

ARP IDEA Close-Out Overview

For LEAs with remaining funds as of July 1, 2023

Remaining Funds as of July 1, 2023, after the state fiscal year ends

Any LEA who has funds remaining as of July 1, 2023, that have not been either obligated or liquidated must follow the procedures below:

1. Prioritize the submission of the FY23 ARP IDEA final expenditure report (FER)
 - a. The deadline to submit the FY23 ARP IDEA FER is July 28, 2023.
 - b. The FER must be submitted and approved by the department in order for carryover funds to become available in the FY24 ARP IDEA funding application.
2. Complete the FY24 ARP IDEA funding application as soon as possible after it is available in ePlan.
 - a. The deadline for FY24 ARP IDEA funding applications is Aug. 15, 2023.
 - b. The funding application must be approved by the department prior to obligating funds.
3. **Obligate all funds by Sept. 30, 2023.**
4. **Ensure all funds are liquidated by Dec. 15, 2023.**

Information regarding obligation and liquidation:

Obligation: ARP IDEA funds are obligated when the LEA commits those funds to specific purposes (e.g., contracts, services, subscriptions, materials) (34 C.F.R. § 76.707). Funds are not obligated until the LEA commits the funds to specific purposes.

Liquidation: To liquidate an obligation, the purchased item or service has occurred, and payment has been made to the vendor or provider. A grantee must liquidate all obligations incurred under the award no later than 120 days after the end of the funding period or as specified in a program regulation (34 C.F.R. § 80.23).

Employee pay: Services provided by an employee are considered obligated when the services are rendered, or the work is performed [34 C.F.R. § 76.707(b)]. Under this same provision, an LEA may not use relief funding to pay the salary of an employee who is administering the program after Sept. 30, 2023, since the obligation of funds for an employee does not occur until the work is performed. Thus, payroll expenses for employees of a State or subgrantee may only be charged to the grant for services provided through the end of the obligation period.

Please contact your [IDEA oversight coordinator](#) if you have additional questions.