



Use of ESSER/GEER Funds: Three Part Test

August 2021

USDE FAQs on ESSER/GEER

1. Is the use of funds intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its 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 or GEER funds?
3. Is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)? In particular, is it *necessary and reasonable* for the performance of the ESSER or GEER award?

Step 1

Is the use of funds intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students?

▶ Step 1: Considerations

Does the use allow your LEA to address diverse needs arising from or exacerbated by the COVID-19 pandemic, or to emerge stronger post-pandemic?

Step 1: Considerations

Does the use allow your LEA to continue to provide educational services as the LEA and its schools respond to and recover from the pandemic?

Step 1: Considerations

Is the use directly focused on health and safety—such as improving ventilation and implementing prevention strategies that are, to the extent practicable, consistent with the Centers for Disease Control and Prevention (CDC) guidance?

Step 1: Considerations

Is the use focused on meeting the social, emotional, mental health, and academic needs of students?

Examples include:

- preventing teacher layoffs;
- providing accelerated learning opportunities;
- implementing rigorous curricula;
- funding additional school counselors, school nurses, and school psychologists;
- increasing the number of full-service community schools;
- conducting any activities allowed under a number of Federal education programs

Step 1: Considerations

Does the use advance equity and ensure all students have adequate opportunities and supports, particularly those students most disproportionately impacted by COVID-19?

Step 2

Does the use of funds fall under one of the authorized uses of ESSER or GEER funds?

Step 2: Allowable Uses

Visit section 2001(e)(2) of the ARP Act for the full list of allowable uses; review Act 24 of 2021.

School districts and charter schools must dedicate at least 20% of their ARP ESSER funds to addressing learning loss (2001(e)(1) of the ARP Act)

Step 3

Is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)?

In particular, is it *necessary and reasonable* for the performance of the ESSER or GEER award?

Step 3: Considerations

For ALL activities charged to ESSER or GEER, costs must be reasonable and necessary to meet the overall purpose of the program, which is “to prevent, prepare for, and respond to” COVID-19.

(See 2 CFR §§ 200.403-200.404.)

Step 3: Considerations

For ALL expenses charged to ESSER or GEER, the amount must be reasonable and necessary to effectively administer the program consistent with the cost principles in the Uniform Guidance.

More Information/Mission

For more information on the use of ESSER funds, please visit PDE's website: www.education.pa.gov/ARPESSER

The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.