



July 2021

Created by NDE's Federal Program
and Fiscal Monitoring Teams

ESSER Funds Checklist for Fiscal Monitoring

Directions: When you are monitored by the NDE Grants Management Fiscal Monitoring Team the following is a list of items that will be reviewed to support the use of the funds and assure all practices have been followed. Other items may be requested as needed.

1. Return To Learn Plan

- A. Documentation of Stakeholder Input
- B. Link/Web-Site verification
 - 1. Original 30 days
 - 2. Successive 6-month dates

2. Use of Funds Plan

- A. Documentation describing/outlining process for receiving stakeholder input
- B. Documentation of input received

3. Allowable Uses for ESSER I, II & III:

- A. Item/Items purchased were for an allowable use per Federal guidance. [Allowable Uses](#)

4. Procurement for Capital Asset Purchase

- A. Detailed information about bidding process and bids collected
- B. Documents supporting which bid was chosen, and if not the lowest bid, must document why that bid was not chosen.
- C. Contract with the Company(ies)
- D. Progress billings that show break out and what funding sources were used to pay for each portion of the bill
- E. Documentation that federal building requirements were met (i.e. Davis Bacon Act)
- F. Progress reports signed by all parties
- G. Final progress report and inspection signed by all parties

5. Board Policies and District Procedures are in place in regards to the following:

- A. Cash/Financial Management 2 CFR 200.302 [Electronic Code of Federal Regulations \(eCFR\)](#)
- B. Equipment 2 CFR 200.313 (see below for further guidance on equipment) [Electronic Code of Federal Regulations \(eCFR\)](#)
- C. Procurement 2 CFR 200.317 thru 2 CFR 200.326 (see below for further guidance on procurement) [Electronic Code of Federal Regulations \(eCFR\)](#)
- D. Record Retention 2 CFR 200.334 (5 years per US Department of Education) [Electronic Code of Federal Regulations \(eCFR\)](#)
- E. Compensation Salary and Benefits 2 CFR 200.430 and 2 CFR 200.431 (if charging payroll, salary and benefits must be comparable between all funding sources) [Electronic Code of Federal Regulations \(eCFR\)](#)

6. Accounting Records:

- A. General Ledger Accounting Detail showing items charged to ESSER funding sources were properly accounted for in the correct account code.
 - 1. Expenditure Codes:
 - a. CARES ESSER I 6996
 - b. CRRSA ESSER II 6997
 - c. ARP ESSER III 6998
 - 2. Receipt Codes:
 - a. CARES ESSER I 4996
 - b. CRRSA ESSER II 4997
 - c. ARP ESSER III 4998
- B. Documentation supporting all expenses
 - 1. This may include **but is not limited to**:
 - a. Requisitions, invoices, general fund ledgers
 - b. Specific guidance can be found here: <https://cdn.education.ne.gov/wp-content/uploads/2021/01/ESSER-I-Expense-Reimbursement-2020-12-18.pdf>

7. Equipment

- A. Equipment may be subject to further Federal requirements if the amount of equipment purchased was over \$5,000. This includes:
 - 1. 2 CFR 200.439 Equipment and Capital expenditures [Electronic Code of Federal Regulations \(eCFR\)](#)
 - 2. 2 CFR 200.436 Depreciation [Electronic Code of Federal Regulations \(eCFR\)](#)