

Committee of Practitioners Meeting

2022 SCATA Fall Conference

October 25, 2022

Molly M. Spearman

State Superintendent of Education

Agenda for ESEA Federal Programs Committee of Practitioners

October 25, 2022

Welcome and Introductions - Jennifer Rhodes

Review of Meeting Minutes

New Business

- Updates to Final Allocations - Jennifer Rhodes
- Updates on Gov Grants/REI - Jennifer Rhodes
- Clarification on “School Leader”-T2 - Jennifer Rhodes
- Period of Performance - Jewell Stanley
- Obligation/Liquidation - Jewell Stanley

Discussion

- Next COP Meeting - Jennifer Rhodes

Adjournment



Obligation and Liquidation



Obligation

- An obligation means “orders placed for property and services, contracts and subawards made, and similar transactions that require payment” 2 CFR 200.1 (Financial Obligations). It is a “promise to pay.”
- For education programs, the date of obligation depends on the type of transaction (34 CFR 75.707; 34 CFR 76.707).
- After the obligation is made, performance must occur in full so that final payment can be made, and the obligation can be liquidated.



Performance

- The question has been whether performance of a timely incurred obligation (i.e., delivery of the good, performance of the service, etc.) is permitted during the liquidation period of the award.
- The answer is that performance of a timely obligation may occur during the liquidation period.
- Subrecipients may obligate funds up to and including the September 30 deadline at the end of a grant's period of performance, even if performance of those timely obligations must occur during the liquidation period (i.e., October 1 through December 30).



Liquidation Period

- The SEA has 120-days to liquidate obligations after the period of performance and subrecipients have 90 days (2 CFR 200.344(b)).
- The SCDE has historically given subrecipients 45 days to liquidate at the end of a grant (November 15).
- The SCDE will now provide subrecipients with the full 90 days to liquidate their funds (December 30).



Quarterly Claiming

- Reimbursements will be made based upon receipt of expenditure reports that will be accepted monthly but must be received at least quarterly by the SCDE.
- All expenditure reports must be submitted to the SCDE through the grants accounting processing system (GAPS).
- Goods and/or services received by the end of each quarter should be invoiced, paid, and claimed within 45 days after the close of the quarter.
- Goods and/or services must be received within the quarter to be claimed for that quarter.



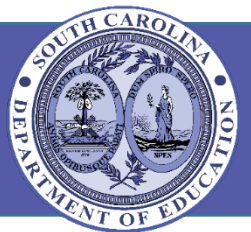
End of Fiscal Year

- In accordance with generally accepted accounting principles (GAAP), all expenditure reports for funds spent **by the end of the fiscal year, June 30, 20XX**, are due to the SCDE by August 15, 20XX.
- **Goods and/or services received by June 30, 2023, must be invoiced, paid, and claimed by August 15, 20XX. No exceptions.**



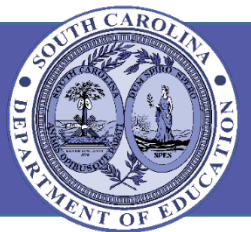
Obligation and Liquidation continued

- All funds must be fully **obligated** by the project end date of September 30, 20XX.
- The final expenditure report is due to the SCDE by **December 30, 20XX**.
- All goods and/or services must be received, invoiced, paid, and claimed by **December 30, 20XX**. No exceptions.



Fiscal Year 2021

- July 1, 2020 - Period of Performance Begins
- Sept 30, 2021 - Initial Period of Availability Ends (15 months)
- Sept 30, 2022 - Tydings Carryover (12 Months)/ Period of Performance Ends (27 Months)
- Nov 15, 2022 - **45-Day Liquidation Period Ends**
- July 1, 2020, to Sept 30, 2022 - Obligation and **Performance (Goods and Services)**
- Sept 30, 2022, to Nov 15, 2022 - Liquidation



Fiscal Year 2022

- July 1, 2021 - Period of Performance Begins
- Sept 30, 2022 - Initial Period of Availability Ends (15 months)
- Sept 30, 2023 - Tydings Carryover (12 Months)/ Period of Performance Ends (27 Months)
- **Dec 30, 2023 - 90-Day Liquidation Period Ends**
- July 1, 2021, to Sept 30, 2023 - Obligation
- **July 1, 2021, to Dec 30, 2023 - Performance (Goods and Services)**
- Sept 30, 2023, to Dec 30, 2023 - Liquidation

