

ESSER Checklist for LEAs

Pre-Approvals and Funding Applications

When submitting ESSER funding applications or revisions, it is imperative to ensure any required pre-approvals are also submitted and/or revised to align with the funding application. The following checklist serves as a tool for LEAs to use during the revision and submission process.

Note: *If the LEA is revising an expenditure with a previously authorized pre-approval, the pre-approval should also be revised for alignment. If the LEA is adding an expenditure that requires pre-approval, a pre-approval form must be completed and submitted for approval **prior** to the funding application being approved.*

FY24 Funding Applications

- Navigate to [ePlan](#) > Funding > Funding Applications and select the appropriate fiscal year.
- Select the appropriate ESSER funding application.
- Click **Draft Started**.
- Carefully complete each section of the funding application. If the LEA plans to continue allocating funds in a specific area(s), they may copy any applicable narratives from the FY23 budget and/or spending plan.

Note: *LEAs do not need to copy over information from the FY23 funding application for expenditures that will not occur in FY24.*

- If expenditures in budget narratives are broken out, the totals of these expenditures should align with the line-item total.
- Double-check that all budget tags, line-item numbers, and focus areas are correct and aligned with the budget and spending plan. If you are unsure of the appropriate line item, refer to the [ESSER 1.0, 2.0, and 3.0 Recommended Account Numbers and Line Items document](#). If you are unable to locate the correct line item, reach out to your [regional coordinator](#) for assistance.

Note: *Optional budget tags are now available for the four ESSERF United States Department of Education categories.*

Note: *All budget items associated with TN ALL Corps must have the optional program code: **TN ALL Corps**.*

- Ensure all expenditures are reasonable, allowable, and necessary and align with the purpose of ESSER grant funds.
- Ensure all applicable personnel charts are completed and only list personnel for the current fiscal year.

Note: *Stipends should not be included in the personnel charts.*

- If the LEA is continuing capital projects from the previous fiscal year, they should ensure all pre-approvals are updated and in alignment with the current budget.
 - **Example:** An LEA budgeted \$250,000 in their ESSER 3.0 pre-approval for HVAC replacement. The LEA expended \$200,000 in FY23 and has budgeted \$75,000 in FY24. The pre-approval should be updated to \$275,000 to reflect the increased cost.
- Click **Draft Completed**.
- If necessary, alert the LEA Fiscal Representative and LEA Authorized Representative of these changes, so they will be prepared to review and approve before submission to the department.

Funding Application Revisions

- Navigate to [ePlan](#) > Funding > Funding Applications and select the appropriate fiscal year.
- Select the appropriate ESSER funding application.
- Click **Revision Started**.
- Ensure all changes in the funding application are noted as a revision. Revisions should be noted with the date. This includes removing expenditures. Old information should remain. See the examples below.
 - **Budget Example:**
 - 71100-722: The LEA is purchasing 10 tables and 50 chairs for small group instruction to be used in K-2 classrooms. **Revision- 11.16.23:** The LEA is purchasing 15 tables and 75 chairs due to an additional K-2 class being added. Moved \$2500 from 72620-335 to 71100-722 to cover the increased cost.
 - 72620-335: The LEA is removing the old carpet at Smith Elementary and Jones Elementary to ensure a healthier learning environment in response to COVID-19. This carpet has been in place for 10 years and is difficult to clean and harbors germs. **Revision- 1.9.24:** Remove carpet removal from Smith Elementary. The LEA is using GP funds to remove carpet at Smith Elementary and will use ESSER funds for carpet removal at Jones Elementary School. Moved \$2500 to 71100-722.
- If updating the budget, the spending plan should also be updated for alignment and vice versa.
- If expenditures in budget narratives are broken out, the totals of these expenditures should align with the line-item total.
- Double-check that all budget tags, line-item numbers, and focus areas are correct and aligned with the budget and spending plan. If you are unsure of the appropriate line item, refer to the [ESSER 1.0, 2.0, and 3.0 Recommended Account Numbers and Line Items document](#). If you are unable to locate the correct line item, reach out to your [regional coordinator](#) for assistance.

Note: *Optional budget tags are now available for the four ESSERF United States Department of Education categories.*

Note: *All budget items associated with TN ALL Corps must have the optional program code: **TN ALL Corps**.*
- Ensure all expenditures are reasonable, allowable, and necessary and align with the purpose of ESSER grant funds.
- If adding or removing personnel, ensure all applicable personnel charts are updated in the ePlan funding application.

Note: *Stipends should not be included in the personnel charts.*
- Click **Revision Completed**.
- If necessary, alert the LEA Fiscal Representative and LEA Authorized Representative of these changes, so they will be prepared to review and approve before submission to the department.

Pre-Approvals

Note: *Pre-approvals may be required for certain expenditures in ESSER 2.0 and ESSER 3.0. Please refer to the [Requirements for Equipment/Capital Expenditures Q & A](#) for more information.*

- Does the requested expenditure(s) require a pre-approval request or revision? For example, is this expenditure considered construction, renovation, or remodeling? Is there already an authorized pre-approval but revisions need to be made (i.e., budget increase/decrease)?
 - If yes, go to Data and Information > 2021 > ESSER Pre-Approval Request.
- Click **Draft Started** (or **Revision Started**).
- Select the appropriate pre-approval request.
- Complete the pre-approval request form in its entirety.
- If revising a previously authorized pre-approval, ensure all changes are noted as a revision. Revisions should be noted with the date. This includes removing expenditures. Do not delete projects from the pre-approval; rather, note that the initiative is no longer being funded with ESSER and include the date. See the examples below.
 - **Pre-Approval Example**
 - Funds will be used for school facility repairs (replacement of leaky roof) at Smith High School and Smith Middle School to improve the overall environment of our facilities, reduce the risk of virus transmission, and improve overall air quality.
Revision- 10.5.23: Due to increased materials costs, the LEA is increasing the budget for this project from \$800,000 to \$925,000.
 - Funds will be used to replace HVAC units at Smith High School, Smith Middle School, and Smith Elementary School to improve air quality and reduce virus transmission.
Revision- 2.18.24: The LEA is no longer funding this project with ESSER funds. These funds will be moved to the roofing project due to increased materials costs.
- Ensure all expenditures are reasonable, allowable, and necessary and align with the purpose of ESSER grant funds.
- Ensure amounts of expenditures are aligned to the funding application budget. Pre-approvals and funding application budgets must be aligned to be approved.

Note: *LEAs should review their previous expenditures as well as current budgets to ensure that all pre-approvals reflect the correct amounts.*

 - **Example:** If an LEA expended \$55,000 in FY22, \$30,000 in FY23, and has budgeted \$100,000 in FY24, the pre-approval amount should be at least \$185,000.
- Click **Draft Completed** (or **Revision Completed**).
- If necessary, alert the LEA Fiscal Representative and LEA Authorized Representative of these changes, so they will be prepared to review and approve before submission to the department.