



CHIEF FINANCIAL OFFICER
89 Washington Ave., Room 128, EB
Albany, New York 12234

May 24, 2022

TO: BOCES District Superintendents
School District Superintendents
School District Business Officers
Charter School Leaders

FROM: Phyllis D. Morris, Chief Financial Officer

RE: **Late Liquidation Extensions of Federal Elementary and Secondary School Emergency Relief (ESSER) Funds**

On May 13, 2022, the New York State Education Department (NYSED) received a copy of a [letter](#) the United States Department of Education (USDE) sent to AASA, The School Superintendents Association, regarding extensions of time to liquidate federal American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) funds.

Please do not submit late liquidation requests to NYSED at this time. USDE has indicated that federal guidance and application procedures will be issued in July 2022, and, after NYSED receives more information, we will issue instructions for Local Educational Agencies (LEAs) that wish to submit late liquidation requests.

Please be aware that **USDE does not have the authority to automatically extend the liquidation deadline.** In the past, with other federal funds, USDE has required NYSED to submit, on a case-by-case basis, an individual request on behalf of an LEA to extend the liquidation deadline.

USDE has been asked whether the information in USDE's letter applies only to ARP ESSER funds, or if it also applies to ESSER 1 and Governor's Emergency Education Relief (GEER) 1 funds under the CARES Act and ESSER 2/GEER 2 funds under the CRRSA Act. USDE has also been asked whether USDE will consider late liquidation extensions for activities other than construction and infrastructure projects.

LEAs should be aware that **the obligation deadlines remain unchanged:**

- 9/30/2022 for ESSER 1/GEER 1 CARES Act funds;
- 9/30/2023 for ESSER 2/GEER 2 CRRSA funds; and
- 9/30/2024 for ARP ESSER funds.

In addition, **USDE's letter does not change [federal rules](#) for when an obligation is considered made.**

What is the difference between “awarding” and “obligating” funds? A State Educational Agency (SEA) awards funds when it makes a subgrant to an LEA or, in the case of the SEA Reserve, when it enters into a subgrant or contract with a subrecipient. ESSER funds are obligated when the subrecipient commits those funds to specific purposes consistent with 34 C.F.R. § 76.707. If an SEA awards a contract from the SEA reserve, that is an obligation. In contrast, subgranting funds to an LEA or other subrecipient is not an obligation; rather, these funds are not obligated until the LEA or other subrecipient commits the funds to specific purposes.

Please direct questions to CARESAct@nysed.gov.

cc: Commissioner Betty A. Rosa
Sharon Cates-Williams
Jim Baldwin
Jason Harmon
Christina Coughlin
Erica Meaker
Ed Lenart