CCIP Note # 539

Re: FY23 ESSER and GEER – Eligibility and Process for Late Liquidation of CRRSA Act Funds
Date: October 31, 2023
To: Superintendents, Treasurers and Funding Application Contacts of ESSER and GEER Award Subrecipients

ESSER II and GEER II Liquidation
The Ohio Department of Education and Workforce (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. 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. The State Education Agency (SEA) is responsible for coordinating and submitting to the United States Education Department (USED) any late liquidation requests from a Local Educational Agency (LEA) or any other sub-recipient. For additional information, see CCIP Note 535.

Ohio Department of Education and Workforce Late Liquidation Process
In general, the Department will consider late liquidation requests for subgrantees that have $40,000 or more in unclaimed funds that were obligated on or before September 30, 2023. On November 1, 2023, the Department will be contacting, via email, the Authorized Representative and Fiscal Representative for all subgrantees with $40,000 or more in unclaimed ESSER II or GEER II funds explaining the requirements and steps the subgrantee must take to be considered for a late liquidation extension. The email will include a link to a survey of required information that must be completed by the subgrantee for the request to be considered. Examples of the information needed in the survey include an assurance that the funds were obligated on or before September 30, 2023, that the subgrantee is not in high-risk status, the reason the late liquidation is necessary, a description of the obligation for which the liquidation extension is needed, supporting documentation, etc.

Special Note
The Department is targeting LEAs with a $40,000 minimum in unclaimed funds to request late liquidation extension to capture most LEAs where an extension may be needed. This threshold also serves to minimize any delays for the Department to approve FY23 ESSER Final Expenditure Reports. For LEAs with less than $40,000 in unclaimed and obligated ESSER II or GEER II funds that wish to request a late liquidation, please contact the Department at federalprograms@education.ohio.gov by November 20th, 2023.

Deadline for Requests
LEAs that wish to request late liquidation must complete and submit the extension survey by November 20th, 2023. The Department will submit to the USED only valid requests for late liquidation and reserves the right to deny any request that does not meet the requirements.

Note that ESSER II and GEER 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.

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. For guidance on what constitutes proof of obligation, see Budgeted Expenses and Required Support 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 USED on behalf of the LEAs and educational entities.

The Department plans to coordinate a window period for subrecipients to submit approved late liquidation 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.

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.