

OFERP Office Hours 6/9/2022

Thursday, June 9, 2022 - 9:00am
Office of Federal Emergency Relief Programs (OFERP)

OFERP Introductions

- Shelly Chasse-Johndro, Director
- Monique Sullivan, ARP Coordinator
- Karen Kusiak, CARES & CRRSA Coordinator
- Kevin Harrington, GEER/EANS Coordinator
- Maisha Asha, Fiscal Coordinator
- Robert Palmer, Procurement Analyst
- Deanna Roberge, Management Analyst
- Rebecca Mitchell, Management Analyst
- Terri Beal, Contracted Invoice Reviewer

Today's Topics and Objectives

Today's **topics** include:

- Extended Liquidation Period
- ESSER Progress Monitoring
- End-of-Year Fiscal Reminders

Today's **objectives** include:

- To increase knowledge about extended liquidation period.
- Identify ways to support students' outcomes through ESSER Progress monitoring.
- Determine procedures to implement for a successful fiscal year end.

Extended Liquidation Period



UNITED STATES DEPARTMENT OF EDUCATION
WASHINGTON, D.C. 20202

May 13, 2022

Dr. Daniel Domenech
Executive Director
AASA, The School Superintendents Association
1615 Duke Street
Alexandria, VA 22314

Dear Dr. Domenech:

Thank you for the January 21, 2022, letter from your organization and other interested parties inquiring about spending flexibility under the American Rescue Plan's Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. The U.S. Department of Education (Department) acted with great urgency to provide \$122 billion in relief and recovery funds to assist states and local educational agencies (LEAs) across the country in reopening schools and recovering from the disruption caused by the COVID-19 pandemic. As the nation moves beyond reopening, the Department urges states and districts to act with that same urgency in continuing to put ARP ESSER dollars to use in schools and classrooms—to meet the immediate needs of students and to address the long-term impact of the pandemic on academic growth and student mental health. Overcoming the challenges of lost instructional time and meeting critical social, emotional, and mental health needs should be a top priority of every state and district receiving ARP ESSER funds.

Extended Liquidation Period

The U.S. Department of Education is **developing guidance** for grantees seeking approval for liquidation period extensions (also known as late liquidations) for CARES Act funds (ESSER I, GEER I), which expire September 30, 2022. Timely and properly obligated funds may be eligible for liquidation period extensions. Only prime grantees (SEAs, Governors) may apply on behalf of themselves and their subgrantees. **Liquidation period extensions cannot be applied for in advance.** That is, grantees cannot apply for liquidation period extensions before the funds expire. **The guidance will be released this summer.**

Obligation and Liquidation

2 CFR § 200.71 - Obligations

When used in connection with a [non-Federal entity](#)'s utilization of funds under a [Federal award](#), **obligations means orders placed for [property](#) and services, [contracts](#) and [subawards](#) made**, and similar transactions during a given period that require payment by the [non-Federal entity](#) during the same or a future period.

2 CFR § 200.343(b) - Liquidation

The drawing down and expenditure of funds by 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 the period by U.S. Department of Education.

§ 76.707 When obligations are made.

The table shows when a State or a **subgrantee makes obligations** for various kinds of property and services.

The period for delivery of goods and services and exchange of funds can extend to the end of the liquidation period, so long as **timely and valid obligation** had been made pursuant to 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.

Obligation and Liquidation Dates

Program	Obligation deadline	(Automatic) 120-day liquidation deadline*	(Up to) 14-month liquidation extension
CARES ESSER I	Sept. 30, 2022	Jan. 30, 2023	Apr. 1, 2024
CRRSA ESSER II	Sept. 30, 2023	Jan. 29, 2024	Mar. 31, 2025
ARP ESSER III	Sept. 30, 2024	Jan. 28, 2025	Mar. 31, 2026
CRRSA EANS	Sept. 30, 2023	Jan. 29, 2024	Mar. 31, 2025
ARP EANS	Sept. 30, 2024	Jan. 28, 2025	Mar. 31, 2026

*This is the statutory requirement for the both the pass-through agent (SEA) and the subrecipient (SAU). The following is the agreed upon timeline for the SEA and SAU to liquidate.

- SAUs must invoice by October 15 *(of the applicable year)*. Any funds not invoiced by this date will no longer be accessible.
- SEA must review and process invoices by November 15 *(of the applicable year)*.
- DAFS must liquidate by the (automatic) 120-date liquidation deadline.

Extended Liquidation Period

Thank you for the January 21, 2022, letter from your organization and other interested parties

1. inquiring about spending flexibility under the American Rescue Plan's Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. The U.S. Department of Education (Department) acted with great urgency to provide \$122 billion in relief and recovery funds to assist states and local educational agencies (LEAs) across the country in reopening schools and recovering from the disruption caused by the COVID-19 pandemic. As the nation moves beyond
2. reopening, the Department urges states and districts to act with that same urgency in continuing to put ARP ESSER dollars to use in schools and classrooms—to meet the immediate needs of students and to address the long-term impact of the pandemic on academic growth and student mental health. Overcoming the challenges of lost instructional time and meeting critical social, emotional, and mental health needs should be a top priority of every state and district receiving ARP ESSER funds.

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1. The extend liquidation period applies to all Federal Emergency Relief Funding (CARES, CRRSA and ARP).
 2. Please note the urgency to obligate and utilize funding is still relevant.

Extended Liquidation Period

Your letter pertains to flexibility for school districts seeking to use ARP ESSER funds to address school infrastructure projects. As described in the [Department's Frequently Asked Questions \(FAQs\)](#) on ESSER and Governor's Emergency Education Relief (GEER) funds, school infrastructure projects related to addressing the pandemic and its impacts are generally an allowable use of funds. However, the Department discourages LEAs from using these funds for new construction, as this use of funds may limit an LEA's ability to support other more pressing needs related to the impact of the pandemic on learning and the emotional and mental health and well-being of our children and youth. **It is the responsibility of the grantee and subgrantee to assure that, among other Federal requirements, any project is targeted to the overall purpose of the ARP ESSER program, which is "to prevent, prepare for, and respond to" COVID-19.**

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3. The SEA and SAU must assure that all projects still meet and address the pandemic, even as the pandemic is evolving.

Extended Liquidation Period

4. The September 30, 2024, deadline for obligation of ARP ESSER 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 ARP ESSER funds must be obligated for specific purposes consistent with the regulations in 34 CFR § 76.707. Thus, grantees and subgrantees must obligate those funds by September 30, 2024, and, by regulation, must liquidate the funds within 120 calendar days after that date per 2 CFR § 200.344(b).

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4. Timely and valid obligation has to have been made pursuant to 34 CFR 76.707 and documented.

Extended Liquidation Period

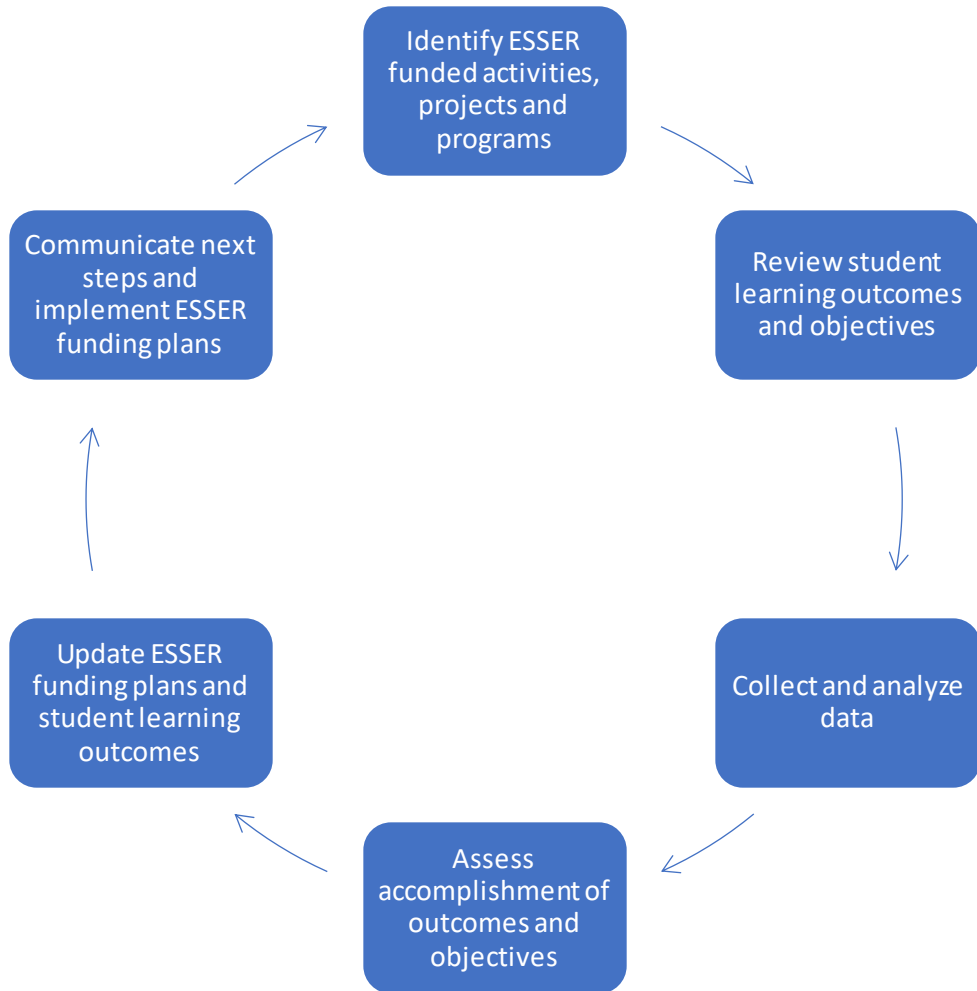
5. The Department has the authority to approve liquidation extension requests for properly obligated funds upon review of written requests made by the state educational agency (SEA). Should funds be properly and timely obligated—including the requirement a construction project meets the COVID-related purposes stated above—and liquidation becomes an issue closer to the obligation deadline, 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 an SEA 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, although requests for longer may be considered related to extraordinary circumstances. 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.

5. The Maine DOE will need to submit a liquidation request on behalf of the SAU and the U.S. Department of Education will need to approve. Liquidation extension requests cannot be reviewed and approved until September (of the applicable year) because this option is only considered after due diligence. The extension justification and documentation will determine the need for additional time beyond the end of the obligation period.

Extended Liquidation Period

5. The Maine DOE will need to submit a liquidation request on behalf of the SAU and the U.S. Department of Education will need to approve.
 - SAU Liquidation requests will need to include documentation:
 - Demonstrating the timeliness of the obligation
 - Demonstrating the allowability of the cost
 - Justification for the request along with detailed timelines
 - SAU Liquidation request might also need to include documentation:
 - Past performance of the grantee (ie. High-risk status, fulfilled responsibilities under the Single Audit Act on a timely basis)

ESSER Progress Monitoring



As the school year comes to an end, now is the time to reflect on the impact of ESSER funding on student learning outcomes and objectives.

Did ESSER funds increase student achievement and address the loss of learning caused by COVID 19?

What has been communicated to stakeholders about the impact of ESSER funding on student learning outcomes and objectives?

End-of-Year Fiscal Reminders

- [Federal Audit Requirements](#): A non-Federal entity that **expends \$750,000 or more** during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions.
- [FY22 Invoicing](#): Gather all the FY22 expenses and **process reimbursement requests through June 30, 2022**.
 - It is important to be sure that no reimbursement requests span multiple fiscal years (ie. June 2022 and July 2022 can not be invoiced within one reimbursement request)
- [CARES Obligation Deadline](#): CARES funding must be obligated prior to September 30, 2022.

Summer Alternative Work Schedule

The Office of Federal Emergency Relief Programs will be participating in the summer alternative work schedule that the Maine DOE offers. This is a program where employees can apply for an alternative schedule for the summer months. While we continue to offer support and programming throughout the summer, this coincides traditionally with changes in work plans and educator availability when schools are not in session.

Please note that several our teammates
will be out of the office on

Fridays starting June 17 through September 2, 2022
and working extended hours Monday through Thursday.

Resources

- ESSER Page: <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>
- EANS Page: <https://oese.ed.gov/offices/education-stabilization-fund/emergency-assistance-non-public-schools/>
- [Use of Funds FAQ](#)
- [Maine's Federal Emergency Relief Programs](#)

Contact Information

Emergency Relief Funds	APR ESSER	CARES and CRRSA ESSER, CRF	GEER and EANS
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Q & A

Please unmute yourself or use the chat to ask questions!