



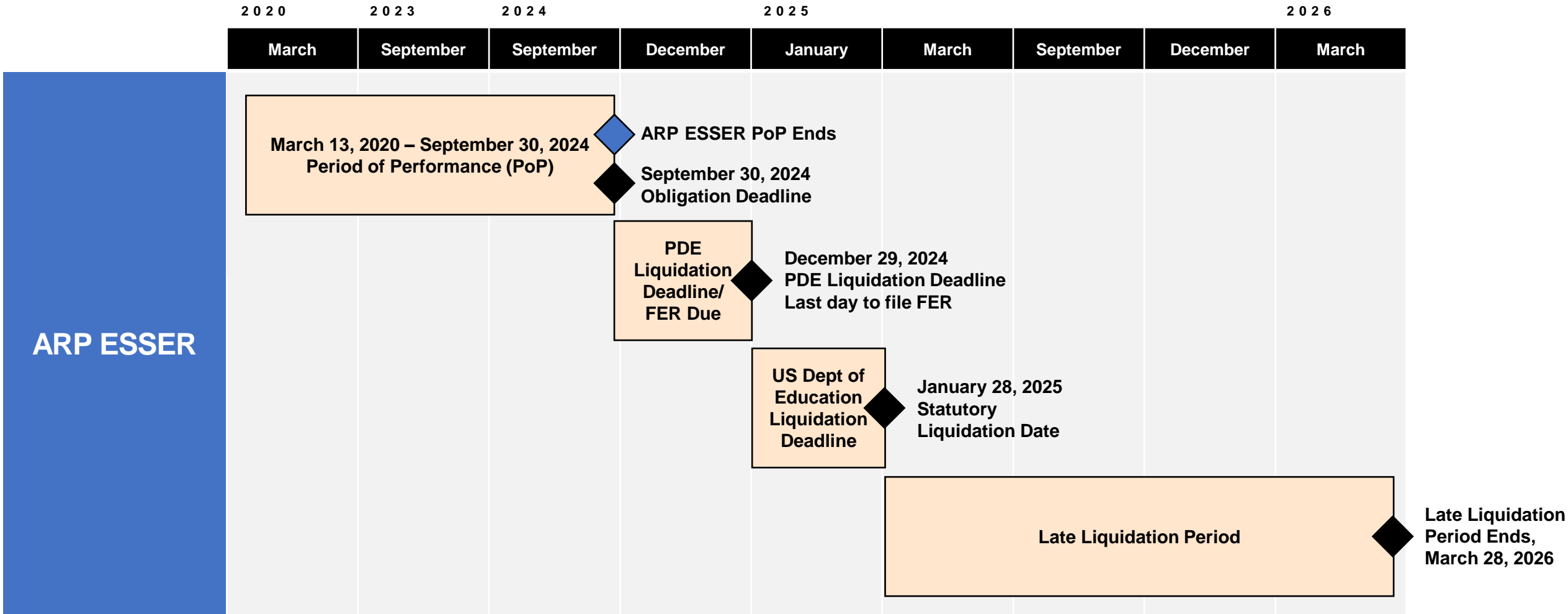
pennsylvania
DEPARTMENT OF EDUCATION

Equipment and Property Management, and Obligation Considerations

May 22, 2024

ARP ESSER obligation and liquidation timelines

Obligation must occur by September 30, 2024, for expenses to be eligible, and the corresponding Final Expenditure Report (FER) must be filed within 30 days of last payment and no later than December 29, 2024



When does obligation occur for ARP ESSER?

ARP ESSER expenses must be obligated by September 30, 2024. According to [34 CFR 76.707](#), the obligation date is determined based on expense type. Not all expenses are created equal, be sure to know what this means for your LEA and plan accordingly.

- **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.**
 - On the date 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.**
 - On the date when the State or subgrantee receives the services.
- **Travel.**
 - On the date when the travel is taken.
- **Rental of real or personal property.**
 - On the date when the State or subgrantee uses the property.
- **Pre-agreement cost properly approved by the Secretary under the cost principles in [2 CFR part 200, Subpart E](#).**
 - On the first day of the grant or subgrant performance period.

Contact/Mission

For more information on the Equipment and Property Management, and Obligation Considerations please visit PDE's website at:

[Monitoring of LEAs' Coronavirus Associated Federal Programs](#)

The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.