TEXAS EDUCATION AGENCY

TEA Guidelines Related to Specific Costs

Updated November 2011

TEXAS EDUCATION AGENCY

Texas Education Agency
1701 North Congress Avenue
Austin, Texas 78701

© Copyright 2011 by the Texas Education Agency. All Rights Reserved.

Contents

TEA Guidelines Related to Specific Costs **5**
Advertisements 5
Alcoholic Beverages 5
Audit Fees 5
Awards for Recognition and Incentives for Participation 5
Calendars and Calendaring Systems 6
Cellular Telephones for Personal Use 6
Ceremonies, Banquets, or Celebrations 6
Conflict of Interest 6
Construction, Remodeling, or Renovation 6
Consultants 6
Corporate Credit Card Charges 6
Donations 7
Employee Service Awards 7
Employer Contributions to Voluntary Retirement Plan 7
Entertainment, Recreation, Social Events 7
Field Trips 7
Examples of Appropriate Educational Field Trips 8
Unallowable Costs Related to Field Trips 8
Fines and Penalties 8
Food and Beverage Costs 8
Food Costs for Participant Meetings/Training 8
Allowable Food Costs for Parents and/or Students 9
Unallowable Food Costs 9
Fundraising Activities 10
Gifts 10
Interest Paid 10
Land Purchase and Improvements 10
Legal Fees 10
Lobbying 10
Membership in Civic and Social Organizations or Lobbying Organizations 10
Personal Calendaring Systems 11
Printing Costs 11
Professional or Individual Liability Insurance 11
Promotional Items, Memorabilia, or Souvenirs 11
Renovation, Remodeling, or Construction 11
Salaries, Wages, and Employee Benefits 11
Social Events 11
Substitute Pay for Private Schoolteachers 11
Training or Technical Assistance on Grant Writing 11
Transportation Costs 11
Travel Costs 12
Travel Costs for Executive Director, Superintendent, or Board Members 12
Allowable Travel Expenses 12
Unallowable Travel Expenses 13
In-State and Out-of-State Travel 14

Travel Documentation 15
Tuition 16
Federal Cost Principles 16

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. All costs must be properly supported by the original source documentation (i.e., invoices, receipts, purchase orders, travel vouchers) to be reimbursable by TEA. 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.

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.

Alcoholic Beverages

Alcoholic beverages are not allowable under any circumstances.

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 (posted online at http://www.whitehouse.gov/omb/circulars_default).
- 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.

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)

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.

Cellular Telephones for Personal Use

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

Ceremonies, Banquets, or Celebrations

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

Conflict of Interest

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

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.

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.

Corporate Credit Card Charges

TEA will reimburse costs charged to the grant using corporate credit cards *only* when the accounting ledger reflects each individual charge on the credit card statement by the following:

- The individual vendor name (not just the credit card company name)
- The grant funding source/code
- The expense category (i.e., supplies, instructional materials, equipment, travel)
- The actual date of the charge (as opposed to the billing statement or the date the credit card bill was paid)

The grantee must maintain the original *itemized* receipt that identifies each item purchased (and not just the credit card receipt). The grantee must also maintain all other appropriate internal accounting records, such as travel vouchers, expense reimbursement vouchers, purchase orders, etc.

Donations

Donations to other organizations or to other units within the grantee organization are not allowable.

Employee Service Awards

Employee service awards cannot be paid from grant funds.

Employer Contributions to Voluntary Retirement Plan

Employer contributions to an employee's *voluntary* retirement plan, such as a 401(k) or 403(b), are not allowable. Employer contributions to *mandatory* pension plans, whereby it is mandatory that every employee participate and the employee cannot opt out, are allowable.

Entertainment, Recreation, Social Events

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

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.

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, academic UIL competitions (such as robotics or 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 or research
- Visits to colleges and universities to encourage interest in the pursuit of higher education

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)
- Field trips to entertainment or recreational locations that have legitimate educational programs when more than 25 percent of the time spent at the location is used for entertainment or recreation of field trip participants

Fines and Penalties

Fines and penalties are not allowable.

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 your organization from expending any funds on food costs or to disallow expenditures on food costs.

Food Costs for Participant Meetings/Training

Unless otherwise specified by TEA, a limited amount of funds may be expended on light meals for *participant meetings or training events under very limited circumstances*. 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 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.
- **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.

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

Allowable Food Costs for Parents and/or Students

The following costs are allowable:

- Nutritional snacks for students during 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.

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 function
- 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 and the participants are not actively engaged in performing activities
- Breakfast
- "Working lunches" or "light lunches" that exceed $20 per person, including tax
- Gratuities or tips

Fundraising Activities

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

Gifts

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

Interest Paid

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

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.

Legal Fees

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

Lobbying

Any costs incurred for lobbying are not allowable.

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.

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.

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.

Professional or Individual Liability Insurance

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

Promotional Items, Memorabilia, or Souvenirs

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

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.

Salaries, Wages, and Employee Benefits

Salaries and wages are allowable for personnel who work on the grant provided the appropriate time and activity reports (i.e., time and effort reports) are maintained in accordance with the applicable federal cost principles and submitted to the grantee organization's accounting office to document charges to payroll. Benefits are allowable in the same proportion as salaries and wages.

Social Events

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

Substitute Pay for Private Schoolteachers

Substitute pay for private schoolteachers (for-profit or nonprofit) is not allowable under any circumstances.

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 writing other grant applications.

Transportation Costs

The cost of transporting students (or parents, if appropriate for the particular grant program) to or from 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.

Travel Costs

All organizations should have a local travel policy that is applied consistently among all employees so employees are reimbursed at the same rates, whether traveling on a state or federal grant or for other purposes. The maximum amounts that may be charged to the grant are restricted to the rates that are approved in the State of Texas Appropriations Bill in effect for the particular grant period.

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 from the grant *at the lesser rate*. If local policy exceeds the maximum recovery rate specified in the Appropriations Bill, then the difference must be paid from state or local funds, i.e., not from grant funds. *Travel allowances,* in which the per diem is paid to the employee regardless of the amount actually expended, are not allowable.

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. This is usually termed "in-district" travel.

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 in the grant application.

Allowable Travel Expenses

For more detailed information regarding allowable travel expenses, consult the Texas State Comptroller's website, 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 & 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 the Textravel logo.
4. Click either the **Meals 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 July 1, 2011, reimbursement for mileage is not to exceed 55.5 cents per mile. If local organization policy reimburses at a lower rate, you must claim that lower rate.

- 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.

  To assist employees in documenting their travel, some districts have developed mileage charts listing the distance between various duty points within the district. Such a chart should be developed in accordance with local policy and must be based on one of the two approved methods of mileage calculation (odometer reading or electronic mapping source). Travelers whose districts have developed such a chart are not required to calculate their mileage by either the odometer reading or electronic mapping source method; reference to the district's mileage chart is sufficient.
- **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.) Gasoline for the rental car is allowable 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 maximum allowable meal reimbursement by $10.) **NOTE:** The opposite case does not apply; that is, a traveler may **not** reduce the amount spent on lodging and increase the amount spent on meals. Under no circumstances may a traveler be reimbursed from grant funds for meals at a rate that exceeds the rate given on the Federal Rate Schedule (or $46, depending on whether the destination is specified in the Federal Rate Schedule).
- **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.

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 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")

In-State and Out-of-State Travel

Beginning September 1, 2011, the Federal Rate Schedule will be used for reimbursement of in-state *and* out-of-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.

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 in Texas on the Texas State Comptroller's website, at http://window.state.tx.us.

1. Click the **Finances & 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 the Textravel logo.
4. In the right column, click **Current Rates.**
5. Click **Domestic Maximum Per Diem Rates**.
6. On the page that opens, locate the traveler's destination by clicking the appropriate state on the US map.
7. Clicking the state brings up a list of cities and counties. Find reimbursement rates as follows:
    - If the city to which you are traveling is listed, use the rate given for that city.
    - If the 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 county to which you are traveling is not listed, use the standard maximum rate of $77 for lodging and $46 for meals, as specified in the General Appropriations Act and on the comptroller's website.

- **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 a 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

An employee who travels within or outside the continental United States shall be reimbursed for *the actual cost of lodging and meals*. However, the reimbursements from 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).

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). Receipts are not required by TEA but may be required per local organization policy.
- Actual amount of airfare (receipt must be attached)

- Actual amount expended on public transportation, such as taxis and shuttles
- 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 of gasoline for a rental car (receipt must be attached)
- Actual amount of parking
- 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

Travel costs that are not supported by proper documentation as described above are not allowable to be charged to TEA grants and are subject to disallowance by state and federal auditors and monitors.

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.

Federal Cost Principles

The applicable cost principles as established by the Federal Office of Management and Budget (OMB) are posted online at http://www.whitehouse.gov/omb/circulars_default and 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_2004/
■ 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_2004/
■ 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_2004/

To see the cost principles in side-by-side view, follow these steps:

1. Go to the TEA Grant Opportunities website, online at http://burleson.tea.state.tx.us/GrantOpportunities/forms/.

2. Click the **TEA Grant Resources** link at the top of the page.

3. Under the **General Grant Resources** heading on the page that opens, click the **Grants Management Resources** link.

4. Under the **Federal Cost Principles and Allowable Costs** heading on the page that opens, click the **Side-by-Side of Federal Cost Principles** link.