



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

September 18, 2023

84.425U Grantees
84.425V Grantees

Dear Grantee,

Thank you for your continued efforts to address the impacts of the COVID-19 pandemic, advance academic recovery, and support students' well-being. The American Rescue Plan (ARP) Act's Elementary and Secondary School Emergency Relief (ESSER) and Emergency Assistance to Non-Public Schools (EANS) funds are vital tools in these efforts, helping to accelerate student learning; rebuild our educator workforce; support record expansion of before, after, and summer school programs; and keep schools operating safely.

With one year remaining in the ARP fund period, it is important that States and local educational agencies continue to use emergency relief funds for effective, evidence-based strategies. We also know that some grantees may require flexibility liquidating remaining ESSER and EANS funds under the ARP Act that have been properly obligated by the September 30, 2024, deadline. **To support you and your subgrantees in your planning, we are writing today to announce that the general liquidation extension that has been available under the Coronavirus Aid, Relief, and Economic Security (CARES) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Acts will be available for ARP.**

These procedures ensure strong accountability for the use of funds and provide safeguards for both States and subgrantees. Under 2 CFR § 200.344(b), properly obligated funds must be liquidated within 120 calendar days (by 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 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.

As with CARES and CRRSA extensions, States requesting liquidation extension for ARP Act funds, either for themselves or their subgrantees, must submit an extension request to the Department's Office of State and Grantee Relations (SGR). A grantee requesting a liquidation extension for its subgrantees must also assure that it will continue to conduct oversight of the subgrantees, attest to the allowability of the expense(s) to be liquidated, maintain documentation to support timely obligation of the expenditures, and attest that subgrantees are low-risk entities. Grantees may use their oversight authority to collect any additional information they deem necessary to support the liquidation extension request and ensure proper oversight of

400 MARYLAND AVE. SW, WASHINGTON, DC 20202
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subgrantees. In submitting the request, the Department will additionally ask for an explanation about how liquidation extension contributes to the acceleration of academic success for students and how continuing these investments may extend or expand on a continued path of academic recovery. Additional information, including a request template and updated frequently asked questions document, will be available this fall.

The Department's liquidation extension process for ARP Act ESSER and EANS funds, like the procedures that have been utilized by States for CARES and CRRSA funds, is designed to ensure that every possible resource is available to continue our collective work to address the pandemic's impacts on our schools and students, in particular the urgent need to accelerate student learning. We hope this early notification is helpful to you and your subgrantees and invite you to contact your SGR program officer with any questions.

Sincerely,



Adam Schott
Deputy Assistant Secretary for Policy and Programs
Delegated the Authority to Perform the
Functions and Duties of the Assistant Secretary
Office of Elementary and Secondary Education

CC: Council of Chief State School Officers
National Governors Association