



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES

MAR 21 2003

Ms. Virginia Beridon
Director, Division of Special Populations
Office of Student and School Performance
Louisiana Department of Education
Post Office Box 94064
Baton Rouge, Louisiana 70804-9064

Dear Ms. Beridon:

I am writing in response to your January 10, 2003 letter to the U.S. Department of Education's Office of Special Education Programs (OSEP) seeking clarification concerning the expenditure of funds under Part B of the Individuals with Disabilities Education Act (IDEA) as amended, 20 U.S.C. §1400 et. seq. You requested a clarification on the use of funds for payments for international travel for a group of students with physical disabilities and their teachers to Windsor-Ontario, Canada to participate in an international athletic competition for individuals with disabilities. The State set-aside portions of the IDEA Part B Grant award funds were utilized to pay these costs. See 34 C.F.R. §300.602.

You stated that in previous correspondence with the Department you requested clarification on this expenditure, but did not receive a reply. I regret that you did not receive a response to your January 14, 2002 letter. A possible explanation for this failure to respond is the fact that during the early months of 2002, OSEP experienced extreme difficulties with outside mail delivery, resulting from the October 2001 anthrax contamination at the main postal facility in the District of Columbia. There were a number of instances where incoming letters were not delivered to OSEP.

In your correspondence to OSEP, you indicated that the travel costs in question were part of a Statewide-specialized physical activity program sponsored by your office for the past eleven years. Louisiana G.U.M.B.O. (Games Uniting Mind and Body) offers students with physical or visual disabilities an opportunity to participate in an organized interscholastic program of athletics and to successfully integrate into community athletic events. Travel and participation in local, State, national, and international events is a key component of the G.U.M.B.O. program as it fosters achievement of independence through physical activity, promotes integrity for individuals with disabilities, and allows students to meet peers from varying cultures and backgrounds. Information OSEP obtained from the 2001 Louisiana Single State Audit, confirmed the travel costs for this expenditure amounted to \$17,939 and involved 16 students and their coaches.

After review of the information provided in your letters, OSEP has concluded that the expenditures of IDEA Part B funds to facilitate students and teachers participation in an international athletic competition were allowable costs pursuant to OMB Circular A-87. Section C of OMB Circular A-87 states, in part, that costs must be necessary and reasonable for proper and efficient performance and

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administration of the Federal award. In prior correspondence dated October 20, 1998 and August 5, 1999 (copies enclosed), OSEP provided you with a detailed explanation of the Circular A-87 cost principles applicable to the cost for international travel. In this instance, facilitating participation of students with disabilities in an international athletic competition advances the purposes of Part B of IDEA, i.e., promoting the participation of children with disabilities in extracurricular activities and integration in community athletic events. Thus, these expenditures were a reasonable use of funds for the implementation of Part B of IDEA by the Louisiana Department of Education.

I hope the above information is helpful. If we can be of further assistance, please contact Dr. JoLeta Reynolds at (202) 205-5507 (press 3) or Cindy Bryant at (202) 401-4583.

Sincerely,

A handwritten signature in cursive script that reads "Stephanie S. Lee".

Stephanie S. Lee
Director
Office of Special Education Programs

Enclosures