

Comparison of ESSER Fund (CARES Act), ESSER II Fund (CRRSA Act), & ARP ESSER (ARP Act)

| TOPIC | ESSER Fund (CARES Act) | ESSER II Fund (CRRSA Act) | ARP ESSER (ARP Act) |
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| Authorizing Legislation | Section 18003 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act | Section 313 of the Coronavirus Response and relief Supplemental Appropriations (CRRSA) Act | Section 2001 of the American Rescue Plan (ARP) Act |
| Period of Funding Availability (Excluding 12-month Tydings Amendment Period) | <p>May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.</p> <p>Available for obligation by State educational agencies (SEAs) and subrecipients through September 30, 2021.</p> | <p>May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.</p> <p>Available for obligation by SEAs and subrecipients through September 30, 2022.</p> | <p>May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.</p> <p>Available for obligation by SEAs and subrecipients through September 30, 2023.</p> |
| SEA Deadline for Awarding Funds | An SEA must award the funds within one year of receiving them, which will be April through June 2021, depending on an SEA's award date. | An SEA must award the funds within one year of receiving them, which will be January 2022. | <p>With respect to making local educational agency (LEA) subgrants (90% of the total ARP ESSER allocation), the SEA must allocate ARP ESSER funds in an expedited and timely manner and, to the extent practicable, not later than 60 days after the SEA receives those funds.</p> <p>An SEA must award ARP ESSER funds not allocated to LEAs within one year of the date the SEA receives those funds.</p> |
| Definition of "Awarded" | <p>For the 90 percent of funds for LEAs, funds are generally considered "awarded" when the SEA subgrants the funds to an LEA.</p> <p>For the SEA reserve (see section 1800 (e)) funds are "awarded" when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.</p> | <p>Same as ESSER: For the 90 percent of funds for LEAs, funds are generally considered "awarded" when the SEA subgrants the funds to an LEA.</p> <p>For the SEA reserve (see section 313 (e)), funds are "awarded" when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.</p> | <p>Same as ESSER, for the 90 percent of funds for LEAs, funds are generally considered "awarded" when the SEA subgrants the funds to an LEA.</p> <p>For the funds that the SEA reserves (section 2001 (f)), funds are "awarded" when the SEA awards a contract or subgrant, or when it retains funds to provide direct services.</p> |

TOPIC

LEA Uses of Funds and Reservations

ESSER Fund (CARES Act)

The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.

ESSER funds may be used for the same allowable purposes as ESSER II and ARP ESSER, including hiring new staff and avoiding layoffs.

No required reservations of funds.

ESSER II Fund (CRRSA Act)

ESSER II funds may be used for the same allowable purposes as ESSER and ARP ESSER, including hiring new staff and avoiding layoffs.

Note that the “additional” LEA allowable uses of funds under the CRRSA Act (addressing learning loss, preparing schools for reopening, and testing, repairing, and upgrading projects to improve air quality in school buildings) already are permitted under the CARES Act.

No required reservations of funds.

ARP ESSER (ARP Act)

An LEA must reserve not less than 20 percent of its total ARP ESSER allocation to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.

The remaining ARP ESSER funds may be used for the same allowable purposes as ESSER and ESSER II, including hiring new staff and avoiding layoffs.

Note that section 2001 (e) specifically authorizes an LEA to use ARP ESSER funds to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff. An LEA may also use its ESSER and ESSER II funds for this purpose, although it is not expressly listed in the CARES or CRRSA Act.

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|---------------------------|--|---|--|
| Equitable Services | <p>An LEA that receives ESSER funds under the CARES Act (section 18005) must provide equitable services to non-public school students and teachers in the same manner as provided under section 1117 of Title 1, Part A of the ESEA.</p> | <p>The CRRSA Act (section 312 (d)) includes a separate program of Emergency Assistance for Non-Public Schools under which eligible non-public schools may apply to an SEA to receive services or assistance. Consequently, LEAs do not provide equitable services under ESSER II.</p> | <p>The ARP (section 2002) includes a separate program of Emergency Assistance for Non-Public Schools (EANS). Consequently, LEAs do not provide equitable services under ARP ESSER.</p> <p>Under EANS, an SEA provides services or assistance to non-public schools that enroll a significant percentage of children from low-income families and are most impacted by COVID-19. EANS funds may not be used to provide reimbursements for costs incurred by non-public schools.</p> |
| Tracking of Funds | <p>ESSER funds must be tracked separately from other funds (including from ESSER II and ARP ESSER funds).</p> | <p>ESSER II funds must be tracked separately from other funds (including from ESSER and ARP ESSER funds).</p> | <p>ARP funds must be tracked separately from other funds (including from ESSER and ESSER II funds).</p> |

Source: U.S. Department of Education Fact Sheet; American Rescue Plan Act of 2021