

Late Liquidation
Frequently Asked Questions (FAQs)

CRRSA-ESSERF

June 2023

Q1. How does an LEA apply for late liquidation?

A: LEAs must submit completed applications as outlined here [in this broadcast](#) . Requests for late liquidation, for those districts who meet the criteria, will be submitted by the NJDOE to the United States Education Department (USED) on the districts behalf. Districts are not permitted to directly apply to USED with late liquidation requests.

Q2. Does late liquidation extend the project period beyond 9/30/23?

A: No. The project period end date for CRRSA remains 9/30/23. Late liquidation only allows for properly obligated funds to be liquidated beyond the normal time frame for liquidation. If approved by USED, late liquidation could extend the liquidation period for up to an additional 14 months.

Q3. Why must NJDOE verify that funds were obligated by the end of the obligation period as part of its liquidation extension request?

A: Verification of properly obligated funds is a standard expectation of liquidation extension requests involving Federal funds. The extension of a liquidation period is for expenses that have been properly obligated by the end of the grant's obligation period. For the CRRSA ESSER program, the final obligation date is September 30, 2023. NJDOE does not have the authority to extend the period of obligation. Therefore, to ensure that the liquidation extension request encompasses only those expenses that have been properly obligated by the statutory obligation date, States and districts must have documentation on file that demonstrates adherence to the obligation requirements.

Q4: How long will it take to receive a determination in response to an LEA's request?

A: The NJDOE must review all applications and approve those that will move forward for USED approval. USED has shared that it is committed to providing a prompt review of liquidation extension requests. Review and approval will be based on a complete request, including both State and associated subrecipient/district information.

Q5: How do I get access to the EWEG late liquidation application?

A: Access is granted after the County Business Administrator approves the preliminary late liquidation application. Districts are notified when granted access.

Q6: Can I request late liquidation for staff salaries funded from ESSER funds?

A: No. Due to federal regulations regarding when an obligation is made, salaries are not eligible for late liquidation. Additionally, indirect costs, public utility services, rental of property, and travel expenses are also ineligible for late liquidation.

Q7: How will districts be notified that their late liquidation request is approved by USED?

A: NJDOE will notify districts if the late liquidation request is approved by USED. At that time additional information regarding next steps will be provided.