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**Obligation, Performance, and Liquidation of the Federal**

**EANS-I Grant – Quick Reference Guide**

**Best Practice: Obligate and liquidate all EANS-I grant expenditures by September 30, 2023.**

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| **Emergency Assistance to Non-Public Schools (EANS-I) Grant****Obligation, Performance (Certain Contracts), Liquidation, and Grant Closeout Deadlines** |
| **EANS-I Grant Funds Period of Availability*:* Friday, March 13, 2020 – Saturday, September 30, 2023** |
| **EANS-I Grant****Obligation Period** | Friday, March 13, 2020 – Saturday, September 30, 2023 | All EANS-I funds must be obligated by Saturday, September 30, 2023, with no exceptions. This means that: * All invoices or receipts submitted for possible reimbursement under the EANS-I Program must be dated between Friday, March 13, 2020 and Saturday, September 30, 2023; and
* All services and assistance by an approved EANS vendor that will be submitted for possible direct payment under the EANS-I Program must be ordered/requested from the vendor between Friday, March 13, 2020 and Saturday, September 30, 2023.
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| **EANS-I Grant****Performance Period** | Friday, March 13, 2020 – Wednesday, November 29, 2023 | The EANS-I Program period of performance concludes on Wednesday, November 29, 2023. This means that: * EANS-I Awardees must be in receipt of all equipment and supplies of validly obligated purchases that will be submitted for possible reimbursement or direct payment to an approved EANS vendor by Wednesday, November 29, 2023.
* All services and assistance by an approved EANS vendor must be completely performed by Wednesday, November 29, 2023. This includes performance of educational support services such as professional development or intervention support, as well as installation services such as technology or furniture. *\*See exceptions for licenses and subscriptions as well as potential late liquidation flexibility below.*
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| **EANS-I Grant****Liquidation Period** | Friday, March 13, 2020 – Friday, December 29, 2023 | All requests for reimbursement and requests for direct payment of invoices from an approved vendor must be submitted in ClassWallet on or before Friday, December 29, 2023, to be considered for payment using EANS-I funding.  |
| **EANS-I Grant** **Close Out** | Saturday, December 30, 2023 – Monday, January 29, 2024 | DESE liquidation and close out of EANS-I funds.  |

**Extensions for Contract Performance for EANS-I**

In almost all cases, the liquidation period for grant expenses follows the schedule shown in the above chart. However, the United States Department of Education (USED) has the authority to approve [liquidation extension requests](https://survey.alchemer.com/s3/7453101/EANS-I-Late-Liquidation-Request) of up to 14 additional months for properly obligated funds on an expense-by-expense basis upon written requests made by DESE on behalf of EANS-I schools. If the liquidation period is extended for certain expenses by USED, the contract performance, liquidation, and closeout periods can also be extended. However, the obligation period cannot be extended – so all orders must be placed and contracts signed by 9/30/2023. **Unless explicitly approved for late liquidation flexibility, EANS-I Awardees should not plan on having a longer period to accept contract services and goods using EANS-I funds than is shown in the above chart.**

**Using Remaining EANS-I funds to Purchase Software Licenses or Subscriptions**

Because software subscriptions and licenses are 1) usually bundled so that purchase for less than a year is impractical, 2) these licenses are often essential for curriculum delivery for the entire school year, and 3) licenses and subscriptions are unlikely to be returned or canceled resulting in a return of funds, DESE has authorized an exception to the performance rules for these licenses and subscriptions for EANS-I funds.As long as these expenditures are 1) otherwise allowable, necessary, and reasonable, 2) obligated prior to the grant deadline of 9/30/2023, and 3) are liquidated by no later than 12/29/2023, **software licenses and subscriptions may continue for no later than 1 year past the grant deadline of September 30, 2023, if purchased with EANS-I funds. This means EANS-I Awardees can purchase software licenses or subscriptions from an approved vendor through September 30, 2024.** Note that if a software license or subscription is cancelled after the obligation date, the funds are not available for use for a new contract and will be forfeited.

**Obligation, Performance, and Liquidation of Federal**

**EANS-I Grant – Frequently Asked Questions**

**What does it mean to “obligate” EANS-I funds by Saturday, September 30, 2023?**

* A non-public school obligates EANS-I funds when it makes a financial obligation with the intent to use EANS-I funds to pay for the expenditure. Therefore, to obligate EANS-I funds includes placing orders for equipment, supplies, or services, signing a contract for educational support services with an approved EANS vendor, and similar allowable transactions that require payment (see 2 CFR 200.1). Therefore, a non-public school with remaining EANS-I funds must place all orders or contract for allowable services with an approved EANS vendor on or before Saturday, September 30, 2023. It is important to note that there are no available exceptions or flexibility in the final date to obligate EANS-I funds; all EANS-I grant expenditures must be obligated by the grant deadline of September 30, 2023.

**When does the obligation of EANS-I funds occur?**

* When the obligation of an EANS-I expenditure occurs depends on the type of expenditure ([34 CFR 76.707](https://www.ecfr.gov/current/title-34/subtitle-A/part-76/subpart-G/subject-group-ECFRae39e5300d1271f/section-76.707)). The regulations at 34 C.F.R. §76.707 govern when an obligation of Federal funds occurs. Specifically, for EANS-I Program expenditures, obligations occur as follows:

| If the obligation is for: |  The obligation is made: | Examples: |
| --- | --- | --- |
| 1. Acquisition of personal property
 | On the date on which the non-public school makes a binding written commitment to acquire the property. | Purchasing outright or ordering allowable equipment and supplies such as laptops, touchview screens, air purifiers, COVID-19 tests, furniture, or art and instructional school supplies. |
| 1. Personal services by a contractor who is not an employee of the State or subgrantee
 | On the date on which the non-public school makes a binding written commitment to obtain the services. | Installation and repair services such as technology installation.  |
| 1. Performance of work other than personal services
 | On the date on which the non-public school makes a binding written commitment to obtain the work. | Educational support services by an approved EANS vendor, including professional development, coaching, and tutoring.  |
| 1. Rental of real property
 | When the non-public school uses the property. | Leasing classroom space for social distancing or renting a storage unit to house furniture.  |

**What does it mean that the “period of performance” for the EANS-I Program concludes on Wednesday, November 29, 2023?**

* Since non-public schools have until September 30, 2023 to obligate EANS-I funds, it is likely that not all equipment and supplies will also arrive by that date or that allowable services obligated on or before September 30, 2023 can be performed (completed) by that date as well. EANS-I Awardees must be in receipt of all equipment and supplies of validly obligated purchases that will be submitted for possible reimbursement or direct payment to an approved EANS vendor by Wednesday, November 29, 2023, the end of the “period of performance” for the EANS-I Program.
* All services and assistance by an approved EANS vendor must be performed (completed) by Wednesday, November 29, 2023. This includes performance of educational support services such as professional development or intervention support, as well as installation services such as for technology or furniture.
* Note that if an order or service is cancelled or is unavailable after the obligation date, the funds are not available for use for a new contract and will be forfeited.

**What does it mean to “liquidate” EANS-I funds?**

* For the purposes of the EANS-I grant, liquidating funds means submitting all requests for reimbursement and requests for direct payment of invoices from an approved vendor in ClassWallet on or before Friday, December 29, 2023, in order to be considered for payment using EANS-I funding. DESE recommends, however, that all grant expenditures be liquidated by the September 30, 2023, as a best practice.

**Must validly obligated third-party contracts for goods and services (Numbers 2 and 3 in the above chart) be completed (performed) by the grant deadline?**

* No. For contracts signed during the period of availability for the grant (by the grant deadline), performance of the contract may continue into the liquidation period for up to 60 days past the grant deadline. DESE *recommends*, however, that all grant expenditures be liquidated by the September 30, 2023, as a best practice.

**What is the last date we can make a purchase using our EANS-I funds?**

* All purchases that will be submitted for possible reimbursement under the EANS-I Program must be dated (obligated) on or before Saturday, September 30, 2023; and
* All services and assistance by an approved EANS vendor that will be submitted for possible direct payment under the EANS-I Program must be ordered/requested from the vendor (obligated) on or before Saturday, September 30, 2023.

**We won’t be able to spend all of our EANS-I funds by September 30, 2023. Can we apply for an extension to allow for extra time to obligate our remaining EANS-I funds?**

* No. All EANS-I funds must be obligated by Saturday, September 30, 2023. While the USED is offering flexibility for late liquidation on an expense-by-expense basis for up to 14 additional months, all EANS-I funds must still be obligated by the grant deadline of September 30, 2023. Any and all EANS-I funds not validly obligated by September 30, 2023 will be forfeited.

**If our school is approved for late liquidation flexibility by DESE and the USED, does that mean all our remaining EANS-I funding can be late liquidated?**

* No. Importantly, the federal government is not offering a blanket extension of the liquidation period and is requiring a justification for any extension. Late liquidation requests are made on an expense-by-expense basis and are subject to both DESE and USED approval.

**If our school is not approved for late liquidation flexibility by DESE and the USED,** **does that mean all our remaining EANS-I funding can be late liquidated?**

* If a school’s late liquidation request is not approved, the school will still have the standard 2-month window to take performance of a properly obligated contract as well as the standard 3-month liquidation window to submit reimbursement requests and requests for direct payment of invoices from an approved vendor in ClassWallet.

**If our school is approved for late liquidation flexibility by DESE and the USED, does that mean we receive more time to purchase goods and/or services?**

* No. Late liquidation is not a means to allow schools more time to spend EANS-I funds. The obligation deadline for EANS-I remains unchanged and all grant expenses must be timely and properly obligated no later than September 30, 2023.

**What is the last date we can submit an EANS-I reimbursement request in ClassWallet?**

* All requests for reimbursement must be submitted in ClassWallet with the required documentation outlined below on or before Friday, December 29, 2023, in order to be considered for payment using EANS-I funding, unless the non-public school was approved for late liquidation flexibility of specific purchases. DESE recommends, however, that all grant expenditures be liquidated by the September 30, 2023, as a best practice.
* All EANS-I reimbursement requests, with the exception of those expenses that received approval for late liquidation, must be submitted in ClassWallet on or before Friday, December 29, 2023, with:
	+ The receipt(s) or invoice(s) from the vendor dated on or before Saturday, September 30, 2023;
	+ Documentation which proves the non-public school paid the vendor/purchaser in full (for example, a scanned image of the cancelled check, school’s credit card statement or bank statement, etc.); and
	+ A brief description of how the request addresses educational disruptions caused by COVID-19 in the *'Description'*or '*User Comment'*section, or as a standalone document uploaded alongside the receipt/invoice and proof of payment. All purchases made under the EANS Programs must be tied to an initiative to prevent, prepare for, and respond to the pandemic, which includes pre-existing circumstances that were exacerbated by the pandemic.

**What is the last date we can submit an EANS-I invoice for direct payment to an approved EANS vendor in ClassWallet?**

* All requests for direct payment of invoices from an approved EANS vendor must be submitted in ClassWallet on or before Friday, December 29, 2023, to be considered for payment using EANS-I funding unless the non-public school was approved for late liquidation flexibility of specific purchases. DESE recommends, however, that all grant expenditures be liquidated by the September 30, 2023, as a best practice.
* All EANS-I requests for direct payment to an approved EANS vendor, with the exception of those expenses that received approval for late liquidation, must be submitted in ClassWallet through the DirectPay feature on or before Friday, December 29, 2023, with:
	+ The invoice(s) from the vendor for services provided on or before Wednesday, November 29, 2023; and
	+ A brief description of how the request addresses educational disruptions caused by COVID-19 in the *'Description'*or '*User Comment'*section, or as a standalone document uploaded alongside the receipt/invoice and proof of payment. All purchases made under the EANS Programs must be tied to an initiative to prevent, prepare for, and respond to the pandemic, which includes pre-existing circumstances that were exacerbated by the pandemic.

**How do I apply for late liquidation of a properly obligated expense?**

* Non-public schools that are interested in applying for late liquidation for one or more expenses for EANS-I funds should submit a request through this [link](https://survey.alchemer.com/s3/7453101/EANS-I-Late-Liquidation-Request) and provide the required information outlined below by September 30, 2023.
	+ Approval of a school’s request will be based upon the specific facts and circumstances, in accordance with 2 CFR §200.344(b). Both DESE, and then USED, will review submissions on a rolling, first-come-first-served basis.
	+ If approved under this process, schools will be notified by DESE as soon as USED makes a final determination.
	+ Please note that submission of a request does not guarantee approval for a liquidation extension. Thus, non-public schools should plan for an alternative source of funds for any contractual performance extending beyond November 29, 2023 should an extension request not receive approval. Further, if a late liquidation request is approved by DESE and USED, no changes can be made to the specific project or contract. If the executed contract cannot be fulfilled, the funds subject to late liquidation must be forfeited.

**What information is required on the request for an extension of the liquidation period for EANS-I?**

* **Non-public schools must apply for late liquidation flexibility on an expense-by-expense basis. For each request, the following information is required:**
	+ **Description of the Expense** – A brief, simple description of the EANS-I expense for which you’re seeking an extension of the liquidation period. Examples might include instructional services contract(s), materials/supplies, or other allowable uses.
	+ **Link to COVID** – Provide a brief description of how the request addresses educational disruptions caused by COVID-19. All purchases made under the EANS Programs must be tied to an initiative to prevent, prepare for, and respond to the pandemic, which includes pre-existing circumstances that were exacerbated by the pandemic.
	+ **Type of Service or Assistance** – Select the appropriate category of the EANS-I expense for which you’re seeking an extension of the liquidation period.
	+ **Justification for Request** – Please provide an explanation for each expenditure as to why it cannot be liquidated by the end of the 90-day liquidation period already provided. Needing more time to expend funds is not an adequate justification for a liquidation extension. Examples might include delays related to supply or labor shortages. The justification for each request will be reviewed consistent with state and federal oversight practices.
	+ **Amount of Time Requested** – Provide the amount of time, in months, needed to liquidate funds for each expense beyond the 3-month window already provided. Remember that 14 additional months is the maximum extension.
	+ **Justification for Amount of Time** – Provide an explanation for why you requested this amount of additional time.
	+ **Amount of Obligated Funds** – The amount of money for which a liquidation extension is requested.
	+ **Supporting Documentation** – Upload supporting documentation that demonstrates the timely obligation of funds, such as purchase orders or contracts for services, as well as any documentation supporting a delay in receiving services, if applicable.

**EANS-I Late Liquidation Request Form**: <https://survey.alchemer.com/s3/7453101/EANS-I-Late-Liquidation-Request>