a DESE-approved vendor must meet several critical criteria, among other program requirements. Namely:**

* The purchase must be an [allowable EANS service or assistance](https://oese.ed.gov/files/2021/09/Final-EANS-FAQ-Update-9.17.21.pdf) in one or more of the categories as outlined by the U.S. Department of Education (See D-1, pg. 19).
* The purchase must be tied to an initiative to prevent, prepare for, and respond to the COVID-19 emergency, which includes pre-existing circumstances that were exacerbated by the emergency.
* Equipment and supplies purchased with ARP EANS funds must be able to be removed from a non-public school without remodeling the non-public school facility.
* DESE must retain the title(s) to and must maintain administrative control over equipment and supplies.
* The vendor must be approved to provide the services or assistance under their approved Massachusetts EANS proposal and their Statewide Contract with the Commonwealth, where applicable.
  + This means the vendor must limit what can be sold to ARP EANS recipients to only items they are contracted to sell under the Massachusetts ARP EANS Program and their respective Statewide Contract.

**APPROVED ARP EANS VENDORS**

* Prior to engaging with any vendor, the non-public school must confirm the vendor is approved to provide services or assistance under the Massachusetts ARP EANS Program using the complete list of [ARP EANS Approved Vendors](https://docs.google.com/spreadsheets/d/1qdRCbfGft8_C8mroD0KIAhSqznb270FhAyhBiDGYxj0/edit?usp=drive_link).
  + Pay careful attention to the Contract Start Date and ARP EANS Program Contract End Date columns in the table as vendors might have a contract end date that ends prior to the ARP EANS Program end date.
  + ARP EANS funds can only be obligated through the program end date of September 30, 2024 or the vendor’s contract end date, whichever date is earlier.
* The [ARP EANS Approved Vendors Database](https://docs.google.com/spreadsheets/d/1cd62HkIgPZmkyJh5-yKDq9j32U3mqKfR9SL2iil7N0w/edit?usp=drive_link) is a supplemental resource that provides information related to the vendor’s available services, geographic areas of the Commonwealth they serve, and methods of service delivery (on-site and/or online).
  + Please note that not all vendors have submitted an entry on the database to date.
* If new vendors are approved to provide services through the Massachusetts ARP EANS program, DESE will email ARP EANS recipients notification that the vendor list and database are updated.

**PREPAYING FOR SOFTWARE LICENSES OR SUBSCRIPTIONS WITH ARP EANS FUNDS**

* Because software subscriptions and licenses are 1) usually bundled so that purchase for less than a year is impractical, 2) these licenses are often essential for curriculum delivery for the entire school year, and 3) licenses and subscriptions are unlikely to be returned or canceled resulting in a return of funds, DESE has authorized an exception to the performance rules for these licenses and subscriptions for ARP EANS funds.
* So long as these expenditures are 1) otherwise allowable, necessary, and reasonable, 2) obligated prior to the grant deadline of 9/30/2024, and 3) are liquidated by no later than 12/30/2024, **software licenses or subscriptions may continue for no later than 1 year past the grant deadline of September 30, 2024, if purchased with ARP EANS funds.** 
  + **This means ARP EANS recipients can order software licenses or subscriptions from an approved vendor through September 30, 2025.**
  + Note that if a software license or subscription is cancelled after the obligation date, the funds are not available for use for a new contract and will be forfeited.
* Please be mindful when ordering products such as software licenses or subscriptions from an approved vendor that there is limited time remaining in the ARP EANS program.
* Thus, purchasing a one-year subscription prior to September 30, 2024 would be allowable, but purchasing a two-year subscription would not be allowable.
* However, ARP EANS funds can be used to pay for the prorated amount of software licenses or subscriptions through 9/30/2025. For example, if a non-public school would like to purchase a two-year subscription from an approved vendor and there are 17 months until 9/30/2025, ARP EANS funds can be used to pay for 17 months of the 24-month subscription.
* While some vendors may afford flexibility in the duration of licenses or subscriptions, others may not, so plan accordingly.

**OPTIONAL PREAPPROVAL PROCESS FOR ARP EANS PURCHASES**

* While some purchases *require* preapproval under the ARP EANS program, a non-public school does have the option to submit a preapproval request for any purchase using ARP EANS funds.
* The preapproval process functions as follows:
  + ARP EANS recipients can submit a preapproval request using the [preapproval form](https://docs.google.com/forms/d/e/1FAIpQLSdCoMROoRGljjQaLwt_SEznL05iWWE-m0sGcyDlJbwqQe9IQw/viewform?usp=sf_link) for DESE to review.
    - Note: The form accepts a maximum of 10 PDFs.
    - If the documentation from the vendor does not include contract assurance or the preapproval form is missing any required information, the preapproval will be denied.
* After review of the preapproval request, DESE will issue a decision via email within ten (10) days of submission to the vendor and the contact name provided on the form.
* If a non-public school receives preapproval from DESE, the preapproval notice must be included as part of the documentation uploaded to the ClassWallet request for direct payment.
* Preapproval of any purchase is based on the documentation submitted by the non-public school as part of the preapproval process. Significant changes to the purchase made by the non-public school *after* DESE issues preapproval are subject to further review.

**SUBMITTING REQUESTS FOR DIRECT PAYMENT IN CLASSWALLET**

All ARP EANS requests for direct payment to an approved EANS vendor must be submitted in ClassWallet through the DirectPay feature on or before Monday, December 30, 2024, with:

* The invoice(s) from the vendor for goods and services provided on or before Friday, November 29, 2024.
* A brief description of how the request addresses educational disruptions caused by the COVID-19 emergency in the *'Description'*or '*User Comment'*section, or as a standalone document uploaded alongside the invoice.
  + All purchases made under the ARP EANS Program must be tied to an initiative to prevent, prepare for, and respond to the COVID-19 emergency, which includes pre-existing circumstances that were exacerbated by the emergency.
* Required assurances and preapproval notification, where applicable.

**FEDERAL INVENTORY COMPLIANCE MONITORING**

The Massachusetts Department of Elementary and Secondary Education (DESE) must retain the title(s) to and

maintain administrative control over all EANS-funded equipment and supplies. Thus, each non-public school is required to maintain an up-to-date inventory using the [recommended template](https://docs.google.com/spreadsheets/d/1sf2FqHUllMzg81QKpv_yeZZGPSKvXH1X/edit?usp=sharing&ouid=105118963012789202243&rtpof=true&sd=true) or a format most convenient for the non-public school. The [Quick Reference Guide](https://drive.google.com/file/d/17lsZ5dO3F2u6YmE7iKSaBwaz5HzRTHhL/view?usp=drive_link) (QRG) is aimed to assist EANS program participants in the management of equipment and supplies purchased in whole or in part using Federal dollars.

* Equipment means tangible personal equipment or supplies (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000. ([2 C.F.R. § 200.1](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1)).
* Supplies means any tangible supply that is not equipment. 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. Supplies include, but are not limited to cell phones, iPads, tablets, iPods, graphing calculators, software, projectors, cameras, camcorders, DVD players, computers, computer accessories, and televisions. ([2 C.F.R. § 200.1](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1)).

As part of DESE’s annual Federal Compliance Monitoring program, DESE staff may review inventory records as well as the overall management of equipment and supplies purchased with Federal funds.

**ARP EANS (EANS-II) Program – Frequently Asked Questions**

**OBLIGATION, PERFORMANCE, AND LIQUIDATION OF ARP EANS FUNDS**

**What does it mean to “obligate” ARP EANS funds by Monday, September 30, 2024?**

* A non-public school obligates ARP EANS funds when it orders goods and/or services from a DESE-approved vendor with the intent to use ARP EANS funds to pay for the expenditure. Therefore, obligating ARP EANS funds includes placing orders for equipment, supplies, or services, signing a contract for educational support services with an approved EANS vendor, and similar allowable transactions that require payment (see 2 CFR 200.1). Therefore, a non-public school with remaining ARP EANS funds must place all orders or for allowable services with an approved EANS vendor on or before Monday, September 30, 2024. It is important to note that there are no available exceptions or flexibility in the final date to obligate ARP EANS funds; all ARP EANS grant expenditures must be obligated by the grant deadline of September 30, 2024.

**When does the obligation of ARP EANS funds occur?**

* When the obligation of an ARP EANS expenditure occurs depends on the type of expenditure ([34 CFR 76.707](https://www.ecfr.gov/current/title-34/subtitle-A/part-76/subpart-G/subject-group-ECFRae39e5300d1271f/section-76.707)). The regulations at 34 C.F.R. §76.707 govern when an obligation of Federal funds occurs. Specifically, for ARP EANS Program expenditures, obligations occur as follows:

| If the obligation is for: | The obligation is made: | Examples: |
| --- | --- | --- |
| 1. Acquisition of personal property | On the date on which the non-public school makes a binding written commitment to acquire the property. | Purchasing outright or ordering allowable equipment and supplies such as laptops, TouchView screens, air purifiers, COVID-19 tests, furniture, or art and instructional school supplies. |
| 1. Personal services by a contractor who is not an employee of the State or subgrantee | On the date on which the non-public school makes a binding written commitment to obtain the services. | Installation and repair services such as technology installation. |
| 1. Performance of work other than personal services | On the date on which the non-public school makes a binding written commitment to obtain the work. | Educational support services by an approved EANS vendor, including professional development, coaching, and tutoring. |

**What does it mean that the “period of performance” for the ARP EANS Program concludes on Friday, November 29, 2024?**

* Since non-public schools have until September 30, 2024 to obligate ARP EANS funds (by placing orders with DESE-approved vendors), it is likely that not all equipment and supplies will also arrive by that date or that allowable services obligated on or before September 30, 2024 can be performed (completed) by that date as well. ARP EANS Recipients must be in receipt of all equipment and supplies of validly obligated purchases that will be submitted for possible direct payment to an approved EANS vendor by Friday, November 29, 2024, the end of the “period of performance” for the ARP EANS Program.
* All services and assistance by an approved EANS vendor must be performed (completed) by Friday, November 29, 2024. This includes performance of educational support services such as professional development or intervention support, as well as installation services such as for technology or furniture.
* Note that if an order or service is cancelled or is unavailable after the obligation date, the funds are not available for use for a new contract and will be forfeited.

**What does it mean to “liquidate” ARP EANS funds?**

* For the purposes of the ARP EANS grant, liquidating funds means submitting all requests for direct payment of invoices from an approved vendor in ClassWallet on or before Monday, December 30, 2024, in order to be considered for payment using ARP EANS funding. DESE recommends, however, that all grant expenditures be liquidated by Monday, September 30, 2024 as a best practice.

**Must validly obligated third-party contracts for goods and services (Numbers 2 and 3 in the above chart) be completed (performed) by the grant deadline?**

* No. For contracts signed during the period of availability for the grant (by the grant deadline), performance of the contract may continue into the liquidation period for up to 60 days past the grant deadline. DESE *recommends*, however, that all grant expenditures be liquidated by September 30, 2024, as a best practice.

**What is the last date we can make a purchase using our ARP EANS funds?**

* All goods, services, and assistance by an approved EANS vendor that will be submitted for possible direct payment under the ARP EANS Program must be ordered/requested from the vendor (obligated) on or before Monday, September 30, 2024.

**We won’t be able to spend all of our ARP EANS funds by September 30, 2024. Can we apply for an extension to allow for extra time to obligate our remaining ARP EANS funds?**

* No. All ARP EANS funds must be obligated by Monday, September 30, 2024. Any and all ARP EANS funds not validly obligated by Monday, September 30, 2024 will be forfeited.

**What is the last date we can submit an ARP EANS reimbursement request in ClassWallet?**

* Reimbursements are prohibited under the ARP EANS Program. Therefore, non-public schools must purchase allowable goods and services from an approved ARP EANS vendor for direct payment in ClassWallet.

**What is the last date we can submit an ARP EANS invoice for direct payment to an approved EANS vendor in ClassWallet?**

* All requests for direct payment of invoices from an approved EANS vendor must be submitted in ClassWallet on or before Monday, December 30, 2024 to be considered for payment using ARP EANS funds. DESE recommends, however, that all grant expenditures be liquidated by September 30, 2024 as a best practice.

**PURCHASING GOODS AND SERVICES USING ARP EANS FUNDS**

**There is an educational service organization we would like to partner with using our ARP EANS funds and they are interested in becoming an EANS vendor in Massachusetts. Where do I direct them to apply?**

* DESE publicly solicited educational and instructional support services vendors for the EANS program from April 7, 2021 through December 30, 2022. The bid is now closed. Therefore, DESE cannot accept any applications or addendums from new or existing educational support service vendors.

**There is an organization we would like to partner with using our ARP EANS funds. They told us they are an approved vendor for Massachusetts, so can we just start working with them?**

* Non-public schools must verify that a vendor is an approved EANS vendor with DESE prior to entering a partnership if ARP EANS funds will be sought for payment in part or whole for goods or services. Vendors often incorrectly communicate to non-public schools that they are an approved ARP EANS vendor when they have not been approved by the State for the ARP EANS Program. It is important to note that becoming an approved EANS vendor is a separate and unique process for vendors than becoming a vendor for a State contract. If a non-public school enters a partnership with a vendor and the vendor is not approved to provide goods or services though the ARP EANS program, ARP EANS funds cannot be used to pay the vendor.

**We began working with an organization before they became an approved EANS vendor. Now that they are approved, can we use ARP EANS funds to pay for services they provided before approval?**

* No. EANS funds cannot be used to pay for goods or services provided by the vendor prior to the date the vendor became approved through the ARP EANS Program. ARP EANS funds can only be used to pay the vendor for goods or services provided on or after the date the organization becomes an approved ARP EANS vendor.

**ARP EANS LATE LIQUIDATION REQUESTS**

While the September 30, 2024 obligation deadline for ARP EANS remains unchanged, the United States Department of Education (USED) announced that, on behalf of ARP EANS recipients, states can request an extension of the standard federal liquidation period for certain goods and services for EANS participants. ARP EANS recipients may submit extension requests to DESE, on an expense-by-expense basis, of up to an additional 14 months to liquidate ARP EANS funds (as defined above). Importantly, the federal government is not offering a blanket extension of the liquidation period and is requiring both a justification for any extension and proof of obligation, again, on an expense-by-expense basis. For more information, please access DESE’s *ARP EANS Late Liqudation – Quick Reference Guide* for guidance on the topic, which includes instructions for completing a [late liquidation request](https://survey.alchemer.com/s3/7841179/EANS-II-ARP-EANS-Late-Liquidation-Request).