

U.S. Department of Education

General and Technical Frequently Asked Questions (FAQs)

for CARES ESSER, CARES GEER, CRRSA ESSER, CRRSA GEER, and CRRSA

EANS Liquidation Extension Requests

May 5, 2023

84.425C - GEER Grantees

84.425D - ESSER Grantees

84.425R - EANS Grantees

Q. 1: May a State request a longer liquidation period than 14 months for Coronavirus Aid, Relief, and Economic Security (CARES) Act or Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act funds through the Liquidation Extension Request template? (Updated May 5, 2023)

A: No. Under this process, a State may only request an extension of up to 14 months past the close of the liquidation period (i.e., 14 months beyond the automatic 120-day liquidation period). Thus, requests submitted through this process may extend to, but not exceed, April 1, 2024, for the CARES Act funds or March 31, 2025, for the CRRSA Act funds (including ESSER, GEER, and EANS). If additional time is needed by the State or its subrecipients, the State should contact the Office of State and Grantee Relations (SGR) through the State mailbox (e.g., Alabama.OESE@ed.gov). Requests for a longer extension period will require significant documentation and extensive review by the Department and will only be considered in limited circumstances. The Department is only considering liquidation extension requests for up to 14 months through the Liquidation Extension Request template.

Q. 2: May a State submit a liquidation extension request for American Rescue Plan (ARP) Act funds using this template? (Updated May 5, 2023)

A: No. The request template is specific to CARES Act and CRRSA Act funds. The Department strongly encourages States and local educational agencies (LEAs) and other subgrantees to obligate and liquidate ARP Act funds with urgency for activities that support students' academic recovery and mental health.

Q. 3: When may a State submit a liquidation extension request for CARES Act or CRRSA Act funds? (Updated May 5, 2023)

A: A State may submit a liquidation extension request for CARES Act funds or CRRSA Act funds as soon as data are available for submission. The Department recommended submission prior to December 31, 2022, for CARES Act funds and recommends submission prior to December 31, 2023, for CRRSA Act funds to minimize disruption in accessing funds in the G5 grants management platform. Requests received after these dates will still be reviewed.

Q. 4: May a State submit CARES ESSER and CARES GEER or CRRSA ESSER, CRRSA GEER, and CRRSA EANS liquidation extension requests on the same document? (Updated May 5, 2023)

A: No. As these are separate funding sources and may also be administered by different governmental entities at the State level, liquidation extension requests for CARES ESSER, CARES GEER, CRRSA ESSER, CRRSA GEER, and CRRSA EANS must be submitted separately by the administering agency.

Q. 5: Why must a State use the liquidation extension request template to request an extension to liquidate CARES or CRRSA funding? (Updated May 5, 2023)

A: While the policy for requesting a liquidation extension is not new, the Department determined it would be best to establish a standardized template related to CARES Act ESSER and GEER funding and a template related to CRRSA Act ESSER, GEER, and EANS funding. Based on consultation with States, subrecipients, and State auditors, the Department developed a streamlined process for liquidation extension requests that will ensure efficient review and notification of approvals.

Q. 6: Must a State submit the supporting documentation that demonstrates the timely obligation of funds, such as purchase orders or contracts for services?

A: As the grantee, a State must collect and review supporting documentation for each request it includes in the template. A State should not submit the supporting documentation to the Department with the liquidation extension request; however, the State is required to attest that all supporting documentation is available and on file. It should be noted that while the Department is not collecting this documentation at the time of initial submission, it must be made available by the State at any time upon request.

Q. 7: What are a State's responsibilities if an extension is granted? (Updated May 5, 2023)

A: A State (SEA or Governor), as the grantee, must retain full responsibility and oversight over the grant, consistent with the attestations included in the liquidation extension request. These continued oversight responsibilities will extend throughout the liquidation period. Related to the initial request, the State must confirm the allowability and proper and timely obligation of the funds, consistent with [34 CFR 76.707](#) and collect, review, and maintain all documentation to support the State and subrecipient liquidation extension request as noted in Q. 6 above. The State must also maintain responsibility for continued monitoring and oversight of subrecipients throughout the full period of liquidation, if extended. The State will also be required to verify data as requested to confirm the accuracy of obligation and liquidation information.

Q. 8: How long will it take to receive a determination in response to a State's request?

A: The Department is committed to providing a prompt review of liquidation extension requests. Review and approval will be based on a complete request, including both State and associated subrecipient information. A State should submit requests to the State's mailbox (e.g., Alabama.OESE@ed.gov) and should anticipate a timely determination.

Q. 9: How will a State be notified about the determination status of its liquidation extension request?

A: A State will receive an official notification of determination in the form of a letter from the Department, which will be communicated to the State from the State mailbox (e.g., Alabama.OESE@ed.gov). The State should keep this letter on file for documentation and auditing purposes.

Q. 10: Has the Department provided any technical assistance regarding a liquidation extension request, and will it do so in the future? (Updated May 5, 2023)

A: Yes, SGR provided two technical assistance webinars following the release of the CARES Act funding liquidation extension request template. Associated resources and recordings are available on the [ESSER](#) and [GEER](#) program websites. Additional live webinar opportunities were provided to States in October and November 2022.

Q. 11: For States that are ready to close out their CARES Act and CRRSA Act grant(s), when will information regarding closeout procedures be shared? (Updated May 5, 2023)

A: The obligation period for CARES ESSER and CARES GEER funds ended September 30, 2022. The closeout processes for the CARES ESSER and CARES GEER grants will incorporate those outlined in [2 CFR 200.344](#). Closeout information for the CARES ESSER and CARES GEER grants is available on the [Resources and Webinars](#) program websites. The obligation period for CRRSA ESSER, CRRSA GEER, and CRRSA EANS funds ends September 30, 2023. The closeout processes for the CRRSA ESSER, CRRSA GEER, and CRRSA EANS grants will be communicated prior to the close of the regulatory liquidation period (January 29, 2024) and incorporate the processes outlined in [2 CFR 200.344](#).

Q. 12: A State is required to assess the risk level of subrecipients receiving liquidation extensions. How is risk level defined? (Updated May 5, 2023)

A: As noted within the request template, a State uses the data available to it to determine risk. Such data may include results from internal risk assessments, single audits, or other data sources as selected by the State to determine the subrecipient's capacity for liquidating funds within the extended period. The State has flexibility in how it conducts this analysis but, as noted in the grantee attestation, a State must attest that it has conducted an analysis prior to including a subrecipient in the liquidation extension request. All subrecipients must be provided with adequate oversight within the extended liquidation period and States may elect to provide additional oversight and support for higher risk subrecipients during the extended period as appropriate.

Q. 13: Why must a State verify that funds were obligated by the end of the obligation period as part of its liquidation extension request? (Updated May 5, 2023)

A: Verification of properly obligated funds is a standard expectation of liquidation extension requests involving Federal funds. The extension of a liquidation period is for expenses that have been properly obligated by the end of the grant's obligation period. For the CARES ESSER and CARES GEER programs, the final obligation date was September 30, 2022. For the CRRSA ESSER, CRRSA EANS, and CRRSA GEER programs, the final obligation date is September 30, 2023. The Department does not have the authority to extend the period of obligation. Therefore, to ensure that the liquidation extension request encompasses only those expenses that have been properly obligated by the statutory obligation date, States and subrecipients/LEAs must have documentation on file that demonstrates adherence to the obligation requirements. A State is not required to submit this documentation to the Department at the time of the request; however, the State and its subrecipients may be required at any time, including during monitoring or audit activities, to demonstrate compliance.

Q. 14: May a State request a liquidation extension for subrecipients or LEAs still awaiting a Unique Entity Identifier (UEI) assignment from SAM.gov?

A: Yes, a State may include liquidation extension requests for subrecipients or LEAs still awaiting a UEI assignment. This field in the template may be completed using the temporary UEI if one has been assigned or left blank if a temporary UEI has not yet been assigned. The State should indicate within the

optional subrecipient-specific data notes section of the liquidation extension request template that the UEI is temporary.

Q. 15: The CARES Act liquidation date indicated in G5 is January 30, 2023, and the CRRSA Act liquidation date in G5 is January 29, 2024; however, previous communication from the Department indicated a CARES Act liquidation date of January 28, 2023. Can you explain the discrepancy in dates? (*Updated May 5, 2023*)

A: The end of a liquidation period is 120 calendar days following the statutory obligation date. In the case of the CARES ESSER and CARES GEER programs, the end of the obligation period was September 30, 2022. One hundred twenty calendar days after that date was January 28, 2023. Because this date fell on a weekend, G5 defaulted to the next available business date, which was January 30, 2023, for the CARES Act funds. Therefore, States could continue to liquidate CARES ESSER and CARES GEER funds through January 30, 2023. January 28, 2024, is the regulatory liquidation date for the CRRSA Act funds and also falls on a weekend. Thus, the G5 system will default to the next business day, which is January 29, 2024. States may therefore continue to liquidate CRRSA ESSER, CRRSA GEER, and CRRSA EANS funds through January 29, 2024.