

Schedule Instructions

Instructions for Completing the Standard Application System (SAS) Texas Education Agency, Division of Formula Funding

Texas Fitness Now Program

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Standard Application System (SAS)
Texas Education Agency, Division of Formula Funding

Texas Fitness Now Program

GENERAL INSTRUCTIONS

1. As used in this application:
“Agency” means the Texas Education Agency;
“Applicant” means the entity eligible to apply for funds offered in this application. If the application is approved, “applicant” shall mean grantee/contractor;
“Application” means the package submitted by the applicant composed of those schedules indicated by an “X” in the New Application column of Schedule #1 – General Information.
“Application for amendment” means a change being requested by the applicant to the approved application.
“SAS” means the Standard Application System used by TEA.
2. When formulating the budget, remember that all costs must be reasonable and necessary for the operation of the program. Clear, concise, relevant descriptions of all budgeted items will help the agency in approving the application in a timely manner.
3. Enter your county/district number **on every page** of this application or amendment.
4. A NOGA ID number will be assigned by Agency on Schedule #1—General Information. Use this number on all amended applications and financial/programmatic reports required by this application.
5. Any page of this SAS may be reproduced if additional space/pages are needed. Applicants may not in any case, however, exceed any specified page limits.
6. Staple each copy of the application in the top left corner. Do not bind the application or place in notebooks or folders.
7. The applicant is NOT required to reproduce the instructions and submit them with the application. The complete instructions for each schedule will be incorporated by reference into the Notice of Grant Award. The applicant should retain a copy of the instructions for this purpose in case of selection to receive a grant.
8. Instructions for completing the individual application schedules are provided on the following pages. These instructions should be studied carefully so that accurate and complete information will be submitted.
9. Particular attention should be paid to the requirements contained in Schedules #6A and #6F. **The signing of Schedule #1—General Information by applicant indicates acceptance of all requirements described on Schedule #6A and #6F as applicable.**
10. **Amendments:** When amending the application, submit 1 copy of the amendment with an original signature on the Schedule #1—General Information. An amendment must be approved by TEA prior to any activities such as purchase orders issued, funds encumbered and/or expended, goods received, or services rendered which are affected by the amendment. An amendment is effective on the day it is received in TEA.

 **The last day to submit an amendment is June 30, 2011. An amendment will not be accepted, processed, or approved if it is received by TEA after this date.** An amendment should be submitted only after an original application has been approved by TEA and received by the grantee.

**GENERAL INSTRUCTIONS FOR SCHEDULE #1—
GENERAL INFORMATION**

Section Number:

1. **Applicant Agency:** Self-explanatory.
2. **Purpose of Application:** Self-explanatory.
3. **Use of Standard Application System and Program Authority:** Self-explanatory.
4. **Contact Persons:** The Primary Contact Person is responsible for coordinating with appropriate LEA personnel to complete this application. TEA will telephone the Primary Contact Person to negotiate the application.

Alternate Contact Person: DO NOT LEAVE BLANK. Do not enter the same name as entered for the Primary Contact Person. The Alternate Contact Person is responsible for coordinating with the Primary Contact Person and/or appropriate LEA personnel and will be contacted by TEA to negotiate the application in the event that the Primary Contact Person is unavailable.

5. **Certification and Incorporation:** This section must be signed by a person authorized to legally bind applicant in a contract. Please sign the application with blue ink.
6. **Index to this Application:**
 - a. The **New Application column** identifies the schedules that must be returned as part of the application. An X has been placed in the New Application column to indicate each schedule that **must** be submitted as a part of the application. The applicant **must** place an X in this column by each additional schedule submitted to complete the application. Ensure that these schedules are attached to the application. Do not include those schedules which do not apply or for which a budget is not prepared. Examples: If the project does not include payroll costs, do not include Schedule #3B. If supplies and materials are not to be funded for this project, do not include Schedule #3D.
 - b. The **Amended Application column** identifies the schedules that must be returned as part of the amendment. Do not submit an amendment until the Applicant receives the Notice of Grant Award (NOGA). Submit Schedule #1— General Information with an original authorized signature in Section 5 with each amendment. The applicant must place an X in the Amended Application column next to the schedule(s) being submitted as a part of the amendment. Ensure that all schedules marked X are attached. Do not submit any support schedules which have no changes in them. Therefore, submit only support schedules having changed in some way from the original application or the latest approved amended application. Place the sequential number of the amendment on all pages. An amendment is effective on the date it is received in the Agency in substantially approvable form.
7. **Participating Campus Information (Please see list of eligible campuses with allocation amounts at: <http://www.tea.state.tx.us/WorkArea/linkit.aspx?ItemID=2147489287>)**
In this section, the applicant must provide the campus name and number for all participating eligible campuses (excludes separate campus DAEPs and JJAEPs).
 - \$2,000 per campus base allocation and approximately \$13.67 per student enrollment (as reported in the Public Education Information Management System (PEIMS) in 2008-2009)

Campus Eligibility:

- Have 60%-100% of students at a campus who are economically disadvantaged;
- Serve grades 6, 7, and 8;
- Identify which grade level(s) will be served on each participating eligible campus. Applicants may elect to serve one or more of grades 6, 7, and 8; and
- Agree to conduct their campus fitness assessment prior to December 10, 2010 using the student fitness assessment instrument adopted by the Commissioner of Education.

✍ The signing of Schedule #1—General Information by applicant indicates acceptance of all requirements described on Schedules #6A and 6F, as applicable.

**GENERAL INSTRUCTIONS FOR SCHEDULE #3—
BUDGET SUMMARY**

1. Report whole dollar amounts only. Omit decimals. Totals from all budget support schedules must appear on this schedule. Indicate the amendment number on amendments only.
2. **ALLOWABILITY OF COSTS:** Budgeted expenditures will be shown by class/object code in this SAS. Public school districts, open-enrollment charter schools, and education service centers are required to maintain records on all expenditures by budget function, class/object code, and year of entitlement (appropriation), in accordance with the provisions of the *Financial Accountability System Resource Guide*. Detail of Schedule #3—Budget Summary will be shown on support schedule #3B, #3C, #3D, #3E, #3F, #3G and/or #3H as appropriate. Do not enter zeros (.00) or cents (.37) in the budget figures. Use whole dollar amounts only (e.g. \$1,970).

Funds must be expended for reasonable and necessary costs. Refer to Appendix 1, Guidelines Related to Specific Costs for information pertaining to certain costs.

3. LINES 01 - 07:

Current FY Entitlement – Using whole dollars, enter the current year entitlement from the eligibility list.

Line #01-05 - Enter on the line for the appropriate class/object code the total amount budgeted. The amounts budgeted on lines #01-05 must equal the total amounts entered on each support schedule.

Line 06 – Enter Total Costs of the project (lines 01-05).

Line 07 – Enter amount of indirect costs. (Total administrative costs, including direct administrative costs and indirect costs, are limited to 5% of the total grant).

Total Budgeted Cost (sum of Lines 01-05 and 07) – Enter Total Budgeted Costs (sum of Lines 01-05 and 07)

4. **INDIRECT COSTS** – Indirect costs are allowed for this program, not to exceed 5% or the approved federal indirect cost rate, whichever is less.
5. **LIMITATION ON ADMINISTRATIVE EXPENDITURES:** TEA limits the amount of funds that may be expended to administer the program to no more than 5 percent (%) of the total grant awarded for any fiscal year.

Administrative funds include both **direct administrative costs and indirect costs**. **Direct administrative costs** may include costs associated with accounting and other fiscal activities, auditing, and overall program administration. Direct administrative costs also include salaries and benefits for staff who supervise activities of program staff and insurance that protects the grantee.

6. **COORDINATION WITH BUSINESS OFFICE:** To ensure compliance with required accounting procedures, all applicants are strongly encouraged to consult with the applicant's business office **prior to submitting the application** regarding the assignment of budgeted items to the proper class/object codes. Applicants should ensure that all budgeted amounts in all columns are added correctly and that totals requested on supporting budget schedules match the totals on the budget summary (SAS Schedule #3 - Budget Summary). Advance coordination with the business office will expedite negotiation and processing of the application.
8. **CONDITIONS FOR AMENDMENTS:** Grantees are permitted to re-budget within the approved direct cost budget (as established on Schedule #3) to meet unanticipated requirements and to make certain changes to the approved budget without written amendment. Grantees can transfer up to 25% of their total budget within class/object codes that currently have funds budgeted, without written approval from TEA. However, if any change involves transferring funds in excess of the 25% variance, the addition of a new class/object code not previously budgeted on

the current approved budget summary, or a change in the services provided, this must be approved through the amendment process.

8. PAYMENTS USING THE ER:

- Grantees in good standing are required to use the automated expenditure reporting system (ER) to record expenditures and request payment.
- **Grantees must submit expenditure reports by class-object code through the ER system.**
- **TEA will deny any expenditure report as follows: where the grantee is claiming expenditures in a class-object code not budgeted in the approved application, when the amount claimed is in a class-object code that exceeds the allowable budget variation for that object/code, or when the total amount exceeds the total amount of the grant.**
- To access ER, all individuals reporting expenditures and certifying expenditures are required to have an individual TEA SE username and password. The TEA SE username and password is not to be shared with any other user for security purposes. Each user will have his/her own unique username and password.
- If you have not yet applied for a TEA SE username and password, you may access the following Web link to find the form and instructions for applying for a username: http://www.tea.state.tx.us/forms/tease/er_ext.htm. The username and password will be emailed to you.
- You may access the ER system by typing <https://seguin.tea.state.tx.us/apps/logon.asp> in your web browser. Enter your TEA SE username and password and click the “Continue” button. Then click on “GrantExpenditureReports – Expenditure Reporting” from the application list.
- **Grantees will have access to the Expenditure Reporting system, ER, to record additional expenditures and request payment for 60 days following the ending date of the grant if such total cumulative expenditures need to be revised. On the 61st day, grantees will not have access to ER to request additional funds. Grantees will only have access to ER to record refunds to the grant by reducing cumulative expenditures. TEA will not process, approve, or pay any requests for additional funds beyond 60 days after the ending date of the grant.**
- Grantees are strongly encouraged to request payment for legitimate expenditures on a regular basis to avoid the impression that funds are not being spent or that activities are not being carried out according to the established timelines, provided such payments conform to the rules pertaining to cash management.
- TEA reserves the right to require supporting documentation (i.e., accounting ledger) that lists the individual expenditures by object code, as well as invoices, receipts, travel vouchers, etc. for expenditures at any time during or after the grant period for as long as the records are retained according to requirements for record retention. Grantee will be required to reimburse any expenditures unsupported by appropriate documentation or found to be unallowable under the grant. Depending upon the severity of non-compliance with allowable cost principles, TEA may impose certain sanctions, up to and including termination of the grant and refund of all unallowable costs

Grantees may access the TEA *Expenditure Reporting (ER) Reference and Training Manual* at <http://www.tea.state.tx.us/opge/grantdev/er/tmanual.pdf> for instructions and guidance pertaining to ER.

Thresholds: Thresholds are established for each grant program to allow for the automatic approval of payments as long as the payments are within established thresholds. The system will automatically forward any request for payment that exceeds these thresholds to TEA staff for review and approval. TEA staff will consider each request to exceed the established thresholds on a case-by-case basis.

9. **Cash Management Requirements:** Administrative requirements for grants stipulate that grantees must request cash as close as possible to the time of making disbursements. Grantees should not have more cash on hand than is necessary to meet **three days’** cash needs. Cash management procedures will be monitored during on-site monitoring visits.

Payments through ER should be deposited into your depository bank within six to seven business days of the request (**provided the request does not exceed the established threshold and there are no other complications with the automated system**). Therefore, grantees should request cash no earlier than **six working days** prior to actual disbursement of funds.

10. **EXPENDITURE REPORTING REQUIREMENTS:** Grantees are required to file expenditures in ER in accordance with the expenditure reporting dates listed in the program guidelines.

If an Expenditure Report indicates a refund is due to TEA, the refund check must be submitted to TEA within 30 calendar days. **Submit the refund to:**

Texas Education Agency – MSC
P. O. Box 13717
Austin, TX 78711-3717

Write the NOGA ID/project number on the refund check.

**GENERAL INSTRUCTIONS FOR SUPPORT SCHEDULE #3B—
PAYROLL COSTS (6100)**

- 1. Items requested on this support schedule must be allowable expenditures under the authorizing program statutes, regulations, and rules.**
- 2. Col. A:** Under the Description of Payroll Costs column, identify the types of positions being requested. Do not list non-employees (i.e., consultants and contractors) on this schedule. Contracted personnel should be listed on 6200 Professional and Contracted Services.
- 3. Col. B (Number of Positions):** Under column B, for each type of position, indicate the number of positions to be charged to the grant.

Line (01): Supplementary teacher salaries are allowable expenditures; however, if the teacher being funded under this grant is not a certified physical education teacher, the applicant must include a justification for the expenditure. Space is provided on Schedule 3B; attach additional page(s) if necessary. Education aides are not allowable expenditures.

Grantees may charge the grant program for only the actual percentage of time worked on the grant program based on time and effort documentation or a substitute system. See information below pertaining to time and effort documentation.

- 4. Extra-Duty Pay:** Enter an “X” to indicate that some or all of the funds budgeted on Line 01, Schedule #3-Budget Summary, will be used for extra-duty pay for support personnel or pay beyond normal working hours for professional personnel for positions not indicated on Lines 01-05. (See FAR for 6119 and 6121).
- 5. Substitute Pay:** Enter an “X” to indicate that some or all of the funds budgeted on Line 01, Schedule #3-Budget Summary, will be used for substitute pay for personnel not included in Lines 01-05.

Sample Explanations: (1) Extra duty pay for staff participating in Saturday or evening staff development activities. (2) Extra-duty pay for staff to participate in evening parent involvement activities.

- 6. Amendments:** Submit this support schedule if there are any changes/deletions/additions to the previously approved positions. Include all positions previously approved as well as any new positions requested. Omit any previously approved positions to be deleted.

**TIME AND EFFORT DOCUMENTATION TO SUPPORT CHARGES TO PAYROLL
FOR STATE-FUNDED GRANTS**

Applicants must ensure state-funded grants bear their fair share of cost. For those personnel whose salaries are prorated between or among different funding sources, time and effort records (i. e., personnel activity reports) will be maintained by Applicant that will confirm the services provided within each funding source. Applicant must adjust payroll records and expenditures based on this documentation.

**GENERAL INSTRUCTIONS FOR SUPPORT SCHEDULE #3C—
PROFESSIONAL AND CONTRACTED SERVICES (6200)**

1. **Items requested on this support schedule must be allowable expenditures under the authorizing program statutes, regulations, and rules.**
2. Use this support schedule to request professional and contracted services, including consultants; tuition services; services provided by regional educational service centers; contracted maintenance and repair services; utilities; and rentals/lease; etc.
3. Report whole dollar amounts only. Omit decimals. Indicate the amendment number on amendments only.
4. Under the Description of Expense Items column, identify the items being requested.

Line 01: The item in Line 01 is pre-printed for your convenience.

The sum of the amounts should equal the amount on Line #02 of Schedule #3 –Budget Summary.

Additional Guidance on Allowable Costs:

“Honorariums” are not allowable expenditures in Texas. The term “fee” must be used by the applicant in lieu of “honorarium” in all accounting records and consultant agreements. Refer to the section below entitled “Written Agreements/Contracts for Services” for additional information pertaining to consultant agreements.

All **travel paid to consultants** must be **reasonable** in cost and must be reimbursed at **actual** costs. To be eligible for reimbursement, appropriate travel documentation must be provided by the consultant, including purpose of travel, receipt for airfare, receipt for lodging, receipt for rental car, if applicable, and mileage. Reimbursement for mileage may not exceed 55 cents per mile (effective 1/1/09), or local policy, whichever is less. If local policy dictates reimbursement rates for lodging and meals for consultants, local policy must prevail.

Copyright/Ownership: The grantee must ensure that the CPA and TEA retain copyright and ownership of any and all materials/products conceived or developed under the grant by any and all contractors. Grantee must ensure that such copyright/ownership is clearly stated in any and all written agreements/contracts for services. Refer to SAS Schedule #6A, General Provisions and Assurances, Section R.

Training/Technical Assistance on Grant Writing or Obtaining Other Grant Funds:

Funds may not be used for training/technical assistance on grant writing or obtaining grant funds. Funds may not be used for **fundraising** activities.

Audit Fees/Expenses: If this is a **federal** grant and the following conditions are met, enter the total amount requested for **audit fees/expenses**. Audit costs are allowable only for **federal** grant programs **audited in accordance with the requirements in OMB Circular A-133, Audits**. Audit fees/expenses may not be charged as a **direct cost** to the grant when such audit costs are part of the grantee organization’s **indirect cost** pool. Audit fees/expenses are not allowable for audits not conducted in accordance with OMB Circular A-133. Audit costs may not be charged to state-funded grants

Legal Fees/Expenses: Allowable only as necessary for the administration of the grant program. Retainer fees are not allowable costs.

Printing Costs: Grantees may charge the grant for reasonable printing costs. Any multi-color printing must be reasonable in cost and necessary to carry out the objectives of the grant program. Documentation must be maintained that demonstrates any such costs are reasonable and necessary.

5. WRITTEN AGREEMENTS/CONTRACTS FOR SERVICES:

Grantees must maintain a contract administration system which ensures that all contractors, including consultants, perform in accordance with the terms, conditions, and specifications of their contracts/written agreements. The grantee must comply with the requirements in 34 CFR 80.36, Procurement, including:

- (1) maintaining a copy of a signed contract/agreement/purchase order for services to be performed and the rationale/procedure for selecting a particular contractor;
 - (2) for all contracts in excess of \$10,000, describing in the contract/agreement conditions under which the contract may be terminated, including the basis for settlement;
 - (3) if the purpose of the contract is to develop materials, concepts, or products, ensuring the written agreement/contract contains provisions which protect and retain ownership of such materials, concepts, or products by the Texas Education Agency, the State of Texas, and the federal government, if applicable, including copyright, patent, and/or trademark (refer to SAS Schedule #6A, section R);
 - (4) maintaining evidence that awards were made only to contractors/consultants possessing the ability to perform successfully under the terms and conditions of the proposed contract/procurement (i.e., consultants were selected based on demonstrated competence, qualifications, experience, and reasonableness of costs; and consideration was given to contractor integrity; compliance with public policy, record of past performance, and financial and technical resources in selecting contractors)
 - (5) contracting only with persons not employed by the grantee;
 - (6) not participating in the selection or award of a contract if a conflict of interest would be involved;
 - (7) maintaining records on the services performed, including the date the service was performed and the purpose of the service, and ensuring that the services are consistent and satisfactory with that described in the signed agreement/contract/purchase order; and
 - (8) making payment only after the service was performed and not before (state and federal law).
6. **AMENDMENTS:** Submit this support schedule if there are any changes/deletions/additions to the previously approved items. Include all items previously approved as well as any new items requested. Omit any previously approved items to be deleted. Indicate the amendment number in the space provided.

**GENERAL INSTRUCTIONS FOR SUPPORT SCHEDULE #3D—
SUPPLIES AND MATERIALS (6300)**

- 1. Items requested on this support schedule must be allowable expenditures under the authorizing program statutes, regulations, and rules.**
2. Use this schedule to request instructional supplies and materials; fitness-related equipment and materials, sports-related equipment and materials, coordinated school health program equipment and materials, nutrition education equipment and materials; etc. **Expenditures related to awards banquets/ceremonies, celebrations, or social events are not allowable under any circumstances.**
3. Report whole dollar amounts only. Omit decimals. Indicate the amendment number on amendments only.
- 4. Description of Expense Items Column:** Under the Description of Expense Items column, identify the items being requested.

Lines 01-06: Items in Lines 01-06 have been pre-printed for your convenience.

The sum of the amounts should equal the amount on Line #03 of Schedule #3-Budget Summary.

Subscriptions to periodicals, magazines, etc. must be in the name of the grantee organization and not in the name of an individual.

Computer hardware not capitalized (where hardware is not capitalized according to the applicant's policy for capitalization). List the hardware requested, the estimated quantity, and describe the use/purpose of the hardware in accomplishing the objectives of the project. Attach an additional page if necessary. **An amendment is required if a new item is requested.**

Unallowable costs: Personal Data Assistants (PDAs) and other types of personal electronic calendars, as well as costly personal calendar systems, are not allowable expenditures from grant funds.

Other equipment not capitalized (where equipment is not capitalized according to the applicant's policy for capitalization). List the equipment requested, the estimated quantity, and describe the use/purpose of the equipment in accomplishing the objectives of the project. **An amendment is required if a new item is requested.**

School districts, open enrollment charter schools, and ESCs must comply with the requirements for competitive bidding outlined in Texas Education Code, Section 44.031 and its implementing rules, where applicable.

- 5. AMENDMENTS:** Submit this support schedule if there are any changes/deletions/additions to the previously approved items. Include all items previously approved as well as any new items requested. Omit any previously approved items to be deleted. Indicate the amendment number in the space provided.

Guidance Pertaining to Food and Beverage Costs: Refreshments for trainings and staff meetings are not allowable under any circumstances. Food and beverage costs of any type are not allowable expenditures from grant funds unless specifically authorized by TEA under specific circumstances. Refer to *Guidelines Related to Specific Costs* for more information pertaining to allowable food costs.

**GENERAL INSTRUCTIONS FOR SUPPORT SCHEDULE #3E—
OTHER OPERATING COSTS (6400)**

1. **Items requested on this support schedule must be allowable expenditures under the authorizing program statutes, regulations, and rules.**
2. Use this support schedule to request travel for project staff and participants; stipends for non-employees; insurance; conference registration fees; membership dues, etc.
3. Report whole dollar amounts only. Omit decimals. Indicate the amendment number on amendments only.
4. Under the Description of Expense Items column, identify the items being requested.

The sum of the amounts should equal the amount on Line #04 of Schedule #3-Budget Summary.

5. Information Related to Certain Costs

- a. **Conference/seminar/workshop registration fees for training necessary to carry out the objectives of the grant program.**
- b. **Training on Grant Writing:** Funds may not be used for training on grant writing.
- c. **Memberships in professional organizations.** Memberships must be in the name of the grantee organization and not in the name of an individual. Memberships in organizations substantially engaged in lobbying are not allowable.
- d. **Awards/incentives for participation** in project activities. If requesting, identify the types of awards/incentives to be provided, for example, certificates, instructional supplies, inexpensive books, etc. Minimal cost certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom such as pens/pencils are acceptable awards for participation in program activities.
- e. **Gifts or items that appear to be gifts** are not allowable. Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, etc., are not allowable. Movie tickets, gift certificates, passes to amusement parks, etc. may be donated by others but may not be purchased with grant funds. Food, snacks, refreshments, meals, etc. are not allowable incentives/awards.
- f. **Educational field trips.** Educational field trips are allowable in accordance with the *Guidelines Related to Specific Costs* unless exclusively prohibited elsewhere in the program guidelines. See *Guidelines Related to Specific Costs* for more information related to field trips.
- g. **Food and Beverage Costs: Refreshments** for trainings and staff meetings are not allowable under any circumstances. Certain food and beverage costs are allowable in accordance with the *Guidelines Related to Specific Costs*. See that document for more information pertaining to allowable food costs.
- h. **TRAVEL GUIDELINES**

Travel Costs

Amounts authorized for maximum recovery for *travel and per diem* costs against the grant are restricted to those that are approved in the State of Texas Appropriation Bill in effect for the particular funding period. Any amount over this limit must come from local funds. If local policy restricts travel, per diem, and other travel expenses to a rate less than State law, the applicant must budget and request reimbursement *at the lesser rate*. *Travel allowances* are not allowable expenditures in Texas.

Travel generally means a destination outside the city or town in which the individual works (i.e., duty point). Travel can also mean transportation from one duty point to another within the same city or town, such as with an itinerant teacher or counselor who visits multiple campuses in the same work day.

Travel allowances, in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable.

a) Travel Costs for Executive Director, Superintendent, or Board Members

Travel costs for executive directors, superintendents, or board members or directors are allowed only when they are specifically related to carrying out the objectives of the grant project and only with specific TEA approval.

b) Allowable Travel Expenses

For more detailed information regarding allowable travel expenses, consult the Texas State comptroller's Web site, at <http://window.state.tx.us>. Follow these steps to locate information on the comptroller's site regarding specific aspects of travel reimbursement:

1. Click the **Finances and Economy tab** at the top of the home page.
2. Scroll down to the *Fiscal Management* section, and click **State of Texas Travel Information**.
3. In the *Resources* section, click **Texttravel**. (Note: The "Travel Reimbursement Rates" link opens a general summary page of travel information. Specific travel information is not readily available at that link.)
4. Click either the **Mileage and Lodging** or the **Transportation** tab.
5. On the left of the page that opens is a blue menu listing subtopics of specific travel information (e.g., on the Transportation page, the subcategories listed in the blue menu include Mileage in Personal Vehicle, Parking, and Rental Vehicles). Click the appropriate subtopic.

The following travel expenses are allowable:

- Mileage reimbursement is allowable for travel necessary to carry out the objectives of the grant project. When an employee is on travel for the purposes of the grant, mileage reimbursement cannot exceed the rate established by the Texas Comptroller. Effective January 1, 2010, reimbursement for mileage is not to exceed 50 cents per mile. (The mileage reimbursement rate for travel between September 1, 2009, and December 31, 2009, is 55 cents per mile.) If local organization policy reimburses at a lower rate, you must claim that lower rate.
- As of September 1, 2009, the Texas Mileage Guide is no longer used to calculate mileage. Travelers are required to calculate mileage by one of the following two methods:
 - Odometer reading (point-to-point method)
 - Electronic mapping source (such as that on www.Mapquest.com or any other online mapping service). If this method is chosen, the traveler must print out the driving directions provided by the site and attach them to the travel voucher.

Travelers are required to select the shortest and most economical route but may justify the selection of another route if it was chosen for safety reasons and specific justification of the selection is given.

- Airfare is allowable at the lowest fare available and must be documented with a receipt. First-class airfare is not allowable.
- Car rental fee (at destination) is not allowable unless other transportation such as taxi or shuttle is not available for performing official business or unless you document that car rental is more cost effective than alternate modes of travel. (The car rental must be documented with a receipt.)
- Airport parking is allowable.
- For both in-state and out-of-state travel, the traveler may apply funds available for meal reimbursement toward lodging. For instance, if the traveler chooses for the sake of convenience to stay in a hotel that costs \$10 more a night than the allowable maximum for lodging, the traveler can apply \$10 of the maximum available for meal reimbursement toward the lodging rate. If the traveler chooses to apply meal reimbursement to lodging, the maximum meal reimbursement rate is reduced by the same amount. (Applying \$10 of the meal reimbursement to lodging would reduce the meal reimbursement by \$10.)
- **In-state travel:** Beginning September 1, 2009, the Federal Rate Schedule will be used for reimbursement of in-state meal and lodging expenditures. Because the reimbursement rates can change,

it is recommended that travelers print the page at the time reservations are made and submit the printout with the travel reimbursement voucher as a supporting document.

Follow these steps to access federal meal and lodging reimbursement rates on the Texas State Comptroller's web site, at <http://window.state.tx.us>:

1. Click the “**Finances and Economy**” tab at the top of the page.
 2. Scroll down to the *Fiscal Management* section, and click **State of Texas Travel Information**.
 3. In the *Resources* section, click **Travel Reimbursement Rates**.
 4. Click **Domestic Maximum Per Diem Rates**.
 5. On the U.S. map, click **Texas**.
 6. **Important: Disregard the note regarding CONUS at the top of the page; that is a federal standard that does not apply.** Find your destination on the list, and apply the maximum meal and lodging rates for the city or area to which you are traveling.
 - If the Texas city to which you are traveling is not listed, check the county list. If the county to which you are traveling is listed, use the rate given for that county.
 - If the Texas county to which you are traveling is not listed, use the standard maximum rate of \$85 for lodging and \$36 for meals.
- **In-state day trips:** In accordance with local policy, an employee whose duties require the employee to travel outside the employee's designated headquarters without an overnight stay away from the employee's headquarters may be reimbursed for the actual cost of the employee's meals, not to exceed \$36. In the absence of a local policy, no reimbursement shall be made from the grant for this purpose.

“**Designated headquarters**” is defined as the area within the boundaries of the city or town in which the traveler's place of employment is located. Travel must take the employee outside designated headquarters for more than six consecutive hours; the cost of meals for travel lasting less than six consecutive hours is not allowable to be charged to the grant.

- **Out-of-state travel:** A state employee who travels within or outside the continental United States shall be reimbursed for the actual cost of lodging and meals. However, the reimbursements out of grant funds may not exceed the maximum meals and lodging rates based on the federal travel regulations and issued by the Texas Comptroller of Public Accounts. If local policy reimburses at a lesser amount, you must comply with local policy. If local policy reimburses at a greater amount, you must pay the difference from local or state funds (i.e., not from grant funds).

Follow these steps to access federal meal and lodging reimbursement rates for traveling out of state on the Texas State comptroller's web site, at <http://window.state.tx.us>:

1. Click the **Finances and Economy** tab at the top of the page.
2. Scroll down to the *Fiscal Management* section, and click **State of Texas Travel Information**.
3. In the *Resources* section, click **Travel Reimbursement Rates**.
4. Click **Domestic Maximum Per Diem Rates**.
5. On the U.S. map, click the state to which you are traveling.
6. **Important: Disregard the note regarding CONUS at the top of the page; that is a federal standard that does not apply.** Find your destination on the list, and apply the maximum meal and lodging rates for the city or area to which you are traveling.

- If the out-of-state city to which you are traveling is not listed on the Federal Rate Schedule, find the city on the list that is nearest geographically to your travel destination and apply the lodging and meal rates given for that city.
- When determining the nearest listed city, it is permissible to cross state lines. (For example, if travel takes you to northern New Mexico, the nearest listed city might be a city in Colorado rather than another location in New Mexico.)
- **Summary of Rates:** The following table summarizes reimbursement rates for in-state and out-of-state travel.

In-State Meals and Lodging	<p>Refer to the federal Domestic Maximum Per Diem Rates.</p> <p>For cities not listed, apply the rate for the county in which the city is located.</p> <p>If the county is not listed, the rates are as follows:</p> <p>Lodging in-state: Up to \$85/night</p> <p>Meals in state: Up to \$36/day</p>
Out-of-State Meals and Lodging	<p>Refer to the federal Domestic Maximum Per Diem Rates.</p> <p>For areas not listed, use the rate for the nearest city. When locating the nearest city, it is permissible to cross state lines.</p>

- Taxi fares for official business are allowable. Tips cannot be reimbursed.
- Itemized miscellaneous business expenses (such as business phone calls, printing, or materials) for carrying out official business of the meeting, conference, or workshop are allowable.
- Registration fees to attend workshops or conferences are allowable. Social events or recreational events available at a cost above the basic registration fee may not be paid from grant funds.

c) Unallowable Travel Expenses

The following travel expenses are not allowable:

- First-class air fare
- Per diem (meals and lodging) for meeting, conference, or workshop participants who live in the same city where the event is held. (Automobile mileage is allowable.)
- Tips or gratuities (including service charges) of any kind
- Alcoholic beverages
- Entertainment, recreation, or social events
- Any expense for other persons
- Automobile mileage or taxi fares for other than official business
- Personal accident insurance or personal effects coverage for rental cars
- Rental car for personal use or for purposes not associated with the official business of the meeting, conference, or workshop
- Travel allowances (i.e., per diem paid regardless of participant’s actual expenses)
- Noninstructional field trips (see guidance under “Field Trips”)

6. **Amendments:** Submit this support schedule if there are any changes/deletions/additions to the previously approved items. Include all items previously approved as well as any new items requested. Omit any previously approved items to be deleted. Indicate the amendment number in the space provided.

**GENERAL INSTRUCTIONS FOR SUPPORT SCHEDULE #3G—
CAPITAL OUTLAY (6600/Exclusive of 6619 and 6629)**

1. **Items requested on this support schedule must be allowable expenditures under the authorizing program statutes, regulations, and rules.**
2. Applicant must carefully evaluate the current use of capital outlay including equipment/furniture to determine the most cost-effective utilization. Funds may be used to purchase capital outlay only when necessary to accomplish the objectives of the project.
3. Capital outlay means an article of nonexpendable, tangible, personal property having a useful life of more than one year and an acquisition cost which equals the lesser of the following:

(a) the capitalization level established by the applicant for financial statement purposes, or

(b) \$5,000. Note: This will include the purchase of single items that meet either of these categories. It will also include a group purchase of the same item that meets either of these categories, where the invoice shows one price for the group purchase. For example, a single price for a rolling cart with 30 laptop computers will be capitalized, even though each individual computer may cost less than \$5,000 or the capitalization level.

The maximum capitalization level that an applicant may use is \$5,000 per unit/item or group of the same items.

4. Report whole dollar amounts only. Omit decimals. Indicate the amendment number on amendments only.

The sum of the amounts should equal the amount on Line #05 of Schedule #3-Budget Summary.

5. **Line 01:** List the exact quantity for all individual items or a group of the same items of equipment and furniture costing \$5,000 or more.
 - Do not list brand names. Use generic descriptions. All costs include shipping and handling costs.
 - Explain how each item will be used to accomplish the objectives of the project. Equipment/furniture will not be approved in the absence of this information.
 - Attach an additional page if necessary.

The applicant may not purchase more than the quantity approved in line 01 or add a new item without an amendment. If more than the quantity approved is to be purchased, then an amendment must be submitted and approved prior to ordering/encumbering any additional units.

Line 02: List the estimated quantity of capital assets (i.e., equipment/furniture/software) for individual items or a group of the same items costing less than \$5,000 that must be capitalized according to local policy. Consult with the grantee business office when in doubt.

- List the items or group of the same items requested and enter the estimated quantity for each.
 - Enter the total for individual items or group of the same items costing less than \$5,000 that must be capitalized. It is not necessary to include the cost of individual items.
 - For each type of item or group of the same items requested, explain the use/purpose in accomplishing the objectives of the project. These items will not be approved in the absence of this information.
 - Attach an additional page if necessary.
6. **Amendments:** If any of the following changes occur to this part once your application has been approved, you must file an amendment to this supporting schedule:
 - A new item of capital outlay is requested, regardless of cost.
 - The item quantity increases for individual items or a group of the same items greater than or equal to \$5,000.

<p>Note: The amendment must be approved before ordering or encumbering any new item, regardless of cost, or before requesting or ordering any additional units costing \$5,000 or more.</p>
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**GENERAL INSTRUCTIONS FOR SUPPORT SCHEDULE #4—
PROGRAM DESCRIPTION**

1. **Part 1:** Applicants are required to carry out certain program requirements. By checking the nine boxes above, the applicant agrees to comply with all requirements of the grant.
2. **Part 2-Physical Education Requirement:** In the space provided, please describe your Physical Education plan for the grade or grades participating in the program. The campus will ensure that students in the identified grade level will participate in physical activity for either a minimum of 30 minutes per day or 225 minutes per two-week period for the entirety of the school year.
3. **Part 3-Appropriate Practices:** In the space provided, please describe your methods for incorporating Appropriate Practices (<http://www.aahperd.org/naspe/standards/nationalGuidelines/Apppracticedoc.cfm>). The LEA's physical education curriculum adheres to appropriate practices for physical education.
4. **Part 4-Campus Improvement Plan (CIP):** In the space provided, please describe (for each participating campus) ONLY the section of the CIPs relating to Coordinated School Health as required by TEC §11.253.
5. **Amendments:** Submit these schedules only if there are any changes. Indicate the amendment number in the space provided. Submit the schedule in its entirety, underlining any additions or changes and ~~crossing through~~ any deletion.

GENERAL INSTRUCTIONS FOR SCHEDULES #6A AND 6F

1. Applicant should carefully review all provisions and assurances included in Schedules #6A and 6F as appropriate. The applicant's signature on Schedule #1 - General Information indicates that the applicant has read and will comply with all of the requirements on these schedules.
2. Schedules #6A and #6F must be attached to each copy of the application. An original signature of the authorized official on Schedule #1 indicates that the administrator has read and will comply with the terms outlined on these schedules. Applications are not eligible to be funded until each copy contains Schedules #6A and #6F.
3. **Schedule #6A** is the **General Provisions and Assurances** which are applicable to all programs.
4. **Schedule #6F** is the **Program Specific Provisions and Assurances** which are applicable to this program.

Appendix I— TEA Guidelines Related to Specific Costs

Funds must be expended for *reasonable and necessary costs* in conducting grant activities. *Reasonable* means a cost is consistent with prudent business practice and comparable to current market value. *Necessary* means the cost is essential for you to accomplish the objectives of the project. Your organization must comply with the applicable Federal cost principles in expending grant funds. See the last section of this appendix for a list of the Federal cost principles.

This document addresses certain specific costs only and is not intended to be all-inclusive.

1. Advertisements

Advertisements are allowed for recruiting grant personnel only as long as the advertisement is *not* in color and not excessively large.

Advertisements are allowed for communication with the public and press when the costs are considered necessary as part of the outreach effort for the grant.

2. Alcoholic Beverages

Alcoholic beverages are not allowable under any circumstances.

3. Audit Fees

Audit fees are allowable in accordance with the following:

- Audit fees and expenses may not be charged to State-funded grants.
- Audit fees and expenses are allowable only when the audit is required by and performed in accordance with [OMB Circular A-133, Audits](#).
- Audit fees and expenses may not be charged as a direct cost when such audit-services costs are part of your organization's indirect cost pool.

4. Awards for Recognition and Incentives for Participation

Minimal-cost certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom (such as pens and pencils) are acceptable incentives for participation in program activities or awards for recognition.

The following items may be donated by others but may not be purchased with grant funds:

- Gifts or items that appear to be gifts
- Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains
- “Door prizes,” movie tickets, gift certificates, passes to amusement parks, and so on
- Food of any kind (snacks, beverages, refreshments, meals, and so on)

5. Calendars and Calendaring Systems

Calendaring systems to manage personal calendars—whether paper calendars, personal digital assistants (PDAs), or electronic or software calendars—are not allowable costs.

6. Cellular Telephones for Personal Use

A cellular telephone for personal use is not an allowable cost.

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7. Ceremonies, Banquets, or Celebrations

Costs associated with ceremonies, banquets, or celebrations are not allowable.

8. Conflict of Interest

Any purchase or expenditure that would pose a conflict of interest, real or perceived, is not allowable.

9. Construction, Remodeling, or Renovation

These costs are not allowed unless specifically authorized in the authorizing program statute and unless specifically approved by TEA in the applicable grant application.

10. Consultants

You shall not use or pay any consultant in the conduct of this application if the services to be rendered by such consultant could have been rendered by your employees. You must select consultants based on demonstrated competence, qualifications, and experience and on the reasonableness of the proposed fee.

11. Employee Service Awards

Employee service awards cannot be paid from grant funds.

12. Employer Contributions to Voluntary Retirement Plan

Employer contributions to an employee's voluntary retirement plan, such as a 401k or 403b, are not allowable.

13. Entertainment, Recreation, Social Events

Costs associated with any type of entertainment, recreation, or social event are not allowable.

14. Field Trips

If specified in the grant program, *educational* field trips are allowable under certain circumstances if allowed in the grant program. Educational field trips are approved, planned instructional activities that involve students in learning experiences that are difficult to duplicate in a classroom situation. These field trips should provide hands-on activities that encourage students to experiment and ask questions. The field trip must support Texas Essential Knowledge and Skills (TEKS), must be reasonable in cost, and must be necessary to accomplish the objectives of the grant program.

The field trip must also appear as a part of the teacher's lesson plans, which should include activities that prepare students for the trip and follow-up activities that allow students to summarize, apply, and evaluate what they learned from the trip.

Costs for the field trip must be reasonable. Any entrance fees and transportation costs must be reasonable in comparison to the intended objectives of the trip.

For audit purposes, your organization must maintain documentation of the field trip and must provide clear evidence of how the expense ties back to an instructional objective. Documentation should include the following:

- Destination of each field trip
- Costs associated with each field trip
- Objectives to be accomplished from conducting the field trip
- Teacher's lesson plan and follow-up activities

If the supplement-not-supplant requirement applies to the grant program in question, documentation must demonstrate the supplementary nature of the field trip as well.

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a) Examples of Appropriate Educational Field Trips

Examples of appropriate educational field trips include the following:

- Curricular academic activities focused on math, science, and technology, such as service learning, internships, UIL competitions (robotics, math), or science and technology fairs
- Laboratory and field investigation instruction, used to improve students' understanding of science TEKS objectives
- Trips to a river, archaeological site, or nature preserve that might include contracting with local science centers, museums, zoos, and horticultural centers for visits and programs
- Trips to the local library to increase access to high-interest reading materials
- Visits to colleges and universities to encourage interest in the pursuit of higher education

b) Unallowable Costs Related to Field Trips

The following costs are not allowable:

- Field trips for social, entertainment, or recreational purposes
- Field trips that supplant and do not supplement local or state expenditures or activities
- Field trips that are not part of a teacher's lesson plan or that do not meet the instructional objectives of the grant program
- Field trips that are not reasonable in cost or are not necessary to accomplish the objectives of the grant program
- Field trips that are not properly documented (as described above)

15. Food and Beverage Costs

Expenditures on food must be *reasonable in cost, necessary to accomplish program objectives, and an integral part of the instructional program*. If TEA determines that you expended grant funds on food costs that are not reasonable or necessary to meet the intent and objectives of the grant, TEA reserves the right to restrict you from expending any funds on food costs or to disallow expenditures on food costs.

a) Food Costs for Participant Meetings/Training

Unless otherwise specified by TEA, a limited amount of funds may be expended on meals for *participant meetings or training events*. The use of grant funds for this purpose is specifically limited to *light working lunches* for participants when the working lunch is noted on an agenda, is clearly described, and is mandatory. The purpose of a working lunch should be to shorten the overall meeting or training time and to facilitate accomplishing the objectives of the meeting or training and the overall program. A "working lunch" or "light lunch" described below is considered to be reasonable in cost when the cost of the lunch including tax does not exceed \$20 per person; therefore, TEA will not reimburse a grantee for more than \$20 per person, including tax. Any amount over \$20 per person must be paid from other allowable funding sources. The \$20 per person does not include any *mandatory service fee or set-up fee*. Anything termed a "gratuity" or "tip" is not reimbursable by TEA.

Specifically, grant funds may be expended for the following costs provided that the grantee maintains adequate and sufficient documentation that the costs were necessary and reasonable to further the intent and objectives of the grant.

- **Light Lunch during an All-Day Meeting or Training Session:** Light lunch (not to exceed \$20 per person, including tax) for participants who are cloistered in an all-day (at least six-hour) meeting or training session. You must document that it was impractical for participants to obtain lunch on their own (for example, because of an isolated location or distance to eateries) and that their attendance at the meeting or training

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session was essential to accomplishing the objectives of the grant. You must maintain an agenda that clearly identifies the topics discussed during the meeting or training session and the time allocated to each topic, including the lunch period. Only a nominal amount of grant funds may be used per participant.

- **Working Lunch during an All-Day Meeting or Training Session:** Light meals during a “working lunch” (not to exceed \$20 per person, including tax). A working lunch is defined as an activity in which staff or participants are engaged in exercises or activities during the normal meal time. You must maintain an agenda that shows that no other opportunity for a meal was provided and that clearly identifies the exercise or activity the participants were engaged in. You should also retain a representative sample of the work product, if any, that was generated as a result of the working session. Only a nominal amount of grant funds may be used per staff or participant.

No other food costs, including beverages and other refreshments, breaks, or snacks, are permitted.

b) Allowable Food Costs for Parents and/or Students

- Nutritional snacks for students in extended day (after-school) programs
- Nutritional snacks for children in child care while parents are participating in grant activities
- Food necessary to conduct nutrition education programs for parents
- Parent involvement activities in which refreshments are necessary to encourage participation or attendance by parents, such as in low-income areas, and thus meet program objectives.

Full meals for parents or students are not allowable for these purposes under any circumstances. Expenditures must be reasonable in cost, necessary to accomplish program objectives, and an integral part of the instructional program.

c) Unallowable Food Costs

The following costs are not allowable:

- Refreshments of any kind, including beverages, breaks, and snack foods except as necessary for parent involvement activities to encourage attendance by parents
- Refreshments or meals at an awards banquet or functions
- Any food costs that are not necessary to accomplish the objectives of the grant program
- Any food cost associated with an event in which a guest speaker or other individual conducts a presentation
- Breakfast
- “Working lunches” or “light lunches” that exceed \$20 per person, including tax
- Gratuities or tips

16. Fund-Raising Activities

Costs of organized fund raising, including solicitation of gifts and bequests, endowment drives, financial campaigns, and similar expenses incurred to raise capital or obtain contributions are not allowable. Costs associated with training on fund-raising are not allowable.

17. Gifts

Gifts or items that appear to be gifts are not allowable.

18. Interest Paid

Interest paid in a prior grant period may not be charged retroactively to this grant period.

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19. Land Purchase and Improvements

Land purchase and improvements to land are not allowable costs, unless specifically authorized in the grant program statute and specifically approved by TEA in the grant application.

20. Legal Fees

Legal fees and expenses are allowable only as necessary for the administration of the grant program. Retainer fees are not allowable costs.

21. Membership in Civic and Social Organizations or Lobbying Organizations

Memberships in civic and social organizations and in organizations that are substantially engaged in lobbying are not allowable costs.

22. Personal Calendaring Systems

Calendaring systems to manage personal calendars—whether paper calendars, personal digital assistants (PDAs), or electronic or software calendars—are not allowable costs.

23. Printing Costs

Printing costs are allowable when documentation demonstrates that they are reasonable and necessary. Any multi-color printing must be reasonable in cost and must be necessary to carry out the objectives of the grant program. Documentation must be maintained demonstrating that any such costs are reasonable and necessary.

24. Professional or Individual Liability Insurance

Professional liability insurance for individual employees is not an allowable cost.

25. Promotional Items, Memorabilia, or Souvenirs

Promotional items, memorabilia, or souvenirs are not allowable costs.

26. Renovation, Remodeling, or Construction

Renovation, remodeling, or construction is not allowable unless specifically designated as allowed in the authorizing statute and specifically approved by TEA in the applicable grant application.

27. Social Events

The costs associated with social events of any kind are not allowable.

28. Substitute Pay for Private Nonprofit Schools

Substitute pay for private nonprofit school teachers is not allowable under any circumstances.

29. Training or Technical Assistance on Grant Writing

Funds may not be used for training or technical assistance on grant writing or for costs associated with obtaining funds from another grant.

30. Transportation Costs

The cost of transporting students (or parents, if appropriate for the particular grant program) to or from extracurricular grant activities is an allowable expenditure. You may not charge the grant for costs incurred in transporting students to and from the *regular* school day.

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31. Travel Costs

Amounts authorized for maximum recovery for *travel and per diem* costs against the grant are restricted to those that are approved in the State of Texas Appropriation Bill in effect for the particular funding period. Any amount over this limit must come from local funds. If local policy restricts travel, per diem, and other travel expenses to a rate less than State law, the applicant must budget and request reimbursement *at the lesser rate*. *Travel allowances* are not allowable expenditures in Texas.

Travel generally means a destination outside the city or town in which the individual works (i.e., duty point). Travel can also mean transportation from one duty point to another within the same city or town, such as with an itinerant teacher or counselor who visits multiple campuses in the same work day.

Travel allowances, in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable.

a) Travel Costs for Executive Director, Superintendent, or Board Members

Travel costs for executive directors, superintendents, or board members or directors are allowed only when they are specifically related to carrying out the objectives of the grant project and only with specific TEA approval.

b) Allowable Travel Expenses

For more detailed information regarding allowable travel expenses, consult the Texas State comptroller's Web site, at <http://window.state.tx.us>. Follow these steps to locate information on the comptroller's site regarding specific aspects of travel reimbursement:

1. Click the **Finances and Economy tab** at the top of the home page.
2. Scroll down to the *Fiscal Management* section, and click **State of Texas Travel Information**.
3. In the *Resources* section, click **Texttravel**. (Note: The "Travel Reimbursement Rates" link opens a general summary page of travel information. Specific travel information is not readily available at that link.)
4. Click either the **Mileage and Lodging** or the **Transportation tab**.
5. On the left of the page that opens is a blue menu listing subtopics of specific travel information (e.g., on the Transportation page, the subcategories listed in the blue menu include Mileage in Personal Vehicle, Parking, and Rental Vehicles). Click the appropriate subtopic.

The following travel expenses are allowable:

- Mileage reimbursement is allowable for travel necessary to carry out the objectives of the grant project. When an employee is on travel for the purposes of the grant, mileage reimbursement cannot exceed the rate established by the Texas Comptroller. Effective January 1, 2010, reimbursement for mileage is not to exceed 50 cents per mile. (The mileage reimbursement rate for travel between September 1, 2009, and December 31, 2009, is 55 cents per mile.) If local organization policy reimburses at a lower rate, you must claim that lower rate.
- As of September 1, 2009, the Texas Mileage Guide is no longer used to calculate mileage. Travelers are required to calculate mileage by one of the following two methods:
 - Odometer reading (point-to-point method)
 - Electronic mapping source (such as that on www.Mapquest.com or any other online mapping service). If this method is chosen, the traveler must print out the driving directions provided by the site and attach them to the travel voucher.

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Travelers are required to select the shortest and most economical route but may justify the selection of another route if it was chosen for safety reasons and specific justification of the selection is given.

- Airfare is allowable at the lowest fare available and must be documented with a receipt. First-class airfare is not allowable.
- Car rental fee (at destination) is not allowable unless other transportation such as taxi or shuttle is not available for performing official business or unless you document that car rental is more cost effective than alternate modes of travel. (The car rental must be documented with a receipt.)
- Airport parking is allowable.
- For both in-state and out-of-state travel, the traveler may apply funds available for meal reimbursement toward lodging. For instance, if the traveler chooses for the sake of convenience to stay in a hotel that costs \$10 more a night than the allowable maximum for lodging, the traveler can apply \$10 of the maximum available for meal reimbursement toward the lodging rate. If the traveler chooses to apply meal reimbursement to lodging, the maximum meal reimbursement rate is reduced by the same amount. (Applying \$10 of the meal reimbursement to lodging would reduce the meal reimbursement by \$10.)
- **In-state travel:** Beginning September 1, 2009, the Federal Rate Schedule will be used for reimbursement of in-state meal and lodging expenditures. Because the reimbursement rates can change, it is recommended that travelers print the page at the time reservations are made and submit the printout with the travel reimbursement voucher as a supporting document.

Follow these steps to access federal meal and lodging reimbursement rates on the Texas State Comptroller’s web site,
at <http://window.state.tx.us>:

1. Click the “**Finances and Economy**” tab at the top of the page.
 2. Scroll down to the *Fiscal Management* section, and click **State of Texas Travel Information**.
 3. In the *Resources* section, click **Travel Reimbursement Rates**.
 4. Click **Domestic Maximum Per Diem Rates**.
 5. On the U.S. map, click **Texas**.
 6. **Important: Disregard the note regarding CONUS at the top of the page; that is a federal standard that does not apply.** Find your destination on the list, and apply the maximum meal and lodging rates for the city or area to which you are traveling.
 - If the Texas city to which you are traveling is not listed, check the county list. If the county to which you are traveling is listed, use the rate given for that county.
 - If the Texas county to which you are traveling is not listed, use the standard maximum rate of \$85 for lodging and \$36 for meals.
- **In-state day trips:** In accordance with local policy, an employee whose duties require the employee to travel outside the employee’s designated headquarters without an overnight stay away from the employee’s headquarters may be reimbursed for the actual cost of the employee’s meals, not to exceed \$36. In the absence of a local policy, no reimbursement shall be made from the grant for this purpose.

“**Designated headquarters**” is defined as the area within the boundaries of the city or town in which the traveler’s place of employment is located. Travel must take the employee outside designated headquarters

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for more than six consecutive hours; the cost of meals for travel lasting less than six consecutive hours is not allowable to be charged to the grant.

- **Out-of-state travel:** A state employee who travels within or outside the continental United States shall be reimbursed for the actual cost of lodging and meals. However, the reimbursements out of grant funds may not exceed the maximum meals and lodging rates based on the federal travel regulations and issued by the Texas Comptroller of Public Accounts. If local policy reimburses at a lesser amount, you must comply with local policy. If local policy reimburses at a greater amount, you must pay the difference from local or state funds (i.e., not from grant funds).

Follow these steps to access federal meal and lodging reimbursement rates for traveling out of state on the Texas State comptroller’s web site, at <http://window.state.tx.us>:

1. Click the **Finances and Economy** tab at the top of the page.
2. Scroll down to the *Fiscal Management* section, and click **State of Texas Travel Information**.
3. In the *Resources* section, click **Travel Reimbursement Rates**.
4. Click **Domestic Maximum Per Diem Rates**.
5. On the U.S. map, click the state to which you are traveling.
6. **Important: Disregard the note regarding CONUS at the top of the page; that is a federal standard that does not apply.** Find your destination on the list, and apply the maximum meal and lodging rates for the city or area to which you are traveling.
 - If the out-of-state city to which you are traveling is not listed on the Federal Rate Schedule, find the city on the list that is nearest geographically to your travel destination and apply the lodging and meal rates given for that city.
 - When determining the nearest listed city, it is permissible to cross state lines. (For example, if travel takes you to northern New Mexico, the nearest listed city might be a city in Colorado rather than another location in New Mexico.)
- **Summary of Rates:** The following table summarizes reimbursement rates for in-state and out-of-state travel.

In-State Meals and Lodging	<p>Refer to the federal Domestic Maximum Per Diem Rates.</p> <p>For cities not listed, apply the rate for the county in which the city is located.</p> <p>If the county is not listed, the rates are as follows:</p> <p>Lodging in-state: Up to \$85/night</p> <p>Meals in state: Up to \$36/day</p>
Out-of-State Meals and Lodging	<p>Refer to the federal Domestic Maximum Per Diem Rates.</p> <p>For areas not listed, use the rate for the nearest city. When locating the nearest city, it is permissible to cross state lines.</p>

- Taxi fares for official business are allowable. Tips cannot be reimbursed.
- Itemized miscellaneous business expenses (such as business phone calls, printing, or materials) for carrying out official business of the meeting, conference, or workshop are allowable.

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- Registration fees to attend workshops or conferences are allowable. Social events or recreational events available at a cost above the basic registration fee may not be paid from grant funds.

c) Unallowable Travel Expenses

The following travel expenses are not allowable:

- First-class air fare
- Per diem (meals and lodging) for meeting, conference, or workshop participants who live in the same city where the event is held. (Automobile mileage is allowable.)
- Tips or gratuities (including service charges) of any kind
- Alcoholic beverages
- Entertainment, recreation, or social events
- Any expense for other persons
- Automobile mileage or taxi fares for other than official business
- Personal accident insurance or personal effects coverage for rental cars
- Rental car for personal use or for purposes not associated with the official business of the meeting, conference, or workshop
- Travel allowances (i.e., per diem paid regardless of participant's actual expenses)
- Noninstructional field trips (see guidance under "Field Trips")

d) Travel Documentation

Travel costs must be properly documented to be reimbursable. The employee must document travel costs with a travel voucher or other comparable documentation. Documentation must include the following at a minimum:

- Name of the individual claiming travel reimbursement
- Destination and purpose of the trip, including how it was necessary to accomplish the objectives of the grant project
- Dates of travel
- Actual mileage (not to exceed reimbursement at the maximum allowable rate). As of September 1, 2009, the Texas Mileage Guide is no longer used to calculate mileage. Travelers are required to calculate mileage by one of the following two methods:
 - Odometer reading (point-to-point method)
 - Electronic mapping source (such as that on www.Mapquest.com or any other online mapping service). If this method is chosen, the traveler must print out the driving directions provided by the site and attach them to the travel voucher.

Travelers are required to select the shortest and most economical route but may justify the selection of another route if it was chosen for safety reasons and specific justification of the selection is given.

- Actual amount expended on lodging per day, with a receipt attached (may not exceed the maximum allowable)
- Actual amount expended on meals per day (may not exceed the maximum allowable; tips and gratuities are not reimbursable)
- Actual amount expended on public transportation, such as taxis and shuttles

**Appendix I—
TEA Guidelines Related to Specific Costs**

- Actual amount expended on a rental car, with receipt attached and justification for why a rental car was necessary and how it was more cost effective than alternate transportation; receipts for any gasoline purchased for the rental car must be attached (mileage is not reimbursed for a rental car – only the cost for gasoline is reimbursed)
- Actual amount expended on incidentals, such as hotel taxes, copying of materials, and other costs associated with the travel
- Total amount reimbursed to the employee

32. Tuition

Tuition fees, either paid directly to an institution or on a reimbursement basis to an employee, are allowable only for courses *directly related to the grant program* and where authorized in the grant program as an allowable use of funds.

33. Federal Cost Principles

The applicable cost principles as established by the Federal Office of Management and Budget (OMB) are as follows:

Type of Entity	Applicable Cost Principles
Public school districts Regional education service centers (ESCs) Open enrollment charter schools operated by a governmental entity Local governments (e.g., cities, counties)	OMB Circular A-87, Cost Principles for State and Local, and Indian Tribal Governments http://www.whitehouse.gov/omb/circulars/a087/a87_2004.html
Open enrollment charter schools operated by a nonprofit organization Nonprofit organizations, including community-based organizations and faith-based organizations	OMB Circular A-122, Cost Principles for Nonprofit Organizations http://www.whitehouse.gov/omb/circulars/a122/a122_2004.html
Open enrollment charter schools operated by an institution of higher education (i.e., college or university) Institutions of higher education (IHEs)	OMB Circular A-21, Cost Principles for Educational Institutions http://www.whitehouse.gov/omb/circulars/a021/a21_2004.html

To see the cost principles in side-by-side view, click the following link:

http://maverick.tea.state.tx.us:8080/guidelines/Reference%20Materials/CostPrinciples_sidebyside.pdf