



Types of Eligible Expenditures Elementary & Secondary School Emergency Relief (ESSER)

The Elementary and Secondary School Emergency Relief (**ESSER**) program includes three funds (ESSER I, ESSER II, and ARP ESSER) delivering \$190 billion to elementary and secondary schools across the country to support their response to and recovery from the COVID-19 public health emergency. **ESSER II funds must be obligated by September 30, 2023; ARP ESSER funds must be obligated by September 30, 2024.**

Guidance relating to the expenditures of these funds is included in the U.S. Department of Education's [ESSER Frequently Asked Questions](#) and the [ARP ESSER Fact Sheet](#). The ESSER spending parameters are intentionally broad to provide recipients with significant flexibility in expending ESSER funds. At least 20% of funds must be reserved to address learning loss.

Remaining funds may be used for a wide range of activities, including developing strategies and implementing public health protocols for reopening and operating schools to effectively maintain the health and safety of students, educators, and other staff. Additional eligible spending categories include:

Category	Examples of Authorized Expenditures
MRO Supplies	<ul style="list-style-type: none"> ☉ Purchasing supplies to sanitize and clean facilities
Facilities	<ul style="list-style-type: none"> ☉ Repairing and improving of school facilities to reduce risk of virus transmission and exposure to environmental health hazards (e.g., reconfiguring classrooms, furniture) ☉ Improving indoor air quality (including HVAC systems, filtering, purifications, fans, control systems, and window and door repair or replacement)
Technology	<ul style="list-style-type: none"> ☉ Providing technology for online learning ☉ Purchasing educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) ☉ Developing technology ☉ Tracking student attendance and improving student engagement in a distance learning environment
Learning Loss, Education & Training	<ul style="list-style-type: none"> ☉ Addressing learning loss ☉ Planning and implementing summer learning & supplemental after-school programs ☉ Preparing and developing personnel ☉ Tutoring and programs in a variety of subjects (e.g., English, literacy, American history, civics, technology) ☉ Administering and using high quality assessments
Planning & Operations	<ul style="list-style-type: none"> ☉ Improving preparedness and response efforts ☉ Maintaining operation and continuity of services ☉ Coordinating responses to prevent, prepare for, and respond to COVID-19 ☉ Providing technical assistance
Mental Health	<ul style="list-style-type: none"> ☉ Providing mental health services and supports

Equalis Group offers publicly procured, competitively solicited [Master Agreements](#) that provide ESSER-eligible products and services in accordance with Uniform Guidance & EDGAR procurement requirements.