

U.S. Department of Education
General and Technical Frequently Asked Questions (FAQS)
for CARES ESSER and GEER Liquidation Extension Requests

December 23, 2022

84.425C- GEER Grantees
84.425D- ESSER Grantees

Q. 1: May a State request a longer liquidation period than 14 months for Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER) and Governor’s Emergency Education Relief (GEER) funds through the Liquidation Extension Request template?

A: No. Using this specific request template, 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. 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. **We are currently only considering liquidation period requests for up to 14 months and requests must be made using the Liquidation Extension Request template.**

Q. 2: May a State submit a liquidation extension request for Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act or American Rescue Plan (ARP) Act funds using this template?

A: No. This package is specific to CARES Act funds that must be liquidated by January 30, 2023, absent Department approval of a liquidation extension request. The CRRSA obligation period does not end until September 30, 2023, and the ARP obligation period does not end until September 30, 2024. The Department strongly encourages States and local educational agencies (LEAs) and other subgrantees to obligate and liquidate CRRSA and 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 funds?

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

Q. 4: May a State submit both CARES ESSER and CARES GEER liquidation extension requests on the same document?

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 and CARES GEER must be submitted separately by the administering agency.

Q. 5: Why must a State use the liquidation extension request template to request an extension of CARES ESSER and CARES GEER funding?

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.

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?

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. 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?

A: Yes, SGR provided two technical assistance webinars, following the release of the 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. States are encouraged to submit additional questions to the State's mailbox (e.g., Alabama.OESE@ed.gov).

Q. 11: My State is not interested in a liquidation extension request for CARES Act funds because it is ready to close out its CARES Act grant(s). When will information regarding grants closeout procedures be shared?

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](#). Any additional closeout reporting elements required for and specific to CARES ESSER and CARES GEER will be communicated prior to the close of the regulatory liquidation period (January 30, 2023).

Q. 12: A State is required to assure through the grantee attestations within the liquidation extension request template that the subrecipients receiving liquidation extensions are low risk entities. How is “low risk” defined?

A: “Low risk” is defined by the State. 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 whether the entity is subject to a high-risk designation. 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.

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?

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. The Department does not have the authority to extend the period of obligation as it is established by statute. 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; however, previous communication from the Department indicated a CARES Act liquidation date of January 28, 2023. Can you explain the discrepancy in dates?

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 is September 30, 2022. One hundred twenty calendar days after that date is January 28, 2023. Because this date falls on a weekend, G5 defaults to the next available business date, which is January 30, 2023. Therefore, States may continue to liquidate CARES ESSER and CARES GEER funds through January 30, 2023.