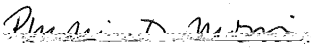




May 24, 2022

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:

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

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

