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State Auditor

A Legislative Summary Document Regarding

Texas Education Agency

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State Auditor's Observations

The Texas Education Agency (Agency) receives more than $2 billion in federal funds each year. The tracking of this funding is complicated because of the differences between state appropriation year, state fiscal year, federal award year, and school year.

The General Appropriations Act gives appropriation authority to the Agency beginning in September each year, but there is no actual federal cash to draw against until the following July. Because the federal funds are received so late in the year, the balances on hand at year-end appear to be high. However, because this money is intended for the school year that is just beginning, the balances are reasonable.

The Agency held more than $2 million in a suspense account for more than five years. The Agency could not identify the original source of the funds or the accounting periods to which the associated expenditures and receipts related. Suspense accounts are generally supposed to be cleared in a timely manner. Suspense accounts are typically used to record monies for which the proper accounting has not been determined. In November 2002, the Agency determined that this money should be returned to unappropriated General Revenue and made the necessary transfer.

Increased agency-level planning, coordination, and information management for its monitoring function could enable the Agency to resolve long-standing monitoring problems.

Our *Audit Report on 19 Agencies' Compliance With Historically Underutilized Business Requirements* found that the Agency did not make a "good-faith effort" to comply with historically underutilized business (HUB) requirements.

We continue to observe negative effects because of the State Board of Education's (Board) inability to use the Permanent School Fund's (Fund) total return (interest, dividends, and net capital gains) to make distributions to the Available School Fund. The Texas Constitution requires the Fund to distribute only interest and dividends (current income). This distribution method puts the Board's need to earn enough interest and dividends to generate adequate current distributions at odds with its long-term need to earn high total return to help ensure that the Fund grows at least as fast as inflation.

Prepared for the 78th Legislature
by the State Auditor's Office

January 2003

SAO No. 03-327

This is not an audit report and, with the exception of any audit report summaries, the material in this document has not been subjected to all of the tests and confirmations performed in an audit.

Texas Education Agency

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Financial Profile

Legislative Appropriations Request

The Texas Education Agency (Agency) appears to have established reasonable methods of estimating revenues and expenditures presented in its Legislative Appropriations Request (LAR). Further, the Agency appears to have reasonable methods of determining performance measure targets for the Legislative Budget Board (LBB).

The Agency receives more than $2 billion in federal funds each year. The tracking of this funding is complicated because of the differences between state appropriation year, state fiscal year, federal award year, and school year. The following is an example of the time line for funding to school districts for the current school year:

School Year – Begins August 2002 and ends June 2003
- General Appropriations Act amount is budgeted beginning September 1, 2001.
- Federal award that funds this appropriation is not received until July 2002.
- Awards to school districts are made in July 2002 for the upcoming school year.
- Payments to school districts begin in August 2002 and continue for up to 27 months.
- Payments made to school districts in August 2002 are charged to state appropriation year 2002 and state fiscal year 2002.
- Payments made after August 2002 are charged to state appropriation year 2002 but are charged to state fiscal year 2003.

The General Appropriations Act gives appropriation authority to the Agency beginning in September, but there is no actual federal cash to draw against until the following July. Because the federal funds are received so late in the year, the balances on hand at August 31, 2002, appear to be high. However, because this money is intended for the school year that is just beginning, the balances are reasonable. The method of charging to the appropriation year during which the federal award is received is appropriate.

Method of Finance

The Foundation School Program's appropriation represented 81 percent and 72 percent of the Agency's Method of Finance for appropriation years 2001 and 2002, respectively. The Agency projects the Foundation School Program's appropriation using student average daily attendance information. The federal funds appropriation represented 14.5 percent and 18.4 percent of the Agency's Method of Finance for appropriation years 2001 and 2002 respectively

The Foundation School Program is funded in part by the Available School Fund and lottery proceeds. The General Appropriations Act (76th Legislature) overestimated these two funding sources by more than $500 million ($318 million for the Available School Fund and $206 million for lottery proceeds). During August 2002, the Texas Lottery Commission estimated that proceeds for fiscal year 2002 were underestimated by $62.7 million.

The Agency received new revenue from the federal No Child Left Behind Act amounting to $454 million annually.

Expenditures by Category

The following table shows the Agency's expenditures by Comptroller of Public Accounts category as reported by the Agency in the Uniform Statewide Accounting System (USAS) for appropriation years 2000, 2001, and 2002. This data has not been audited. It is provided for informational purposes to show how the Agency has spent its funds. We obtained explanations from the Agency for fluctuations across years that appeared unusual.

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Expenditures by Comptroller USAS Category Groups			
Comptroller USAS Category Group	Appropriation Year 2000	Appropriation Year 2001	Appropriation Year 2002
Intergovernmental Payments (Note A)	$13,019,824,134	$14,433,013,351	$12,182,975,641
Interfund Transfers/Other (Note B)	507,418,742	690,307,870	1,104,904,294
Investments (Note C)	179,500,000	237,813,443	1,930,674,479
Other Expenditures (Note D)	140,816,146	141,590,989	8,290,890
Professional Services and Fees	89,513,434	108,882,229	109,045,455
Salaries and Wages[a]	35,689,846	37,755,432	42,098,970
Employee Benefits	7,407,001	7,572,023	9,069,797
Public Assistance Payments	7,309,885	7,764,210	6,207,962
Capital Outlay	3,291,014	6,968,966	1,919,663
Supplies and Materials	2,162,796	2,532,465	2,289,234
Printing and Reproduction	1,793,646	1,764,914	2,084,116
Rentals and Leases	1,567,810	2,783,245	3,100,153
Travel	1,406,741	1,704,680	1,814,266
Repairs and Maintenance	1,026,480	1,182,056	1,548,898
Communications and Utilities	992,301	2,907,254	2,991,018
Claims and Judgments	1,000	5,941	85,000
Interest/Prompt Payment Penalties	157,175	22,999	5,617
Total Expenditures	**$13,999,878,151**	**$15,684,572,067**	**$15,409,105,453**

[a] The amounts shown here for Salaries and Wages will not agree with the Salary Expenditures in the Workforce Summary Document prepared by the State Classification Office (SCO) because the USAS Salaries and Wages category does not include certain object codes that SCO considers employee compensation. These include performance awards and employee recognition awards.

Source: USAS – All funds including appropriated, unappropriated, and non-appropriated as of November 30, 2002.

Note A – The fluctuations in Intergovernmental Payments are a result of (1) the Agency's ability to spend federal funds over multiple years and (2) the Agency's method of charging expenditures against the appropriation year when the original notice of federal award was made, even though payments are made over multiple fiscal years. The Agency will continue to record expenditures for appropriation years 2001 and 2002 as the programs are completed.

Note B – The increase in Interfund Transfers/Other from appropriation year 2001 to 2002 reflects a change in the method of accounting for transfers within a fund. Previously, a revenue code was used and activity netted to zero. Now a transfer code is used so that when monies are transferred within a fund, a transfer out is recorded (as well as a transfer in, which would be reflected in revenue accounts).

Note C – The fluctuations in this category reflect the movement of funds to buy and sell long- and short-term investments. Investment expenditures increased from appropriation year 2001 to 2002 when the Agency moved funds to the Treasury because it was earning a higher interest rate than the short-term investment fund (STIF account, or money market mutual fund). The Agency also accumulated funds for the use of new fund managers, which accounts for $400 million of the fluctuation. In addition, in February 2002, the accounting for securities lending fees was changed to borrower rebates on securities lending and agent fees on lending, which is part of Investments. See Note D Below.

Note D – The Agency asserts that in appropriation year 2002, Other Expenditures decreased and investment expenditures increased because, in February 2002, the accounting for securities lending was changed. Securities lending had been charged to Fees and Other Services, which is part of Other Expenditures, but it was changed to borrower rebates and agent fees on securities lending, which are part of investments.

Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

Ongoing Fiduciary Audit of the Permanent School Fund

An independent fiduciary audit of the Permanent School Fund's investment practices will be released in early 2003.

Ongoing Comparative Investment Performance Report for Major Investing Entities

The State Auditor's Office will release a report in early 2003 on the investment performance of the Permanent School Fund.

An Audit Report on the Financial Statements of the Permanent School Fund for the Fiscal Year Ended August 31, 2001

(Report No. 02-046, May 2002)

In our audit report dated January 16, 2002, we concluded that the Permanent School Fund's (Fund) fiscal year 2001 financial statements are materially correct and presented in accordance with accounting principles generally accepted in the United States of America. We did not identify any instances of noncompliance with certain provisions of laws and regulations that would have a material effect on the Fund's financial statements or any material weaknesses in internal control over financial reporting.

Status of Audit Recommendations[1] as of November 30, 2002 (unaudited)	
The Agency has reported the following:	
Implemented	3
Total recommendations	**3**

[1] From management letter No. 02-348

We continue to observe negative effects because of the State Board of Education's (Board) inability to use the Fund's total return (interest, dividends, and net capital gains) to make distributions to the Available School Fund. The Texas Constitution requires the Fund to distribute only interest and dividends (current income). This distribution method puts the Board's need to earn enough interest and dividends to generate adequate current distributions at odds with its long-term need to earn high total return to help ensure that the Fund grows at least as fast as inflation.

While our audit did not identify any serious problems with the Fund's internal controls or reported financial amounts, we did note three less significant issues that we reported to the Agency in a separate letter. To correct these issues, we recommend that the Texas Education Agency (Agency) do the following:

- Improve procedures for monitoring and reporting compliance with Board ethics rules and investment policies by enhancing automated compliance monitoring systems, designating a compliance officer, and including in reports to the Board instances of non-transaction related noncompliance.
- Help the Board eliminate its ethics policy's technical noncompliance with Sections 43.0031 (a) and (b) of the Texas Education Code by extending that policy to cover the Commissioner of Education and Agency staff, who are now covered only by the Agency's ethics policy. Legislative action might be required to fully resolve this issue because Section 43.0031 (a) also requires the Board to enforce its policy. However, it is our understanding that prior legislation placed the Commissioner and Agency staff outside of the Board's control.
- Work with the General Land Office (GLO) and the Comptroller of Public Accounts to improve the Fund's financial reporting process by changing some accounting and reporting responsibilities related to the Agency's and GLO's administration of Fund assets.

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An Audit Report on the Quality of the State's Public Education Accountability Information

(Report No. 02-044, May 2002)

Status of Audit Recommendations as of November 30, 2002 (unaudited)	
The Agency has reported the following:	
Implemented	18
Partially implemented	12
Factors delay implementation	2
Total recommendations	**32**

Because of the vision and efforts of public education leaders and stakeholders since 1984, Texas has one of the most comprehensive and effective public education accountability information systems in the country. Texas is one of only nine states that have developed the assessment and information systems necessary to comply with the No Child Left Behind Act the U.S. Congress signed into law in January 2002.

In general, we found that the Texas Education Agency's (Agency) management of accountability information is highly reliable, but the Agency needs to take steps to ensure the reliability of future information management. Under the Agency's Enterprise Data Management Program, data stewards and managers involved in collecting and reporting accountability information and in reporting Title I, Part A, information to the Department of Education should develop and enforce formal standards for the data security and quality, documentation, and business continuity of their systems.

Districts are steadily improving the quality of the accountability data they submit to the Agency. However, weaknesses in data collection, processing, and reporting at some campuses still result in the Agency's receiving unreliable data from school districts. Accountability data stewards at the Agency and the districts should help focus training and supervision on identified weaknesses in attendance data, student assessment data, and school leaver data (which is used to calculate dropout rates).

An Audit Report on Certification of the Permanent School Fund's Bond Guarantee Program

(Report No. 02-038, April 2002)

Status of Audit Recommendations as of November 30, 2002 (unaudited)	
The Agency has reported the following:	
Partially implemented	3
Total recommendations	**3**

We certify that the amount of bonds guaranteed by the Permanent School Fund's (Fund) Bond Guarantee Program (Program) is within the limit prescribed by Section 45.053(a) of the Texas Education Code. As of August 31, 2001, the bonds guaranteed by the Program totaled $23,531,512,922. The limit set forth in the Texas Education Code was $37,142,761,998. The Internal Revenue Service (IRS) limit for the maximum amount allowable for guarantee was $36,984,964,367.

According to the Fund's analysis, the amount of bonds guaranteed by the Program could meet the limit set forth in the Texas Education Code within the next five years. This would compel the Program to reject future bond guarantee requests and, therefore, increase costs at the school district level. Based on our risk analysis, the statutory limit could be safely increased without risking the Fund's bond rating or the soundness of the Fund for a variety of reasons.

According to the Fund's analysis, the amount of bonds guaranteed by the Program could meet the IRS limit within the next five years. For the first time ever, in fiscal year 2001 the IRS limit became more restrictive than the Texas statutory limit primarily because of market decline. However, the IRS ruling that specifies this limit does not appear to recognize that Texas schools are operated independently from the State and that the arbitrage of interest rates that the IRS limit seeks to prevent is not possible at the Fund level.

Additionally, the Fund includes only the principal amount of Capital Appreciation Bonds (CAB) in its calculation of total bonds guaranteed when monitoring its compliance with statutory and IRS limits. If the Fund included the accretion of all CABs when calculating the total bonds guaranteed, the total amount guaranteed would reach current Texas statutory and IRS limits sooner than the Fund currently forecasts.

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An Audit Report on the Texas Education Agency's Monitoring of School Districts

(Report No. 02-030, March 2002)

Status of Audit Recommendations as of November 30, 2002 (unaudited)	
The Agency has reported the following:	
Implemented	2
Partially implemented	6
Total recommendations	**8**

Increased agency-level planning, coordination, and information management for its monitoring function could enable the Texas Education Agency (Agency) to resolve long-standing monitoring problems. This increased effort would allow the Agency and other public education stakeholders to realize more of the benefits of the Agency's significant monitoring efforts. Information compiled with a central perspective and monitoring direction at the executive level, rather than at the division level, would allow the Agency to better identify risks and systematic problems in districts' delivery of educational services. It would also allow the Agency to allocate limited monitoring resources accordingly.

Key facts and findings include the following:

- The Agency cannot easily provide public education stakeholders with certain comprehensive monitoring information because it does not compile or consistently track monitoring results. It also does not use comprehensive monitoring information to identify risks of noncompliance or poor program quality and allocate resources accordingly.

- The agency-wide monitoring plan does not include agency-level planning and coordination of the monitoring function and resources. The current plan inventories division-level monitoring achievements, which limits its usefulness as a decision-making tool.

- The risk assessment system for District Effectiveness and Compliance (DEC) monitoring may not accurately identify the highest-risk districts. The system lacks documented technical procedures for compiling final results, and there is no evaluation of the system's effectiveness in identifying risk.

- DEC on-site monitoring processes may not ensure an accurate assessment of a district's compliance with state and federal requirements or of the quality of services the district provides. The processes also could be improved to require consistent verification of districts' corrective actions.

State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2001[1]

(February 2002)

Status of Audit Recommendations as of November 30, 2002

KPMG LLP will report on the status of these recommendations in the federal portion of the statewide single audit for fiscal year 2002. This report is expected to be released in Spring 2003.

Cash Management

Because of a logic error in one of its automated systems, the Texas Education Agency (Agency) did not disburse funds from the U.S. Department of Education to subrecipients within its normal clearance pattern of one to two operating days. The questioned cost was $29,600.00. Because of a budget error, the Agency also did not disburse Vocational Education program funds to subrecipients within its normal clearance pattern of one to two operating days. The questioned cost was $28,100.00.

[1] Results from only the most recent statewide single audit are included in this Legislative Summary Document. KPMG LLP conducted the federal portion of that audit under contract with the State Auditor's Office. Only excerpts from the KPMG audit report are presented above. For the full text of the KPMG audit report, please see www.sao.state.tx.us/Reports/report.cfm?report=2002/02-345.

Texas Education Agency

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An Audit Report on 19 Agencies' Compliance With Historically Underutilized Business Requirements

(Report No. 01-035, August 2001)

The Texas Education Agency (Agency) did not make a "good-faith effort" to comply with historically underutilized business (HUB) requirements. In fiscal year 2000, the Agency did not fully comply with the HUB requirements in Texas Administrative Code (TAC) and Chapters 111 and 2161 of the Texas Government Code.

Results of Entity Compliance With Historically Underutilized Business (HUB) Requirements – Fiscal Year 2000

Compliance Requirement				Did the Entity Make a "Good-Faith Effort"? [b]
Planning	**Outreach [a]**	**Reporting**	**Subcontracting**	
No agency HUB rules (Texas Government Code, Section 2161.003) No specific HUB programs mentioned in the Strategic Plan (Texas Government Code, Section 2161.123)	HUB Coordinator not in a responsive role that reports, communicates, and provides information to the agency's executive director (TAC, Section 111.26) Did not sponsor HUB forums (TAC, Section 111.27)	Over-reported the number of bids submitted, number of contracts awarded, and subcontractor payments (TAC, Section 111.16) No monthly Contractor Reports (TAC, Section 111.16)	No material noncompliance	No

[a] Most of the agencies had not developed and implemented a mentor protégé program during fiscal year 2000. Of the HUB requirements, the mentor protégé program requirement had the latest effective date (June 2000). The agencies indicated there was not enough time to design and implement the program in the last quarter of the fiscal year.

[b] The State Auditor's Office, in consultation with the General Services Commission, determined that an entity did not make a "good-faith effort" if it had noncompliance in at least three of the four basic HUB areas: planning, outreach, reporting, and subcontracting. (The General Services Commission was abolished effective September 1, 2001, and the newly created Texas Building and Procurement Commission subsequently assumed most of its responsibilities.)

Status of Corrective Action: In December 2002, the Agency reported that it had implemented all three recommendations. This information has not been audited. However, an audit of the Agency's compliance is currently underway. This report is expected to be released in February 2003.

A Follow-up Report on Two Reviews of Controls Over Investment Practices at State Investing Entities

(Report No. 01-017, January 2001)

Status of Audit Recommendations as of November 30, 2002 (unaudited)	
The Agency has reported the following:	
Implemented	3
Has other explanatory information	4
Total recommendations	**7**

Controls related to the State Board of Education's (Board) oversight of the $22 billion Permanent School Fund (Fund) have weakened significantly since our prior audit.

- Members of the Board, an elected body, lack professional expertise and have not had access to a functioning investment advisory committee.
- Certain Board members have relied on advice from one or more outside parties who lack fiduciary responsibility to the Fund. Those Board members did not ensure disclosure of business or personal relationships among advisors that could affect their independence of judgment.
- The Board's decision-making process permitted Board members to make assertions without obtaining supporting evidence to ensure reliability of those assertions.

- The Board's relationship with Fund investment staff and outside Fund contractors has declined in recent years.
- Some Board members have insisted on paying full-service commission rates to certain brokers for brokerage services that are ordinarily available at a discount.

Performance Management

Performance Indicators Used by Management

The Agency primarily uses Legislative Budget Board (LBB) performance measures to determine whether it is achieving its mission. The Agency negotiates with the LBB and the Governor's Office to determine its performance measure indicators, outcomes/outputs, and benchmarks used to measure actual performance. The Agency tracks these measures, along with internal efficiency measures in its Enterprise Performance Management System and Balanced Scorecard System. During monthly staff meetings, executive management monitors reports on unachieved performance measures.

Agency personnel indicate that the Agency takes action related to performance measures based on how much the Agency can directly affect the achievement of the goals. That is, it works on those measures on which it can have the greatest effect.

Of 142 key performance measures used by the Agency, 96 are LBB measures. In fiscal year 2001, the Agency's performance was not within 5 percent of the target for 30 of the 96 LBB measures. For internal performance measures, performance was not within 5 percent of the target in 34 of the 46 measures.

Estimating Performance Targets

The Agency negotiates and comes to an agreement with the LBB and the Governor's Office concerning performance measures indicators and outcomes/output.

Most Recent Performance Measure Certification — Fiscal Year 1998–Fiscal Year 2003

The results of *An Audit on Performance Measures at 36 State Entities–Phase 12 of the Performance Measures Reviews* (Report No. 98-040, May 1998) for this entity are summarized below.

Period	Goal/Strategy		Measure	Certification Results
1997	A	Equity and Achievement	Percent economically disadvantaged passing all tests	Certified
1997	A	Equity and Achievement	Percent special education students who take all TAAS tests	Certified
1997	A	Equity and Achievement	Percent African American students passing all tests	Certified
1997	A.4.1	Family/Community Support	Pregnant teens served by teen pregnancy programs	Certified
1997	A.5.1	Adult Education/Literacy	Students served through state adult education cooperatives	Certified
			Total Measures Certified Without Qualification [a]	**5/5 (100%)**
			Data Reliability Percentage (Certified and Certified with Qualification)	**5/5 (100%)**

[a] The percentage of unqualified certifications is presented because it is used in determining an entity's eligibility for performance rewards as established in the General Appropriations Act [77th Legislature, Article IX, Sec. 6.31(d)(2)].

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Category	Definition
Certified	Reported performance is accurate within +/-5 percent, and controls appear adequate to ensure accurate collection and reporting of performance data.
Certified with Qualification	Reported performance is within +/-5 percent, but the controls over data collection and reporting are not adequate to ensure the continued accuracy of performance data.
Factors Prevented Certification	Actual performance cannot be determined because of inadequate controls and insufficient documentation.
Inaccurate	Reported performance is not within +/-5 percent of actual performance, or there is an error rate of at least 5 percent in the supporting documentation.
Not Applicable	A justifiable reason exists for not reporting performance.

Quality Assurance Team Reviews — Conducted by the Legislative Budget Board and State Auditor's Office

Completed Projects — ***Quality Assurance Team Annual Report – January 2003***

The Texas Education Agency (Agency) completed the Public Access Initiative project at a cost of $19,007,547 on August 31, 2001. The initial budget was $25,804,492, and the initial completion date was August 31, 2001.

Completed Projects — ***Quality Assurance Team Annual Report – January 2002***

The Agency completed the Texas Education Telecommunications Network project at a total cost of $3,010,328.

Ongoing Projects — ***Quality Assurance Team Annual Report – January 2003***

FSP Foundation School Payment System (FSP) — The Agency began this project in September 1999 to automate business processes for state aid payments to school districts. The increases in the project time line and costs are because of customer requirement changes for the Transportation module, additional work on the Teacher Retirement Health payment module, and production problems. Current expenditures are $3,716,532.

P-16 Student/Staff Resource (P-16) — In September 2001, the Agency began the expansion of the data mart to include prekindergarten through grade 16 student/staff data in conjunction with the State Board of Educator Certification and the Higher Education Coordinating Board.

Permanent School Fund (PSF) Investment Systems Technology (PSFIST) — In April 2001, the Agency began to redevelop business processes for Texas Permanent School Fund portfolio administration. The initial cost and time line were underestimated.

Project	Function	Initial Cost	Current Cost	Cost Change	Initial End Date	Current End Date	Time Change
FSP	Automate state aid payments	$3,000,000	$3,881,403	$881,403	08/31/01	11/15/02 [a]	15.5 months
P-16	Expand data mart	$7,000,000	$7,000,000	$0	08/31/03	08/31/03	None
PSFIST	PSF portfolio administration	$2,800,000	$5,284,573	$2,484,573	08/31/01	11/22/02 [a]	15.5 months

[a] Confirmation of project completion is pending.

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Disaster Preparedness

We gathered information from the Agency on plans in place to provide continued operations and services in the event of a disaster. Standard audit criteria for disaster preparedness have not been established; therefore, we are not evaluating the Agency's plans. Our objective was only to provide the information reported by the Agency.

The Agency has emergency evacuation procedures, a business continuity plan, and an information resources business continuity plan. The Agency has not revised the mission critical job functions in the information resources plan since 1999.

The Agency maintains copies of these plans offsite, has plans for relocation of critical central office employees in the event of an emergency, and has an agreement to recover mainframe capabilities. The Agency will begin a Business Impact Analysis in 2003.

Information System Vulnerability Assessments

The State Auditor's Office (SAO) and/or the Department of Information Resources performed one or more information system vulnerability assessments at the Texas Education Agency between January 2000 and November 2002. Detailed results of this work are confidential under Texas Government Code, Section 2054.077(c). The SAO's Legislative Summary Document titled "Information System Vulnerability Assessments" provides general information about the results of information system vulnerability assessments.

Travel Expenditures

Travel Expenditures by Appropriation Year (unaudited)

	2000	2001	2002
In-State Travel	$ 1,054,849	$ 1,296,622	$ 1,519,962
Out-of-State Travel	355,278	407,674	293,238
Foreign Travel	1,169	232	300
Other Travel Costs	(4,555)	152	765
Total Travel Expenditures	**$ 1,406,741**	**$ 1,704,680**	**$ 1,814,266**
Limit on Travel Expenditures (Cap)	1,761,466	1,761,466	356,447 [a]
Expenditures in Excess of Cap	**$ 0**	**$ 0**	**$ 0**

[a] Caps apply to total travel in appropriation years 2000 and 2001, but caps apply only to out-of-state travel and foreign travel in appropriation year 2002. Caps, calculated by the Comptroller of Public Accounts, have been adjusted for any increases requested by the Agency and approved by the Legislative Budget Board in accordance with the General Appropriations Act.

Source: Uniform Statewide Accounting System (USAS) as of November 30, 2002. Amounts are subject to change as agencies continue to record additional expenditures or adjustments.