



CHIEF FINANCIAL OFFICER
89 Washington Ave., Room 128, EB
Albany, New York 12234

January 23, 2023

TO: BOCES District Superintendents
School District Superintendents
School District Business Officers
Charter School Leaders

FROM: Phyllis D. Morris, Chief Financial Officer

RE: Reminder on Allowable Uses of Federal Elementary and Secondary School Emergency Relief (ESSER) and Governor's Emergency Education Relief (GEER) Funds

Local Educational Agency (LEA) use of federal ESSER and GEER funding provided under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and federal ESSER funding provided under the American Rescue Plan (ARP) Act, must be allowable, permissible, necessary, and reasonable.

In deciding whether an activity is an allowable use of ESSER or GEER funds, an LEA must determine:

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

The New York State Education Department (NYSED) and the U.S. Department of Education (USDE) have issued extensive guidance on allowable uses of ESSER and GEER funds. These resources, which include USDE's recent [updates](#) to Frequently Asked Questions on allowable uses of ESSER and GEER funds, may be found on NYSED's [Federal Education COVID Response Funding](#) webpage.

LEAs should be aware that if, upon monitoring and/or audit, NYSED determines that an LEA's use of ESSER or GEER funding was not allowable, permissible, necessary and reasonable, the LEA will be required to reimburse the unallowable expense with local funds.

Please direct questions to CARESAct@nysed.gov.

cc: Commissioner Betty A. Rosa
Sharon Cates-Williams
Jim Baldwin
Jason Harmon
Theresa Billington
James Kampf
Erica Meaker
Ed Lenart