

Governor's Emergency Education Relief (GEER) Fund Liquidation Extension Monitoring –Fiscal and Program Requirements Domains Grantee Self-assessment

CARES Act
Section 18002

CRRSA Act
Section 312

Uniform Guidance
[2 CFR § 200.344\(b\)](#)

Description: Under [2 CFR § 200.344\(b\)](#), properly obligated funds must be liquidated within 120 calendar days (or by January 28, 2023, for CARES Act funds, January 28, 2024 for CRRSA Act funds, and January 28, 2025 for ARP Act funds). The Department has the authority to approve liquidation extension requests for properly obligated funds upon review of a written request made by a grantee on its own behalf or on behalf of its subgrantees. Final approval of a grantee's written request is based upon specific facts and circumstances, and in accordance with [2 CFR § 200.344\(b\)](#). Upon approval, grantees and subgrantees may have an extension to the liquidation period of up to 14 months beyond the 120 days already available to liquidate funds.

This protocol is to be used for monitoring extension requests approved for GEER grants funded by the CARES Act and the CRRSA Act. Grantees, when preparing the self-assessment, should prepare responses that reflect the administration of all approved requests.

Recommended Participants: State Director, Program Attorney(s), Program Accountant(s)

Subtopics:

- Process for Seeking an Extension
- Subrecipient Monitoring
- Final Liquidations and Closeout
- Liquidation Progress

Suggested documentation for review:

- G6 drawdown information (grantee need not submit)
- Approved liquidation extension letter (grantee need not submit)
- Approved Liquidation Extension Request (grantee need not submit)
- Guidance and technical assistance documents provided to subrecipients during the development of the State's extension request and during implementation of its approved extension
- Monitoring protocols and procedures for providing oversight to subrecipient requests during the extended liquidation period
- Reimbursement policies and grantee direction for submission of reimbursement requests for subrecipients

- Samples of any documentation from reimbursement requests submitted by subrecipients during the extended liquidation period
- Samples of monitoring artifacts from the review of implementation of subrecipient liquidation extension requests
- Other documentation that would serve as evidence for the questions asked

Self-Assessment Questions

GEER			
Subtopic	Questions	Response	Supporting Documentation
Process for Seeking an Extension	What was the grantee's process for preparing its extension request for submission to the Department?	<i>(Enter brief response here)</i>	
Process for Seeking an Extension	What technical assistance and guidance did the State provide to its subrecipients when preparing its request?	<i>(Enter brief response here)</i>	
Process for Seeking an Extension	What data and other information, including any documentation, did the grantee gather from subrecipients when preparing its request? How was this information used?	<i>(Enter brief response here)</i>	
Process for Seeking an Extension	What elements of risk did the grantee assess when identifying subrecipients for eligibility to be considered in its liquidation extension request?	<i>(Enter brief response here)</i>	
Process for Seeking an Extension	Were any subrecipients considered ineligible for an extension based on the State's risk review? If so, how many subrecipients were determined to be ineligible? For what reasons?	<i>(Enter brief response here)</i>	
Subrecipient Monitoring	How is the grantee monitoring subrecipients included in its approved request to ensure that funds are being liquidated consistent with the State's approved request, that obligations were completed consistent with Federal requirements, and that subrecipients are not modifying contracts or budgets during the extended liquidation period?	<i>(Enter brief response here)</i>	
Subrecipient Monitoring	What additional technical support and monitoring do "high risk" subrecipients	<i>(Enter brief response here)</i>	

	included in the State's approved request receive?		
Subrecipient Monitoring	What documentation is reviewed during implementation of subrecipient extensions and is this documentation the same as or different than documentation provided by subrecipients when liquidating funds during the standard 120-day liquidation period?	<i>(Enter brief response here)</i>	
Final Liquidations and Closeout	What is the grantee's timeline and process for closing out subrecipient grants, including when final requests to liquidate funds are due from subrecipients?	<i>(Enter brief response here)</i>	
Liquidation Progress (State-Level Funds)	Given the status of the State's liquidation of state-level GEER funds to date, does the grantee anticipate that all funds included in its approved extension are still needed? If not, what is preventing the State from utilizing the funds as intended?	<i>(Enter brief response here)</i>	
Liquidation Progress (Subrecipient Funds)	Given the status of liquidations made by subrecipients to date, are all subrecipients on pace to liquidate all funds as approved? If not, what obstacles may prevent some subrecipients from liquidating funds consistent with their request for an extension?	<i>(Enter brief response here)</i>	
Liquidation Progress (Amendments)	Are there outstanding obligations that have not been reflected in the approved liquidation extension request? Does the State need to amend its extension? If yes, what changes does the State intend to propose?	<i>(Enter brief response here)</i>	
Additional Documentation	For all subtopics, provide any additional documentation that would serve as evidence for the questions asked.	<i>(Enter list of documents here)</i>	

On-site/Desk Review Questions

Subtopic	Question	Response
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TBD	*** Desk review questions will be derived from the initial review of the self-assessment responses, submitted supporting documentation and other documentation and reports submitted by grantees. ***	
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