

ESSER Clarification for 60-day Report

Budget for SEA Reserve

1. Please use ED Form 524 to submit the requested budget for your SEA Reserve. The form can be found here: <https://www2.ed.gov/fund/grant/apply/appforms/ed524.pdf>. While the ED Form 524 is typically used for discretionary grants, we are using this form since it provides a clear and simple format for the SEA Reserve reporting.
2. In general, please note that for ESSER program, Parts 74, 75, 85 and 86 of the Education Department General Administrative Regulations generally do not apply. Please refer to the Certification and Assurances document for a complete list of applicable regulations.
3. Please complete Sections A and C of the ED 524 form. **Do not complete Section B.** See below for clarifications on Sections A and C.
 - a. Section A:
 - i. Please complete the Section A table. Please only complete Column (a) for the one-year time period beginning on the date of your award (e.g., 4/23/2020 – 4/23/2021). After one year, an SEA must return to the Department any funds that it did not reserve for administration (up to 1/2 of 1% of its total ESSER award) or that have not been otherwise awarded.
 - ii. Please respond to all budget categories.
 - iii. For the category of “Other,” please include other direct costs not covered under budget categories 1-7.
 - iv. Under the Indirect Cost information, only complete 1, 2, and 4. **Do not complete 3, 5 or 6.**
 - b. Section C (Budget Narrative), for each budget category in Section A, please provide a justification, a detailed description of allowable, reasonable and necessary costs, and address the following items:
 - i. The use of funds for Administrative Costs. Please tell us if you are reserving funds for administrative costs and the total amount. Please describe how these funds will be used consistent with the budget categories from the Section A Table.
 - ii. The clarification of the category, “Other.” Please clearly identify funds used for subgrants and other items of cost in this category.
 - iii. The description of Large Covered Funds. Please provide a detailed list of activities and/or projects that are budgeted for more than \$150,000.

Internal Control and Subrecipient Monitoring Plan

Please refer to the Attachment T of your Grant Award Notification for clarifications on providing your Internal Control and Subrecipient Monitoring Plan.