



Obligation Requirements and Eligibility for Liquidation Extension for Recovery Funds

([Title 34 Section 76.707](#) in Code of Federal Regulations)

If the obligation is for—	The obligation is made—	Expenditure examples	Eligible for liquidation extension?
(a) Acquisition of real or personal property	On the date on which the state or subgrantee makes a binding written commitment to acquire the property.		Yes
(b) Personal services by an employee of the state or subgrantee	When the services are performed.	Staff salaries or benefits	No
(c) 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.	Contractor who provides services	Yes
(d) 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.	Purchase of goods or equipment	Yes
(e) Public utility services	When the state or subgrantee receives the services.		No
(f) Travel	When the travel is taken.		No
(g) Rental of real or personal property	When the state or subgrantee uses the property.		No
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E—Cost Principles	On the first day of the grant or subgrant performance period.		No