



COMMONWEALTH of VIRGINIA

DEPARTMENT OF EDUCATION

DATE: March 24, 2023

TO: Division Superintendents

FROM: Aimee Guidera, Acting Superintendent of Public Instruction and Secretary of Education

SUBJECT: Federal Reporting Requirements for Federal Pandemic Relief Grant Funds on the Fiscal Year 2023 Annual School Report

This memorandum is being provided for school divisions' planning purposes. The National Center for Education Statistics (NCES) recently notified state education agencies that the U.S. Department of Education will require reporting of federal pandemic relief expenditures by individual award. The Virginia Department of Education (VDOE) needs to modify the Annual School Report (ASR) in order to allow for school divisions to begin reporting federal pandemic relief expenditures beginning in fiscal year (FY) 2023. VDOE first notified school divisions of the possibility of this requirement in [Superintendent's Memo #092-22](#) on April 29, 2022.

Attachment A of this memorandum provides a sample of a new schedule that VDOE will add to the Annual School Report (ASR) for the fiscal year (FY) 2023 collection. This schedule would allow school divisions to report expenditures within the required federal expenditure categories by federal pandemic relief fund. Instructions related to how to complete a successful submission of federal pandemic relief expenditures will be included in the instructions file for the FY 2023 ASR. Federal guidelines require VDOE to report expenditures by school divisions for the following awards in FY 2023:

- 1) Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund
- 2) Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund
- 3) American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ESSER III) Fund
- 4) CARES Act Governor's Emergency Education Relief (GEER I) Fund

- 5) CRRSA Governor's Emergency Education Relief (GEER II) Fund
- 6) ARP Act Coronavirus State and Local Fiscal Recovery Funds

Attachment B of this memorandum provides a draft of a crossover table to illustrate how expenditures should be reported on the new schedule. The table illustrates account code combinations (as reported in the text file of the ASR) that should be used to report federal pandemic relief expenditures per federal expenditure category. A final version of this table will consolidate some of the line items on the individual tabs to make it easier for school divisions to follow. This draft is provided as advanced notice of the federal requirement.

VDOE will require collection of this data on the ASR as long as federal regulations require states to report the expenditure of federal pandemic relief funds by school divisions. When the federal pandemic relief funds can no longer be spent, VDOE will remove these federal requirements and schedule from the ASR.

If you have questions regarding the reporting of federal pandemic relief funds by individual grant award, please contact budget office staff at (804) 225-2025 or by email at DOEBUDGETOFFICE@doe.virginia.gov.

AG/eml

Attachments:

- A. [Federal Pandemic Relief Expenditure Schedule for FY 2023 ASR](#) (Excel)
- B. [Crosswalk for Federal Pandemic Relief Expenditure Reporting](#) (Excel)