

Errata to Program Guidelines

The purpose of this errata notice is to correct information in the Program Guidelines regarding Eligible Applicants and Statutorily Allowable Activities. Underlined text indicates new or revised information that has been added or changed through this errata notice.

This Errata notice will also be posted at [Coronavirus Relief Fund \(CRF\) Reimbursement Programs](#).

Errata #1

November 30, 2020

Eligible Applicants

The Eligible Applicants section, page 6, is amended to read:

Local Educational Agencies (LEAs), including Public School Districts and Open-Enrollment Charter Schools, that expended funds from May 21, 2020, to December 11, 2020, for technology purchases (laptops, tablets, and/or hotspots) due to the COVID-19 pandemic.

LEAs must be in good standing within the Operation Connectivity program for their LEA's PPRP application to receive top priority for funding. While the LEA remains eligible for PPRP funding, failure to pay LEA bulk order invoices for devices ordered by the LEA will lower the priority of the LEA's application for PPRP funding.

Statutorily Allowable Activities

To provide the most flexibility for LEAs in expending the PPRP reimbursement funding for allowable activities within the Coronavirus Relief Fund (CRF) grant period, TEA is revising this section on page 9 to read:

The PPRP reimbursement funds must be expended by the LEA by one of the following methods. Ensure your business office staff are aware of this information.

1. Reclassify Original Expenditure
Reclassification of all eligible expenses originally charged to state/local funds, to these federal reimbursement funds. This is the preferable use of this reimbursement funding if the LEA can reclassify expenses in the prior fiscal year or if the original expenditure occurred in the LEA's current fiscal year.
2. Reconcile on Schedule of Expenditures of Federal Awards (SEFA)
If due to the timing of the reimbursement, the LEA cannot reclassify the original expenditures in the prior fiscal year due to the reimbursement funding being received in the subsequent fiscal year, then the LEA may reconcile the reimbursement on the FY2020-2021 SEFA.

In this case, the LEA may pay an applicable invoice in the 2019-2020 budget/fiscal year and receive reimbursement from CRF funds in the 2020-2021 budget/fiscal year. TEA recommends one of the two following procedures be implemented:

Option 1:

- Record eligible devices purchases in FY2019-2020 in Fund 199 and track locally (Fund 277 is not available until 2020-2021)
- Reduce the amount of expenditure from Fund 199 in 2020-2021 in the amount charged in

FY2019-2020 and charge it to Fund 277

- Claim the reimbursement from Fund 277 matching revenues with expenditures

Option 2

- Record eligible devices purchases in FY2019-2020 in Fund 199 and track locally (Fund 277 is not available until 2020-2021)
- Record revenue in FY2020-2021 in Fund 277 revenue object code 5939
- Transfer the funds from Fund 277 to Fund 199 as a reimbursement

Note this will be a reconciling item on the FY2020-2021 SEFA and LEAs must keep the documentation from the original purchase, including these errata. This is the same process as used previously for Hurricane Harvey or FEMA funding.

If the LEA follows this TEA guidance and receives an audit finding related to the reconciliation process outlined above, TEA will not sustain the audit finding. This option is allowable for both TDEM CRF reimbursements and Operation Connectivity reimbursements.

3. Allowable CRF Activities by December 30, 2020

If due to the timing of the reimbursement, the LEA cannot reclassify the original expenditures from the prior fiscal year and chooses not to implement the reconciliation on the SEFA, then the LEA must use this reimbursement funding for one of the following CRF allowable activities that were incurred in the current fiscal year and by December 30, 2020:

- Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions, including safely reopening schools.
- Other eligible expenditures, including payroll and benefit costs of educational support staff or faculty responsible for developing online learning capabilities necessary to continue educational instruction in response to COVID-19-related school closures. (This does not include general LEA staff.)

Notes:

1. The allowable costs, for eligible devices that generated the PPRP amount, must be incurred from May 21, 2020, through December 11, 2020, and received by the LEA by December 30, 2020.
2. The accounting transactions to reclassify/charge these expenses in the PPRP reimbursement funding received must be completed by March 1, 2021.