

Governor’s Emergency Education Relief (GEER) Fund Liquidation Extension Monitoring – Program Fiscal and Program Requirement Domains – Subrecipient 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 and January 28, 2024 for CRRSA 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 will be based upon the specific facts and circumstances, in accordance with [2 CFR § 200.344\(b\)](#). If approved under this process, 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.

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

Subtopics:

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

Suggested documentation:

- Ledgers or grants management system documentation
- Subrecipient liquidation extension approval letter or communication from grantee
- Communications, and other documentation, submitted by the subrecipient to the grantee when seeking an extension
- Guidance provided by the grantee to subrecipients on the process and expectations for seeking a liquidation extension
- Sample reimbursement requests submitted by the subrecipient for funds liquidated during the extended liquidation period
- Samples of communication or submitted documentation related to the grantee’s monitoring of the subrecipient’s liquidation extension
- Guidance or sample technical assistance documents provided by the grantee to subrecipient related to liquidation of funds and the implementation of the subrecipient’s approved request
- 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 process did the subrecipient use to determine that an extension to the period of liquidation was needed?	<i>(Enter brief response here)</i>	
Process for Seeking an Extension	What guidance did the grantee provide for seeking an extension to the period of liquidation?	<i>(Enter brief response here)</i>	
Process for Seeking an Extension	What data and other information, including any documentation, was submitted to the grantee to request an extension?	<i>(Enter brief response here)</i>	
Process for Seeking an Extension	What administrative actions and considerations, if any, were necessary for ensuring that funds included in the State’s extension request were properly obligated by the end of the performance period and that there was sufficient capacity for managing funds during the extended period of liquidation? (Were contract amendments needed? What grants management practices required adjustment? Etc.)	<i>(Enter brief response here)</i>	
Subrecipient Monitoring	How is the grantee monitoring the subrecipient’s implementation of uses of funds to ensure that funds are being liquidated consistent with the State’s approved request and Federal requirements, including that contracts or budgets are not modified during the extended period of liquidation?	<i>(Enter brief response here)</i>	
Subrecipient Monitoring	What documentation must be submitted to the grantee when requesting GEER funds during the extended period of liquidation? Is this documentation the same as or different than documentation provided to the grantee when liquidating funds during the traditional liquidation period?	<i>(Enter brief response here)</i>	
Final Liquidations and Closeout	What has been conveyed to the subrecipient about the timeline and process for finalizing liquidations at the end of the extended period and closing out the grant?	<i>(Enter brief response here)</i>	
Liquidation Progress	Is the subrecipient on pace to liquidate its funds, as approved, by the end of the extended period of liquidation?	<i>(Enter brief response here)</i>	

	If not, what obstacles may prevent all approved funds being liquidated by the end of the extension period?		
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

<i>Subtopic</i>	<i>Question</i>	<i>Response</i>
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. ***	