

## 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 1810-0771. 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 obligation to respond to this collection is required to obtain benefit under the Coronavirus Aid, Relief, and Economic Security Act. If you have any comments concerning the accuracy of the time estimate, suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application or survey, please contact Christopher Tate, Office of Elementary and Secondary Education, U.S. Department of Education, 400 Maryland Ave., S.W., Washington, D.C. 20202 directly.

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### Instructions

A grantee may request a liquidation extension on behalf of itself and any associated subrecipients. In order to submit this request, a grantee must 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 request in G5. Requests for extensions should be submitted by December 30, 2022 to ensure seamless access to G5; however, requests submitted after that date will also be reviewed. Requests may be submitted once all data has been collected; data verification measures will be necessary during 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 inclusion in the request. Grantees should not 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 separately.

### 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 through September 30, 2022. Additional information and attestations regarding a grantee's oversight responsibilities are also included. Grantees should provide information and oversight in their inclusion of subrecipients within this request. It is incumbent upon the grantee to collect sufficient documentation to support the liquidation extension requests of its subrecipients that are included within the liquidation extension request. Provision of grantee documentation may be requested for monitoring or auditing purposes throughout the liquidation period. Data verification measures will be based on September 30, 2022 obligations if submitted prior to that date. Data verification of liquidations completed by January 31, 2023 is required. The attestations are available on the "Grantee Attestation" tab of this workbook. The attestations must be signed by the grantee's authorizing official (Chief State School Officer, Governor, or Authorized Representative).

**Liquidation Extension Request  
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**Grantee Request Overview**

State:		
ALN Number:		ALN=Assistance Listing Number; formerly referred to as CFDA. Use ALN 84.425C for GEER Requests and ALN 84.425D for ESSER Requests.
PR Number:		
State UEL:		
Date of Submission:		Requests for extensions should be submitted by December 30, 2022 to ensure seamless access to G5. 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:		
Amount of Grantee Extension Request:	-	This information will populate from the total calculated in Cell H51 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 1508.
Total Extension Request:	-	This information will populate as a sum of the State Funding and LEA Funding listed above.
Statutory Obligation Date:	9/30/2022	This information has been pre-populated.
Statutory Liquidation Date:	1/28/2023	This information has been pre-populated.
Grantee Requested Extension Date:		Not to exceed 04/01/2024
Subgrantee Requested Extension Date:		Grantees should indicate a subrecipient date consistent with established state processes for operational purposes.
State Director Name:		
State Director Email:		
State Authorizing Official Name:		
State Authorizing Official Email:		

# 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 listed in G5.*

**Grantee Attestation**

State: \_\_\_\_\_ **0**

ALN Number: \_\_\_\_\_ **0**

PR Number: \_\_\_\_\_ **0**

State UEI: \_\_\_\_\_ **0**

Date of Submission: \_\_\_\_\_ **12/30/1899**

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 necessary. 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*

**Date** \_\_\_\_\_

**Authorizing Official Designations**  
 GEER: Governor or Authorized Representative of Governor  
 ESSER: Chief State School Officer or Authorized Representative



Subrecipient Information

Liquidation Extension Request  
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Subrecipient/LEA Information

Subrecipient	UEI	Allocation Tot:	Amount Oblig: as of 09/30/2021	% Liquidated as of 09/30/2021	Amount Liquidated of 09/30/2021	Balance Rema of 09/30/2021
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Subrecipient Information

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Subrecipient Information

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## Subrecipient Information

Amount of ObUse of Funds	Justification	Other Subrecipient- Specific Data Notes
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Subrecipient Information

<p>Examples might include: construction contract(s), HVAC contract(s), instructional services contract(s), delayed materials/supplies, or for other allowable uses.</p> <p>All funds included in the request for extension must be properly obligated by September 30, 2022 and for allowable uses.</p> <p>Requests must be aligned to particular projects or specific circumstance s at the subrecipient level.</p> <p><i>This should populate</i></p> <p><i>It should not be assigned</i></p> <p><i>A total will be tabulated</i></p>	<p>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.</p> <p>Needing more time to expend funds is not an adequate reason or justification for a liquidation extension request.</p> <p>The justification to substantiate an independent request will be reviewed consistent with State and Federal oversight practices.</p>	<p>This column is available for any additional information the grantee or subrecipient may want to include regarding data outliers or other associated/applicable information.</p> <p>The approval of the State's request is not dependent upon the addition of notes for every subrecipient/LEA during the request and approval process.</p>
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Subrecipient Information

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**Liquidation Extension Request  
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**Definitions and Additional Resources**

<b>What does it mean to OBLIGATE funds?</b>		<a href="#"><u>34 C.F.R. § 76.707</u></a>
<p>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 <b>binding written commitment to obtain the services, work, or products</b>. For rental or lease of real or personal property, the obligation is made when the property is used.</p>		
<b>If the obligation is for -</b>	<b>The obligation is made</b>	
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	

<b>What does it mean to LIQUIDATE funds?</b>	<a href="#"><u>2 CFR§ 200.343-344</u></a>
<p>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).</p>	

<b>Additional Resources</b>	
<a href="#"><u>ESSER FAQ</u></a>	<a href="#"><u>ESSER and GEER Uses of Funds FAQ</u></a>
<a href="#"><u>GEER FAQ</u></a>	<a href="#"><u>Equitable Services</u></a>
<a href="#"><u>ESSER I Certification and Agreement</u></a>	<a href="#"><u>GEER I Certification and Agreement</u></a>