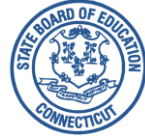




STATE OF CONNECTICUT
DEPARTMENT OF EDUCATION



To: Superintendents
School Business Managers

From: Roger Persson
Chief of Fiscal and Administrative Services

Date: September 12, 2024

Subject: American Rescue Plan (ARP)
Elementary and Secondary School Emergency Relief (ESSER)
Obligation Deadline Reminder

A handwritten signature in blue ink, appearing to read "Roger Persson".

As the end of the grant period for the American Rescue Plan (ARP) Act, Elementary and Secondary School Emergency Relief (ESSER) funds is upon us, we want to ensure everyone is on target with their obligations.

Obligation Deadline:

All ARP ESSER funds **must be** obligated by **September 30, 2024**. If you had previously committed funds to an allowable activity and they are no longer needed for that purpose you may obligate them for another allowable purpose prior to September 30, 2024. In order to do this, you must revise and resubmit your ARP ESSER application in eGMS for approval **prior to September 30, 2024**. To assist you in your decision making outlined below is the United States Department of Education (USED) guidance and federal regulations regarding when funds are considered obligated.

Pursuant to USED guidance and federal regulations 34 C.F.R. § 76.707 funds are considered obligated as follows:

“Specifically, for services or assistance provided through a contract, the obligation is made on the date when the State or the subgrantee makes a binding written commitment to obtain the services, work, or products. For rental or lease of real or personal property, the obligation is made when the property is used.”

If the obligation is for:	The obligation is made:	Timing:
a) Acquisition of real or personal property	On the date on which the State or the subgrantee makes a binding written commitment to acquire the property.	Binding written commitment must be made before grant ending date. Property can be received during liquidation period. Payments must be made by the end of the liquidation period.
b) Personal services by an employee of the State or the subgrantee	When the services are performed.	Work must be performed before the grant ending date. Payments must be made by the end of the liquidation period.
c) Personal services by a contractor who is not an employee of the State or the subgrantee	On the date on which the State or the subgrantee makes a binding written commitment to obtain the services.	Binding written commitment must be made before grant ending date. Services can be performed during liquidation period. Payments must be made by the end of the liquidation period.
d) Performance of work other than personal services	On the date on which the State or the subgrantee makes a binding written commitment to obtain the work.	Binding written commitment must be made before grant ending date. Services can be performed during liquidation period. Payments must be made by the end of the liquidation period.
e) Public utility services	When the State or subgrantee receives the services.	Utilities must be used prior to the grant period ending date. Payment must be made by the end of the liquidation period.
f) Travel	When the travel is taken.	Travel must be taken before the grant ending date. Reimbursement must be made by the end of the liquidation period.
g) Rental of real or personal property	When the State or subgrantee uses the property.	Property must be used by end of grand period. Payments must be made by the end of the liquidation period.
h) A pre-agreement cost that was properly approved by the State under the applicable cost principles		Pre-agreement costs are not allowed

Expenditure/Liquidation Deadline & Request for Extension:

Pursuant to federal regulations 2 CFR § 200.344(b), grantees and subrecipients must liquidate ARP ESSER funds within 120 calendar days after the close of the obligation period. This means all funds must be liquidated by January 28, 2025. USED has the authority to approve liquidation extension requests for up to 18 months beyond the end of the obligation period to liquidate funds or 14 months beyond the automatic 120-day liquidation period. This means funds could continue to be liquidated until March 31, 2026. This date may be adjusted to ensure sufficient time for CSDE to conclude its activities.

States may request in writing an extension of the liquidation period on behalf of themselves and their sub-recipients. USED has created a process and a template for states requesting an extension of the liquidation period. Similar to the ESSER II liquidation extension, my office will schedule a future information session for Business Managers, date to be announced. A reminder and an invitation will be forthcoming. Please note that unlike the ESSER II extension request, we will conduct just a single extension request collection. This will consist of an opt-in/opt-out survey collection.

For your reference, the below list of grants and subgrants are eligible for liquidation extension:

- 2021 – ARP ESSER Funds
- 2021 – ARP ESSER State Set-Aside
- 2023 – G4EPP
- 2023 – Voice4Change
- 2024 – ARP ESSER – Dual Credit Expansion
- 2024 – ARP ESSER – Small Town Right to Read
- 2024 – ARP ESSER Connecticut High Dosage Tutoring Program
- 2024 – Behavioral Health – Pilot
- 2024 – G4EPP
- 2025 – ARP ESSER Set-Aside FY2025
- 2025 – Educators Mini Grants

If you have any questions, please do not hesitate to reach me at 860-713-6667.