



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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

March 2, 2022

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

FROM: Phyllis D. Morris, Chief Financial Officer

RE: **Obligation and Liquidation Deadlines for LEA Allocations of Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER 1) and Governor's Education Emergency Relief (GEER 1) Funds**

A reminder that the funding period for ESSER 1 and GEER 1 funds awarded under the CARES Act is from March 13, 2020 to September 30, 2022.

Local Educational Agencies (LEAs) must obligate ESSER 1 and GEER 1 funds by **September 30, 2022** and must liquidate ESSER 1 and GEER 1 funds by **October 30, 2022**. FS-10F Final Expenditure Reports must be submitted to Grants Finance no later than **October 30, 2022**. Funds not obligated/liquidated by these deadlines are required to be returned to the U.S. Department of Education.

As a reminder, LEAs that received funding under the CARES Act are required to provide equitable services to students and teachers in non-public schools in the same manner as provided under section 1117 of the ESEA of 1965, as determined in consultation with representatives of non-public schools. If a previously participating non-public school decides to decline a portion of their equitable services under the CARES Act, an LEA must obtain written documentation that the non-public school is declining that portion of services. The LEA then needs to ask all other eligible non-public schools if they are interested in their appropriate portion of the share being declined. If all those non-public schools provide written declinations, then the LEA may use that money for services to teachers and students in the LEA by submitting an FS-10A budget amendment along with copies of the written declinations to the Office of ESSA-Funded programs at [conappta@nysed.gov](mailto:conappta@nysed.gov).

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

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