

Speaker 1: Welcome, and thank you for joining today's Liquidation Extension Request for CARES-ESSER and CARES-GEER. Before we begin, please ensure that you have opened the WebEx chat panel by using the associated icon on the bottom right corner of your screen. Please note that all audio connections are muted at this time. You may submit written questions throughout the presentation and these will be addressed during Q&A. To submit a written question, select all panelists from the dropdown menu in the chat panel, enter your question in the message box provided and send. If you require technical assistance, please send a chat to the event producer. With that, I'll turn the conference over to Laura Jimenez, Director of State and Grantee Relations.

Laura Jimenez: Good morning, and thank you all for joining today's webinar on Late Liquidation, Procedures for ESSER and GEER under the CARES Act. As mentioned, I'm Laura Jimenez and I'm the director of the Office of State and Grantee Relations which administer the COVID relief funds for elementary and secondary schools. And before I turn to my colleagues Christopher Tate and Jennifer Timmons, I want to acknowledge the extraordinary work by state and local education leaders to obligate nearly all CARES Act funds ahead of this past Friday's deadline and to put these funds to use to ensure safe school operations, to accelerate academic recovery and support the heroic work of educators and other school staff. This past Friday's deadline now gives way to an automatic 120 day clock to liquidate remaining expenditures. States that need more time, up to an additional 14 months to liquidate funds, will then have access to a streamlined process to make this request either for themselves or on behalf of their sub-grantees.

We want to thank stakeholders, including state education agency officials and state procurement professionals who helped inform this process with their thoughts during the series of forums this past summer. We believe the resulting process achieves the right balance of flexibility for states and reporting that will safeguard grantees and sub-grantees.

Finally, we want to be clear that the process we released last week is specific to CARES Act funds. We know the field is eager for this guidance and we know it's important for making sure every possible dollar is supporting the urgent education recovery work you're leading. Because the CRRSA obligation period, which is the subsequent grant, does not end until September 30th, 2023 and the ARP obligation period does not end until September 30th, 2024, the department strongly encourages SEAs and LEAs to use CRRSA and ARP funds quickly and effectively on activities that will support students academic recovery and mental health. The department will determine any process for submitting a request for CRRSA and ARP after assessing how the CARES Act process unfolds to ensure that any extension procedures benefit from the field's experience and expertise. With that, I'd like to hand things over to Christopher.

Christopher Tat...: [inaudible 00:03:22]. Good morning. I'm Christopher Tate. I'm a group leader in the Office of State and Grantee Relations where I manage our grants administration function. Today's webinar will be recorded and made available on the OESE State and Grantee Relations Deadlines and Announcements page.

We ask that you hold your questions until the end of the presentation. At that time, we'll address questions that have been received in the chat box. Today's presentation is divided into two clear parts. The first part focuses on the liquidation and obligation requirements from which the extension request process and request template are derived. Unlike with other federal formula programs implemented at the department, this one time process for COVID-19 Relief CARES Funds is designed to ensure states can integrate the oversight required for the extension of LEA requests into their regular grants management procedures and limits the amount of data gathering necessary to seek the department's approval. After engaging with multiple state education agencies and stakeholder advocacy groups, we shaped a process that aims to balance adequate opportunities for oversight with the provision of data necessary to meaningfully extend the period of liquidation for grantees. Next slide please.

Next slide please. As you are aware, in 2020 Congress set aside funding with the Coronavirus Aid Relief and Economic Security Act, the CARES Act, specifically for the Elementary and Secondary School Emergency Relief Fund, ESSER, and the Governor's Emergency Education Relief Fund, GEER. These funds were specifically targeted for use by states to prevent, prepare for and respond to the COVID-19 pandemic. Next slide, please.

As you are also aware, the CARES ESSER and GEER funds had to be obligated by September 30th. The date is required by statute and cannot be adjusted by the department. The period of obligation for CARES funds included the [inaudible 00:05:47] period, states then have 120 days to complete the liquidation of funds which have been properly obligated by the September 30th date. Today we will be detailing the process by which states may seek a liquidation extension deadline, which will provide grantees an additional 14 months to liquidate the CARES ESSER and CARES GEER funds, that provides a total of 18 months to complete liquidation of these funds.

The resources associated with this process are available at the Department of Education's SGR deadlines and Announcement webpage. They've also been communicated directly to the ESSER and GEER state directors through the G5 platform. It should be noted that a liquidation extension is not extended time for grantees to determine how they intend to spend their funds, rather it is extended time to spend funds on predetermined materials and services that were properly obligated within the allowable timeframe and for the allowable purposes stated within the CARES Act. This extension is not applicable to CRRSA and our ARP act funds, as Laura previously mentioned. Requests for each funding source will be submitted separately and the department is currently accepting liquidation extension request for the CARES Act ESSER and GEER Programs only. The process to apply for liquidation extensions for CRRSA and ARP related programs will be communicated at a later date. Next slide please.

Before we review the process itself, we want to reference the requirements for obligating and liquidating funds, to obligate generally means to make a binding commitment for services, work or products as detailed in 34 C.F.R. section 76

707, which stipulates when those obligations are made. Regardless of the state's intention or approval, to apply for a liquidation extension obligations for the CARES ESSER and CARES GEER funds must have been completed by September 30th. It should also be noted that in order to be considered properly obligated, the funding must be obligated for allowable uses as provided by the specific funding requirements and allowances of each of the two programs. Additional information regarding allowable uses may be found in the department's published FAQs for each program. Next slide please.

34 C.F.R. 76 707, further details specific types of obligations and the date by which those obligations are considered to be made. This information also applies to obligated costs included within a liquidation extension. A state or sub-grantee should carefully consider these differentiations when reporting properly obligated funds. Next slide please.

To liquidate means to draw down and spend the funds. A timely liquidation occurs during the period of obligation, i.e., September 30th of the given year for the program, and through the first 120 calendar days after the relevance September 30th date. As long as obligations have been made by the September 30th deadline for the given program for contracted activities and these obligations are valid, i.e., they follow all applicable requirements, then those obligations may be liquidated during the 120 calendar day liquidation period. Next slide please.

If a liquidation extension is approved, grantees and sub-grantees may continue to carry out grant activities during the period of liquidation or the extension of that period as authorized by the department, so long as a timely valid obligation has been made pursuant to 34 C.F.R. 76 707. That is, provided that an obligation for an allowable activity has been made by September 30th, 2022 the activities may continue throughout the liquidation as noted by its statutory date of 120 days post obligation or the date included within the department approved extension request. Again, it should be noted that this request process is to obtain an extension to the liquidation period alone. It is not an extension of the obligation period, obligations were to have been finalized per the statutory deadline of September 30th, 2022. And with that to explain more about the late liquidation extension request process and extension template, I'll now hand things over to Jennifer Timmons.

Jennifer Timmon...:

Thank you, Christopher. And good morning everyone. While the department does not have the authority to extend the period of obligation, it can approve liquidation extension requests based on written requests and confirmation of properly obligated funds, as Christopher was just noting. In response to the increased interest in extending the liquidation of COVID relief funds, the department's Office of State and Grantee Relations developed a request process that would clearly articulate the necessary information needed to support grantee and sub-grantee requests for an extended liquidation period. During the development process, a number of stakeholders provided input into the needs of grantees and sub-grantees within the liquidation extension process and the

department is grateful for the feedback and the involvement of our representative SEAs and LEAs, CCSO, ALAS, NAS, ACT, in addition to written input provided by AESA and other stakeholder groups. Next slide please. And next slide.

An overview of the feedback is provided here and had a direct influence on the creation of the request process for the ESSER and GEER funds that are included within the CARES Act. As you've seen from the request template, it is a single and comprehensive process to incorporate grantee and sub-grantee extensions rather than individual requests with individual extension dates. State autonomy and oversight responsibilities are maintained for any sub-grantee requests and grantees may submit care's requests as soon as the appropriate information has been collected. In general, liquidation extensions are not submitted until after the close of the statutory liquidation period, which in our case would be at the end of January. However, in response to the feedback received, grantees may submit CARES ESSER or CARES GEER requests when the data is available. We have also included a number of notes within the template to articulate the information to be included, which will then provide the basis for the department's approval of the submitted requests. Next slide please.

The resulting process developed for submission of liquidation extensions attempts to balance both grantee flexibility and decreased burden with continued accountability for the use of funds and provides important safeguards for both states and sub-grantees. Grantees will submit one comprehensive Excel document to represent extension requests for both itself and its sub-grantees with a single date indicated for the extension. Notes, resources and FAQs have been included within the template for ease of access and oversight responsibilities are clearly outlined within the grantee attestations. It is the intention that this single request process will expedite the approval timeline which the Office of State and Grantee Relations intends to communicate within three weeks of a completed submission. This timeframe obviously may be impacted if the volume of requests is concentrated within a particular timeframe or if additional information is needed from the grantee. However, limiting the requests within a comprehensive approach as opposed to individual sub-grantee requests submitted to the department should result in much more expedient communication regarding the approval.

Timeliness, clarity and reduction of SEA burden were the primary generalities across the feedback sessions, and the liquidation extension process that developed as a result of that input received promotes these priorities and intends to achieve that balance of grantee flexibility and regulatory compliance with a minimal amount of burden to grantees and sub-grantees, or LEAs. Next slide please.

The components and required elements for the liquidation extension requests are included within the Excel request template. You'll see that there are seven tabs of information included within the template, a title page, a table of contents and instructions, a grantee request overview, a grantee attestation

station, grantee information, sub-recipient information, and a tab for definitions and additional resources. As noted here and within the template, the title page, table of contents and definitions and resources are for your information. There is nothing for grantees or sub-recipients to complete on these three tabs. However, the grantee request overview, the grantee attestation, the grantee information and the sub-recipient information are the four tabs where information should be included for the request to be considered complete and ready for submission and review to the department.

We are suggesting that submissions be made prior to December 31st, 2022, which is one month before the end of the statutory liquidation period. Once the statutory liquidation is concluded at the end of January, 2023, grantees will lose access to G5 if a liquidation extension has not been submitted and approved. In order to avoid this disruption to G5 access, we have therefore suggested that liquidation extensions be submitted by the end of December of this year. Be assured however that the department will continue to review requests submitted after that date and will approve with as much expediency as possible. Next slide please.

As noted, the title page is informational only and does not require any data entry on the part of grantees. Some items to note within this information include that grantees and sub-grantees of the CARES Act, as has previously been mentioned, must obligate funds by September 30th, 2022. Grantees may submit liquidation extension requests on behalf of themselves and their sub-recipients, or LEAs, and once approved grantees and sub-recipients, or LEAs, may have up to 18 months to liquidate the funds. Completed requests using the Excel request template should be submitted as an Excel document to the state mailbox. An example of that would be the state name, such as alabama.oese@ed.gov, and should also be directed to the assigned program officer. If the grantee is unsure of the assigned program officer, that information can be found in G5. And of course submissions may occur when the data is available and is recommended prior to December 31st, 2022, as we previously mentioned. Next slide please.

The second tab of the request template is also for informational purposes only and does not require any data entry. Included on this tab are a table of contents provided to navigate through the document, the instructions for completion and submission of the request and a brief narrative noting the responsibilities of grantees for sub-recipient oversight within that liquidation extension period. There are some items to note in the instruction section which do include that grantees must complete the requested information on those four tabs previously mentioned, the grantee request overview tab, the grantee attestation, grantee information and sub-recipient information. The request template and signed attestation should be remitted to the state's program officer and to the state mailbox and submissions can be made once data is available and are recommended by December 31st to ensure that seamless access to G5. And please note, data verification will be necessary throughout the liquidation period. Essentially this will provide that verification of the obligation and liquidation figures at the September 30 and the January 28th

periods or the data as of the end of the obligation and the data as of the end of liquidation period.

Submissions provided after December 31st will also be reviewed and only the sub-recipients who are in need of a liquidation extension should be included within this request. The CARES ESSER and CARES GEER requests must be submitted separately. As these are separate grant funding programs, each does require its own extension request even if they are administered by the same entity. For example, if a state education agency or an SEA administer both the ESSER and the GEER grants for the state, it must submit two separate requests if extensions are needed for both funding programs. An additional note to consider is that by inclusion within the liquidation request, it will be understood that the grantee is able to support for recommendation each sub-recipient that has been included and grantees may utilize any data at their disposal or preference in order to make that recommendation and may include the sub-recipients prior performance or their risk designations. Next slide please.

Also included within the table of contents and instructions are notes regarding the grantees attestations and oversight responsibilities of sub-recipients. These notes include that grantees must provide a signed attestation as part of the liquidation extension request. Grantees are also noted to use both discretion and oversight when including a sub-recipient or LEA within the request. And it is incumbent upon the grantee to collect sufficient documentation to support the liquidation extensions of the sub-recipients who were included in the request. Documentation might include copies of contracts, service agreements or purchase orders, however, it is not necessary to submit this information to the department. And we do want to repeat, it is not necessary to submit this physical documentation to the department as a part of this request. The responsibility for collecting and maintaining this documentation will be the responsibility of the grantee and its sub-recipients.

Please note that this is a departure from the typical late liquidation process. This request template and the information required are only applicable to the CARES ESSER and CARES GEER grants and should not be assumed to imply that similar processes or expectations for documentation will relate to other liquidation extension requests for other grant programs. Provision of this documentation may be requested for monitoring or auditing purposes, but again, it is not necessary to provide the physical documentation at the time of the request. However, a sampling of documentation may be requested at a later date as part of the department's oversight of late liquidation grantees and sub-recipients. Data verification of the September 30th obligations and January 28 liquidations will also be required and attestations must be signed by the appropriate official, this could include the authorizing official such as the chief state school officer, the governor, or the authorized representative. Next slide please.

The grantee request overview tab is the first tab in the template that does require grantee information and we do recommend that you begin on this tab as the information entered on this tab will inform and pre-fill various cells on

the remaining tabs. While much of this is basic information about the grant, there are a few items that might need some additional explanation. We have asked for the ALN to be included. The ALN is the Assistance Listing Number which was formally referred to as the CFDA. If you are submitting for the state's peer grant, you would insert 84.425 C for the ALN and if you are submitting a request for the state's ESSER grant, you should insert 84.425 D for the ALN, and these notes are included within the template for you.

Moving to the dates, there are two data points to enter the date of submission and the date of data finalization. The date of submission should obviously indicate when you are submitting the request to the department's Office of State and Grantee Relations. And as a reminder, that would include the completed Excel document and the signed attestation and those should be emailed to the state's mailbox and the assigned program officer. We've again recommended that these be submitted prior to December 31st, 2022, but of course requests will be reviewed following that date as well. And of course states may submit those requests once the data is available.

The date of data finalization indicates the date by which the data is accurate and/or representative of information within the request, particularly as it relates to the sub-recipient obligation and liquidation data. For example, if the grantee has required its sub-recipients, or LEAs, to provide obligation data by September 20th of 2022, the grantee would insert that date. The state will also apply to the dates indicated on the grantee and sub-recipient information tabs that we'll review in a few moments.

There are several fields which will either be populated by data in the request or have been pre-populated within the template. And those include the amount of the grantee request, which will populate from the grantee information tab. The amount of the sub-recipient request will populate from the total calculated at the bottom of the sub-recipient information tab. The total of the extension request is simply the summed total of both the grantee request and the sub-recipient request. And the statutory obligation and liquidation dates have also been included. The next dates to indicate are the grantee requested extension date and the sub-grantee requested extension date. Neither of these dates can exceed April 1st, 2024 as that does indicate the full 18 month extension past the period of obligation, and these dates can be the same date if the grantee selects to have the same date for both the grantees and the sub-grantees, however, the grantee also, or may for administrative purposes, need to indicate an earlier extension date for sub-recipients than for the grantee.

During our outreach, many SEAs indicated that this would be necessary due to their internal administrative processes for reimbursement and the decision is at the discretion of the grantee and can be adjusted for the timeframe that is appropriate to meet the state's specific administrative needs. So recipients or LEAs should be aware that this option is available to grantees and is well within their oversight responsibilities to determine separate dates for the operationalization of this extension. Appropriate dates for the sub-recipient's

extension should be clearly communicated to sub-recipients once approval of the liquidation extension request is received. Next slide please.

The second tab requiring information to be completed prior to submission is the grantee attestation tab. All information at the top of this page should be populated from information entered on the grantee request overview tab, including the date of submission. The attestation must be signed by an authorizing official and this page can be printed for a wet signature to be scanned and submitted as a separate document accompanying the Excel request document or an official digital signature may be included. Attestations for grantees include the assertion that all information and data is complete and accurate and that the activities and services represented within the request extension have been properly obligated for allowable expenses under the CARES Act.

It also includes an assertion that the certifications and assurances do remain in effect for the duration of the grant to include the extended liquidation period both for grantees and sub-recipients, the assertion that the grantee will continue to fulfill oversight and monitoring responsibilities throughout the liquidation period, the assertion that data verification of the obligation and liquidation information may also be required throughout the liquidation period, the assertion that the grantee has collected and will make available upon request the supporting documentation of the grantee and sub recipient's request.

It is incumbent upon the grantee to collect that sufficient documentation to support the liquidation extensions of the sub-recipients who are included within the request and documentation might include copies of contracts, service agreements, or purchase orders. As a reminder, it is not necessary to submit this physical information to the department, but the grantee and its sub-recipients should be aware that it may be necessary to provide samples of the documentation upon request for monitoring or auditing purposes. And finally, the assertion that the grantee has conducted its own review of sub-recipient data that is included within the request.

As noted previously, by inclusion within the liquidation request, it will be understood that the grantee is able to support for recommendation each sub-recipient who is included. Grantees may utilize the data at their disposal or at their preference in order to make this recommendation and may include the sub-recipients prior performance or risk designations. Grantees should thus use both discretion and oversight when including a sub-recipient or LEA within the request and grantees are attesting that the sub recipients included in the request are low risk based on this review of data including any high risk designations or conditions that have been imposed on the sub-recipients. Next slide please.

The third tab requiring information to be completed prior to submission is the grantee information tab. Information for columns A and B should be populated

from information entered on the grantee request overview tab, including the grantee name and the UBI. Grantees should enter the state set aside or reserve total in column C and column D should indicate the amount that has been obligated by 9/30/22 or the date of data finalization that has been indicated on the grantee request overview tab. Column E should indicate the amount liquidated by the grantee by either 9/30/2022 or the date of data finalization, and columns C, D and E will also need to be completed by the grantee. Columns F and G should calculate automatically indicating the percentage of the state reserve that has been liquidated and the balance remaining. Column H should be completed by the grantee and indicates the amount that has been obligated but still needs to be liquidated.

Essentially this would be the amount of funding that is requiring a liquidation extension. It may or may not equal the balance remaining depending on the amount that has been obligated, but... And once again, we want to remind grantees that the extension applies to the liquidation of funds that have been properly obligated by September 30th of 2022. Column I also needs to be completed by the grantee and should detail the use of funds that is necessitating the liquidation extension request. So examples might include contracts or sub-recipient oversight. And in the event that the state reserves have been completely obligated and liquidated and the grantee is applying for an extension solely on behalf of its sub-recipients or its LEAs, sub-recipient oversight or not applicable could be indicated in this column, otherwise the grantee should indicate the reason for the extension. Column J should further elaborate the justification for non-liquidated funds indicated in column I and provides space for additional detail. This is also a place where the grantee can indicate any measures taken to ensure that the funds will be liquidated in a timely manner.

Column K indicates the supporting documentation that is available to document and justify both the availability and the timely obligation of the request. For example, in the event of a service contract's continuance due to delays or change orders, the purchase order or contract agreement would be sufficient. As a reminder, it is not necessary to submit this information to the department, but the grantee and its sub recipients should be aware that it may be necessary to provide samples of the documentation upon request for monitoring or auditing purposes. Next slide please.

Here is an example of a completed grantee information tab. As you can see, it was only necessary for this particular grantee to submit one line of data on line 10 to indicate the need for the grantee. This example happens to indicate that the grantee requires additional time to liquidate the funds due to the need for continued oversight of grantees who are requesting liquidation extensions. And you can see that the grantee has referenced a specific service contract which will be continuing through the liquidation period and has also referenced the LEA extension requests, a supporting documentation that will be available and on file with the grantee. Next slide please.

The final tab requiring information and input for submission is the sub-recipient information tab. The information included within this tab should represent all sub-recipients or LEAs for whom a liquidation extension is needed. Information to be provided includes the sub-recipient or LEA name, the UEI, the allocation total for the sub-recipient, the amount that has been obligated by September 30th, 2022, or the date of data finalization that has been indicated on the grantee request overview tab, the amount liquidated by that same date, the use of funds necessitating the request, a justification column to further elaborate the needs listed in column I and a column to insert additional information about the sub-recipient's data or other relevant notes.

Once data has been entered for the amount of obligations and liquidations completed by September 30th of 2022, or the date selected by the grantee, the next three columns, column F, G and H should calculate automatically. These columns represent the percentage of the allocation that has been liquidated, the balance of the allocation that remains to be liquidated and the amount of obligated funds that needs an extension in order to be fully liquidated. The totals will be calculated at the bottom of the spreadsheet and the total amount of funds that are necessitating an extension will populate the request total on the grantee request overview tab.

There are several examples provided to illustrate the types of uses of funds that might necessitate an extension and are included in the notes section of column I. These examples do include construction contracts, HVAC contracts, instructional services contracts, and delayed materials or supplies. Though this list might not be exhaustive of the uses of funds necessitating a sub-recipient's need for a liquidation extension, however, it does represent a majority of the feedback that we received from our representative SEAs and LEAs who provided input into the development process. Once again, any funds listed should reflect proper and timely obligations for allowable uses under ESSER or GEER.

Column J should document the LEA specific justifications that are currently available. States should provide initial data such as sub-recipient specific justifications that they have available to them, but the approval of the state's request is not dependent upon the addition of notes for every sub-recipient or LEA during the request and approval process. However, grantees are reminded that data verification will be necessary at the close of the statutory liquidation period and follow up information or documentation may be requested during monitoring activities. Column K is also available for any notes that a grantee or sub-recipient may wish to include regarding any data outliers, whether associated or applicable information. The approval of the state's request is not dependent upon the addition of notes for every sub-recipient or LEA during the request and approval process. The justification to substantiate an independent request will be reviewed consistent with state and federal oversight practices.

Grantees are reminded that they will be attesting to the collection of this information at the state level. And while the documentation is not required to be submitted to the department as a part of the liquidation extension request,

grantees and sub-recipients are also reminded that the supporting documentation must indicate the timeliness and allowability of the expense, which must be obligated by September 30th of 2022, and that samples of documentation may also be requested during monitoring or auditing activities. Next slide please.

Here is an example of a completed sub-recipient information tab. This grantee's request includes information for multiple LEAs who are in need of a liquidation extension for a variety of reasons as noted in column I. As you can see, a variety of information has been included within column J to further justify the need for the liquidation extension, and you will note that some references include specific outstanding purchase orders or contracts as well as service contracts which will be continuing through the liquidation period. There are also several LEAs that have not provided the specific information or a great level of detail. And these may be areas to revisit during the data validation or monitoring, but as noted on the previous slide, the approval of the state's request is not dependent upon the addition of notes for every-sub recipient or LEA during the request and approval process.

The grantee has also included some additional detail for several LEAs in column K to support some of their data outliers and include additional information. So an example of this would be when reviewing Northeast LEA in line 11, the embedded formulas seem to indicate that the sub-recipient LEA does not have an amount of funds listed as necessitating the application indicated by a blank figure in column H. For this LEA, the amount of the liquidations in column E actually equals the obligations that they have reported in D, which are less than their actual allocation total in column C. As noted in column K however, the grantee has indicated that the LEA has confirmed its obligation of the remaining funds in their award, which in this case happened to be \$500,000, by the end of the obligation even though the data was not available at the time of their data extraction.

East Northern LEA listed in line 19 also indicates a data outlier and in this case procurement delays have necessitated the extension request, but similarly to the other LEA just referenced, it has also confirmed the timeliness of its obligations. You can see some other notes have been added for several other LEAs as well. And these may be areas, again, to follow up on during the data verification process or perhaps in a future monitoring visit. Once again, grantees and sub-recipients are reminded that while the documentation is not required to be physically submitted to the department as part of the liquidation extension request, supporting documentation must indicate the timeliness and allowability of the expense, which must be obligated by September 30th, 2022. And again, samples of documentation may be requested during monitoring or auditing activities. Next slide please.

The final tab of the request template is provided for definitions and additional resources and is informational only. You will note that this tab does include definitions and the associated reference hyperlinks for both obligations and

liquidations. And while we understand that grantees have a very complete knowledge of obligations and liquidations, one piece of feedback that was received during the input process was that specific information and definitions be included within the request process to ease the grantee burden of including that information themselves, so we have included all of that information here for you. You will also see that the FAQs for the various programs have also been included on this tab in one place for ease of navigation and reference. Next slide please.

That does conclude the informational portion of the webinar. And with the time remaining, we'll take a look at the questions that may have been submitted in the chat and we will try to get through as many as we can. And I know that my colleagues will be assisting with that.

Christopher Tat...: Jenny, our first question has to do with the definition for obligation. For the purposes of [inaudible 00:43:01] liquidation request, what is the official definition of properly obligated? Again, I'll reference 34 C.F.R. 76 707 which lays out by different types of activities how an obligation is applied. So if it is applied for contractual services, at that time, it's meaning that the contract had to have been signed by September 30th of 2022. If however, it's for staff who are also, for example, paying utility bills or providing travel, those activities would no longer be able to be obligated beyond September 30th because the obligation happens at the time at which the activity occurs. And so I would encourage people when they receive the slides to go back to the table in 34 C.F.R. 76 707.

Jennifer Timmon...: And I would also just add to that, that in addition to the properly obligated, including being obligated by the end of the obligation period, by the end of September, that of course they do need to be obligated for allowable uses under either the ESSER grant or the GEER grant. I see that the next question is, what are examples of contractual vehicles that could be in place to allow grantees or sub-grantees to continue expending funds during the late liquidation process presuming the funds were properly obligated by 9/30? And so the response to that would be those contracts that have been put into place by 9/30 as referenced. So once again, as Christopher mentioned, those contracts would have to have been submitted and put into place by the end of the obligation period, by 9/30, and again, for allow purposes under either ESSER or GEER.

Christopher Tat...: One note on that, Jenny, we had several follow up questions that were specific to nuances related to contractual services and the delivery of those services after 9/30 and whether or not there would be opportunities to amend those contracts or make changes, and what I want to note for folks is that the department is releasing additional FAQs this fall that will more specifically address some of the issues related to the implementation of contracts, particularly during the liquidation, and if a state has an approved request, it's extended liquidation period. So we won't be able to answer those questions on today's webinar, but look for those FAQs to come out this fall.

- Jennifer Timmon...: Right. And the next question I see, will you receive a copy of these slides? The slides and the accompanying recordings will be posted on the Office of State and Grantee Relations' deadlines and announcements page. So both the recording and the slides will be available to you.
- Christopher Tat...: And we have another question that is related to the provision of activities and services during the liquidation period. So Peter, first I think that it's important to make sure that you're pointing any of the interested parties that you're working with back to the table that's in the CFR that I referenced earlier because it talks about that obligation happening by September 30th. However, when you read the language, it also then lays out when those services and activities might actually happen, which could be through the extension of the liquidation period. But I have a feeling that there's kind of more behind this question, and so myself and your program officer will reach out to you to make sure that we're providing you the right information because your question I think contains some nuances and we want to make sure that we best prepare you to deal with this issue moving forward.
- Jennifer Timmon...: Thank you. And I believe that response also covers the next question as well regarding the extension of services and activities continuing through the liquidation period, including the request for the citations of the Code of Federal Regulations and the compliance supplement that includes the allowability for that to occur. As Christopher mentioned, many of those questions have been reviewed and are continuing to be reviewed by the department, and additional information will be provided to our grantees once it is available.
- Christopher Tat...: We have a question about, "For clarification purposes, if proper obligations were made for allowable services and will be fully liquidated within 120 days, an extension request would not be necessary?" And that is correct. You would only seek a request if you are going to be receiving services and goods under a contract that extends beyond January 30th of 2023.
- Jennifer Timmon...: And I see a question regarding non-public schools in relation to equitable services, "If they have failed to request assistance from the LEA under equitable services, may the LEA use these funds for its own properly obligated expenses?" That is another question that is currently under review with our program groups and our program attorneys so we will include the responses to those questions at a later date. And yes, the copy of the PowerPoint will be available. And I think I saw a question, would it include the examples, and yes, that it will include the slides that you have seen today.
- Christopher Tat...: We have an additional question about sub-recipient allocations, "And will the allocations provided in a request be the total of sub grants received under ESSER or GEER or just the applicable sub-grant under which the obligations were made? For example, if an LEA receives several sub-grants under ESSER, is the allocation the total or just the allocation for the one sub-grant under which the relevant contract was made?" To break that down and make sure that I understand it, the questions as it's presented, I think simply put, for the

purposes of this request, the only items that would be included in a state's request for its LEAs would be for contracted services, paid for through the CARES Act funded ESSER Or GEER program. For ESSER II and ESSER III, those activities will be addressed through our forward policy once it has been determined how we'll deal with providing late liquidation extensions for our ESSER and for CRRSA ESSER. Jenny, is there anything you want to add that make sure that I didn't?

Jennifer Timmon...: I would. I would add to that, that in the event that there are allowable uses of funds that have been properly obligated and are available under various sub grants, so if an LEA received a portion of their regular allocation, but also received an additional piece of that, perhaps the state set aside was put into smaller sub-recipient grants, that information could be listed separately and we would ask that if you need to make that delineation, that would be a great example of how to utilize that sub-recipient notes column in whatever fashion would make the most sense for the particular grantee, however you have split those grants up or those sub-grants up. I'm going to scroll back through some of these questions just to make sure that we have answered them.

Christopher Tat...: Mickey also has another question, we mentioned that the SEA should collect documentation of both the September obligation date and the January liquidation date. If an extension is requested, should the documentation reflect the January liquidation or the newly requested liquidation?

Jennifer Timmon...: So for the liquidation information, what we are asking for is what is projected to continue to need liquidation after the statutory liquidation period. So there is a bit of projecting that will have to be done by the state or by the grantee or the sub-recipient, which is one reason why we are asking for data verification after the end of the statutory liquidation period. So you would utilize the liquidation information that you anticipate by the end of January for how much is going to be needed.

And while we're waiting to see if any other questions do come in, we do want to make sure that we do reference, again, these slides and the recording will be made available on the SGR Deadlines and Announcements website. We also want to notify you that additional office hours opportunities will be scheduled to address the questions that we have received in the interim as grantees and sub-recipients are reviewing the information and starting to provide those requests to the office of State and Grantee Relations, as well as provide an opportunity for participants to submit questions during those office hours opportunities. Notification of those dates and times, and the participant links will be communicated through G5 and we are anticipating that those will be later this month and at the beginning of November.

Christopher Tat...: And I don't see any additional questions coming into the chat, so we encourage folks at state education agencies as questions arise, please attend the office hours or please feel free to reach out to your program officer and we will

endeavor to get back to you quickly. So with that, we can conclude today's presentation. Thank you, Jenny.

Jennifer Timmon...: And thank you all for joining us today. We do hope that you will join us on our future office hour opportunities. And as Christopher mentioned, continue to submit any questions that you have to your state mailbox. And we thank you for your time and wish you a pleasant rest of your day and rest of the week. Thank you.

Speaker 1: That concludes our conference. Thank you for using Event Services, you may now disconnect.