



Control and Inventory of ESSA Purchased Equipment and Supplies:

- 1) **Control:** All equipment and supplies that are purchased are the property of the LEA and subject to federal, SEA and LEA inventory requirements. A public agency must keep title to, and exercise continuing administrative control of all equipment and supplies that the subgrantee acquires with program funds.
- 2) **Asset Management:**
 - a) **Inventory Components:** The inventory shall contain the same requirements for any equipment purchased with federal funds. {2 CFR 200}.
 - b) **Inventory Frequency:** In accordance with Federal regulations, a physical inventory of equipment items must be taken, and the results reconciled with the inventory records at least once every two years.
 - c) **Maintenance Procedures:** LEA and Private School officials should ensure adequate maintenance procedures are implemented to keep the equipment in good condition.
 - d) **Safeguards:** Adequate safeguards must be in place related to the loss, damage, or theft of the equipment. Any loss, damage, or theft should be investigated and fully documented.
- 3) **Restricted Use:** LEA and private school officials must ensure equipment and supplies are used only for allowable purposes of the program and can be removed from the private school without remodeling the private school facilities.
- 4) **Period of Use:** LEAs may place equipment and supplies in a private school for the period of time needed for the program. The LEA shall remove equipment or supplies from a private school if: (1) the equipment or supplies are no longer needed for the purposes of the program; or (2) removal is necessary to avoid use of the equipment or supplies for other than program purposes