American Rescue Plan (ARP) Liquidation Extensions Office Hours

April 25, 2024

Jennifer Timmons, Program Officer and Liquidation Extensions Lead, Office of State and Grantee Relations
Christopher Tate, Group Leader, Office of State and Grantee Relations
Laura Jimenez, Director, Office of State and Grantee Relations

Topics

1. CARES Act and CRRSA Act ESSER, GEER, and EANS Updates
2. ARP Act Liquidation Extension Submission
3. Considerations for Request Development
4. Oversight of Approved Requests
5. 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 and CRRSA Act Extension Updates

(As of April 22)

CARES Act Extensions

- ESSER Requests Approved: 12 totaling $15.7M
- GEER Requests Approved: 9 totaling $11.2M
- Extensions ended March 29, 2024.

CRRSA Act Extensions

- ESSER Requests Approved: 20 totaling $292M
- GEER Requests Approved: 10 totaling $22M
- EANS Requests Approved: 9 totaling $190M
- Extensions end March 31, 2025

American Rescue Plan (ARP) Liquidation Extensions

Resources

ARP Liquidation Extension LETTER

ARP ESSER/EANS Extension Request TEMPLATE

Liquidation Extension Updated FAQs

APR ESSER and ARP EANS Liquidation Extension Webinar (1.18.2024)

- Recording – English
- Presentation

- Requests can be submitted when data is available/complete
- Submission is recommended by December 31, 2024
- Requests submitted after December 31, 2024, may experience a lapse in G6 access while an approval decision is pending
- Requests may include any allowable costs but ALL costs must be obligated by September 30, 2024
- Approval will be based on the submission of a complete request

Liquidation Extension Request Process Overview

- Grantees collect the liquidation extension information noted on the template on behalf of themselves and their subgrantees. Prior to submitting that information, this information must be verified that it represents timely and valid obligations.
  - Note that each subgrantee is a row, that is, all the requests for a single subgrantee are entered into one row.
- Grantees submit one comprehensive Excel document to represent an extension at the grantee and subgrantee levels (as appropriate) with a single date for the extension
- Grantees must include a cover letter that explains how the ARP ESSER and/or ARP EANS liquidation extension request contributes to the acceleration of academic success for students, including those furthest from opportunity and with the greatest need
- Review and approval may take 3-4 weeks and depends on completeness and accuracy of submitted information

Liquidation Extension Request Process Overview

Cover Letter

- Grantees must provide a cover letter, on letterhead, that explains how the ARP ESSER and/or EANS liquidation extension request contributes to the acceleration of academic success for students, including those furthest from opportunity and with the greatest need
- Examples might include -

- Describe projects (e.g., parent communications initiatives, adoption of early warning intervention systems, home visiting programs, and interagency data-sharing investments) that promote regular student attendance and reduce chronic absenteeism.
- Indicate how many subgrantees are requesting liquidation extension to support contracted evidence-based tutoring services throughout the 2024-25 school year, and the approximate number and percentage of students to be served;
- Identify uses of funds to provide summer learning opportunities and to provide afterschool and extended learning time during the regular school year, and the number of students served;
- Providing counseling services to address mental health needs;
- Offering professional development and coaching to educators to build math and literacy instructional capacity; or
- Making targeted improvements to school infrastructure, including HVAC investments, to enhance indoor air quality and environmental safety that keep students healthy in school

Considerations During Request Development

Approval is a function of completeness of the information and timeliness/validity of the obligation.

Goal is to receive requests that are approvable, i.e., requests are complete and reflect timely and valid obligations.

Grantee and Subrecipient Information

- Provide enough specificity to clearly indicate proper and timely obligations
- Additional detail is necessary when referencing costs related to personal services
- Avoid having the same Use of Funds or Justification copied/pasted for each subrecipient
- Use of the data notes column is not required; however, its completion may be helpful to produce a high-quality request

Considerations During Request Development

Incomplete/Incorrect Information on the Grantee Overview

- ALN Number often left blank
- PR Number often incorrect (e.g., adding PR for EANS instead of ESSER, wrong year of funds)
- Award Amount often incorrect (typos, not inclusive of entire award)
- Requested dates left blank or requesting a subrecipient date that is later than the grantee's date instead of earlier
- Incorrect information here will place incorrect information on the Attestation Form

Liquidation Extension Request
for Education Stabilization Fund Programs authorized by the
American Rescue Plan (ARP) Act

Grantee Request Overview

State:		
ALN Number		*ALN=Assistance Listing Number; formerly referred to as CFDA. Use ALN 84.425U for ESSER Requests and ALN 84.425V for EANS*
PR Number:		*PR Number = Award number listed in G6 or the Grant Award Notice (GAN). Will begin with the prefix S425.*
State UEI:		*UEI = Unique Entity Identifier.This is the State's identification as registered with www.sam.gov.*
Date of Submission:		*Requests for extensions should be submitted by December 30, 2024 to ensure seamless access to G6. Requests submitted after this date will also be reviewed.*
Date of Data Finalization		*This date should represent the date by which data has been included for subrecipients. Data verification will be required throughout the liquidation period.*
Amount of Award:		*This amount should reflect the total award, including any supplemental awards.*
Amount of Grantee Extension Request:	$ -	*This information will populate from the total calculated in Cell H54 of the Grantee Information tab.*
Amount of Subrecipient Extension Request:	$ -	*This information will populate from the total calculated in Column H of the Subrecipient Information; Cell H 1509.*
Total Extension Request:	$ -	*This information will populate as a sum of the Grantee Funding and Subrecipient Funding listed above.*
Statutory Obligation Date:	**9/30/2024**	*This information has been pre-populated.*
Statutory Liquidation Date:	**1/28/2025**	*This information has been pre-populated.*
Grantee Requested Extension Date:		***Not to exceed 03/28/2026***
Subgrantee Requested Extension Date:		***Grantees should indicate a subrecipient date consistent with established state processes for operational purposes.***
State Director Name:		*State Director = Assigned State Director for grant program listed in G6*
State Director Email:		
State Authorizing Official Name:		*State Authorizing Official = Assigned State Authorizing Official for grant program listed in G6*
State Authorizing Official Email:		

Considerations During Request Development

Clarifications Needed

Subrecipient or LEA Name	Use of Funds	Justification	Other Subrecipient-Specific Data Notes
Subrecipient Example 1	Supplies, materials, temp staffing costs.	XXXX SD had staffing issues and will be able to spend these funds with more time.	

Questions for Grantee/Subrecipient

- How were the "temp staffing costs" obligated?
- Phrasing of "will be able to spend these funds with more time" implies funds have not yet been obligated. Were the funds listed for supplies, materials, and temp staffing costs properly obligated?

Stronger Request

Subrecipient or LEA Name	Amount of Obligated Funds Needing Extension	Use of Funds	Justification	Other Subrecipient-Specific Data Notes
Southeast Central LEA	$ 450,000.00	Mental health telehealth services; delayed SEL materials (supply chain)	LEA anticipates signing 1 remaining contract to extend mental health support services to high schools; scheduled for Board approval on 8/1/24 with contract execution to follow by end of August 2024 (using funds not reflected as obligated). Original vendor for services went out of business so a new procurement occurred. Materials delayed through February 2025 per vendor; expenses procured prior to 9/30/24. .	New contract once executed will provide 300 hours of services.

Considerations During Request Development

Complete requests include signed attestations from an authorized grant official attesting that -

1. All information is complete and accurate;
2. Activities and services included are allowable and have been properly obligated by September 30, 2024;
3. Certifications and assurance included in the award documents and approved State plan remain in effect;
4. Grantees will provide continued monitoring and oversight of subrecipients in the extended liquidation period;
5. Data verification will be provided as requested;
6. Sufficient documentation to support the request is available with the grantee or subrecipient; and
7. Subrecipients have been assessed for risk using relevant data.

Considerations During Request Development

Liquidation and Obligation Requirements 34 CFR 76.707

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

Considerations During Request Development

May grantees carry out grant activities during liquidation?

ESSER FAQs: **Question E-3.d.** *How long may ESSER or GEER funded activities continue after the liquidation period?*

EANS Communication: *EANS Services and Assistance After the End of the Period of Performance*

ARP ESSER Liquidation Extension Letter

There are limited circumstances where an SEA or subgrantee timely obligates ARP ESSER or ARP EANS funds, such services or activities may continue for a reasonable time beyond the liquidation period.

Oversight of Approved Requests

Drawdown Monitoring

- Grantees are placed on route payment during the period of extension.
- Grantees must submit a summary of entities to be reimbursed associated with each drawdown during the period of extension.
- SGR monitors each drawdown against the grantee's approved request before approving a payment to ensure that:
    - Funds associated with a specific subrecipient are available consistent with the approved amounts requested for extension;
    - A drawdown is only for funds/subrecipients included in the approved extension, and;
    - An amendment to the grantee's request isn't needed.

Formal Reviews

- Ongoing data verification and review of grantee oversight activities at least twice during implementation.
- Monitoring of the grantee's process for seeking an extension, subrecipient monitoring, and request closeout activities, in addition to formally reviewing status of liquidations to date.
- Monitoring includes a review of grantee reimbursement request packages, and associated documentation, from subrecipients and internal processes for approving grantee drawdowns for their own use of funds.

QUESTIONS

