

Tobacco-Use Prevention Education (TUPE) Project Budget Guidance

Tier 2 Grants, 2023–26

I. Overview

TUPE Tier 2 grants will be funded using tax revenues allocated to the California Department of Education (CDE) from Propositions 56 and 99, as enacted in the state budget. The number of grants awarded will depend on the number and quality of applications received in response to the Request for Applications (RFA), the number of students enrolled in the districts and schools applying for funding, and the total amount of funding available. The size of awards will be based largely on student enrollment in the grades to be served by the program, as reported for the 2022–23 school year. However, no award will be less than \$50,000 per year.

Prospective applicants must submit an Intent to Submit (ITS) form in TUPE GEMS by the deadline specified in the RFA. No later than two business days after this deadline, the TUPE Office will post a spreadsheet in TUPE GEMS with each applicant's estimated funding amount. The estimated funding amounts will be listed by the application identification number, which is generated in TUPE GEMS when the ITS is submitted. The applicant must develop a budget not exceeding the funding amount listed in this spreadsheet. However, the final budget amount, if awarded, is subject to change.

The grant award period is from July 1, 2023, to June 30, 2026, but applicants should submit a budget for the first year only, fiscal year (FY) 2023–24. The budget includes both Budget Detail and a Budget Summary and should be entered in TUPE GEMS along with the rest of the application. Grant Award Notifications (GANs) will be allocated annually, contingent on the continued availability of funds, and grantees will be required to submit annual budgets.

The budget must be broken down by whether expenses are for the general population or for health disparity (HD) populations. At least 15 percent of the budget must be dedicated to the latter to accelerate and monitor the rate of decline in tobacco-related disparities to eliminate tobacco-related disparities. The budget template in TUPE GEMS provides areas to enter planned expenditures for both the general population and HD populations.

Additionally, at least 60 percent of the budget should be dedicated to student services, including services for both the general population of students and HD students.

The budget must include adequate justification for every planned expense and clearly identify how it supports the program plan and how it was calculated. The budget must:

- Clearly support and align with the program plan as described in the application narrative.
- Match the application narrative numerically (e.g., the number of students who are projected to receive a service in a calculation within the budget must match the number of students receiving that service in the narrative).
- Clearly and fully justify all costs.
- Identify all pertinent costs required to execute the program plan.
- Provide clear unit cost computations for each budget item.
- Provide accurate calculations for each line item (e.g., object codes 1000s through 5900s).
- Ensure that the total dollar amount does not exceed the applicant's estimated funding amount provided by the CDE.

The CDE will review all proposed budget items for clarity, reasonableness, and purpose. **The CDE reserves the right to decline costs that are insufficiently justified, unreasonable, or unallowable.**

II. Budget Detail and Budget Summary

The budget is organized by object codes. Object codes represent line items in the budget and are used by all CDE-funded programs to budget, account, and report their costs. The required budget details are as follows:

Object Code	Required Budget Detail
1000 2000	<p><i>Certificated salaries and classified salaries</i></p> <p>List each certificated and classified position by title. Enter the annual salary rate and the percentage of time to be devoted to the project for each person, and TUPE GEMS will calculate the expense. Provide a description of the duties or services to be performed. Any person who provides services for this grant, but is funded entirely through another source, should be identified in the Budget Justification as in-kind. Compensation paid to employees engaged in grant activities must be consistent with what the applicant LEA normally pays for similar work.</p>
3000	<p><i>Employee benefits</i></p> <p>Benefits should be based on actual known costs or an established formula. Benefits are for the personnel previously listed and only for the percentage of time devoted to the project. Costs for Public Employees' Retirement System reduction must be identified separately.</p>

<p>4200 4300 4400</p>	<p><i>Instructional materials, other materials and supplies, and computer equipment</i></p> <p>In general, this line item is for materials that are expendable or consumed during the grant term. List the items to be purchased by type and show the basis for computing the amount budgeted for each. Costs for instructional materials, other materials and office supplies, and computer equipment must be identified separately.</p> <p>Be specific in describing instructional materials. Identify the item, number of items to be purchased, unit cost, and subtotal. Other materials and office supplies may be allocated at a fixed rate per school site. The justification for purchasing computer equipment must identify the positions that will use the equipment. The amount budgeted for a piece of equipment may not exceed the percentage of time the position using the equipment is assigned to the program. For example, if a computer is purchased for use by an administrator identified as working 0.1 FTE on this project, only 10 percent of the cost of the computer may be charged to the grant.</p> <p>Supplies and equipment purchased with TUPE funds are for use only by TUPE programs and assigned personnel. If items are to be used by other programs in addition to TUPE, indicate the other funding sources that will be used to help purchase them.</p>
<p>5100</p>	<p><i>Individual consultant services and sub-agreements in excess of \$25,000</i></p> <p>Individual consultant services and sub-agreements identified under object codes 5800–0000 or 5800–1000 and funded through this grant with an amount over \$25,000 must be listed in this line item (object code 5100) and show only the amount of the sub-agreement in excess of \$25,000. Indirect costs may not be applied to this line item.</p>
<p>5200</p>	<p><i>Travel</i></p> <p>Itemize travel expenses by purpose (e.g., staff training, in-services, orientation meeting, etc.) Show the basis of computation (e.g., six people to three-day training with airfare and lodging). Show the number of trainees and the unit costs involved. Identify the travel destination, if known.</p> <p>Each conference must be listed separately, with conference fees, hotel, and transportation costs clearly identified. Costs for conferences that are not tobacco-specific may not be charged in</p>

	full to this grant. Only the percentage that is directly related to tobacco use may be charged. Include lodging, airline travel, car rental, per diem, the rate of reimbursement for mileage, and number of miles.
5600	<p><i>Rental, Leases, and Repairs</i></p> <p>Identify costs for rental of meeting facilities (when justified), equipment rental, and equipment repair. Individual costs must be clearly identified and a detailed justification must be provided.</p>
5700	<p><i>Direct costs for interprogram and interfund services</i></p> <p>Identify interprogram services that align with the program plan, and that will be charged to this line item. Costs for items identified as interprogram services may not also be included with the costs that will be charged to the grant as indirect costs. This line item is also used to record transfers of administrative costs on any basis other than the indirect cost rate. Applicants must provide a detailed justification for any cost associated with administrative costs and the formula for the calculation.</p>
5800–0000 /5800–100 0	<p><i>Contractual expenses</i></p> <p>Provide a description of the product or service to be procured by contract and an estimate of the cost. For all noninstructional (5800–0000) and instructional (5800–1000) consultant services, identify and list each consultant separately. List all expenses to be paid from the grant to individual consultants in addition to their fees (e.g., travel, meals, and lodging). Include the percentage of time, number of days, rate of pay or stipend, a brief description of the duties and services to be performed, and the location(s) where the services will be provided. Enter no more than \$25,000 of a single vendor's contract costs under object code 5800. Contract costs in excess of \$25,000 per vendor are to be entered in object code 5100. Applicants may not charge indirect costs on the excess amount.</p>
5900	<p><i>Communication expenses</i></p> <p>Record expenditures for periodic servicing for landline telephone, fax, internet service, and cell phone services for the Tier 2 TUPE Coordinators only. Costs must be specific and fully justified.</p>
TOTALS	Provide a total for each object code. The totals will be captured in the main Budget Detail.

The Budget Summary shows the totals for each object code, including amounts budgeted for the general population and amounts budgeted for HD populations. These totals must match those listed on the Budget Justification.

III. Cost Requirements

All costs must be reasonable and aligned with the program plan. The following is detailed guidance on requirements for each type of expenditure.

A. Personnel

Personnel required for the TUPE program must be clearly described and justified in the budget narrative. Project staff may be local education agency (LEA) personnel or contract staff from a partner agency. They must provide services as related to the program plan and as described in the RFA.

- 1. Project Coordinator.** The duties for this position must be clearly identified in the Budget Narrative Section of the application. Duties may include but are not limited to the following:
 - a. Provide overall day-to-day management of program implementation and evaluation, coordinate project staff and activities, and provide direct services to students as described in the program plan.
 - b. Ensure that all project funds expended or obligated are for allowable costs and in compliance with the approved budget.
 - c. Maintain required documentation of project services, activities, and accomplishments, and other program records.
 - d. Oversee reporting, invoicing, and budget and project modifications.
 - e. Coordinate ongoing data collection for project monitoring and evaluation purposes.
 - f. Facilitate ongoing collaborative meetings.
 - g. Ensure that LEA tobacco-free policies are updated as needed and implemented appropriately.

The exact title of the Project Coordinator may be determined by the LEA. However, if the person in this position will also provide direct services, the

budget must include a description of the Project Coordinator's duties separate from the duties of direct service providers. The total percentage of time for any individual funded by a TUPE grant may not exceed 100 percent.

2. Administrative Staff. Details of the duties of other administrative staff must be clearly identified in the Budget Narrative Section of the application. Grantee should employ fiscal/administrative staff with the appropriate training and experience to:

- a. Ensure fiscal integrity by maintaining fiscal accountability and accurately tracking the receipt and expenditure of grant funds.
- a. Provide support for the program plan.
- b. Provide day-to-day administrative support to the Project Coordinator.
- c. Provide clerical support to the Project Coordinator and other program staff.

Whether or not the administrative staff provide services to other programs, the total percentage of time for any individual person may not exceed 100 percent. Overtime is not an allowable cost.

3. Direct Service Staff. The duties of direct service staff must be clearly identified in the Budget Narrative Section. They must:

- a. Provide direct, hands-on services to students and/or parents/community.
- b. Be qualified to provide the services described and to support the program plan, consistent with the needs of the TUPE program.

B. Operating Expenses

Only those operating expenses that directly relate to TUPE program areas may be charged to a TUPE program budget. Applicants must:

- 1. Provide a description and justification of the need for each item, with the estimated purchase price and a clear unit cost computation.
- 2. Provide a detailed justification for administrative costs, such as:
 - a. Office space rent/lease, which may be budgeted at a

maximum of 150 square feet per FTE. Provide a formula showing how the cost was calculated (e.g., % FTE x no. of sq. ft. X price per sq. ft. X 12 months).

- b. Landline communication, fax, internet, and cell phone for Coordinators services costs, which must be proportional to the percent of FTE of the budgeted personnel who will use these types of services for program work.
- c. Utility costs, if any, associated with TUPE staff.

Once awarded, funds may be used only as proposed in the approved application or in subsequent budget revision(s) approved by the CDE.

C. Noncapitalized Equipment (less than \$5,000 per item)

Equipment purchases must be fully justified and provide the estimated purchase price and the estimated budget amount. The percentage of the equipment cost budgeted to the grant may not be greater than the percentage of time that the person using the equipment is assigned to the TUPE program. Other funding sources must contribute their fair share to equipment costs designated for shared use.

Following are other requirements for equipment:

- 1. Districts that have a different capitalization threshold may apply it instead of the \$5,000 threshold.
- 2. Items costing more than \$500 must be inventoried and tracked.
- 3. The inventory list must be updated annually and sent with the final expenditure report before the annual final payment is released.
- 4. All inventory items purchased with TUPE funding must be noted on the inventory report, even if they belong to prior grant funding cycles.
- 5. Disposal of inventoried items is per the district's internal policy.

D. Travel and Training

The following are the requirements for travel and training expenses:

- 1. Costs must be reasonable and consistent with the needs of the project, and must directly support the program plan.
- 2. Travel should be budgeted at rates no greater than those established in bargaining unit agreements to which the LEA is

subject.

3. When meals are included in the registration fee for a conference or event, per diem amounts for meals should not also be budgeted.

E. Subcontracts and Professional/Consulting Services

Applicants may budget for subcontracts and other professional or consulting services with the following conditions:

1. The budget includes a detailed description of the activities to be subcontracted.
2. The subcontracted activities directly relate to the program plan.
3. Subcontractors complement but do not supplant the skills and effort of agency staff.
4. The titles of subcontractors are listed separately in the budget and are also referenced in the appropriate sections of the application narrative.
5. The costs associated with each subcontract are clear and reasonable.

Applicants should ensure that each activity in the program plan that will result in subcontract expenses is reflected in the budget.

F. Indirect Costs

Applicants may budget for indirect costs with the following limitations:

1. The indirect cost rate may not exceed the rate used by the LEA and not to exceed the CDE-approved rate.

The allowable CDE indirect cost rates are posted on the CDE Indirect Cost Rate (ICR) web page at <https://www.cde.ca.gov/fq/ac/ic/index.asp>

2. Only the first \$25,000 of a subcontract is subject to indirect costs.

G. Other Costs

Other types of costs are allowed, with the following requirements:

1. Student incentives, awards, and recognitions

- a. Incentives to motivate and reinforce positive behavior,

participation, and involvement are allowed if they are directly related to tobacco-use prevention education.

- b. Incentive items should bear a tobacco-free message, when possible.
- c. The use of incentives must be tied to an activity in the program plan, and each recipient of an incentive must have participated in the activity. The budget justification must describe the activity required to receive the incentive.
- d. Total planned expenditures for all incentives, awards, and recognitions may not exceed 10 percent of the total grant award. Applicants should review and follow the LEA's own policies on the use of funds for such items.
- e. The cost of an incentive, including gift cards, may not exceed \$25 in value per individual per year and may not include merchandise or gift cards from locations that also sell or promote tobacco products. When the incentive is given to a school for services performed in support of tobacco-use prevention, such as completing a survey, the group incentive may exceed \$25 in value and may not exceed the maximum cap of 10 percent from the grant.
- f. A log must be kept that includes, at a minimum, recipients' names, the incentive items and values, dates of service, and how and where the incentives were distributed.
- g. Incentives, awards, and recognitions, including gift cards, may be used toward school purchases but may not be in the form of cash.

2. Stipends

A stipend is a sum of money paid to an individual who supports the program plan in a voluntary capacity.

- a. Stipends may not be used as substitutes for compensation, tied to productivity, or tied to an employee time sheet or a number of hours worked.
- b. The budget justification must describe in detail any stipend activity and confirm that stipends will only be given to individuals who participate in the activity.

IV. Funding Restrictions

TUPE Grant funds are intended to supplement existing programs and must not be used to supplant other state or federal funds. Grant funds cannot be transferred to any other program accounts that are for purposes other than tobacco-use prevention and related TUPE programming.

Funds may **not** be used for:

- A. Activities that supplant or duplicate existing TUPE programs or services funded by TUPE Program.
- B. Expenditures for land, buildings, and other intangible capital assets, including items acquired through leases with option to purchase.
- C. Capitalized equipment costing in excess of \$5,000. Applicants are encouraged to review Procedure 770, Distinguishing between Supplies and Equipment, in the California School Accounting Manual (CSAM) for further discussion regarding capitalized equipment, noncapitalized equipment, and supplies. The CSAM is available at <https://www.cde.ca.gov/fg/ac/sa/documents/csam2019complete.pdf>.
- D. Repairs and improvements to existing facilities; including heating, ventilation, and air conditioning systems and equipment or supplies to improve indoor air quality.
- E. Personal Protective Equipment (PPE) such as face masks and sanitizers for protection against illnesses or viruses.
- F. Contributions or donations, including cash, property, and services, from the recipient or subrecipient to other entities.
- G. Security devices and/or networks supporting the security system.
- H. Any attorney consultation fees
- I. Vaping and bullying detectors.
- J. Purchase of vehicles.
- K. Out-of-state travel.
- L. Food. An exception may be made with justification that the provision of food is necessary to implement a student strategy or other TUPE program activity, e.g., at a training event for students, parents, or staff conducted after hours or off site.
- M. Payment of any kind to law enforcement agencies for enforcement, lesson delivery, or other activities and services.

- N. Campus monitoring and supervision.
- O. Incentives in the form of cash or gift cards from locations that sell or promote tobacco products.
- P. Preparation or submission of this application or subsequent TUPE applications.
- Q. Child care. An exception may be made with justification that the child care is necessary to implement a meeting strategy or event for parents conducted after hours or off site.
- R. Reimbursement of costs incurred prior to or beyond the effective dates of the Grant Agreement.
- S. Reimbursement of costs that are currently covered by another TUPE grant or contract.
- T. Reimbursement of costs that are not consistent or allowable according to local and state guidelines and regulations.
- U. Reimbursement of costs considered unreasonable for the TUPE program.
- V. Reimbursement of costs associated with the collection and/or disposal of tobacco or e-cigarette waste.

V. Distribution of Funding and Payment Process

All payments are subject to State Budget Act approval. Distribution of funding for each fiscal year will be handled as follows:

A. Year 1, July 1, 2023–June 30, 2024

The grantee will receive a Grant Award Notification (GAN) upon approval of the FY 2023–24 State Budget for the period July 1, 2023–June 30, 2026.

1. Grantee will receive a cash advance equal to 50 percent of the first-year award after the grantee has returned the signed GAN to the CDE TUPE Office and has an approved budget in TUPE GEMS for FY 2023–24.
2. Grantee will be paid 40 percent of the first-year GAN after the CDE receives and approves the March 15 expenditure report (for July 1, 2023–December 31, 2023), proving that the grantee has expended at least 65 percent of the first payment.
3. The final payment of 10 percent will be held pending receipt and

approval of the expenditure report for January 1, 2024–June 30, 2024, and the progress report for July 1, 2023–June 30, 2024, both due on September 30, 2024. If funding is partially spent, the grantee can continue spending until first-year funds are exhausted, but no later than June 30, 2026. Carryovers are allowed, but justification is required if unspent funding is greater than 25 percent.

B. Year 2, July 1, 2024–June 30, 2025

The grantee will receive a new amended GAN in the second year for the period July 1, 2024–June 30, 2026, upon approval of the FY 2024–25 State Budget.

1. Grantee will receive a cash advance equal to 50 percent of the second-year award after the LEA has returned the signed GAN to the CDE TUPE Office and has an approved budget in TUPE GEMS for FY 2024–25. The cash advance will be held unless grantee expends at least 75 percent of Year 1 funds.
2. Grantee will be paid 40 percent of the second-year GAN after the CDE receives and approves the March 15 expenditure report (for July 1, 2024–December 31, 2024), proving that the grantee has expended at least 65 percent of the Year 2 amended GAN's first payment. The payment will be held if the grantee does not expend 100 percent of Year 1 funding.
3. The final payment of 10 percent will be held pending receipt and approval of the expenditure report for January 1, 2025–June 30, 2025, and the progress report for July 1, 2024–June 30, 2025, both due on September 30, 2025. If funding is partially spent, the grantee can continue spending until second-year funds are exhausted, but no later than June 30, 2026. Carryovers are allowed, but justification is required if unspent funding is greater than 25 percent.

C. Year 3, July 1, 2025–June 30, 2026

The grantee will receive a new amended GAN in the third year for the period July 1, 2025–June 30, 2026, upon approval of the FY 2025–26 State Budget.

1. Grantee will receive a cash advance equal to 50 percent of the third-year award after the grantee has returned the signed GAN to the CDE TUPE Office and has an approved budget in TUPE GEMS for FY 2025–26. The new cash advance will be held unless the grantee expends at least 75 percent of Year 2 funds.

2. Grantee will be paid 40 percent of the third-year GAN after the CDE receives and approves the March 15 expenditure report (for July 1, 2025–December 31, 2025), proving that the grantee has expended at least 65 percent of the Year 3 amended GAN's first payment. The payment will be held if the grantee does not expend 100 percent of Year 2 funding.
3. The final payment of 10 percent will be held pending receipt and approval of the expenditure report for January 1, 2026–June 30, 2026, and the progress report for July 1, 2025–June 30, 2026, both due on September 30, 2026. Spending beyond June 30, 2026, is not allowable. Funds unspent after June 30, 2026, must be returned to the CDE TUPE Office.

VI. Other Fiscal and Program Requirements

A. Budget Revisions

A budget revision is needed when the grantee wishes to move funds within line items of the approved budget due to a change in activities and when the expenditures are \$500 or 10% more of a line item (object code), whichever is greater. If the amounts in question are under \$500 or 10%, whichever is a greater threshold, a formal budget revision is not needed, yet an over-expense justification may be needed.

1. The budget revision request must provide a fiscal and program explanation with sufficient detail to justify the revision. It should describe why the revision is necessary and how it will improve the LEA's ability to execute the program strategies approved in the application.
2. The sum of the requested line item adjustments must be zero.
3. The budget revision request must be submitted via TUPE GEMS during the open period prior to the expenditure report due date, as communicated by the TUPE Office and listed on the TUPE GEMS under the Resources tab.
4. The CDE will review the request for clarity, reasonableness, and purpose, and notify the grantee by email whether corrections are needed. If so, the grantee should respond promptly and submit a corrected budget revision via TUPE GEMS.

B. Over-Expense Justification

An over-expense justification is needed when expenditures exceed \$500 but are less than 10% for each line item (object code). The justification is done within the Expenditure Module in TUPE GEMS and will be

auto-triggered by the system when an overage occurs as described in the prior sentence.

C. Match Requirement

No matching funds are required. However, in-kind support for the program is allowed and should be clearly identified as such in the budget, if proposed.

D. Record Retention

The grantee must follow standard accounting procedures and practices that properly reflect all direct and indirect expenses related to the grant, and must:

1. Maintain program records such as progress reports and accounting records that reflect actual expenditures including, but not limited to, accounting books, ledgers, and payroll records, including signed timesheets, etc.
2. Retain these records for five years beyond the date of the final grant payment, regardless of the fund type
3. Permit the CDE to review and inspect these records during the grant term and for five years following final allocation of funds.
4. Proposition 56, subsection 30130.56 (a) states that the California State Auditor shall at least biennially conduct an independent financial audit of the state and local agencies who are recipients of Prop 56 funds. As such, the Grantee is to maintain fiscal and program records documenting expenditures and program implementation for five (5) years beyond the date of the final grant payment.

E. Reporting Requirements

1. Fiscal Reporting

The grantee is required to submit an expenditure report for each semi-annual reporting period in the three-year grant cycle.

- a. The report should include only those expenditures that occurred within the specific six-month reporting period.
- b. Cumulative expenditures for the fiscal year may not exceed an approved line item amount by more than \$500 or 10%, whichever is greater. See the section on budget revisions

above if the amounts exceed these thresholds.

- c. An updated equipment inventory sheet must be submitted with the expenditure report.
- d. The expenditure report should also be accompanied by accounting records for reconciliation purposes (e.g., General Ledger or Budget Report).
- e. Expenditures beyond the end date of the grant are not allowed.
- f. Expenditure reports must be submitted via TUPE GEMS by the due dates shown below. The grantee will receive notification of the submission.
- g. The CDE will review the request and notify the grantee by email whether corrections are needed. If so, the grantee should respond promptly and submit a corrected expenditure report via TUPE GEMS.

Expenditure reports must be submitted via TUPE GEMS by the due dates shown below. The grantee will receive notification of the submission. The schedule for expenditure report submission is as follows:

Year 1: July 1, 2023–June 30, 2024

Reporting Period	Due Date
July 1, 2023–December 31, 2023	March 15, 2024
January 1, 2024–June 30, 2024	September 30, 2024

Year 2: July 1, 2024–June 30, 2025

Reporting Period	Due Date
July 1, 2024–December 31, 2024	March 15, 2025
January 1, 2025–June 30, 2025	September 30, 2025

Year 3: July 1, 2025–June 30, 2026

Reporting Period	Due Date
July 1, 2025–December 31, 2025	March 15, 2026
January 1, 2026–June 30, 2026	September 30, 2026

If the grantee has unspent funds in Year 1 and/or Year 2, that funding may be used in subsequent years but not after June 30, 2026. When funds are carried over, at least one budget year appropriation will run concurrently with the current year. In addition, expenditures for each fiscal year should be reported separately. Funds awarded in Year 1 should not be combined with funds awarded in Year 2, or funds from Year 2 should not be combined with funds from Year 3.

2. Program Reporting

The grantee is required to submit a progress report after each year of the three-year grant cycle. The progress report is a description of programmatic activity and progress toward measurable outcomes in the project monitoring and evaluation plan.

The report must also include the grantee's analysis of results from the most recent administration of the California Healthy Kids Survey (CHKS). Submission of the CHKS technical report prepared by WestEd, the agency that oversees CHKS, does not meet this requirement. This part of the progress report is completed via the Annual Online TUPE Report. Reports from past years, as well as county and state aggregate results, can be accessed on the Annual Online Report Web page at <http://annualreports.duerrevaluation.com/>.

The final progress report should contain a summary of programmatic and student progress for the entire grant term, including conclusions derived from CHKS and other evaluation results.

Progress reports must be submitted via TUPE GEMS by the due dates shown below. The grantee will receive notification of the submission.

The schedule for progress report submission is as follows:

Year 1: July 1, 2023–June 30, 2024

Reporting Period	Due Date
July 1, 2023–June 30, 2024	September 30, 2024

Year 2: July 1, 2024–June 30, 2025

Reporting Period	Due Date
July 1, 2024–June 30, 2025	September 30, 2025

Year 3: July 1, 2025–June 30, 2026

Reporting Period	Due Date
July 1, 2025–June 30, 2026	September 30, 2026

Failure to submit the required deliverables by the due dates may jeopardize a grantee's current funding and eligibility for future funding. Late or non-submission of two or more required deliverables may result in termination of the grant, with the CDE withholding undistributed funds and billing the agency for funds provided in advance.

3. Additional Reporting Requirements

The grantee must also maintain current certification of its Tobacco-Free School Policy throughout the term of the grant, and work with the County Office of Education (COE) TUPE Coordinator or CDE Regional Consultant to submit certification updates as needed.

The signed certification should be submitted by July 1 of each year. The CDE TUPE Office will post an updated list of certified districts and direct funded charter school to the TUPE Tobacco-Free School District Certification web page by August 15 of each year. Certifications received after July 1 may not be reflected on the web page until the following year.