

TEA GENERAL AND FISCAL GUIDELINES: CHANGE HISTORY FOR JULY 1, 2021 UPDATE

This change history lists substantive changes made in the July 1, 2021, update to the General and Fiscal Guidelines. Edits made for clarification or to correct typographical errors are not included.

This change history is made available for general information only. As stated in the Applicant Assistance section, “TEA assumes no responsibility and holds all applicants solely responsible for obtaining all information, errata notices, updates to this guidelines document, or changes to applications.”

Change Summary	Section	Description
EDGAR citations updated	Throughout	The most recent EDGAR update included new numbering for some parts and sections; that new numbering is reflected in this version of the guidelines.
New lobbying certification submission requirement	Lobbying Certification	For federal grants in excess of \$100,000 or in which a subcontract to another organization exceeds \$100,000: The SF-LLL Disclosure of Lobbying Activities form must be completed and attached to the grant application at original submission.
Additional SSA fiscal agent duty	Fiscal Agent Responsibility	The SSA fiscal agent is responsible for: Managing the SSA in accordance with federal statute(s)
Change in threshold for “return of interest” requirement	Return of Interest Earned from Payments to All Eligible Entities	The requirements of 2 CFR 200.305 are waived if any of the following conditions applies: The subgrantee receives less than \$250,000 in total federal awards per fiscal year.
Change to expenditure reporting deadlines	Final and Revised Final Expenditure Reports	Final and revised final expenditure reports must be filed in ER within 90 days after the ending date of the grant.
Responsibility for refunds to TEA	Refund to TEA	Prior to the expenditure reporting deadline, if the subgrantee discovers expenditures are less than the amount initially reported; it must immediately submit an expenditure report in ER and submit a refund to TEA within 30 days. If the expenditure reporting deadline

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		has passed, submit the refund to TEA and the cumulative expenditures will be adjusted on the appropriate NOGA when the refund is processed by TEA.
Change to requests for expenditure reporting deadline extensions	Request to Extend Reporting Deadline	In order for TEA to comply with their close out requirements, no extensions to the expenditure reporting deadline will be provided to the subrecipient.
Disclosure of single audit for nonprofits, colleges, and universities	2 CFR Part 200 Subpart F Single Audits	The TEA Federal Fiscal Monitoring (FFM) Division emails all nonprofit organizations (other than charter schools) and universities or colleges that received a federal discretionary and federal discretionary continuation grant through TEA in the prior year with a form they need to complete that discloses whether they had a single audit in the most recent year.

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