



## 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.*

<b>General Grant Closeout Checklist</b>			
Number	Closeout Task	Completed	Related Links
1	Address and resolve observations from monitoring visit.	<input type="checkbox"/>	
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)	<input type="checkbox"/>	<a href="#">LEA Budget and Program Revision Procedures</a>
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)	<input type="checkbox"/>	<a href="#">Final Expenditure Reports Manual</a>
4	Complete Final Expenditure Report (FER) and confirm the report is submitted.	<input type="checkbox"/>	<a href="#">Final Expenditure Reports Manual</a>
5	Confirm expenses claimed in the general ledger and FER align with the allowable uses in accordance with federal guidelines.	<input type="checkbox"/>	<a href="#">Uniform Grant Guidance</a>
6	Confirm expenditures claimed in the FER were incurred prior to the liquidation deadline.	<input type="checkbox"/>	
7	Confirm expenditures reported in the FER are supported by purchase orders, invoices, proof of payment, and required internal approvals.	<input type="checkbox"/>	<a href="#">ARP ESSER FAQs</a>
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.	<input type="checkbox"/>	<a href="#">Prior Approval Form Guide</a>



# Pennsylvania Department of Education

9	Confirm expenditures reported in the FER for small purchases, 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.)	<input type="checkbox"/>	<a href="#">Procurement Handbook</a>
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.)	<input type="checkbox"/>	<a href="#">Procurement Handbook</a>
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.)	<input type="checkbox"/>	<a href="#">Procurement Handbook</a>
12	For non-competitive (sole-source) proposals, confirm expenditures reported in the FER meet one of the three qualifying circumstances under 2 CFR 200.320(c), the Pennsylvania Code, and the Pennsylvania Bulletin, and include a justification letter from your organization (subrecipient) and a formal written agreement.	<input type="checkbox"/>	<a href="#">Qualifying Circumstances for Non-Competitive Proposals</a>
13	Reconcile the general ledger with the actual expenditures claimed for federal grants and are reflected in the FER.	<input type="checkbox"/>	
14	Archive policies and procedures used throughout the duration of the program.	<input type="checkbox"/>	
15	Archive communications with PDE.	<input type="checkbox"/>	
16	Confirm expenditures claimed in the FER are included in the most recently approved budget.	<input type="checkbox"/>	
17	Confirm a single audit was undergone for each fiscal year in which \$750,000 or more was expended. (Note: Grants that cross multiple fiscal years may have different thresholds by year.)	<input type="checkbox"/>	<a href="#">Audit Requirements – 2 CFR 200.501</a>
18	Return unspent grant funding within the prescribed timeframe, as applicable.	<input type="checkbox"/>	
19	Confirm system is in place to retain supporting documentation in accordance with federal, state, and programmatic requirements.	<input type="checkbox"/>	<a href="#">Record Retention Requirements – 2 CFR 200.334</a>



## 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).	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
2	Allocated at least 30% of the ARP ESSER 5% learning loss expenditures to social emotional and mental health support.	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
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.	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
4	Allocated at least 8% of the ARP ESSER 5% learning loss expenditures towards reading support and improvement for students.	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
5	Allocated 5% of ARP ESSER to Learning Loss (set-aside).	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
6	Allocated 1% of ARP ESSER to Summer Enrichment programs (set-aside).	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
7	Allocated 1% of ARP ESSER to After School programs (set-aside).	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
8	Allocated 2.5% of ARP ESSER to Relief for Other LEAs (set-aside), <b>if applicable</b> .	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
9	<b>Intermediate Units (IU's) Only:</b> Used 10% of the 2.5% funding to provide support to school entities, in consultation with PDE.	<input type="checkbox"/>	<a href="#">ARP Fund Overview</a>
10	Submitted FER reports. ARP ESSER specific programs: <ul style="list-style-type: none"> <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>	<input type="checkbox"/>	<a href="#">Final Expenditure Report Instructions</a>



Pennsylvania  
**Department of Education**

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