



CCIP Note # 528

Re: FY23 ESSER and GEER Grants – Important Dates and Reminders

Date: June 21, 2023

To: Superintendents, Treasurers, Authorized Representatives, Fiscal Representatives and ESSER/GEER Application Contacts

ESSER and GEER – Important Dates and Deadlines

The Department is committed to supporting Local Education Agencies (LEAs) and educational entities as they close out their Fiscal Year (FY) 2023 emergency relief funds. The table below reiterates key dates for LEAs and educational entities to consider, particularly around the closeout of ESSER II and GEER II grants which are nearing the end of their period of performance. Please note, this information does not apply to State Activities Grants (IWIP/IWIP II, Middle Mile, School-Based Healthcare Capital Grants). For information on the timelines for these grants, please contact your project lead.

Grant	FY23 CCIP Budget Revision Deadline	Obligation Deadline (see §75.707)	FY23 Project Cash Request (PCR) Deadline	FY23 Final Expenditure Report (FER) Deadline*
ESSER II	9/1/23	9/30/23	11/20/23	12/1/23
GEER II	9/1/23	9/30/23	11/20/23	12/1/23
ARP ESSER	9/1/23	9/30/23	11/20/23	12/1/23

**Special Note: While the final due date for the FY23 FER for these grants is 12/1/23, the Department recommends that LEAs and educational entities submit the FER and as soon as all expenditures are fully paid through the PCR system for the fiscal year. This is to facilitate the Department’s FER review process to ensure expenditures are finalized in a timely manner. The subrecipient should ensure that expenditures listed in the Final Expenditure Report are complete and accurate to minimize revisions that would result in high-risk status and conditions placed on the subrecipients, including but not limited to expenditures not being paid.*

FY23 Budget Revisions

In order to allow activities through the full period of performance, the Department has extended the deadline for FY23 ESSER II and GEER II budget revisions to **September 1, 2023**. LEAs and educational entities must obligate all ESSER II and GEER II funds by the end of the period of performance, September 30, 2023. LEAs may then submit Project Cash Requests (PCRs) against the FY23 budget to liquidate by November 20, 2023. LEAs must submit their Final Expenditure Report (FER) by December 1, 2023. There will be no carryover for ESSER II or GEER II into the FY24 application.

If your LEA anticipates having unspent FY23 ESSER II funds, please review expenditures charged to the ARP ESSER grant and consider moving/journaling allowable costs to ESSER II. In doing so, if a budget revision is required, you have until 5 p.m. September 1, 2023 to submit a revision. Remember, the substantially approved date for both grants is March 13, 2020. Note: The Department recommends journaling expenses prior to June 30 when books are closed for the year.

Period of Performance and Obligation Deadlines

Per the Uniform Guidance, identification of the period of performance in the Federal award does not permit the awarding agency to fund the award beyond the currently approved budget period. The deadlines for obligation are based on statutory and regulatory requirements and cannot be extended.



Project Cash Requests

LEAs and educational entities may submit Project Cash Requests (PCRs) until November 20, 2023 for expenditures obligated by September 30, 2023 for the ESSER II, GEER II, and ARP ESSER grants. For ESSER II and GEER II, LEAs and educational entities should submit PCRs to liquidate all expenses obligated by September 30, 2023. For ARP ESSER, LEAs should submit PCRs to liquidate any FY23 obligations and the remaining amount of unexpended funds will be carried over into FY24 once the FER is in Grants Management Final Approved Status.

ESSER II or GEER II Late Liquidation Requests

In late May, the U.S. Department of Education notified State Education Agencies of the late liquidation process for the Elementary and Secondary School Emergency Relief II (ESSER II) and Governor's Emergency Education Relief II (GEER II) grants. Late liquidation requests must be for expenditures that are properly obligated by September 30, 2023 but have unforeseen or extenuating circumstances that delay their liquidation beyond the PCR liquidation window. In the next few months, the Ohio Department of Education will notify those subgrantees with additional funds remaining who may be eligible for a liquidation extension. Those subgrantees who are seeking extra time to make claims against an obligation made before September 30, 2023 will be required to submit a survey to the Department that provides additional information such as the amount of obligated funds necessitating extension, the use of funds, and justification for the extension. More information will be provided in the coming months about Ohio's late liquidation process for ESSER II and GEER II obligations.

Final Expenditure Reports

The Department requires LEAs and educational entities to submit the Final Expenditure Report (FER) by December 1, 2023. LEAs and educational entities must complete the FER at the end of each fiscal year for the prior state fiscal year's ESSER expenditures. All expenses reported on the FER should be paid. There should be no encumbered amounts. For the FY2023 FER, LEAs and educational entities will report on ESSER II, ARP ESSER, and/or GEER II. State activity grants may also require the FER to be completed. For information on the timelines for these grants, please contact your project lead.

Monitoring Reminders

FY23 Elementary and Secondary School Emergency Relief Fund (ESSER) surveys are currently available in the Monitoring system in OHID. All LEAs receiving ESSER funds have been assigned a self-survey, desk review or on-site review. LEAs can open their survey within the "Consolidated ESEA Grants" on the dashboard. On the questions tab, select "FY23 Elementary and Secondary School Emergency Relief Fund Survey." Support resources for the Monitoring system can be found on the [Monitoring](#) page of the Department website. Self-surveys are due by June 30, 2023. For desk and onsite reviews, your ESSER consultant will reach out to you for timelines and assistance.

Reporting Reminders

Per guidance from the U.S. Department of Education, the Department will be requesting FY23 grant expenditure data in upcoming data collection surveys. Educational entities that received one or more ESSER or GEER subawards must annually report on the uses of funds in accordance with the grants assurances signed by the organization until all funds have been liquidated. More information will be provided closer to release of the data collection surveys.

For assistance, please contact the Office of Federal Programs at federalprograms@education.ohio.gov or the Office of Grants Management at grants.management@education.ohio.gov.

Resources:

[USED ESSER/GEER Frequently Asked Questions – December 7, 2022 Update](#)