



New Hampshire | LIVE FREE AND LEARN
Department of Education

New Hampshire Department of Education
ARP ESSER III Reference Guide
Ending of ESSER III Funds



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Purpose

The purpose of this guide is to provide information regarding the American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief Funds (ESSER). Included in this guide are important dates, grant requirements, finance, construction, ideas to budget remaining ESSER funds, Grants Management System (GMS) activity requirements, and resources.

Important Dates

Last day LEAs can self-return or request return of grant for edits/additions	September 3, 2024
Activities due in the Grants Management System (GMS)	September 13, 2024
Obligation of Funds deadline	September 30, 2024
Late Liquidation Request Form due	Beginning July 1, 2024, through October 15, 2024
Liquidating Funds/Final Monthly Report due in GMS	November 15, 2024



Grant Requirements

Provisions

The ARP ESSER statute and [interim final requirements](#) include several provisions for LEAs:

1. Safe Return to In-Person Instruction and Continuity of Services
 - a. LEAs were required to develop a safe return to in-person instruction and continuity of services plan and to regularly, but no less frequently than every six months throughout the program period, review and, as appropriate, revise that plan. More information is available on page 15 and 17 of the [USED FAQ](#).
2. Reservation to Address the Academic Impact of Lost Instructional Time
 - a. LEAs are required to reserve not less than 20 percent of the ARP ESSER III allocation to address the academic impact of lost instructional time through the implementation of evidence based interventions. NHED recommends LEAs review grant activities and expenditures to ensure this requirement is met before the close of the grant. More information is available on page 15 and 17 of the [USED FAQ](#).
3. Maintenance of Equity for High-Poverty Schools
4. LEA Plan for Use of ARP ESSER Funds

Additional provisions LEAs need to abide by include:

1. Uniform Guidance
 - a. USED made note of some important Uniform Guidance requirements on page 21 of the [USED FAQ](#).
2. Disposition of Supplies and Equipment
 - a. LEAs must follow disposition requirements for supplies and equipment purchased with ESSER funds that are no longer needed. More information is available on page 24 and 25 of the [USED FAQ](#).

Obligation of Funds

Pursuant to USED guidance and federal regulations at 34 C.F.R. § 76.707 funds are considered obligated as follows: *“Specifically, for services or assistance provided through a contract, the obligation is made on the date when the State or the subgrantee makes a binding written commitment to obtain the services, work, or products. For rental or lease of real or personal property, the obligation is made when the property is used.”*



If the obligation is for:	The obligation is made:
Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
Personal services by an employee of the State or subgrantee	When the services are performed.
Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
Public utility services	When the State or subgrantee receives the services.
Travel	When the travel is taken.
Rental of real or personal property	When the State or subgrantee uses the property.

What types of expenses fall under “performance of work other than personal services?”

Examples include: the purchases of goods (equipment, supplies, etc.) and anything beyond personal services.

All ARP ESSER III funds must be properly obligated by **September 30, 2024**. If previously committed funds to an allowable activity are no longer needed for that purpose, the LEA may revise and submit new or modified ARP ESSER III activities for review and approval in GMS no later than September 13, 2024, to allow time for any necessary revisions. Please note the last day LEAs can self-return or request return of the ESSER III grant is September 3, 2024.



Financial

Liquidation

Pursuant to USED guidance and federal regulations at 2 C.F.R. § 200.343-344 funds are considered liquidated as follows: *“The drawing down and expenditure of funds by a grantee for obligations incurred during the grant’s legal obligation period. Timely liquidation occurs during the legal obligation period and through the first 120 days after the final day of that period or an extension of that period authorized by ED, pursuant to 2 C.F.R. § 200.344(b).”*

The liquidation period refers to the time after the grant deadline of September 30, 2024, when properly obligated expenditures can be reimbursed, and the grant closed out. An obligation is considered liquidated when the goods or services have been received and payment has been completed.

All properly obligated ARP ESSER III funds must be liquidated, and the monthly report submitted into GMS by **November 15, 2024**. If the LEA has been approved for late liquidation, those specific approved funds may be liquidated past November 15, 2024. Please see below for more information regarding late liquidation deadlines.

Late Liquidation

LEAs may request liquidation extensions for any allowable cost of the ARP ESSER III program, provided such costs are properly obligated by September 30, 2024. Timely and properly obligated funds *may be* eligible for a liquidation extension under 2 C.F.R. § 200.344(b).

Late liquidation allows for more time due to unexpected delays and will require supporting documentation. Please note that documentation provided must demonstrate that at the time of original obligation, it was anticipated the work would be completed within the period of performance ending September 30, 2024. Solely needing more time to expend funds is not an adequate justification for liquidation extension.

For more information regarding late liquidation, including submitting a request to NHED, please refer to the *ARP ESSER III Late Liquidation Guide* available at: [Late Liquidation Requests](#).

Monthly Reports

Grant recipients are required to submit monthly reports of actual disbursements. LEAs that are not up to date should submit reports as soon as possible. The final monthly report must be submitted into GMS by November 15, 2024.

Should an LEA need to return funds, include in the “Outcome” section of the monthly report the reason for the return. This information will be required in the event of monitoring or an audit.



Reconciliation

NHED recommends LEAs reconcile the ARP ESSER III grant as soon as possible. By reconciling the grant, LEAs may find funds that were budgeted in a previous activity that are no longer needed due to lower than anticipated expenses or incompleting activities. Should that occur, the LEA may revise and submit new or modified activities for review and approval in GMS no later than September 13, 2024.

To see the total amount pending and paid for a specific budget line:

1. Go to the main page of the ARP ESSER III grant in GMS.
2. Scroll to the activity.
3. Hover over the amount in the budget line. A pop up will appear stating “Amount Paid Pending: \$” and “Amount Paid: \$”.

Function Code	Object Code	Focus	ARPACT
1260 - Bilingual	110 - Salaries - Regular Employees	0 - None	\$318,389.98
1490 - Other	120 - Salaries - Temporary Employees	0 - None	\$ Amount Paid Pending: \$0.00 Amount Paid: \$232,831.99

Construction

USED sent out an updated guidance on allowable uses of ESSER funds in December of 2022; USED strongly discouraged new construction projects, as this use of funds limited an LEAs ability to meet other, more pressing needs related to the pandemic’s impact on learning and the emotional and mental health and well-being of our children and youth. Given this guidance, NHED is not approving new construction projects.

In determining whether a request is construction, NHED refers to the Code of Federal Regulations, [eCFR :: 29 CFR 5.2 – Definitions](#). Of note, is the following:

“Construction, prosecution, completion, or repair. The term “construction, prosecution, completion, or repair” means the following:

(2) These terms include, without limitation (except as specified in this definition):

(i) Altering, remodeling, installation (where appropriate) on the site of the work of items fabricated offsite;”

LEAs that are considering submitting an activity that may be deemed construction are encouraged to email esser@doe.nh.gov prior to submitting the activity in GMS. The email should contain the scope of the project, cost breakdown, and any installation to occur.



Budgeting/Activity Ideas

LEAs need to budget remaining ARP ESSER III funds and submit activities for review and approval in GMS no later than September 13, 2024. NHED has compiled the below list of ideas for LEAs that are having difficulty identifying ways to spend their remaining funds.

This list is not exhaustive, nor is it intended to reflect their importance compared to other allowable ideas. All activities submitted must meet the ESSER III provisions, including describing how the activity prevents, prepares for, or responds to the COVID-19 pandemic.

Evidence based curriculum <i>(ELA and Writing, Math, Science, Social Studies, etc.)</i>	<ul style="list-style-type: none"> ● Assessments ● Tier 1 ● Intervention ● English Learners ● Decodables ● Software licenses and subscriptions through the 24-25 school year ● Professional Development (in person, virtual, online courses) through 9/30/24. This could include pay for substitutes. ● NHED Quick Guide for Literacy (resource)
Extended Learning <i>(through 9/30/24)</i>	<ul style="list-style-type: none"> ● Before and after school tutoring ● Summer school ● Costs can include materials, staff expenses, and transportation.
Social, emotional, & MTSS/PBIS	<ul style="list-style-type: none"> ● Curriculum ● Software licenses and subscriptions through the 24-25 school year ● Professional Development (in person, virtual, online courses) through 9/30/24. This could include pay for substitutes. ● Presentations for students through 9/30/24 ● Mental health services through 9/30/24



Technology	<ul style="list-style-type: none">• Devices for students and staff• Accessories (headphones, speakers, protective cases, keyboards, etc.)• Charging carts• Warranties and services through 9/30/24• Assistive technology
Materials for	<ul style="list-style-type: none">• Outdoor classroom• Classroom teachers, Special Education teachers, ESOL teachers, Interventionists, Coaches, Guidance Counselors, Physical Therapists, Occupational Therapists, Speech Pathologists, Nurses, etc.• Specialists (library books, musical instruments, art supplies, gym supplies, etc.)• CTE, STEAM, Robotics, etc.
Any activity authorized by	<ul style="list-style-type: none">• ESEA• Individuals with Disabilities Education Act (IDEA)• Adult Education and Family Literacy Act (AEFLA)• Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V)• Subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (McKinney-Vento)
Other	<ul style="list-style-type: none">• Indirect costs as allocated in GMS• Pre-award costs dating back to March 13, 2020, when the national emergency was declared. This excludes costs that require prior written approval per Uniform Guidance 2 CFR § 200.407.• Cleaning and sanitizing materials• Staff salaries through 9/30/24• Hiring and retention bonuses through 9/30/24• Field trips through 9/30/24• Transportation through 9/30/24• Conference attendance for administrators and/or staff through 9/30/24. This could include pay for substitutes. <i>In person conferences require prior written approval.</i>



Grants Management System (GMS) Activity Requirements

Per the U.S. Department of Education (USED):

“Generally, in determining whether an activity is an allowable use of funds, a State or LEA must determine:

- *Is the use of funds intended to prevent, prepare for, or respond to the COVID-19 pandemic, including its impact on the social, emotional, mental health, and academic needs of students?*
- *Does the use of funds fall under one of the authorized uses of ESSER or GEER funds?*
- *Is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)? In particular, is it necessary and reasonable for the performance of the ESSER or GEER award?”*

In order for NHED to determine if the submitted activities meet the requirements, LEAs should include the following in all GMS narratives for ARP ESSER III.

Detailed description	<ul style="list-style-type: none"> ● The activity narrative should address: who, what, where, when, why, and how. ● Examples include: <ul style="list-style-type: none"> ○ Vendor names ○ Description of materials
Clear connection to Covid	<ul style="list-style-type: none"> ● The activity narrative <u>must</u> state how the activity prevents, prepares for, or responds to the Covid-19 pandemic.
Cost	<ul style="list-style-type: none"> ● The activity narrative must include a cost breakdown. ● Examples include: <ul style="list-style-type: none"> ○ Number of items x cost of item = total ○ Cost per day x number of days = total ○ Cost per hour x number of hours = total ○ Cost of materials + service + subscription = total ○ Salary + each benefit separately = total <ul style="list-style-type: none"> ■ FICA needs to be calculated correctly. ■ Rounding is not allowed. ● The price in the narrative and budget line must match.



Dates	<ul style="list-style-type: none">● Dates need to be included for the following:<ul style="list-style-type: none">○ Personal services of employee of subgrantee (LEA) such as staff salary/benefits○ Personal services by a contractor including<ul style="list-style-type: none">■ Professional development■ Presentations■ Mental health and other services○ Rental of real or personal property○ Travel○ Other<ul style="list-style-type: none">■ Software licenses and subscriptions■ Warranties■ Conferences■ Field trips■ Transportation■ Extended learning
Travel	<ul style="list-style-type: none">● Hotel cost per day, per person● Food cost per meal, per day, per person<ul style="list-style-type: none">○ ESSER funds cannot be used for a meal if it is being offered for free through the event (such as lunch).● Mileage per person● Transportation per person <p>To ensure the proposed budget meets federal regulations, NHED suggests LEAs look at GSA.gov as a guide to see what would qualify as a reasonable range for any travel activity, as well as ensuring it aligns with the LEAs travel policy. The website for food and hotel can be found at: https://www.gsa.gov/travel/plan-book/per-diem-rates. LEAs should note that travel costs require prior written approval per Uniform Guidance 2 CFR § 200.407.</p>

To prevent returns, LEAs should also ensure each field is accurately completed:

- Category
- Priority
- Performance Measurement
- Outcome
- [Function and Object Codes](#)

Resources

The following resources may be helpful to LEAs:

- [USED ESSER Frequently Asked Questions](#)
- For general ESSER information and resources, please see the [NHED ESSER webpage](#).
- USED is aware that some LEAs may be vulnerable to fraud and cybersecurity threats involving their ESSER programs. The [Readiness and Emergency Management for Schools \(REMS\) Technical Assistance \(TA\) Center](#) has resources available for LEAs to ensure they are well prepared to address cybersecurity in their emergency management planning efforts and manage a potential cybersecurity incident.

Any questions, please contact esser@doe.nh.gov.