



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

December 14, 2022

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

**FROM:** Phyllis D. Morris, Chief Financial Officer

**RE: Updated U.S. Department of Education (USDE) Frequently Asked Questions on Use of Federal Elementary and Secondary School Emergency Relief (ESSER) and Governor's Emergency Education Relief (GEER) Funds**

Attached and online, please find an updated [Frequently Asked Questions](#) document issued by USDE on allowable uses of federal ESSER and GEER funding provided under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and federal ESSER funding provided under the American Rescue Plan (ARP) Act.

New Q and A E-3.d. "How long may ESSER or GEER-funded activities continue after the liquidation period?" suggests that pre-payment for services that extend beyond the liquidation period may be allowable, subject to State Educational Agency (SEA) approval. The New York State Education Department (NYSED) has not allowed use of ESSER and GEER funding for such pre-payments and our position remains unchanged. As USDE's document states, "Generally, it is not good stewardship of Federal funds or prudent business practice to prepay for services that will extend many years into the future."

Please direct questions to [CARESAct@nysed.gov](mailto:CARESAct@nysed.gov).

Attachment

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