

ARP ESSER Funds

ARP ESSER Set-Asides Consolidated Grant (ARP ESSER APSs, PRRIs, and Chartered Schools for the Deaf and Blind 2.5% Set-Aside)

2020-2021 Program Narrative, Administrative, and Fiscal Guidelines

October 2021



**COMMONWEALTH OF
PENNSYLVANIA DEPARTMENT OF
EDUCATION**

333 Market Street
Harrisburg, PA 17126-0333
www.education.pa.gov



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783-6802

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ARP ESSER Set-Asides Consolidated Grant

I. Grant Application Guidelines

A. Preparing the Grant Application

These instructions for completing the 2020-21 ARP ESSER Set-Asides Consolidated Grant should be read carefully.

PDE has created the grant application as one document.

Questions regarding these procedures and/or changes may be addressed to:

Dr. Del Hart
Bureau of Special Education
717-772-1114
dehart@pa.gov

B. Completion of the Grant Application

Applicants must complete the required Grant Application on the Pennsylvania Department of Education (PDE) eGrants website, <http://www.egrants.pa.gov/>

PDE permits electronic signatures (e- Signatures) on grant application documents. The use of e-Signatures is completely voluntary under law. If local education agencies (LEAs) elect not to participate, LEAs will still be able to print and manually sign the Grant Agreement documents. LEAs wishing to use e-Signatures must have their governing body (school board, board of directors or board of trustees) adopt resolutions identifying and authorizing the chief school administrator or authorized representative to sign electronic agreements with PDE.

Manually-signed Grant Agreements documents must be signed by the chief school administrator or an authorized representative of the LEA, as approved by the LEA's governing body.

All grant application documents must be submitted in PDE's eGrants website at <http://www.egrants.pa.gov/>. If technical assistance is required with the eGrants website, contact the help desk at ra-egrantshelp@pa.gov, 717-783-1087.

Hard copies of e-signed Grant Agreement documents should not be mailed to PDE. Manually-signed LEA application documents should be scanned as an attachment via email to Dr. Del Hart at dehart@pa.gov.

All applicants should have all required policies, practices, and guidelines in a central location for inspection by representatives of the PDE and the United States Department of Education. Examples of local policies, practices, and guidelines for implementation of state and federal regulations may include, but are not limited to:

- Referral, Screening, Evaluation, Individualized Education Program, Due Process Procedures and Formats
- Confidentiality
- Surrogate Parents
- General Curriculum

C. Distribution of Funds

The American Rescue Plan (ARP) Act of 2021 provides Pennsylvania with \$5 billion in emergency funding to support the long-term work of education recovery, through the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund.

Of the total allocation, the ARP Act directs \$4.5 billion directly to school districts and charter schools based on their share of 2020-21 Title I-A funds. The Pennsylvania General Assembly and Governor Wolf allocated most of the remaining ARP ESSER funds to other local education agencies via Act 24 of 2021.

Act 24 of 2021 allocated \$135 million (approximately 2.5% of Pennsylvania's total ARP ESSER allocation) to intermediate units, career and technical education centers, schools designated for Additional Targeted Support and Improvement (A-TSI), private residential rehabilitative institutes, approved private schools, chartered schools for the deaf and blind, and entities providing services for youth in local correctional institutions and community day programs. These funds will be available through the Pennsylvania Department of Education, Division of Federal Programs, and will be known as the ARP ESSER Set-Asides Consolidated Grant (ARP ESSER APSs, PRRIs, and Chartered Schools for the Deaf and Blind 2.5% Set-Aside).

Allocations are listed by eligible entity on the [PDE website](#), and can be found through PDE's ARP ESSER web page, education.pa.gov/ARPESSER. Eligible entities are able to apply for ARP ESSER funds through the eGrants system.

D. Use of Funds

The content of the grantee's Program Narrative and Summary Budget (Appendix B) includes information on the use of funds.

1. Description of Program

The purpose of the American Rescue Plan Elementary and Secondary School Emergency Relief Fund, as the U.S. Department of Education stated in [interim final rulemaking](#) at 34 CFR Ch. II, is to help local education agencies safely reopen and sustain the safe operation of schools and address the impacts of the COVID-19 pandemic by addressing students' academic, social, emotional, and mental health needs. Guidance for implementation, the state plan for the use of ARP ESSER funds, and responses to frequently asked questions are all available for LEAs at education.pa.gov/ARPESSER. Through this site, eligible entities can also access the eGrants system to apply. The application requests information about:

1. Needs and impacts resulting from the pandemic,
2. Stakeholder engagement in the development of local plans to respond to these needs and impacts,
3. Specific elements in the Plan for the Use of ARP ESSER Funds; and
4. Plans for monitoring and measuring progress.

2. Assurances

Each grant applicant will assure the following:

Assurance that all activities and expenditures of funds conducted in association with the program are in direct compliance with applicable legal authority.

Assurance that reporting requirements will be submitted in a timely manner. Such reporting includes but is not limited to:

- Efficacy and outcome data as directed by BSE.
- Summative report on specified activities and budget expenditures in a format to be provided by BSE.
- All grant reporting requirements, as specified in the Grant Content document, located in the Project Reports section of the grant application.

Assurance that program staff will participate in all required PDE/PaTTAN training and technical assistance activities.

E. Allowable/Unallowable Costs

Costs must be necessary, reasonable, allocable, and documented. Guiding questions:

- Is the cost reasonable and necessary for the program?
- Do sound business practices support the expenditure?
- Does the expense support the purpose of the grant?
- Is the expense in compliance with laws, regulations, and grant terms?
- Is the price comparable to that of similar goods or services in the geographic area?
- Is the purchase for excess cost of educating students with disabilities?

ARP ESSER is available for obligation through September 30, 2024, and for pre-award costs dating back to March 13, 2020. ARP ESSER funds may be used as follows:

- a. Any activity authorized by the Elementary and Secondary Education Act of 1965.
- b. Any activity authorized by the Individuals with Disabilities Education Act.
- c. Any activity authorized by the Adult Education and Family Literacy Act.
- d. Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006.
- e. Any activity authorized by subtitle B of Title VII of the McKinney-Vento Homeless Assistance Act.
- f. Coordination of preparedness and response efforts of local educational agencies with state, local, tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
- g. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
- h. Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
- i. Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
- j. Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
- k. Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology

for online learning to all students, providing guidance for carrying out requirements under the Individuals with Disabilities Education Act and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.

- l. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.
- m. Providing mental health services and supports, including through the implementation of evidence-based full-service community schools.
- n. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- o. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—
 - i. administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction;
 - ii. implementing evidence-based activities to meet the comprehensive needs of students;
 - iii. providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and
 - iv. tracking student attendance and improving student engagement in distance education.
- p. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
- q. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
- r. Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.
- s. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

II. Administrative Guidelines

All grant/project applications include Grant Agreements. The starting date for the grant/project is March 13, 2020. Federal regulations prohibit obligation or expenditure of funds prior to the starting date of the grant/project.

Grantees that submit timely, substantially approved applications shall have a 55-month period during which they may obligate the funds under the Agreement (March 13, 2020 – Sept. 30, 2024). These funds must be obligated prior to Sept. 30, 2024.

A. Grant Agreement

“Grant Agreement for American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Act,” Public Law 117-2, must be appropriately completed in accordance with the ARP ESSER Set-Asides Consolidated Grant (ARP ESSER APSs, PRRIs, and Chartered Schools for the Deaf and Blind 2.5% Set-Aside), 2020-2021 Program Narrative, Administrative, and Fiscal Guidelines, and either e-signed or manually signed by the chief school administrator or authorized representative of the LEA.

B. Special Program Terms (Appendix A)

Special Program Terms are found in the Grant Agreement as Appendix A.

C. Grantee’s Program Narrative and Summary Budget (Appendix B)

An “ARP ESSER Set-Asides Consolidated Grant Special Education Agreement Program Narrative and Summary Budget” must be completed in accordance with the ARP ESSER Set-Asides Consolidated Grant (ARP ESSER APSs, PRRIs, and Chartered Schools for the Deaf and Blind 2.5% Set-Aside) 2020-2021 Program Narrative, Administrative, and Fiscal Guidelines. The Grant Agreement Program Narrative and Budget is incorporated into the Grant Agreement as Appendix B.

D. Payment Terms, Responsibilities and Contact Information (Appendix C)

E. Funding Accountability and Transparency Act Sub-Recipient Data Sheet

The Funding Accountability and Transparency Act Sub-Recipient Data Sheet is located in the eGrants application system at <http://www.egrants.pa.gov/>. The grant application cannot be submitted if all the required fields on the Funding Accountability and Transparency Act Sub-Recipient Data Sheet are not completed.

Grantees must complete the Grant Agreement application online at PDE’s eGrants website at <http://www.egrants.pa.gov/>. If technical assistance is required, contact the help desk at ra-egrantshelp@pa.gov, 717-783-1087.

Completed Grant Agreement applications must be submitted via PDE's eGrants website. Hard copies of e-signed LEA grant application documents should not be mailed to PDE. Manually signed LEA application documents should be scanned as an attachment via email to Dr. Del Hart at dehart@pa.gov

III. Fiscal Guidelines

A. Payments

After the Grant Agreement is approved, payments are initiated in the Financial Accounting Information (FAI) system. The approved funding allocation is divided into equal monthly payments based on the duration of the project. The payment is sent to the grantee each month for the duration of the project.

A monthly payment detail report is available in the FAI web system. Grantees must establish security clearance through PDE's website before accessing the FAI web system. If assistance is required, in order to access PDE's website and/or the FAI web system, contact the help desk at ra-egrantshelp@pa.gov, 717-783-1087.

Project grantees are advised to submit their Final Expenditure Report in a timely manner.

B. Reconciliation of Cash On Hand Quarterly Report

The purpose of this report is to ascertain that the scheduled payments are adequate to cover the monthly cash needs of the grantee without allowing substantial cash reserves to accumulate at the local level. Grantees may also use the report to alert the Office of Comptroller Operations about any extraordinary cash needs it may have in any month of the quarter for which the report is being filed.

1. Filing Requirements

All grant recipients are required to submit their quarterly reports electronically using the FAI system. A Reconciliation of Cash On Hand Quarterly Report is to be electronically submitted to the Office of Comptroller Operations, Federal Accounting Division, on or before the 10th working day of the month after the quarter ends (October, January, April and July). Electronic reports are considered delinquent if submitted after the 10th working day. The Office of Comptroller Operations' work calendar is used to determine the 10th working day of the month. Paper copies of the Reconciliation of Cash On Hand Quarterly Report are not accepted, processed, or returned.

If the quarterly cash report is not received by the 10th working day, the Grant Agreement payment(s) will be suspended until such time as the report is received and processed for payments. Quarterly reports are required only

after funds have been received. For example, funds received in January require a quarterly report submission on or before the 10th working day in April. Also, a quarterly report is not required for Grant Agreements having received all of their scheduled monthly payments and/or for the final fiscal quarter of the Grant Agreement.

2. Excess Cash

A cash surplus exists when a quarterly cash report shows cash on hand that exceeds one monthly payment by one dollar. If the surplus cannot be satisfactorily explained or justified, future payment(s) will be suspended until the excess cash is used. The Office of Comptroller Operations will make the final determination as to whether or not the extraordinary cash needs are properly explained and justified. Extraordinary Cash Needs are defined as cash requirements that are materially more than the regularly scheduled monthly payment(s).

3. Cash Deficit

A cash deficit exists when a quarterly cash report shows cash on hand that is less than zero. A cash deficit greater than 50 percent of the scheduled monthly payment will initiate accelerated payment(s) to compensate for the cash deficit. A Grant Agreement experiencing a cash deficit may also have extraordinary cash needs. In this situation, extraordinary cash needs that are properly explained and justified may result in additional accelerated payments. The Office of Comptroller Operations will make the final determination as to whether or not the extraordinary cash needs are properly explained and justified.

Questions regarding FAI payments and/or quarterly reports should be sent to the comptroller's office email resource account at ra-faiecs@pa.gov.

C. Budget Revisions and Funding Adjustments

1. Budget Revision

A budget revision is a change to the program budget that does not increase or decrease the grant (budget) amount within the terms of the Grant Agreement. The purpose of a budget revision is to transfer funds from cost functions or object codes to other cost functions or object codes. This grant will not have a budget revision period. Any variance in budgeting will be documented on the Final Expenditure Report.

D. Final Expenditure Report

The Final Expenditure Report (FER) is a report of the actual project expenditures. The FER must be completed and submitted no later than Nov. 30, 2024, in PDE's eGrants website at <http://www.egrants.pa.gov/>.

FERs must be either e-signed or manually signed by the chief school administrator or authorized representative of the LEA. Hard copies of e-signed FERs should not be mailed to PDE. Manually signed FERs should be scanned as an attachment via electronic mail (email) to Dr. Del Hart at dehart@pa.gov

If circumstances will prevent the grantee from completing the report within 60 calendar days, a written request for an extension may be made. The written request must include the reason the extension is needed and must be received prior to the 60-day due date.

The FER provides a section for computing the reconciliation of project funding received from the commonwealth with project expenditures. If a refund is due to the commonwealth, a refund check should be attached to the FER. If a final payment is due to the grantee, the payment is processed by the Office of Comptroller Operations after they receive the approved FER from PDE.

Actual expenditures that were not approved in the project application budget or budget revision may be disallowed. Additionally, actual expenditures in any major category of expenditure that exceed 10 percent of the category amount in the approved budget and the amount of variance exceeds \$10,000, without prior approval, may also be disallowed. Variances of this nature should be fully explained.

E. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - 2 CFR Part 200

The specific policies for federal programs administered and funded by the U.S. Department of Education are promulgated in 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The Cash Management Act of 1990 governs interest earned on federal funds.

1. Administrative Requirements

a. Payment - 2 CFR §200.305

1. Grantees must maintain advance payments of federal awards in interest-bearing accounts unless the following apply [see 2 CFR §200.305(b)(8)]:
 - i. The grantee receives less than \$250,000 in federal awards per year.
 - ii. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on federal cash balances.
 - iii. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

- iv. A foreign government or banking system prohibits or precludes interest bearing accounts.
2. Grantees may retain interest earned on advance payments up to \$500 per year for administrative expenses. Interest in excess of \$500 must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) using either Automated Clearing House (ACH) network or Fedwire Funds Service payment [see 2 CFR §200.305(b)(9)]. The remittance must be submitted as follows:

- i. For ACH Returns:
Routing Number: 051036706
Account Number: 303000
Bank Name and Location: Credit Gateway-ACH Receiver
St. Paul, MN

- ii. For Fedwire Returns*:
Routing Number:
021030004 Account
Number: 75010501
Bank Name and Location: Federal Reserve Bank
Treas
NYC/Funds
Transfer
Division New
York, NY

*Please note that the grantee may incur a charge by their financial institution for Fedwire payments.

- iii. For grantees who don't have electronic remittance capability, a check should be made payable to "The Department of Health and Human Services." The check must be mailed to:

HHS Program Support Center
P.O. Box 979132
St. Louis, MO 63197

Additional information/instructions may be found on the PMS website at <https://pms.psc.gov/>.

b. Methods of Procurement for Federal Funds – 2 CFR §200.320

One of the following methods of procurement must be used to acquire supplies/goods or services:

- 1. Micro-purchases procurement – Procurement by micro-purchase is the acquisition of supplies or services where the aggregate amount of the procurement does not exceed \$10,000. Micro-purchases may be awarded without soliciting competitive

quotations if the price is reasonable.

2. Small purchase procurement procedures – Small purchase procurements are those relatively simple and informal procurement methods for securing services or goods/supplies that do not exceed the Simplified Acquisition Threshold (currently, \$250,000). For these purchases, written or documented price or rate quotations must be obtained from an adequate number of qualified sources (at least three). The following are the thresholds for small purchase procurements:
 - i. Goods/supplies: > \$10,000 but < \$20,100
 - ii. Services: > \$10,000 but ≤ \$250,000
3. Procurement by sealed bids (formal advertising) – Bids are publicly solicited and a firm fixed contract is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest price. The following are the thresholds for sealed bid procurements:
 - i. Goods/supplies: \$20,100 or more
 - ii. Services: \$250,000 or more
4. Procurement by competitive proposals – Competitive proposals for services are conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids.
5. Procurement by non-competitive proposals – Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - i. The goods/supplies or services are available only from a single source (sole source);
 - ii. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - iii. The awarding federal agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non- federal entity; or
 - iv. After solicitation of a number of sources, competition is determined inadequate.

For additional procurement standards, see 2 CFR §§ 200.317- 200.326 at https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.

c. Equipment

Equipment, as defined in 2 CFR §200.33, is tangible personal property (including information technology systems) having a useful life of more than one year and an acquisition cost which equals or exceeds \$5,000 per unit.

The use, management, and disposition of equipment shall be in accordance with 2 CFR §200.313.

2. Cost Principles – Compensation-personal services 2 CFR §200.430

Charges for salaries and wages must be based on records (time and effort) that accurately reflect the work performed [see 2 CFR §200.430(8)(i)(1)]. These records must:

- Be supported by a system of internal controls to ensure that the charges are accurate, allowable, and properly allocated
- Be incorporated into the official records of the grantee
- Reasonably reflect the total activity for which the employee is compensated by the grantee, not to exceed 100 percent of compensated activities
- Cover both federal and non-federal activities
- Comply with established accounting policies and practices
- Support distribution of employee's salary or wages among specific activities or cost objectives.

The following supporting documentation is required to accurately reflect the work performed:

Where employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages will be supported by semi-annual certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared according to the internal controls, policies, and procedures of the organization.

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which reflects an after-the-fact distribution of the actual activity of each employee, accounts for the total activity for which the employee is compensated, and is prepared according to the internal controls, policies, and procedures of the organization.

3. Audit Requirements

The grantee must comply with all federal and state audit requirements including: the Single Audit Act Amendments of 1996; Office of Management and Budget (OMB) Uniform Guidance 2 CFR Part 200 as amended; and any other applicable law or regulation and any amendment to such other applicable law or regulation that may be enacted or promulgated by the federal government.

A grantee that expends total federal awards of \$750,000 or more during its fiscal year must have a single or program-specific audit conducted in accordance with the provisions of 2 CFR §200.501.

If the grantee expends total federal awards of less than \$750,000, it is exempt from federal audit requirements for that year, but records must be available for review or

audit by appropriate officials (or designees) of the federal agency, pass-through entity, and Government Accountability Office (GAO).

For additional audit requirements information, please refer to PDE's Master Standard Terms and Conditions at www.education.pa.gov/mstc. Technical assistance regarding an entity's specific audit requirements may be obtained from the Commonwealth of Pennsylvania, Office of the Budget, Bureau of Audits at 717-783-9120.

Questions about the guidelines or the grant agreement application may be referred to:

Dr. Del Hart
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Bureau of Special Education,
Pennsylvania Department of Education
dehart@pa.gov
717-772-1114