

Allowable Use of ESSER Funds Flow Chart

Step 1. The LEA's Needs Are Identified by a Committee.

The LEA must form a committee that will engage in meaningful consultation with stakeholders and give the public an opportunity to provide input in the development of its plan for the uses of ARP ESSER III funds. The committee will consider how to use those funds to safely re-open schools for full-time instruction for all students, maintain safe in-person operations, advance educational equity, and build capacity.

Step 2. Is the Need Aligned to ESSER Statute? If **yes**, continue. If **no**, activity is unallowable.

The LEA must justify the use of funds to the intent of the ESSER statute (which is 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), and the LEA must align it to an allowable activity in the statute

Step 3. Is the Need Aligned to an Allowable Activity? If **yes**, continue. If **no**, activity is unallowable.

USDE has clarified that ESSER I, ESSER II, and ESSER III grants may be expended for any allowable activity listed in Section 18003(d) of the CARES Act, Section 313(d) of the CRRSA Act, and Section 2001(e) of the ARP Act. Open the link below for the list of allowable uses (activities) at bottom of form.

<https://tx50000621.schoolwires.net/cms/lib/TX50000621/Centricity/Domain/571/ESSER%20Justification%20and%20Documentation%20of%20Allowable%20use%20of%20funds%20updated.pdf>

ESSER Justification Form

Step 4. Expense Must Be Reasonable and Necessary.

Any allowable use of funds to be charged to the ESSER grant must be reasonable and necessary; Costs that are reasonable are defined as those costs that are consistent with prudent business practice and comparable to current market value. Costs that are necessary are those costs that are essential to accomplish the objectives of the grant project. All items requested must be allowable expenditures under the authorizing program statutes, regulations, and rules (FASRG). Open link below for Purchasing Procedures.

<https://tx50000621.schoolwires.net/cms/lib/TX50000621/Centricity/Domain/60/PURCHASING%20MANUAL%202021-2022.pdf>

Donna ISD Purchasing Manual