CCIP Note # 535

Re: Late Liquidation of CRRSA Act Funds
Date: September 18, 2023
To: Superintendents, Treasurers, Authorized Representatives, Fiscal Representatives and Consolidated Funding Application Contacts

ESSER II and GEER II Late Liquidation Requests

The Ohio Department of Education (the Department) will be accepting late liquidation requests for funds under the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA), most notably for programs under ESSER II and GEER II. The process for late liquidation for CRRSA will be similar to the late liquidation requests submitted under the Coronavirus Aid, Relief, and Economic Security (CARES) Act for ESSER I. In order to be eligible for late liquidation for ESSER II and GEER II, the funds must be obligated on or before September 30, 2023. Please see the Grants Manual for information on obligations. If approved under the process listed below, grantees and subgrantees may extend the liquidation period up to 14 months beyond the 120 days already available for liquidating funds.

ESSER II and GEER II Late Liquidation Process
As of September 30, 2023, most ESSER II and GEER II subgrantees will have submitted claims for their full allocation amount. In the weeks following the end of the obligation period (September 30), the Department 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 on or 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, justification for the extension, and supporting documentation. Note that ESSER II Final Expenditure Reports (FER) are not due until December 1, 2023 as outlined in CCIP Note 528. If the LEA expects to liquidate costs by December 1, a late liquidation request will not be needed. Information regarding this survey and dates will be sent in a subsequent CCIP note later in the fall.

Important Notes on Late Liquidation Requests

LEAs and educational entities seeking late liquidation should anticipate that the process will require significant expenditure supporting documentation including obligation information, invoices, receipts, purchase orders and any other necessary supporting documentation. LEAs and educational entities must make all late liquidation requests on the Department's late liquidation survey. Additional requests or changes to the LEAs original request after the survey period will not be accepted. The Department requires the information in a timely manner to apply to the US Department of Education on behalf of the LEAs and educational entities.

The Department plans to coordinate a window period for subrecipients to submit claims for reimbursement. Subrecipients should not expect to be reimbursed for a late liquidation request for up to 14 months from the end of the obligation period.

If you have questions, contact your federal programs consultant or email federalprograms@education.ohio.gov.