

## **Grant Closeout Checklist**

On behalf of the Pennsylvania Department of Education (PDE), we offer this closeout checklist as a tool to help subrecipients during the grant closeout process. This tool is intended to be used generally across grants with a section at the end for specific grant programs. It is designed to provide subrecipients with a checklist of recommended practices and steps to take throughout grant closeout to facilitate meeting compliance with programmatic requirements. While completion is not mandatory, subrecipients are encouraged to use it as an administrative tool. It is recommended that when filling out the checklist, the subrecipient coordinate with relevant authorized personnel across departments before submitting final reports and to keep supporting documentation aligned to each checklist item in the retained grant documentation archive for possible future audits.

Please note while this is a general grant closeout checklist, there is a separate grant closeout checklist for ARP ESSER on the following pages. For ARP ESSER subrecipients please be sure to utilize both the General Grant Closeout Checklist and the ARP ESSER Grant Program Checklist together.

	General Grant Closeout Checklist					
Number	Closeout Task	Completed	Related Links			
1	Address and resolve observations from monitoring visit.					
2	Submit a budget revision where Function Code line items claimed exceeds the previously approved budget by 20% or more. (Note: If the deadline to complete this task has passed, contact Fiscal Technician)		LEA Budget and Program Revision Procedures			
3	Submit a budget revision where actual expenditures have a difference greater than \$1.00 in the 700 (Property) Object Code from the approved budget. (Note: If the deadline to complete this task has passed, contact Fiscal Technician)		Final Expenditure Reports Manual			
4	Complete Final Expenditure Report (FER) and confirm the report is submitted.		Final Expenditure Reports Manual			
5	Confirm expenses claimed in the general ledger and FER align with the allowable uses in accordance with federal guidelines.		Uniform Grant Guidance			
6	Confirm expenditures claimed in the FER were incurred prior to the liquidation deadline.					
7	Confirm expenditures reported in the FER are supported by purchase orders, invoices, proof of payment, and required internal approvals.		ARP ESSER FAQs			
8	Confirm prior approval was obtained from PDE to use federal funds for construction, capital expenditures (including equipment with a per-unit cost of \$5,000 or more), buildings, land, travel, and entertainment costs, as required.		Prior Approval Form Guide			



2       Confirm expenditures reported in the FER for goods, supplies, and services greater than the state threshold include price or rate quotations. (Note: Grants that cross multiple fiscal years may have different thresholds by year.)       Procurement Handbook         10       Confirm expenditures reported in the FER for goods, supplies, and services greater than the state threshold include publicly solicited bids and a formal written agreement (signed contract). (Note: Grants that cross multiple fiscal years may have different thresholds by year.)       Procurement Handbook         11       Confirm expenditures claimed in the FER for competitive proposals exceeding the \$250,000 procurement threshold include the required supporting documents, such as public advertisements, publicly solicited bids, formal written agreement (signed contract), and cost price analysis. (Note: Grants that cross multiple fiscal years may have different thresholds by year.)       Procurement Handbook         12       For non-competitive (sole-source) proposals, confirm expenditures reported in the FER meet one of the three qualifying circumstances under 2 CFR 200.3(c), the Pensylvania Code, and the Pensylvania Bulletin, and include a justification letter from your organization (subrecipient) and a formal written agreement.       Qualifying Circumstances for Non-Competitive Proposals         13       Reconcile the general ledger with the actual expenditures claimed for federal grants and are reflected in the FER.       Qualifying Circumstances for Non-Competitive Proposals         14       Archive policies and procedures used throughout the duration of the program.       Qualifying Circumstances -2 CFR 200.501         15       Archive	9	Confirm expenditures reported in the FER for small		Procurement Handbook
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## **ARP ESSER Grant Closeout Checklist**

ARP ESSER Grant Closeout Checklist						
Number	Question	Completed	Related Links			
1	Allocated and documented the allocation of at least 20% of expenditures under ARP ESSER 90% to address learning loss through evidence-based interventions (summer enrichment, extended school day, after-school programs, extended school year programs).		ARP Fund Overview			
2	Allocated at least 30% of the ARP ESSER 5% learning loss expenditures to social emotional and mental health support.		ARP Fund Overview			
3	Allocated at least 10% of the ARP ESSER 5% learning loss expenditures towards professional development and technical assistance to educators and school staff to address the social, emotional, and mental health needs of students.		ARP Fund Overview			
4	Allocated at least 8% of the ARP ESSER 5% learning loss expenditures towards reading support and improvement for students.		ARP Fund Overview			
5	Allocated 5% of ARP ESSER to Learning Loss (set-aside).		ARP Fund Overview			
6	Allocated 1% of ARP ESSER to Summer Enrichment programs (set-aside).		ARP Fund Overview			
7	Allocated 1% of ARP ESSER to After School programs (set- aside).		ARP Fund Overview			
8	Allocated 2.5% of ARP ESSER to Relief for Other LEAs (set- aside), <b>if applicable.</b>		ARP Fund Overview			
9	Intermediate Units (IU's) Only: Used 10% of the 2.5% funding to provide support to school entities, in consultation with PDE.		ARP Fund Overview			
10	<ul> <li>Submitted FER reports.</li> <li>ARP ESSER specific programs: <ul> <li>ARP ESSER 90% (Funding Code: 990)</li> <li>ARP ESSER 5% Learning Loss (Funding Code: 994)</li> <li>ARP ESSER 1% Summer Enrichment (Funding Code: 995)</li> <li>ARP ESSER 1% Afterschool Programs (Funding Code: 996)</li> <li>ARP ESSER 2.5% Relief for Other LEAs (Funding Code: 998)</li> </ul> </li> </ul>		Final Expenditure Report Instructions			



Version	Version Date	Summary of Changes
1.0	2/7/2025	Initial Publication