Liquidation Extension Requests for CARES-ESSER and CARES-GEER

WEBINAR

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Laura Jimenez, Director, Office of State and Grantee Relations

Presentation Topics

Liquidation Extension of CARES ESSER and GEER funds

1. Liquidation and Obligation Requirements
2. Liquidation Extension Request Process Overview
3. Completing and Submitting a Request
4. Q&A

A recording of the presentation and accompanying slides will be made available on the Department's State and Grantee Relations announcements webpage.

CARES Act Background

On March 27, 2020, Congress set aside approximately $13.2 billion of the $30.75 billion allotted to the Education Stabilization Fund through the **Coronavirus Aid Relief, and Economic Security (CARES) Act for the Elementary and Secondary School Emergency Relief Fund (ESSER) Fund.** The Department awarded these grants to State educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.

In 2020, Congress set aside approximately $3 billion of the $30.75 billion allotted to the Education Stabilization Fund through the **Coronavirus Aid, Relief, and Economic Security (CARES) Act for the Governor's Emergency Education Relief Fund (GEER) Fund**.

ESSER FAQs GEER FAQs ESSER-GEER FAQs

Liquidation and Obligation Requirements

Program	Obligation Deadline	Liquidation Deadline (Statutory 120 days)	Liquidation Extension Deadline (Up to 14-months)
CARES - ESSER I	Sep. 30, 2022	Jan. 28, 2023	Apr. 1, 2024
CARES - GEER I	Sep. 30, 2022	Jan. 28, 2023	Apr 1, 2024
The process for submitting CRRSA and ARP liquidation extension requests will be released at a later date.			

Liquidation Extension Resources

- Liquidation Extension Letter
- Liquidation Extension Request Template

Liquidation and Obligation Requirements

What does it mean to "Obligate" Funds?

The regulations at 34 C.F.R. § 76.707 govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs. Specifically, for services or assistance provided through a contract, the obligation is made on the date that the State or subgrantee makes a binding written commitment to obtain the services, work, or products. For rental or lease of real or personal property, the obligation is made when the property is used.

ESSER FAQs

GEER FAQs

ESSER-GEER FAQs

CARES Act Equitable Services FAQs

Liquidation and Obligation Requirements

If the obligation is for -	The obligation is made
a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
b) Personal services by an employee of the State or subgrantee	When the services are performed.
c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
d) Performance of work other than personal services.	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
e) Public utility services	When the State or subgrantee receives the services
f) Travel	When the travel is taken
g) Rental of real or personal property	When the State or subgrantee uses the property
h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E - Cost Principles	On the first day of the grant or subgrant performance period

The regulations at 34 C.F.R. § 76.707 govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs.

Liquidation and Obligation Requirements

What does it mean to "Liquidate" Funds?

The drawing down and expenditure of funds by a grantee for obligations incurred during the grant's legal obligation period. Timely liquidation occurs during the project performance period and through the first 120 days after the final day of that period or an extension of that period authorized by ED, pursuant to 2 C.F.R. § 200.344(b).

Liquidation and Obligation Requirements

May grantees carry out grant activities during liquidation?

Yes, for contracted activities.

The period for delivery of goods and services and the associated payments for those goods and services can extend to the end of the liquidation period, so long as a timely and valid obligation had been made pursuant to 34 C.F.R. § 76.707.

Liquidation Extension Resources

Liquidation Extension Request Process Overview

The Department has the authority to approve liquidation extension requests for properly obligated funds upon review of written requests made by the grantee on behalf of itself and its subrecipients. Should funds be properly and timely obligated by September 30, 2022, the Department has the authority to approve liquidation extension requests based upon the specific facts and circumstances of a given obligation and upon written request of a grantee, in accordance with 2 CFR § 200.344(b).

During the development of the CARES ESSER and CARES GEER liquidation extension request process, the Office of State and Grantee Relations received feedback from various groups regarding grantee and subrecipient needs for a late liquidation

- Representative group of State Education Agencies and Local Education Agencies
- Chief Counsel of State School Officers
- Association of Latino Administrators and Superintendents
- National Association of State Auditors, Comptrollers, and Treasurers

Liquidation Extension Request Process Overview

Overview of Feedback from Outreach

- Greater need for liquidation extensions under CRRSA and ARP as opposed to CARES
- Timely communication of a request process
- Single request structure from SEA to incorporate requests from LEAs
- Single date of extension rather than individual by LEA or SEA for grants management capabilities
- Preference for LEAs to request of SEA and not directly to the Department
- SEA discretion for LEA approval
- Clear description of process, requirements, and approval criteria such that SEA need for interpretation is minimal
- Provision of notes or descriptions of allowable situations
- Concerns regarding capacity and state-level personnel for oversight
- Timely communication of approval/denial with clear documentation for auditing purposes
- Continued focus on intent of legislation/funding and the compliance required

Liquidation Extension Request Process Overview

Resulting Process for Liquidation Extensions

- Grantees will submit one comprehensive Excel document to represent an extension at the grantee and subrecipient levels as appropriate with a single date for the extension
- Notes, resources, and FAQ links have been embedded within the request template
- Responsibilities for grantees and subrecipients are clearly outlined within the attestations
- Single request process for grantees and subrecipients will expedite the approval process
- Grantees maintain autonomy for subrecipient process, documentation, and oversight

Liquidation Extension Request Process Overview

Liquidation Extension Request: Components

- Title Page – Informational Only
- Table of Contents and Instructions – Informational Only
- Grantee Request Overview – To be Completed/Submitted by Grantee
- Grantee Attestation - To be Completed/Submitted by Grantee
- Grantee Information - To be Completed/Submitted by Grantee
- Subrecipient Information - To be Completed/Submitted by Grantee
- Definitions and Additional Resources – Informational Only

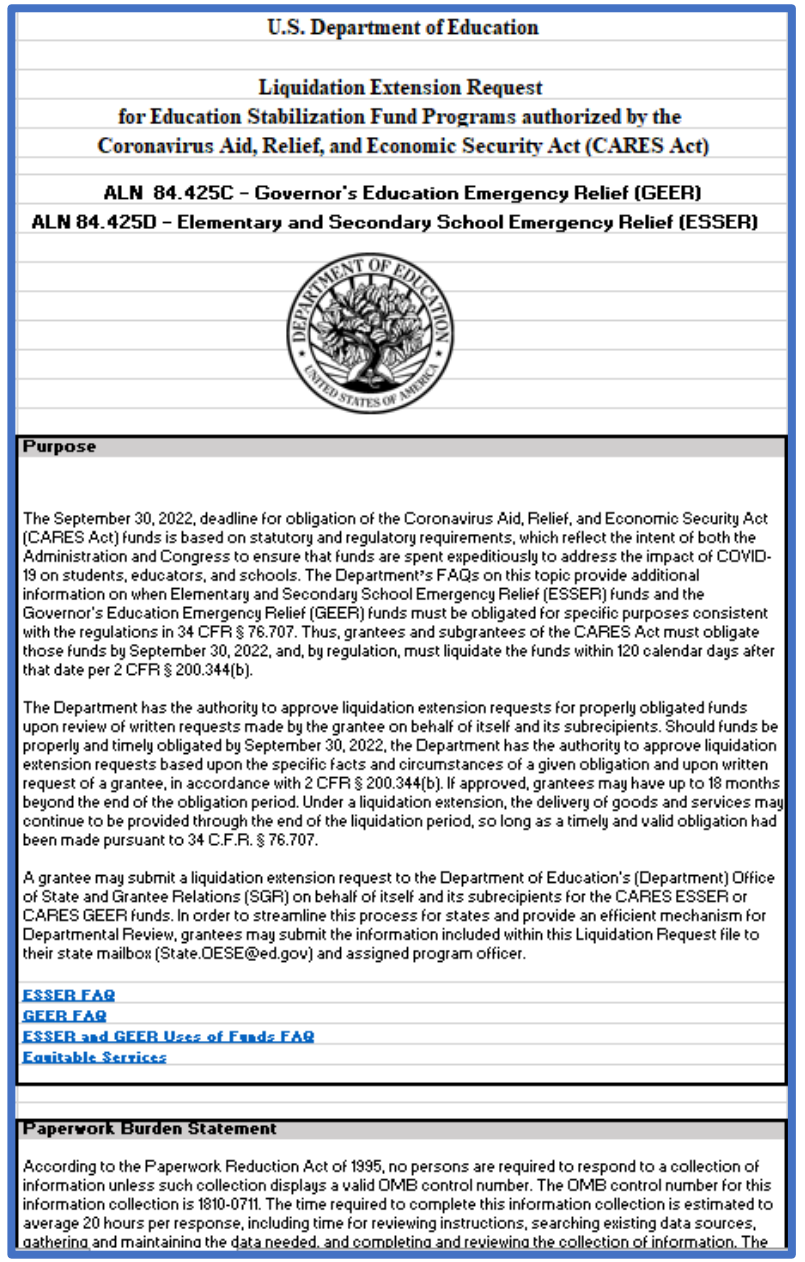
Liquidation Extension Resources

- Suggested submission prior to December 31, 2022
- Requests submitted after December 31, 2022 may experience a lapse in G5 access but will still be reviewed

Completing and Submitting a Request

Title Page (Information Only)

- Grantees and subgrantees of the CARES Act must obligate funds by September 30, 2022
- Grantees may submit liquidation extension requests on behalf of itself and its subrecipients/LEAs
- Once approved, grantees and subrecipients/LEAs may have up to 18 months to liquidate the funds
- Completed requests, using the Excel request template, should be submitted as an Excel document to the state mailbox (e.g., Alabama.OESE@ed.gov) and assigned program officer
- Submission may occur when data is available and is recommended prior to December 31, 2022



U.S. Department of Education

Liquidation Extension Request
for Education Stabilization Fund Programs authorized by the
Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

ALN 84.425C – Governor's Education Emergency Relief (GEER)
ALN 84.425D – Elementary and Secondary School Emergency Relief (ESSER)

Purpose

The September 30, 2022, deadline for obligation of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds is based on statutory and regulatory requirements, which reflect the intent of both the Administration and Congress to ensure that funds are spent expeditiously to address the impact of COVID-19 on students, educators, and schools. The Department's FAQs on this topic provide additional information on when Elementary and Secondary School Emergency Relief (ESSER) funds and the Governor's Education Emergency Relief (GEER) funds must be obligated for specific purposes consistent with the regulations in 34 CFR § 76.707. Thus, grantees and subgrantees of the CARES Act must obligate those funds by September 30, 2022, and, by regulation, must liquidate the funds within 120 calendar days after that date per 2 CFR § 200.344(b).

The Department has the authority to approve liquidation extension requests for properly obligated funds upon review of written requests made by the grantee on behalf of itself and its subrecipients. Should funds be properly and timely obligated by September 30, 2022, the Department has the authority to approve liquidation extension requests based upon the specific facts and circumstances of a given obligation and upon written request of a grantee, in accordance with 2 CFR § 200.344(b). If approved, grantees may have up to 18 months beyond the end of the obligation period. Under a liquidation extension, the delivery of goods and services may continue to be provided through the end of the liquidation period, so long as a timely and valid obligation had been made pursuant to 34 C.F.R. § 76.707.

A grantee may submit a liquidation extension request to the Department of Education's (Department) Office of State and Grantee Relations (SGR) on behalf of itself and its subrecipients for the CARES ESSER or CARES GEER funds. In order to streamline this process for states and provide an efficient mechanism for Departmental Review, grantees may submit the information included within this Liquidation Request file to their state mailbox (State.OESE@ed.gov) and assigned program officer.

ESSER FAQ
GEER FAQ
ESSER and GEER Uses of Funds FAQ
Equitable Services

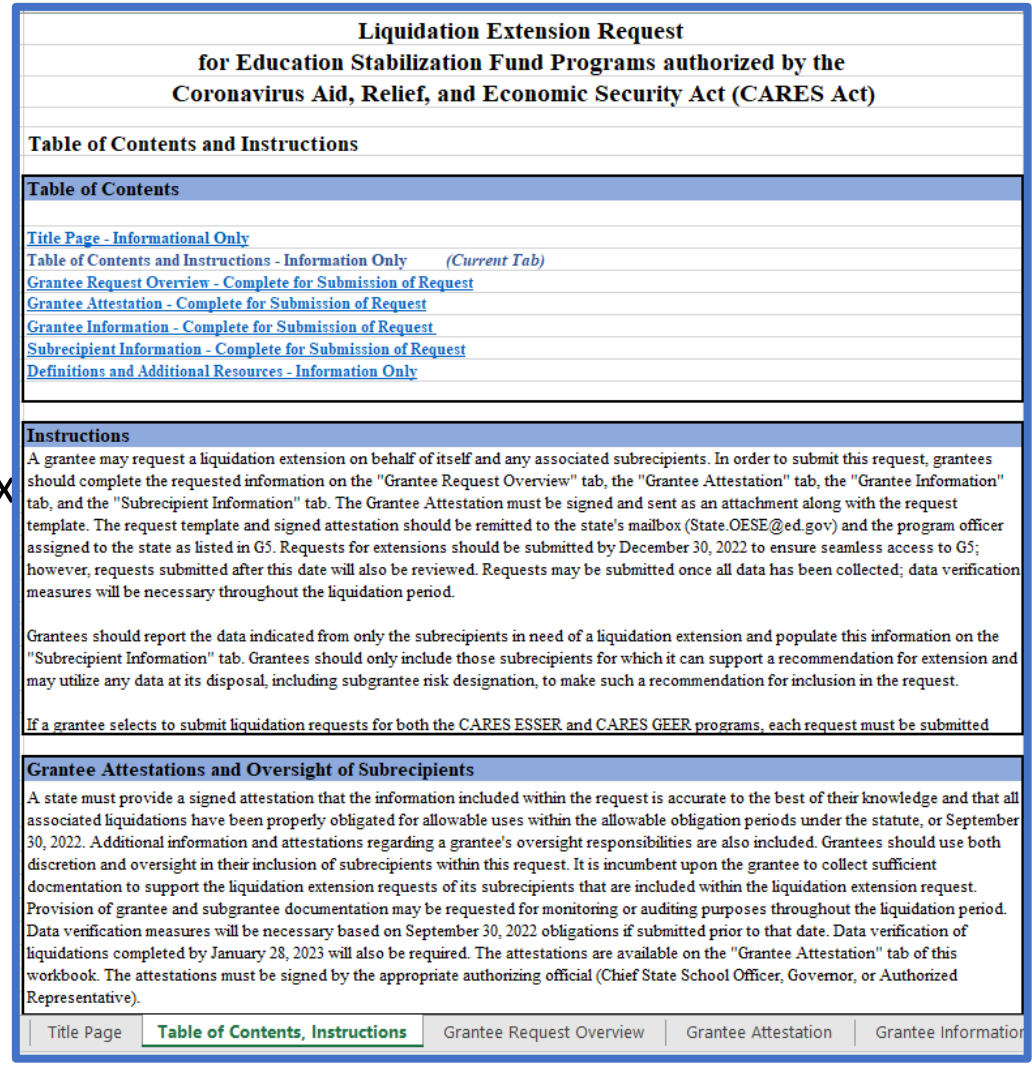
Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The OMB control number for this information collection is 1810-0711. The time required to complete this information collection is estimated to average 20 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The

Completing and Submitting a Request

Table of Contents and Instructions (Information Only)

- Grantees must complete the requested information on the Grantee Request Overview, Grantee Attestation, Grantee Information, and Subrecipient Information
- The request template and signed attestation should be remitted to the state's program officer and state mailbox (e.g., State.OESE@ed.gov)
- Submissions can be made once data is available and are recommended by December 31, 2022 to ensure access to G5; data verification will be necessary
- Submissions provided after December 31, 2022 will also be reviewed
- Only subrecipients in need of a liquidation extension should be included
- CARES ESSER and CARES GEER requests must be submitted separately



Liquidation Extension Request
for Education Stabilization Fund Programs authorized by the
Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Table of Contents and Instructions

Table of Contents

Title Page - Informational Only
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Grantee Request Overview - Complete for Submission of Request
Grantee Attestation - Complete for Submission of Request
Grantee Information - Complete for Submission of Request
Subrecipient Information - Complete for Submission of Request
Definitions and Additional Resources - Information Only

Instructions

A grantee may request a liquidation extension on behalf of itself and any associated subrecipients. In order to submit this request, grantees should complete the requested information on the "Grantee Request Overview" tab, the "Grantee Attestation" tab, the "Grantee Information" tab, and the "Subrecipient Information" tab. The Grantee Attestation must be signed and sent as an attachment along with the request template. The request template and signed attestation should be remitted to the state's mailbox (State.OESE@ed.gov) and the program officer assigned to the state as listed in G5. Requests for extensions should be submitted by December 30, 2022 to ensure seamless access to G5; however, requests submitted after this date will also be reviewed. Requests may be submitted once all data has been collected; data verification measures will be necessary throughout the liquidation period.

Grantees should report the data indicated from only the subrecipients in need of a liquidation extension and populate this information on the "Subrecipient Information" tab. Grantees should only include those subrecipients for which it can support a recommendation for extension and may utilize any data at its disposal, including subgrantee risk designation, to make such a recommendation for inclusion in the request.

If a grantee selects to submit liquidation requests for both the CARES ESSER and CARES GEER programs, each request must be submitted

Grantee Attestations and Oversight of Subrecipients

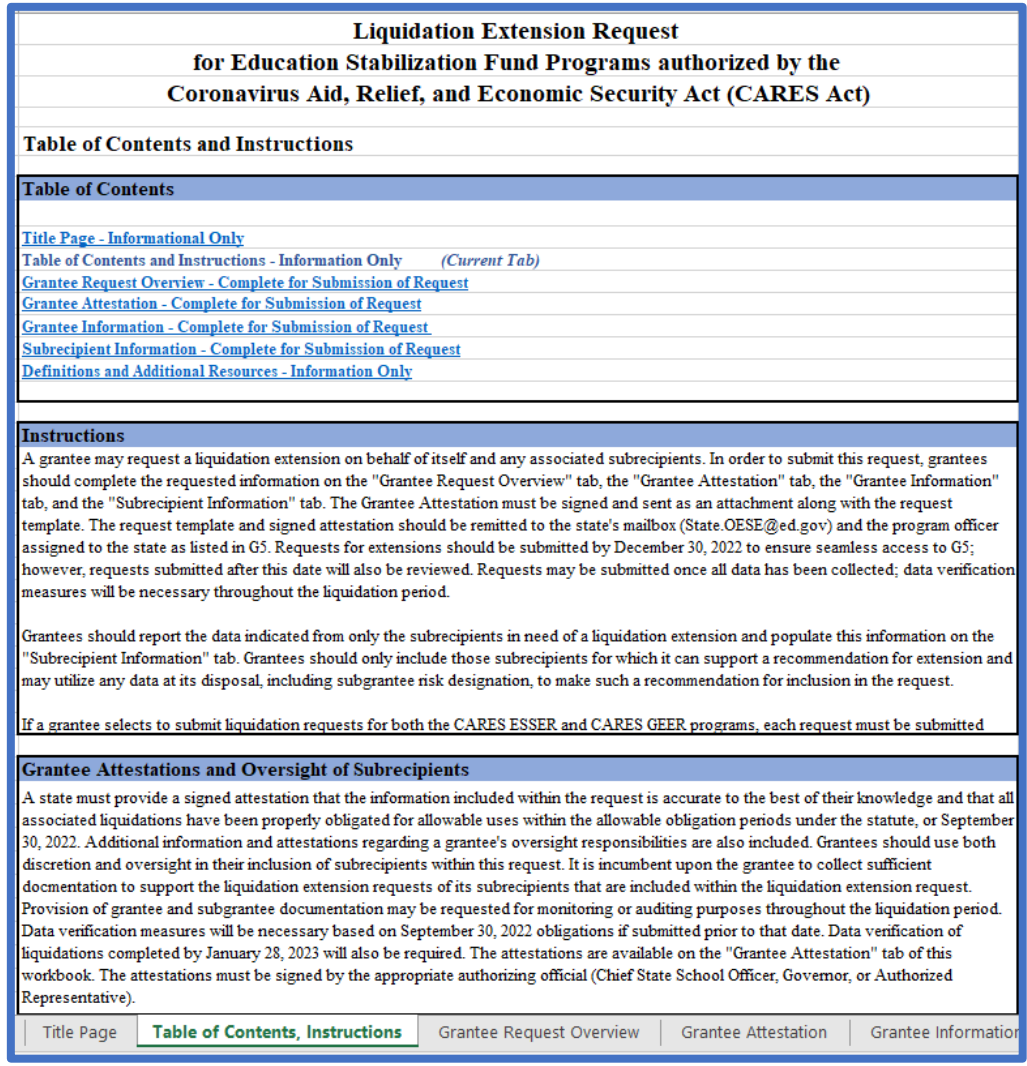
A state must provide a signed attestation that the information included within the request is accurate to the best of their knowledge and that all associated liquidations have been properly obligated for allowable uses within the allowable obligation periods under the statute, or September 30, 2022. Additional information and attestations regarding a grantee's oversight responsibilities are also included. Grantees should use both discretion and oversight in their inclusion of subrecipients within this request. It is incumbent upon the grantee to collect sufficient docmentation to support the liquidation extension requests of its subrecipients that are included within the liquidation extension request. Provision of grantee and subgrantee documentation may be requested for monitoring or auditing purposes throughout the liquidation period. Data verification measures will be necessary based on September 30, 2022 obligations if submitted prior to that date. Data verification of liquidations completed by January 28, 2023 will also be required. The attestations are available on the "Grantee Attestation" tab of this workbook. The attestations must be signed by the appropriate authorizing official (Chief State School Officer, Governor, or Authorized Representative).

Title Page | Table of Contents, Instructions | Grantee Request Overview | Grantee Attestation | Grantee Information

Completing and Submitting a Request

Table of Contents and Instructions (Information Only)

- Grantees must provide a signed attestation as part of the liquidation extension request
- Grantees should use both discretion and oversight when including a subrecipient/LEA within the request.
- It is incumbent upon the grantee to collect sufficient documentation to support the liquidation extensions of the subrecipients included in the request.
- Provision of this documentation may be requested for monitoring or auditing purposes
- Data verification of September 30 obligations and January 28 liquidations will be required
- Attestations must be signed by the appropriate official



Liquidation Extension Request
for Education Stabilization Fund Programs authorized by the
Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Table of Contents and Instructions

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Instructions

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Grantees should report the data indicated from only the subrecipients in need of a liquidation extension and populate this information on the "Subrecipient Information" tab. Grantees should only include those subrecipients for which it can support a recommendation for extension and may utilize any data at its disposal, including subgrantee risk designation, to make such a recommendation for inclusion in the request.

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Grantee Attestations and Oversight of Subrecipients

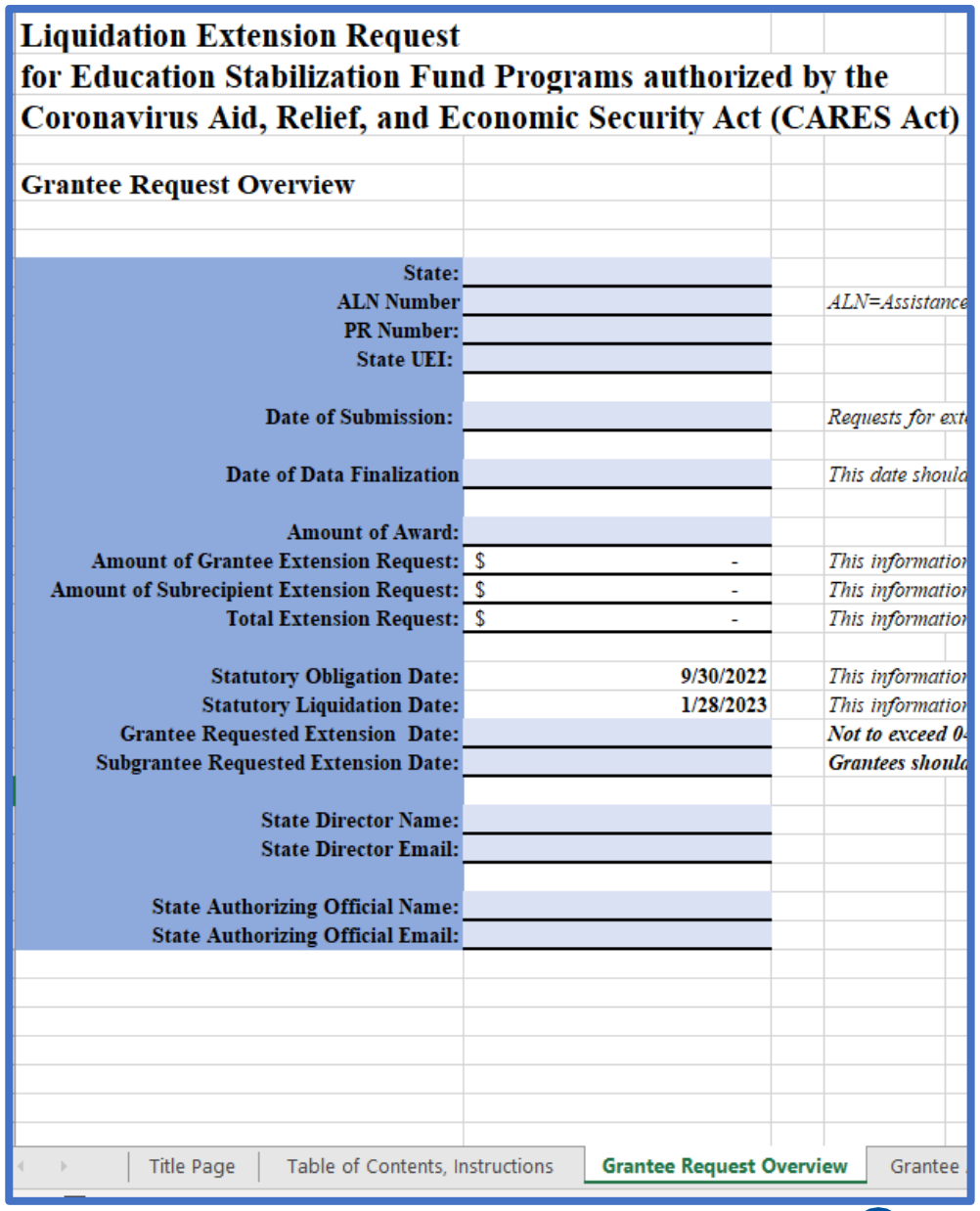
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Title Page | Table of Contents, Instructions | Grantee Request Overview | Grantee Attestation | Grantee Information

Completing and Submitting a Request

Grantee Request Overview (Complete and Submit)

- ALN = Assistance Listing Number (formerly CFDA)
  - GEER Requests = 84.425C
  - ESSER Requests – 84.425D
- Date of Submission vs Date of Data Finalization
  - Data finalization represents the date by which the data has been included for subrecipients.
- Several data fields are populated by formulas within the template (amounts) or are prepopulated dates
- Grantee vs Subgrantee Requested Extension Dates
  - Cannot exceed 04/01/2024
  - May be the same date
  - Subrecipient date may be adjusted for administrative purposes at the grantee level



Liquidation Extension Request
for Education Stabilization Fund Programs authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Grantee Request Overview

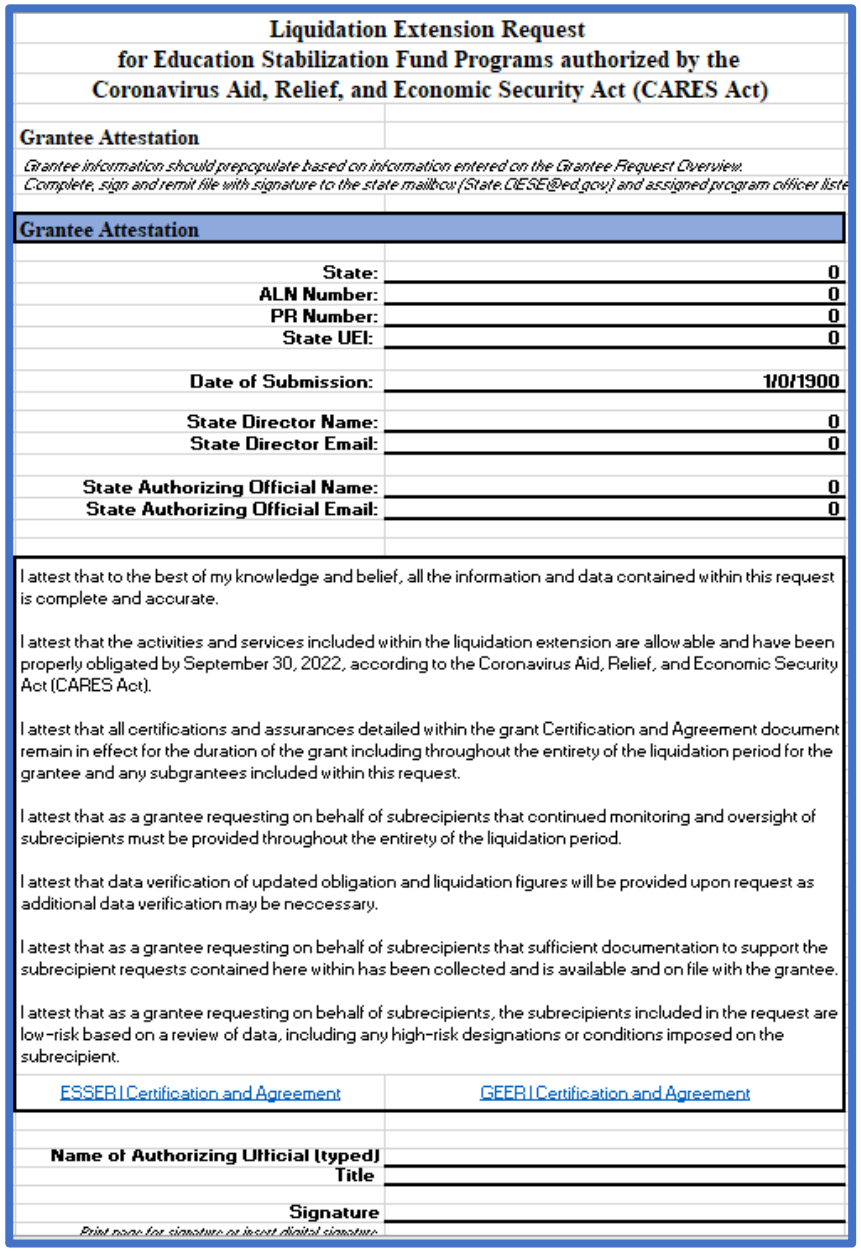
State:		
ALN Number		*ALN=Assistance*
PR Number:		
State UEI:		
Date of Submission:		*Requests for ext*
Date of Data Finalization		*This date should*
Amount of Award:		
Amount of Grantee Extension Request:	$ -	*This information*
Amount of Subrecipient Extension Request:	$ -	*This information*
Total Extension Request:	$ -	*This information*
Statutory Obligation Date:	9/30/2022	*This information*
Statutory Liquidation Date:	1/28/2023	*This information*
Grantee Requested Extension Date:		***Not to exceed 0***
Subgrantee Requested Extension Date:		***Grantees should***
State Director Name:		
State Director Email:		
State Authorizing Official Name:		
State Authorizing Official Email:		

Title Page | Table of Contents, Instructions | **Grantee Request Overview** | Grantee

Completing and Submitting a Request

Grantee Attestation (Complete and Submit)

- All information at the top of the page will be populated from information previously entered on the Grantee Overview tab
- The attestation must be signed by an Authorizing Official. The page may be printed, signed, and submitted along with the request template or an official digital signature may be used.
- Attestations for Grantees include –
  - Accuracy and completeness of included information
  - Proper and timely obligations
  - Continued applicability of the Certifications and Assurances
  - Continued monitoring and oversight of subrecipients
  - Verification of data
  - Collection of sufficient supporting documentation
  - Grantee review of subrecipients included in request



Liquidation Extension Request
for Education Stabilization Fund Programs authorized by the
Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Grantee Attestation

Grantee information should prepopulate based on information entered on the Grantee Request Overview.
Complete, sign and remit file with signature to the state mailbox (State.OESE@ed.gov) and assigned program officer liste

Grantee Attestation

State:	0
ALN Number:	0
PR Number:	0
State UEI:	0
Date of Submission:	1/0/1900
State Director Name:	0
State Director Email:	0
State Authorizing Official Name:	0
State Authorizing Official Email:	0

I attest that to the best of my knowledge and belief, all the information and data contained within this request is complete and accurate.

I attest that the activities and services included within the liquidation extension are allowable and have been properly obligated by September 30, 2022, according to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

I attest that all certifications and assurances detailed within the grant Certification and Agreement document remain in effect for the duration of the grant including throughout the entirety of the liquidation period for the grantee and any subgrantees included within this request.

I attest that as a grantee requesting on behalf of subrecipients that continued monitoring and oversight of subrecipients must be provided throughout the entirety of the liquidation period.

I attest that data verification of updated obligation and liquidation figures will be provided upon request as additional data verification may be neccessary.

I attest that as a grantee requesting on behalf of subrecipients that sufficient documentation to support the subrecipient requests contained here within has been collected and is available and on file with the grantee.

I attest that as a grantee requesting on behalf of subrecipients, the subrecipients included in the request are low-risk based on a review of data, including any high-risk designations or conditions imposed on the subrecipient.

ESSER I Certification and Agreement	GEER I Certification and Agreement

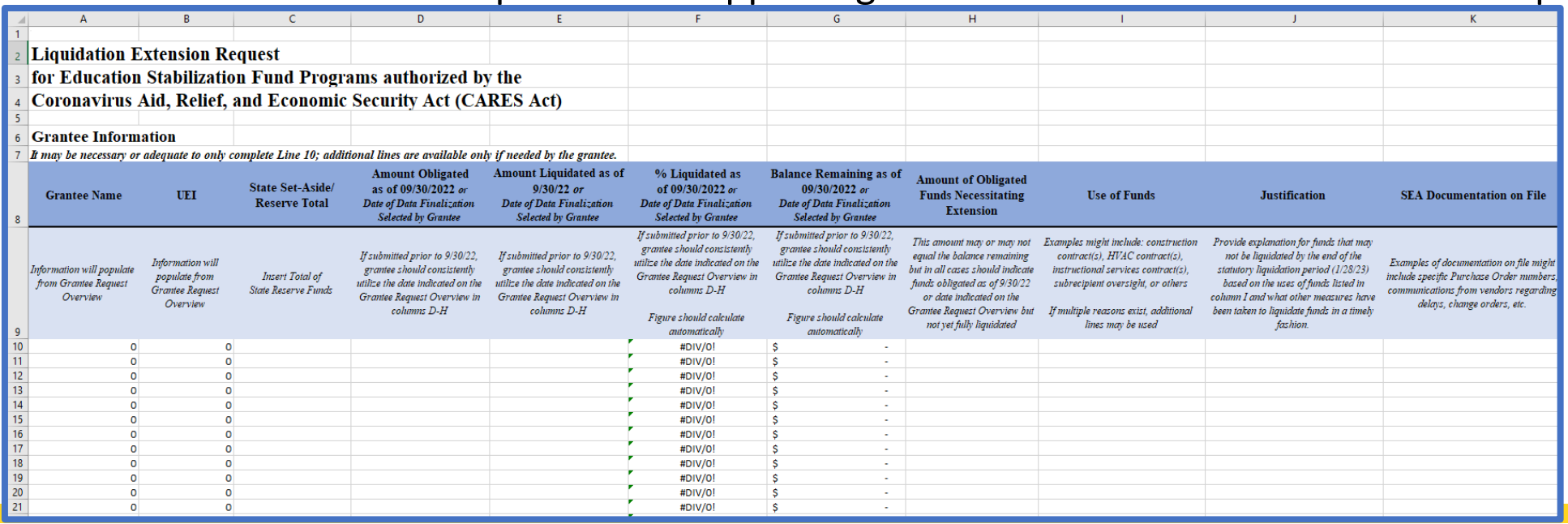
Name of Authorizing Official (typed)	
Title	
Signature	

Print page for signature or insert digital signature

Completing and Submitting a Request

Grantee Information (Complete and Submit)

- Information in Columns A, B, F, and G will either populate from information on the Grantee Request Overview tab or from embedded formulas
- Grantees should complete the information for Columns C-E and H-K
- It may be necessary and adequate to only include 1 line of data for the grantee's information. Additional lines are included for optional use should the grantee have need for additional lines.
- Examples of supporting documentation should be included in column K but will not be submitted to the Department. Supporting documentation should be available upon request.



Liquidation Extension Request
for Education Stabilization Fund Programs authorized by the
Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Grantee Information

It may be necessary or adequate to only complete Line 10; additional lines are available only if needed by the grantee.

	A	B	C	D	E	F	G	H	I	J	K
8	**Grantee Name**	**UEI**	**State Set-Aside/ Reserve Total**	**Amount Obligated as of 09/30/2022** *or Date of Data Finalization Selected by Grantee*	**Amount Liquidated as of 9/30/22** *or Date of Data Finalization Selected by Grantee*	**% Liquidated as of 09/30/2022** *or Date of Data Finalization Selected by Grantee*	**Balance Remaining as of 09/30/2022** *or Date of Data Finalization Selected by Grantee*	**Amount of Obligated Funds Necessitating Extension**	**Use of Funds**	**Justification**	**SEA Documentation on File**
9	*Information will populate from Grantee Request Overview*	*Information will populate from Grantee Request Overview*	*Insert Total of State Reserve Funds*	*If submitted prior to 9/30/22, grantee should consistently utilize the date indicated on the Grantee Request Overview in columns D-H*	*If submitted prior to 9/30/22, grantee should consistently utilize the date indicated on the Grantee Request Overview in columns D-H*	*If submitted prior to 9/30/22, grantee should consistently utilize the date indicated on the Grantee Request Overview in columns D-H* *Figure should calculate automatically*	*If submitted prior to 9/30/22, grantee should consistently utilize the date indicated on the Grantee Request Overview in columns D-H* *Figure should calculate automatically*	*This amount may or may not equal the balance remaining but in all cases should indicate funds obligated as of 9/30/22 or date indicated on the Grantee Request Overview but not yet fully liquidated*	*Examples might include: construction contract(s), HVAC contract(s), instructional services contract(s), subrecipient oversight, or others* *If multiple reasons exist, additional lines may be used*	*Provide explanation for funds that may not be liquidated by the end of the statutory liquidation period (1/28/23) based on the uses of funds listed in column I and what other measures have been taken to liquidate funds in a timely fashion.*	*Examples of documentation on file might include specific Purchase Order numbers, communications from vendors regarding delays, change orders, etc.*
10	0	0				#DIV/0!	$ -				
11	0	0				#DIV/0!	$ -				
12	0	0				#DIV/0!	$ -				
13	0	0				#DIV/0!	$ -				
14	0	0				#DIV/0!	$ -				
15	0	0				#DIV/0!	$ -				
16	0	0				#DIV/0!	$ -				
17	0	0				#DIV/0!	$ -				
18	0	0				#DIV/0!	$ -				
19	0	0				#DIV/0!	$ -				
20	0	0				#DIV/0!	$ -				
21	0	0				#DIV/0!	$ -				

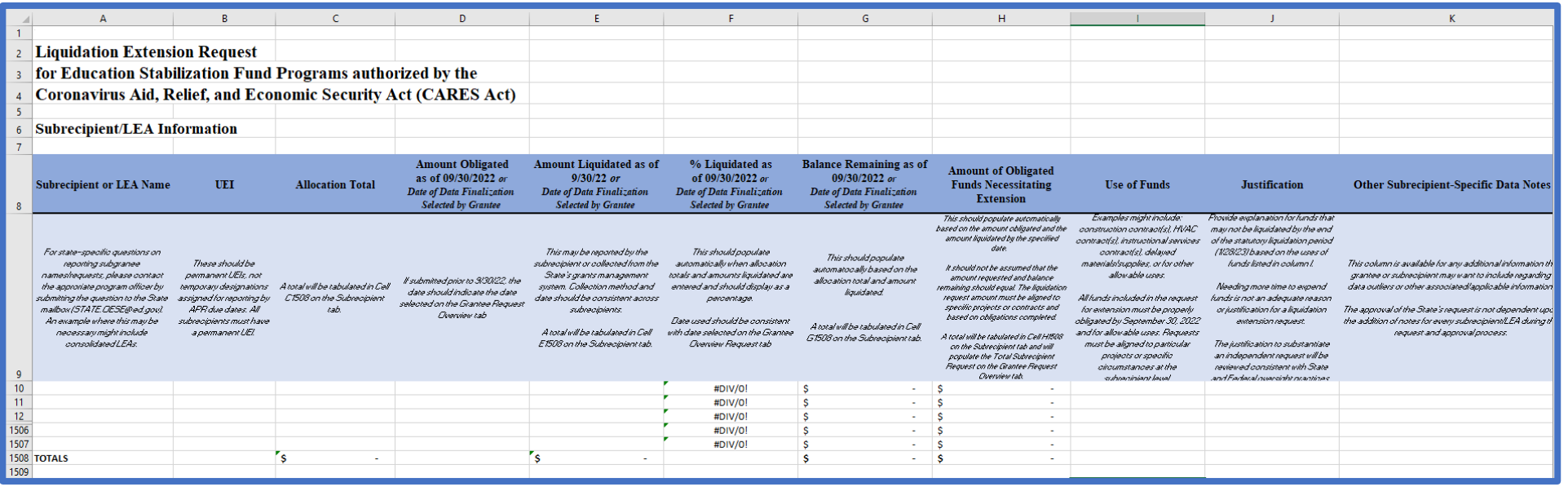
Completing and Submitting a Request
Grantee Information (Example)

	A	B	C	D	E	F	G	H	I	J	K
4	**Coronavirus Aid, Relief, and Economic Security Act (CARES Act)**										
5											
6	**Grantee Information**										
7	***It may be necessary or adequate to only complete Line 10; additional lines are available only if needed by the grantee.***										
8	**Grantee Name**	**UEI**	**State Set-Aside/ Reserve Total**	**Amount Obligated as of 09/30/2022** *or Date of Data Finalization Selected by Grantee*	**Amount Liquidated as of 9/30/22** *or Date of Data Finalization Selected by Grantee*	**% Liquidated as of 09/30/2022** *or Date of Data Finalization Selected by Grantee*	**Balance Remaining as of 09/30/2022** *or Date of Data Finalization Selected by Grantee*	**Amount of Obligated Funds Necessitating Extension**	**Use of Funds**	**Justification**	**SEA Documentation on File**
9	*Information will populate from Grantee Request Overview*	*Information will populate from Grantee Request Overview*	*Insert Total of State Reserve Funds*	*If submitted prior to 9/30/22, grantee should consistently utilize the date indicated on the Grantee Request Overview in columns D-H*	*If submitted prior to 9/30/22, grantee should consistently utilize the date indicated on the Grantee Request Overview in columns D-H*	*If submitted prior to 9/30/22, grantee should consistently utilize the date indicated on the Grantee Request Overview in columns D-H* *Figure should calculate automatically*	*If submitted prior to 9/30/22, grantee should consistently utilize the date indicated on the Grantee Request Overview in columns D-H* *Figure should calculate automatically*	*This amount may or may not equal the balance remaining but in all cases should indicate funds obligated as of 9/30/22 or date indicated on the Grantee Request Overview but not yet fully liquidated*	*Examples might include: construction contract(s), HVAC contract(s), instructional services contract(s), subrecipient oversight, or others* *If multiple reasons exist, additional lines may be used*	*Provide explanation for funds that may not be liquidated by the end of the statutory liquidation period (1/28/23) based on the uses of funds listed in column I and what other measures have been taken to liquidate funds in a timely fashion.*	*Examples of documentation on file might include specific Purchase Order numbers, communications from vendors regarding delays, change orders, etc.*
10	Example	DDDDDD111111	$ 23,859,919.00	$ 23,859,919.00	$ 20,000,000.00	84%	$ 3,859,919.00	$ 3,859,919.00	Subrecipient oversight	20 LEAs require extension; oversight necessary to continue through liquidation extension period through service contract	LEA Extension requests and associated documentation submited to SEA (POs); Service Contract P999999
11	Example	DDDDDD111111				#DIV/0!	$ -				
12	Example	DDDDDD111111				#DIV/0!	$ -				
13	Example	DDDDDD111111				#DIV/0!	$ -				
14	Example	DDDDDD111111				#DIV/0!	$ -				
15	Example	DDDDDD111111				#DIV/0!	$ -				
16	Example	DDDDDD111111				#DIV/0!	$ -				
17	Example	DDDDDD111111				#DIV/0!	$ -				
18	Example	DDDDDD111111				#DIV/0!	$ -				
19	Example	DDDDDD111111				#DIV/0!	$ -				
20	Example	DDDDDD111111				#DIV/0!	$ -				

Completing and Submitting a Request

Subrecipient Information (Complete and Submit)

- Information included should represent only the subrecipients/LEAs in need of an extension
- Data should be valid as of September 30, 2022, or the Date of Data Finalization indicated on the Grantee Request Overview tab
- Columns F, G, and H should calculate automatically once data is entered for the allocation total, amount obligated, and amount liquidated
- Selections for Uses of Funds might include construction contracts, HVAC contracts, instructional services contracts, delayed resources, or other allowable uses of funds.



Liquidation Extension Request
for Education Stabilization Fund Programs authorized by the
Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

Subrecipient/LEA Information

Subrecipient or LEA Name	UEI	Allocation Total	Amount Obligated as of 09/30/2022 *or Date of Data Finalization Selected by Grantee*	Amount Liquidated as of 9/30/22 *or Date of Data Finalization Selected by Grantee*	% Liquidated as of 09/30/2022 *or Date of Data Finalization Selected by Grantee*	Balance Remaining as of 09/30/2022 *or Date of Data Finalization Selected by Grantee*	Amount of Obligated Funds Necessitating Extension	Use of Funds	Justification	Other Subrecipient-Specific Data Notes
For state-specific questions on reporting subgrantee names/requests, please contact the appropriate program officer by submitting the question to the State mailbox (STATE.DESE@ed.gov). An example where this may be necessary might include consolidated LEAs.	*These should be permanent UEIs, not temporary designations assigned for reporting by APR due dates. All subrecipients must have a permanent UEI.*	*A total will be tabulated in Cell E1508 on the Subrecipient tab.*	*If submitted prior to 9/30/22, the date should indicate the date selected on the Grantee Request Overview tab*	*This may be reported by the subrecipient or collected from the State's grants management system. Collection method and date should be consistent across subrecipients.* *A total will be tabulated in Cell E1508 on the Subrecipient tab.*	*This should populate automatically when allocation totals and amounts liquidated are entered and should display as a percentage.* *Date used should be consistent with date selected on the Grantee Overview Request tab*	*This should populate automatically based on the allocation total and amount liquidated.* *A total will be tabulated in Cell G1508 on the Subrecipient tab.*	*This should populate automatically based on the amount obligated and the amount liquidated by the specified date.* *It should not be assumed that the amount requested and balance remaining should equal. The liquidation request amount must be aligned to specific projects or contracts and based on obligations completed.* *A total will be tabulated in Cell H1508 on the Subrecipient tab and will populate the Total Subrecipient Request on the Grantee Request Overview tab.*	*Examples might include: construction contract(s), HVAC contract(s), instructional services contract(s), delayed materials/supplies, or for other allowable uses.* *All funds included in the request for extension must be properly obligated by September 30, 2022 and for allowable uses. Requests must be aligned to particular projects or specific circumstances at the subrecipient level.*	*Provide explanation for funds that may not be liquidated by the end of the statutory liquidation period (1028C3) based on the uses of funds listed in column I.* *Needing more time to expend funds is not an adequate reason or justification for a liquidation extension request.* *The justification to substantiate an independent request will be reviewed consistent with State and Federal oversight practices.*	*This column is available for any additional information th grantee or subrecipient may want to include regarding data outliers or other associated/applicable information* *The approval of the State's request is not dependent upo the addition of notes for every subrecipient/LEA during th request and approval process.*
					#DIV/0!	$ -	$ -			
					#DIV/0!	$ -	$ -			
					#DIV/0!	$ -	$ -			
					#DIV/0!	$ -	$ -			
					#DIV/0!	$ -	$ -			
TOTALS		$ -		$ -		$ -	$ -			

- Columns J & K should represent LEA-specific justifications currently available and may also include any other relevant subrecipient data notes

Completing and Submitting a Request

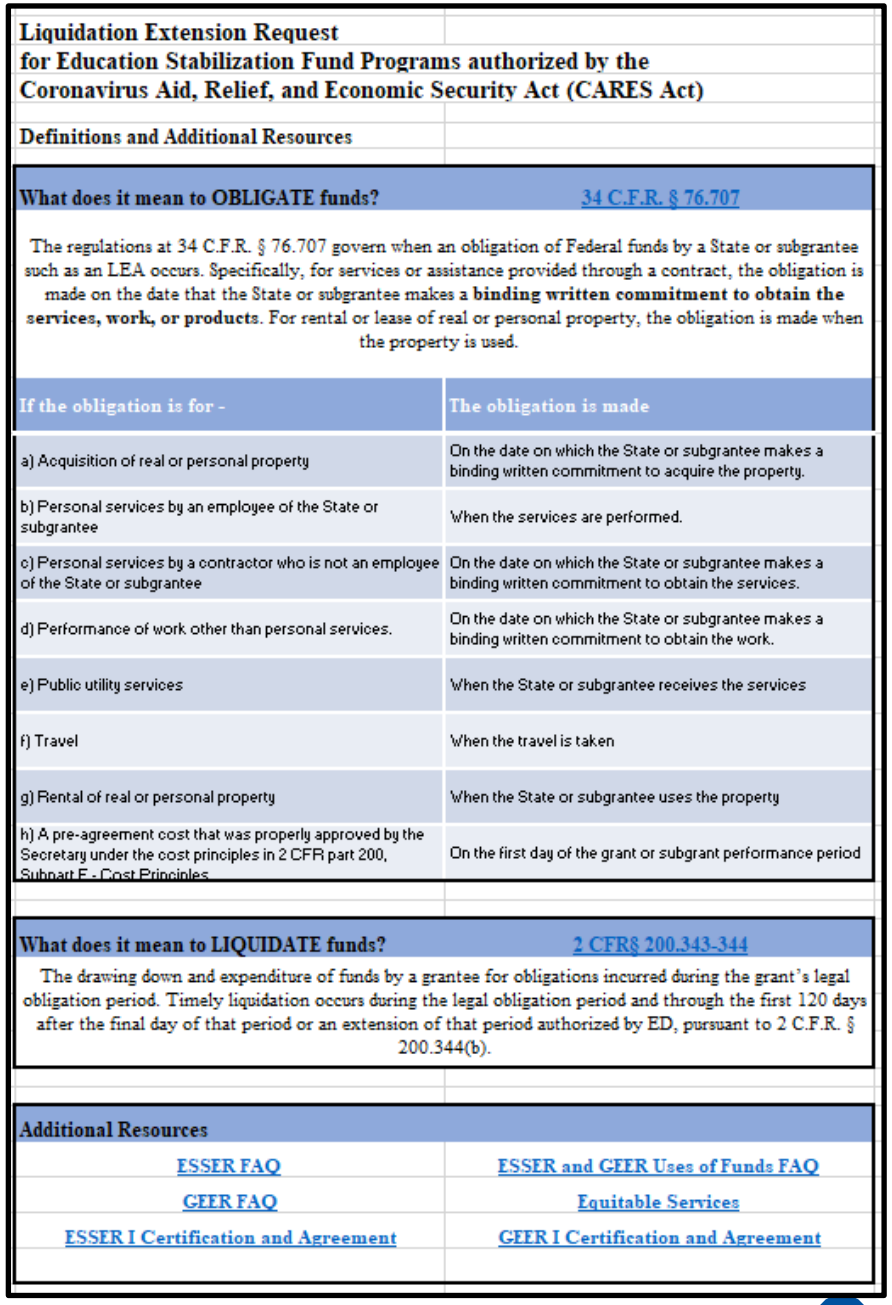
Subrecipient Information (Example)

	A	B	C	D	E	F	G	H	I	J	K
4	**Coronavirus Aid, Relief, and Economic Security Act (CARES Act)**										
5											
6	**Subrecipient Information**										
7											
8	**LEA Name**	**UEI**	**Allocation Total**	**Amount Obligated as of 09/30/2022 *or* *Date of Data Finalization Selected by Grantee***	**Amount Liquidated as of 9/30/22 *or* *Date of Data Finalization Selected by Grantee***	**% Liquidated as of 09/30/2022 *or* *Date of Data Finalization Selected by Grantee***	**Balance Remaining as of 09/30/2022 *or* *Date of Data Finalization Selected by Grantee***	**Amount of Obligated Funds Necessitating Extension**	**Use of Funds**	**Justification**	**Other Subrecipient-Specific Data Notes**
9	*For state-specific questions on reporting subgranee names/requests, please contact the appropriate program officer by submitting the question to the State mailbox (STATE.OESE@ed.gov). An example where this may be necessary might include consolidated LEAs.*	*These should be permanent UEIs, not temporary designations assigned for reporting by APR due dates. All subrecipients must have a permanent UEI.*	*A total will be tabulated in Cell C1508 on the Subrecipient tab.*	*If submitted prior to 9/30/22, the date should indicate the date selected on the Grantee Request Overview tab*	*This may be reported by the subrecipient or collected from the State's grants management system. Collection method and date should be consistent across subrecipients.* *A total will be tabulated in Cell E1508 on the Subrecipient tab.*	*This should populate automatically when allocation totals and amounts liquidated are entered and should display as a percentage.* *Date used should be consistent with date selected on the Grantee Overview Request tab*	*This should populate automatically based on the allocation total and amount liquidated.* *A total will be tabulated in Cell G1508 on the Subrecipient tab.*	*This should populate automatically based on the amount obligated and the amount liquidated by the specified date.* *It should not be assumed that the amount requested and balance remaining should equal. The liquidation request amount must be aligned to specific projects or contracts and based on obligations completed.* *A total will be tabulated in Cell H1508 on the Subrecipient tab and will populate the Total Subrecipient Request on the Grantee Request Overview tab.*	*Examples might include: construction contract(s), HVAC contract(s), instructional services contract(s), delayed materials/supplies, or for other allowable uses.* *All funds included in the request for extension must be properly obligated by September 30, 2022 and for allowable uses. Requests must be aligned to particular projects or specific circumstances at the subrecipient level.*	*Provide explanation for funds that may not be liquidated by the end of the statutory liquidation period (9/28/23) based on the uses of funds listed in column I.* *Needing more time to expend funds is not an adequate reason or justification for a liquidation extension request.* *The justification to substantiate an independent request will be reviewed consistent with State and Federal oversight practices.*	*This column is available for any additional information the grantee or subrecipient m to include regarding data outliers or other associated/applicable information.* *The approval of the State's request is not dependent upon the addition of notes fo subrecipient/LEA during the request and approval process.*
10	North LEA	DDDAAA111111	$ 1,000,000.00	$ 1,000,000.00	$ 850,000.00	85%	$ 150,000.00	$ 150,000.00	HVAC Contract(s)	P781998, P792334, P832456 delayed for completion	
11	Northeast LEA	DDDAAA111112	$ 2,500,000.00	$ 2,000,000.00	$ 2,000,000.00	80%	$ 500,000.00	$ -	Instructional Services Contract(	Contract 78932 extended due to lack of personnel	LEA confirms obligations completed by 9.30.22 ($500,000) but not available at data pull
12	Northwest LEA	DDDAAA111113	$ 2,000,000.00	$ 2,000,000.00	$ 1,800,000.00	90%	$ 200,000.00	$ 200,000.00	HVAC and Construction	Contract 90876 delayed for lack of bids; P326544	
13	North Central LEA	DDDAAA111114	$ 3,000,000.00	$ 2,900,000.00	$ 2,800,000.00	93%	$ 200,000.00	$ 100,000.00	Instructional Services Contract(	Contract 741234	
14	South LEA	DDDAAA111115	$ 10,000,000.00	$ 10,000,000.00	$ 8,999,000.00	90%	$ 1,001,000.00	$ 1,001,000.00	Construction Contract(s)	Contract awarded before Sept 30; 923987 PO	
15	Southeast LEA	DDDAAA111116	$ 1,800,000.00	$ 1,800,000.00	$ 1,780,000.00	99%	$ 20,000.00	$ 20,000.00	Construction Contract(s)	Ongoing delays	
16	Southwest LEA	DDDAAA111117	$ 1,400,000.00	$ 1,400,000.00	$ 1,355,000.00	97%	$ 45,000.00	$ 45,000.00	HVAC Contract(s)		
17	South Central LEA	DDDAAA111118	$ 2,200,000.00	$ 2,100,000.00	$ 1,950,000.00	89%	$ 250,000.00	$ 150,000.00	HVAC Contract(s)	PO C76912	
18	East LEA	DDDAAA111119	$ 1,000,000.00	$ 1,000,000.00	$ 850,000.00	85%	$ 150,000.00	$ 150,000.00	HVAC Contract(s)	Ongoing delays	
19	East Northern LEA	DDDAAA111120	$ 1,500,000.00	$ 1,300,000.00	$ 1,300,000.00	87%	$ 200,000.00	$ -	HVAC Contract(s)	Procurement delay	LEA confirms remaining $200,000 obligated by 9.30.22
20	East Southern LEA	DDDAAA111121	$ 15,000,000.00	$ 15,000,000.00	$ 14,000,000.00	93%	$ 1,000,000.00	$ 1,000,000.00	Instructional Services Contract(	Contract ends 6/30/23	Awarded by Sept 30; extends through 2022-23 SY
21	East Central LEA	DDDAAA111122	$ 2,500,000.00	$ 2,475,000.00	$ 2,200,000.00	88%	$ 300,000.00	$ 275,000.00	HVAC, Instructional Services		
22	West LEA	DDDAAA111123	$ 10,000,000.00	$ 9,500,000.00	$ 9,400,000.00	94%	$ 600,000.00	$ 100,000.00	HVAC, Instructional Services	P123456, P223456, P987123, P990876,	
23	West Northern LEA	DDDAAA111124	$ 2,500,000.00	$ 2,500,000.00	$ 2,000,000.00	80%	$ 500,000.00	$ 500,000.00	HVAC, Instructional Services	8 incomplete HVAC contracts; 2 ongoing instructional services contracts	All obligated prior to 9/30/22; LEA reports a new contract was execut final HVAC work as previous contractor broke contract

Completing and Submitting a Request

Definitions and Additional Resources (Information Only)

- Includes definitions and associated reference links for obligations and liquidations
- FAQs for the ESSER and GEER programs are included
- Certification and Assurances for ESSER and GEER are included



Liquidation Extension Request
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Definitions and Additional Resources

What does it mean to OBLIGATE funds?	34 C.F.R. § 76.707

The regulations at 34 C.F.R. § 76.707 govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs. Specifically, for services or assistance provided through a contract, the obligation is made on the date that the State or subgrantee makes a **binding written commitment to obtain the services, work, or products**. For rental or lease of real or personal property, the obligation is made when the property is used.

If the obligation is for -	The obligation is made
a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
b) Personal services by an employee of the State or subgrantee	When the services are performed.
c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
d) Performance of work other than personal services.	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
e) Public utility services	When the State or subgrantee receives the services
f) Travel	When the travel is taken
g) Rental of real or personal property	When the State or subgrantee uses the property
h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E - Cost Principles	On the first day of the grant or subgrant performance period

What does it mean to LIQUIDATE funds?	2 CFR§ 200.343-344

The drawing down and expenditure of funds by a grantee for obligations incurred during the grant's legal obligation period. Timely liquidation occurs during the legal obligation period and through the first 120 days after the final day of that period or an extension of that period authorized by ED, pursuant to 2 C.F.R. § 200.344(b).

Additional Resources	
ESSER FAQ	ESSER and GEER Uses of Funds FAQ
GEER FAQ	Equitable Services
ESSER I Certification and Agreement	GEER I Certification and Agreement

QUESTIONS



Thank You

Additional Office Hours for liquidation extensions will be offered later in October and November. Dates/times to be announced through G5.