

ARP ESSER Liquidation Extension Request Instructions

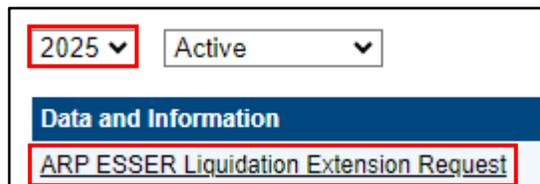
On Sept. 18, 2023, the United States Department of Education (ED) released a [letter](#) announcing that the general liquidation extension that has been available under the Coronavirus Aid, Relief, and Economic Security (CARES) and Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Acts will be available for the American Rescue Plan (ARP) Act’s Elementary and Secondary School Emergency Relief (ESSER). A [second letter](#) was released by ED on Jan. 9, 2024, providing further clarification regarding requests for liquidation extension as well as a [Frequently Asked Questions \(FAQs\) document](#).

Under 2 C.F.R. § 200.344(b), properly obligated funds must be liquidated within 120 calendar days (**by Jan. 28, 2025**, for ARP Act funds). ED has the authority to approve liquidation extension requests for **properly obligated funds** upon review of a written request made by a grantee (i.e., the SEA) on its own behalf or on behalf of its subgrantees (i.e., LEAs). Final approval of a grantee’s written request will be based upon the specific facts and circumstances, in accordance with 2 C.F.R. § 200.344(b). If approved under this process, grantees and subgrantees may have an extension to the liquidation period of up to 14 months beyond the 120 days already available to liquidate funds.

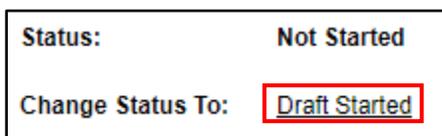
LEAs should follow the steps below in ePlan to submit an ARP ESSER Liquidation Extension Request to the Tennessee Department of Education (department).

Note: Any extension request to ED must be made by the department on behalf of its subgrantees.

1. Navigate to [ePlan](#) > Data and Information and select **2025** from the year dropdown and choose **ARP ESSER Liquidation Extension Request**.



2. Change the status to **Draft Started**.



3. Select **Cover Page** on the *Sections* page. Complete all fields in the cover page before continuing to the next page.

ARP ESSER Liquidation Extension Request

[Cover Page](#)

[Overview and Attestation](#)

[Funding](#)

[Related Documents](#)

[Checklist](#)

4. Select the **Overview and Attestation** page and thoroughly review the two attestations located at the bottom of the page. By checking each statement, the LEA affirms that they have read and understand all requirements and assures the department that the LEA meets the listed conditions.
5. Select **Funding** on the *Sections* page (or Save and Go To Next Page). Complete all portions of the *Funding* page, providing accurate and thorough responses under **Use of Funds/Budget Narrative** and **Liquidation Extension Justification**.

Note: All funds must be obligated by **Sept. 30, 2024**. The total amount obligated must match the allocation total provided.

ARP ESSER Funding							
UEI	Allocation Total	Amount Obligated as of 9/30/2024	Amount Liquidated as of 9/30/24	Balance Remaining as of 9/30/2024	% Liquidated as of 9/30/24		
	\$11,704,957.98	\$	\$	\$ 11,704,957.98	00 %		
Funds Necessitating Extension							
Item Name - Use the same item name for this row and in the file name of all uploaded documentation.	Amount of Obligated Funds Necessitating Extension	Account Number and Line Item - (e.g., 71100-189)	Use of Funds/Budget Narrative	Liquidation Extension Justification	Number of Students Supported by this Activity	Supporting Documentation Uploaded	TDOE Review/ Submission Status - TDOE USE ONLY
	\$						
		\$ 0.00 Total			0		

6. If needed, LEAs may add additional rows for each project for which they are requesting late liquidation.

[Add Row](#)

\$ 0.00

7. Check the box under **Supporting Documentation Uploaded**. At least one supporting document is required for each row.
8. Select the **Related Documents** section and upload all supporting documentation needed. Document names should align with the corresponding item name on the *Funding* page. Supporting documentation providing further context and verification applicable to the LEA's request for liquidation extension may include copies of correspondence, contracts, invoices, etc. showing the necessity of the late liquidation request.

Optional Documents	
Type	Document Template
(ARP ESSER Liquidation) Optional Supporting Documentation ⓘ	N/A

9. Change the status to **Draft Completed**.

Status:	Draft Started
Change Status To:	Draft Completed

10. Ensure all appropriate personnel have reviewed and approved the request before submitting to the department as **LEA Authorized Representative Approved**.