



November 30, 2022

Frequently Asked Questions Elementary and Secondary School Emergency Relief (ESSER) Programs from a document dated May 2021 from the U.S. Department of Education, Washington D.C.

In determining whether an activity is an allowable use of funds, an LEA (District) must determine:

1. How is the use of funds intended to prevent, prepare for, or respond to the COVID-19 pandemic, including impact on the social, emotional, mental health, and academic needs of students?
2. Does the use of funds fall under one of the authorized uses of ESSER funds?
3. How is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance 2 CFR 200)? In particular is it necessary and reasonable for the performance of the ESSER award?

These items will be reviewed during your programmatic and fiscal monitoring. We would encourage the district to answer these questions for any expenditure that used ESSER funding and keep them on file for when reviewed during monitoring.

Sincerely,

Tom J Goeschel Jr.
Director of Grants Compliance