

**FACT SHEET**  
**ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND II**  
**CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT, 2021**

This chart outlines the primary differences between the Elementary and Secondary School Emergency Relief (ESSER) Fund under the Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020, and the ESSER II Fund under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, 2021, Public Law 116-260, enacted on December 27, 2020.

| <b>Topic</b>                    | <b>ESSER Fund (CARES Act)</b>  | <b>ESSER II Fund (CRRSA Act)</b>  |
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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, 2021  |
| Period of Funds Availability    | May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.<br><br>Available for obligation by State educational agencies (SEAs) and subrecipients through September 30, 2022.  | Same as ESSER Fund (CARES Act): May be used for pre-award costs dating back to March 13, 2020, when the national emergency was declared.<br><br>Available for obligation by SEAs and subrecipients through September 30, 2023.  |
| SEA Deadline for Awarding Funds | 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.   | SEA must award the funds within one year of receiving them, which will be January 2022.   |
| Definition of "Awarded"         | For the 90 percent of funds for local educational agencies (LEAs), funds are generally considered "awarded" when the SEA subgrants the funds to an LEA.<br><br>For the SEA reserve (see section 18003(e) of the CARES Act), funds are "awarded" when the SEA awards a contract or subgrant, or when it retains funds to provide direct services. | Same as ESSER Fund (CARES Act): For the 90 percent of funds for LEAs, funds are generally considered "awarded" when the SEA subgrants the funds to an LEA.<br><br>For the SEA reserve (see section 313(e) of the CRRSA Act), funds are "awarded" when the SEA awards a contract or subgrant, or when it retains funds to provide direct services. |
| Uses of Funds                   | The CARES Act includes allowable uses of funds related to preventing, preparing for, and responding to COVID-19.<br><br>Note that the "additional" LEA allowable uses of funds under the CRRSA Act already were permitted under the CARES Act.   | Same as ESSER Fund (CARES Act): 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.                                      |
| Equitable Services              | An LEA that receives ESSER funds under the CARES Act (Section 18005) must provide equitable services to non-public school  | The CRRSA Act includes a separate program of Emergency Assistance for Non-Public Schools for which eligible non-public  |

| Topic                       | ESSER Fund (CARES Act)   | ESSER II Fund (CRRSA Act)   |
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|                             | students and teachers in the same manner as provided under section 1117 of Title I, Part A of the ESEA.  | schools may apply to an SEA to receive services or assistance. Consequently, LEAs are not required to provide equitable services under ESSER II.  |
| Maintenance of Effort (MOE) | Under the CARES Act, a State that receives ESSER funds must maintain support for elementary and secondary education and State support for higher education in each of fiscal years (FY) 2020 and 2021 at least at the level of such support that is the average of the support for elementary and secondary education and higher education provided in the three fiscal years preceding the date of enactment of the CARES Act (FYs 2017, 2018, 2019). | Under the CRRSA Act, a State that receives ESSER II funds must maintain support for elementary and secondary education and higher education in FY 2022 based on the proportional share of the State's support for elementary and secondary education and higher education relative to the State's overall spending averaged over FYs 2017, 2018, and 2019.  |
| Reporting                   | Under the CARES Act, each SEA that receives ESSER funds must meet the reporting requirements of section 15011 of the CARES Act, which are satisfied through the Federal Funding Accountability and Transparency Act (FFATA) reporting, and other reporting as the Secretary may require (Annual Reporting).  | Under the CRRSA Act, each SEA that receives ESSER II funds must meet the CARES Act reporting requirements that apply to ESSER funds and submit a report to the Secretary within six months of award that contains a detailed accounting of the use of ESSER II funds, that includes how the State is using funds to measure and address learning loss among students disproportionately affected by the coronavirus and school closures, including: low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care. |
| Tracking of Funds           | ESSER funds must be tracked separately from ESSER II funds.  | ESSER II funds must be tracked separately from ESSER funds.   |