



STATE OF NEW JERSEY

# DEPARTMENT OF EDUCATION

A Memo from the New Jersey Department of Education

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

The table below is intended to highlight the primary differences between the Elementary and Secondary School Emergency Relief (ESSER) Fund authorized under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the ESSER II Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ARP ESSER) Fund.

If you have questions regarding the ESSER Funds please contact the Department through email at [ESSERII@doe.nj.gov](mailto:ESSERII@doe.nj.gov). Thank you in advance for your prompt attention to this guidance.

Topic Area	ESSER Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ARP ESSER (ARP Act)
Period of Funds Availability  (This excludes the 12 month Tydings Amendment Period)	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation from May 11, 2020 through September 30, 2021.	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation from March 15, 2021 through September 30, 2022.	May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.  Available for obligation from May 24, 2021 through September 30, 2023.
Allocation Requirements	Every SEA must use at least 90% of its ESSER Funds to make subgrants to LEAs by formula based on FY 2019 Title I, Part A allocations.	Every SEA must use at least 90% of its ESSER II Funds to makes subgrants to LEAs by formula based on Title I, Part A <b>for the most recent fiscal year (FY 2020)</b> .	Every SEA must use at least 90% of its ESSER II Funds to makes subgrants to LEAs by formula based on Title I, Part A <b>for the most recent fiscal year (FY 2020)</b> .
Allowable Uses of Funds	The CARES Act enumerates <a href="#">allowable uses of funds</a> related to preventing, preparing for and responding to COVID-19.  ESSER funds may be used for the same allowable uses as ESSER II and ARP ESSER. These uses include: hiring new staff and avoiding layoffs and developing strategies and implementing public health protocols	Same allowable uses as the ESSER and ARP ESSER funds. These uses include: hiring new staff and avoiding layoffs and developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with CDC guidance for the reopening and operation of school facilities to effectively	Each LEA must reserve not less than 20% 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

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	<p>including, to the greatest extent practicable, policies in line with CDC guidance for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators and other staff.</p> <p>No required reservation of funds.</p>	<p>maintain the health and safety of students, educators and other staff.</p> <p>United States Department of Education (USDE) has stated 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) are already permitted under the CARES Act.</p> <p>No required reservation of funds.</p>	<p>needs and address the disproportionate impact of COVID-19 on underrepresented student groups.</p> <p>Remaining ARP ESSER funds may be used for the same allowable uses as ESSER and ESSER II, including hiring new staff and avoiding layoffs.</p> <p>LEAs may use ARP ESSER funds to develop strategies and implement public health protocols including, to the greatest extent practicable, policies in line with CDC guidance for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators and other staff.</p>
Equitable Services	An LEA that receives ESSER funds must provide equitable services to non-public school students in the same manner as provided for under section 1117 of Title I, Part A of the ESEA.	The CRRSA Act includes a separate program for the provision of services to non-public schools, Emergency Assistance for Non-Public Schools (EANS). As a result, LEAs are not required to provide equitable services under ESSER II.	ARP includes a separate program of Emergency Assistance for Non-Public Schools (EANS). As a result, LEAs are not required to provide equitable services under ARP ESSER.
Data Reporting	LEAs are required to complete and submit CARES Act Performance Reports throughout the project period.	LEAs are required to complete and submit CRRSA Performance Reports throughout the project period.	LEAs are required to complete and submit ARP Performance Reports throughout the project period.
Monitoring	The New Jersey Department of Education (NJDOE) will be monitoring the ESSER I funds through the Collaborative Monitoring process which may include onsite or desk monitoring of selected LEAs.	The New Jersey Department of Education (NJDOE) will be monitoring the ESSER II funds through the Collaborative Monitoring process which may include onsite or desk monitoring of selected LEAs.	The New Jersey Department of Education (NJDOE) will be monitoring the ARP ESSER funds through the Collaborative Monitoring process which may include onsite or desk monitoring of selected LEAs.

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Tracking of Funds	All ESSER funds must be tracked separately. The <a href="#">2020-2021 edition of the Uniform Minimum Chart of Accounts for New Jersey Public Schools and Approved Private Schools for Students with Disabilities</a> provides information on the appropriate accounting codes.	All ESSER funds must be tracked separately. The LEAs 90% formula allocation must be tracked separately from any funds made available from the State set aside (Learning Acceleration and Mental Health Grants) The 2020-2021 edition of the Uniform Minimum Chart of Accounts for New Jersey Public Schools and Approved Private Schools for Students with Disabilities provides information on the appropriate accounting codes.	All ESSER funds must be tracked separately. The 2020-2021 edition of the Uniform Minimum Chart of Accounts for New Jersey Public Schools and Approved Private Schools for Students with Disabilities provides information on the appropriate accounting codes.
Maintenance of Effort (MOE)	Under the CARES Act there is a State MOE requirement for each of Fiscal Years (FYs) 2020 and 2021 (based on dollar levels of State support for education)	Under the CRRSA Act there is a State MOE requirement for FY 2022 (based on percentages of the State’s overall spending used to support education).	Under the ARP there is a State MOE requirement for each of FYs 2022 and 2023 (based on the percentages of the State’s overall spending used to support education).
Maintenance of Equity	Not applicable	Not applicable	The ARP contains both State and LEA maintenance of equity requirements for each of FYs 2022 and 2023. The USDE will provide additional guidance.
LEA Safe Return to In-Person Instruction Plan	Not applicable	Not applicable	An LEA that receives ARP ESSER funds must, within 30 days of receiving the funds, make publicly available on its website a plan for the safe return to in-person instruction and continuity of services. The LEA must seek public comment on the plan and take those comments into account in the development of the plan.