

Dear ESSER Applicant Coordinators and Superintendents,

With the recent “[Liquidation of Federal Funds](#)” Notice, the Office of Federal Emergency Relief Programs will be revising the CARES, CRRSA and ARP grant award notification (GAN). Below, is an example of the revision you will see of the GAN.

CARES Example:

Close out terms	ESSER funds are available for obligation by SAUs through September 30, 2022, which includes the Tydings period (General Education Provisions Act §421(b)(1)). Any funds not invoiced by 10/15/2022 12/30/2022 will no longer be accessible.
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This revision is being made to streamline the Maine DOE federal programs with stronger alignment to the Code of Federal Regulations (CFR).

Please note that this revision does not affect the date to obligate. The date to obligate remains September 30 (of the applicable year related to the funding source). Obligation is the legal liability to pay immediately or at a later date. Some examples of obligated funds could be:

- A signed contract and/or the work has started, but not completed; and
- An order has been placed for materials/supplies, but those items have not yet been received.

Request for reimbursement can be made after the obligated funds have been disbursed. Any funds not invoiced by December 30 (of the applicable year related to the funding source) will no longer be accessible.

2 CFR § 200.71 - Obligations

When used in connection with a non-Federal entity's utilization of funds under a federal award, obligations mean 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 § 76.707 - When obligations are made.

The following table shows when a [State](#) or a subgrantee makes obligations for various kinds of property and services.

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.

Please do not hesitate to reach out if you have any questions.

Thank you,

The Office of Federal Emergency Relief Programs