



# IDEA Part C Annual Grant Budget Calculator Instructions

Version 1.1 (updated January 2023)

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## Tool Description

### Intended Users

- State lead agency (LA) finance staff
- Part C coordinators
- State LA Part C staff involved in grant budget planning and development
- Other state LA partners

### Purpose

The Center for IDEA Fiscal Reporting (CIFR) created the *IDEA Part C Annual Grant Budget Calculator* to help state LAs collect and report data on federal Part C funds used to implement the statewide early intervention system under the Individuals with Disabilities Education Act (IDEA). The Excel-based Part C Budget Calculator, or the Calculator, helps you

- document the sources of data used to populate Section III of the annual IDEA Part C grant application, including when the data are collected and other pertinent details;
- analyze fiscal data from the current or previous budget period to develop the upcoming IDEA Part C grant application;
- collect and track expenditures of IDEA Part C funds across the life cycle of the grant to ensure their efficient and timely obligation and liquidation; and
- use the fiscal data across the Section III categories to revise current and upcoming budget allocations.

### Notice

CIFR makes the Calculator available to state LAs for their independent use and planning and as general guidance only. It does not replace professional guidance or other decision-making methods or tools. State LAs and any other users are responsible for determining their own legal, regulatory, contractual, or other responsibilities, and for ensuring that their calculations and reporting are correct.

Using the Calculator may include entering Personally Identifiable Information (PII). State LAs should follow appropriate procedures for protecting PII.

## Tool Instructions

### Introduction

In its annual IDEA Part C grant application, the state LA reports the amount of Part C funds it plans to use for personnel, state LA activities, direct services, and other expenses that are “reasonable and necessary” to carry out the state’s early intervention program consistent with 20 U.S.C. 1401 et seq. and 34 CFR Part 303. The state LA reports this information in Section III of the annual grant application. If, after the award, the state needs to transfer among direct cost categories a cumulative amount exceeding 10 percent of the total submitted budget, the state LA must submit the revised budget to the Office of Special Education Programs (OSEP) for prior approval (see 2 CFR §200.308(f)).<sup>1</sup> In the grant application, the state LA must also assure that it has methods in place to track expenditures to ensure that it is compliant with federal requirements on the use of those funds within the allowable time frame.

States may use the Calculator for four purposes: (a) planning and budgeting for use of funds in the current year’s grant application; (b) recording adjustments to the budget within the life cycle of the grant; (c) tracking and reporting current IDEA Part C grant fund expenditures; and (d) making informed decisions about how to budget funds in Section III of the upcoming year grant application.

Each IDEA Part C grant is associated with a federal fiscal year (FFY): October 1 to September 30. For example, FFY 2022 is October 1, 2021, to September 30, 2022. Because Part C grants are advance-appropriated and forward-funded, funds are released for obligation on July 1 in the federal fiscal year in which they are appropriated and carried through to September of the following federal fiscal year, followed by an additional 12 months—the Tydings Period. This means that FFY 2022 grant awards are authorized for obligation for 27 months: July 1, 2022, to September 30, 2024, including the Tydings Period. (For full explanations of the stages of the Part C grant cycle, see CIFR’s *Understanding the IDEA Part C State Grant Funding Cycle and Different Fiscal Years*.<sup>2</sup>)

With this Calculator, you will record budget and expenditure amounts for a specific grant year across nine worksheets for all stages of the award:

- **Budget Period:** the first 15 months (July 1 through September 30 of the following year)
- **Tydings Period:** an additional 12 months to fully obligate any funds remaining from the Budget Period

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<sup>1</sup> See Office of Special Education Programs. (2022) *Policy Support 22-03: Guidance for common prior approval requests under IDEA Parts B and C*. U.S. Department of Education. <https://sites.ed.gov/idea/idea-files/policy-support-22-03-guidance-for-common-prior-approval-requests-under-idea-parts-b-and-c-december-2022/>

<sup>2</sup> Center for IDEA Fiscal Reporting. (2022). *Understanding the IDEA Part C state grant funding cycle and different fiscal years*. WestEd. <https://cifr.wested.org/resource/understanding-the-idea-part-c-state-grant-funding-cycle-and-different-fiscal-years/>

- **Liquidation Period:** a final 120 days during which a state must fully expend any remaining obligated funds

Because of overlapping grant cycles, you will likely work with two or three Calculator workbooks at a time. For each FFY grant application, you will create a new workbook to plan the new budget, update it based on any revisions, and track the expenditures to ensure that all funds are obligated and liquidated within the life cycle of the award. When preparing Section III of the grant application for the upcoming grant year, data from the current grant year's workbook may help you estimate the most appropriate amounts to enter into the Calculator.

### What You Need to Use This Tool

*Budgeting:* When preparing the upcoming year's budget, you may find it helpful to review expenditures in the current federal fiscal year, using budget documents, expenses from program financial reports, information from contract or procurement staff about contractual encumbered and expended amounts, and Calculator workbooks from prior years. On tabs 4–9, the Calculator automatically calculates the funds available for budgeting. Once you have planned and finalized your budget, enter the data from each worksheet into Section III of the grant application template.

*Adjusting:* At the beginning of the Budget Period (July 1), a state LA might need to make minor adjustments to its application budget to ensure it is using the most up-to-date amounts. For example, if a new staff person was hired between the submission of the application budget to OSEP and the start of the Budget Period, the person's salary may differ from the original budgeted amount. As you revise your budget, it is important to make sure that the revised budget total matches the grant award total so that you are using all available funds.

The Calculator will alert you when the variance in the direct cost categories is greater than 10 percent. Remember that if, at any time during the life cycle of the grant, you make a change to the budgeted amounts in any single direct cost category or multiple categories that exceeds 10 percent of the total approved application amount (or grant award), you must send a revised Section III to OSEP for approval first.

*Tracking:* To use the Calculator to track current-year expenditures, enter the actual expenditure data in the specified columns for each period. Doing so allows you to identify and track use of funds and potential over- or under-expenditures, which can help you decide how to adjust your budget. How often you update expenditure data is up to each state, depending on your state's finance system: monthly, quarterly, or less frequently. At a minimum, the data should be updated annually to ensure timely obligation and liquidation of funds.

If you or other state LA staff have any questions about using the Calculator, please email <https://cifr.wested.org/contact/>.

## Getting Started

The Calculator is an Excel workbook that organizes and calculates the budget data required for Section III of the IDEA Part C grant application. Calculator tabs 4–9 correspond to each subsection of Section III. **Enter data into shaded cells. Unshaded cells serve as headers or calculate automatically.** Each of the nine worksheets has a specific purpose:

Tab name	Tab number	Purpose
<b>Title Page</b>	1	For entering title, author, and disclaimer information
<b>Getting Started</b>	2	For entering the FFY for which the grant was awarded, the Grant Award Number, and the grant amount
<b>Data Sources</b>	3	For entering contact information and data sources for each section of the budget portion of the grant submission
<b>III.A. Part C Personnel</b>	4	For entering personnel budget information for the state LA and Interagency Coordinating Council (ICC)
<b>III.B. LA Activities</b>	5	For tracking funds to support maintenance and implementation activities for the state LA
<b>III.C. Direct Services</b>	6	For tracking funds for direct early intervention services
<b>III.D. Activities by Other Agencies</b>	7	For tracking funds to support activities by other state agencies
<b>III.E. Description of Optional Use</b>	8	For tracking optional use of Part C funds
<b>III.F. Totals</b>	9	For compiling totals from each of the budget sections and entering indirect costs, if they are being charged to the grant
<b>III.G. Blank Worksheet</b>	10	For a range of discretionary uses

**⚠ WARNING ⚠**

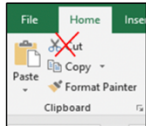
If you are copying and pasting values, you must choose the **paste values** option to avoid copying embedded formulas and formatting elements from the source location.

1. To copy data, either select the “Copy” button on the menu bar/ribbon in Excel or use Ctrl+C.
2. To paste values, use one of the following methods:
  - a. Go to the Home tab on the ribbon, click on the arrow under “Paste” and select the far left option under “Paste Values.”
  - b. Right-click in the first destination cell and select “Paste Values,” which is the second option from the left under “Paste Options.”

The “Paste Values” icon is a clipboard with “123” at the bottom:



Note: Do *NOT* use “Cut” or Ctrl+X to move data. Using “Cut” or Ctrl+X will result in errors and will prevent autocalculation.



## Step-by-Step Guidance for Entering Data Into the Part C Budget Calculator

Check off each step below as you complete it.

Step	Action	Instructions Page	Complete
1.	Read and review this Instructions document.	Entire document	<input type="checkbox"/>
2.	Determine which FFY will be noted as the “Federal Fiscal Year Grant Award” in the Calculator on worksheet 2. Enter the IDEA Part C grant award number and the grant amount once the award is received by the state.  Note: Use a new workbook for each IDEA Part C grant application.	p. 8	<input type="checkbox"/>
3.	Complete the <i>Data Sources</i> Tab 3.	p. 8	<input type="checkbox"/>
4.	Enter information about personnel funded by the IDEA Part C grant.	pp. 9–10	<input type="checkbox"/>
5.	Enter information about state LA and ICC maintenance and implementation activities funded by the IDEA Part C grant.	pp. 11–12	<input type="checkbox"/>
6.	Enter information about allowable direct service activities funded by the IDEA Part C grant.	pp. 12–13	<input type="checkbox"/>
7.	Enter information about activities by other state agencies funded by the IDEA Part C grant.	pp. 13–14	<input type="checkbox"/>
8.	Enter information about optional uses of IDEA Part C funds.	pp. 14–15	<input type="checkbox"/>
9.	Enter indirect costs to be included in the IDEA Part C grant application budget.  Note: Totals are automatically calculated based on information entered into previous worksheets.	p. 15	<input type="checkbox"/>

## Getting Started Worksheet (Tab 2)

Data entry is **required**.

- Enter the FFY for which the grant will be or has been awarded.
- Enter the grant award number which may be found in Block 2 of the Part C Grant Award Notification (GAN). You may add additional information for clarification (e.g., state-specific code for the annual grant budget).
- Enter the grant amount.

## Data Sources Worksheet (Tab 3)

Data entry is **optional**.

- Enter who provided the data for a particular section of the grant application, what those data consist of, and where they are located.

## Section III.A. (Tab 4) Through Section III.F. (Tab 9)

These sections correspond to the subsections in Section III of the annual grant application. Each worksheet has four components:

- **Application Budget** (*blue-shaded columns*): July of the grant award FFY through September of the following year. This is the budget information that will be entered into the grant application. If you revise your budget and it is approved by OSEP, update the application budget in the Calculator with the most current OSEP-approved budget.
- **Revised Budget** (*light orange-shaded columns*): July of the grant award FFY through September of the following year. Once the application is submitted, your budget may change over time. As you revise your budget, make sure that the revised budget total matches the grant award so that you are using all available funds. If the revised budget is under or over the grant award total, the total revised budget cell will appear in red in Section III.F. Totals (tab 9). Unexpended funds are automatically calculated based on entered expenditure data.

**IMPORTANT: If your budget has not changed from what was submitted in the application, copy and paste your application budget values (using the instructions described on page 6) into the revised budget component for each section.** This step is necessary to track expenditures and remaining funds over the course of the grant cycle.

- **Tydings Period** (*green-shaded columns*): the FFY following the grant award year. If you have unexpended funds from the Revised Budget Period, please use this component to budget your remaining funds and track expenditures during that period. Be sure that the total budget for the Tydings Period matches the total of unexpended funds from the Revised Budget Period. If the revised Tydings Period budget is under or over the unexpended funds, the total Tydings Period budget cell will appear in red in Section III.F. Totals (tab 9).



- **Liquidation Period** (*yellow-shaded columns*): 120 days following the Tydings Period. To ensure that you have expended all previously obligated funds, document expenditures in this section. During this period, you may not expend funds that were not previously obligated.

### Section III.A. Part C Personnel Worksheet (Tab 4)

Data entry is **required**.

This worksheet helps you calculate total salary and benefits to be charged to the Part C grant. Include all positions slated to be funded in whole or in part using IDEA Part C funds, even if the position is currently vacant. Add staff names, position numbers, and other codes, depending on your state procedures for identifying staff, but do not include these data in the application.

These steps describe one way to use this worksheet. Other ways are possible.

1. Enter positions funded 100 percent by IDEA Part C funds. For each, enter the title in column A, a description of the position including percentage of time spent on state LA versus ICC activities in column B, and total annual salary and fringe benefits in column C. Indicate 100% in column D. Column E will show the same amount as column C. This amount will represent the dollars you expect to spend on that position from this grant year award over the course of 1 year.
2. Enter positions funded part-time by IDEA Part C funds. For each, enter total annual salary and fringe benefits in column C. In column D enter the percentage of time that will be covered by Part C funds. Column E will calculate the budgeted amount for each position based on the dollars you expect to spend on that position from this grant year award over the course of 1 year.

*Revised budget and expenditures:* Once your grant has been awarded, enter amounts into the Revised Budget in column F. If your application budget (including salary and fringe benefits) remains unchanged, follow the instructions from page 6 to copy and paste the values from column E into column F. However, the amounts that you budgeted for the application may be inaccurate by the time you receive your award, or they may need to be revised during the grant year. If this occurs, enter the revised amounts into column F of the Revised Budget. Check with human resources to ensure that you have accurate salaries and benefits on July 1, and update salaries and fringe benefits to be funded by the Part C grant if needed. **Column F must have values in order for you to track expenditures accurately.**

At one or more points during the Budget Period, enter in column G the Part C–funded salary and fringe benefits expended to date for each position. Column H will automatically show the unexpended part of the budgeted funds. Use this or any other new information to modify the revised budget in column F, to inform the creation of the next grant year’s Calculator workbook, or, at the end of the Budget Period, the Tydings Period section of this worksheet (columns I–M).

*Tydings Period budget and expenditures:* Any remaining unexpended funds from the Budget Period may be entered into the Tydings Period and used to fund the personnel salaries and fringe benefits funded for the Part C program. Tracking expenditures of these funds during this stage is very important so that the funds are fully obligated no later than the Tydings Period (shown in row 6).

*Liquidation Period expenditures:* In column N, enter only those expenditures for obligated personnel positions. At the end of the Liquidation Period, any remaining funds may be subject to remittance to Treasury in accordance with the state's GAN. If you expect to have unexpended funds at the end of the grant's Liquidation Period, alert your OSEP state contact.

An auto-populated summary of the number of personnel and total salaries and benefits appears at the bottom of the table. The summary calculates this information separately for personnel funded at 100 percent with Part C funds and for personnel funded at less than 100 percent. This information may be useful for completing Section III Personnel of the Part C grant application.

Use the space after the table to make notes and list the data sources used to complete the worksheet. You may record the data sources; you may also choose to insert a hyperlink to the corresponding rows in the *Data Sources* worksheet (tab 3), column G.

### Section III.B. Maintenance and Implementation Activities for the Lead Agency Worksheet (Tab 5)

Data entry is **required**.

Use this worksheet to input IDEA Part C budget and actual expenditures for state LA and ICC activities.

Some costs documented in Section III.B. require prior approval, such as (1) equipment over \$5,000 per piece of equipment; (2) participant support costs (such as training or travel costs) over \$5,000 per person; (3) construction or renovation of facilities; and (4) rent, occupancy, or space maintenance costs. Before completing Section III.B., please review *October 2019 Frequently Asked Questions (2019 FAQs) Prior Approval – OSEP and RSA Formula Grants* to understand the requirement for obtaining prior approval for certain equipment and participant support costs (<https://www2.ed.gov/policy/speced/guid/faq-prior-approval-10-29-2019.pdf>). For any activity or expense listed under Section III.B., approval of the state's application does not constitute OSEP's approval of these expenses unless the state's award letter specifically references them. A state LA must therefore ensure that any costs listed here have prior approval (if needed) before obligating IDEA Part C funds for those activities.

*Description:* Use column B to describe in detail each major activity to be carried out under Part C to implement and maintain the statewide system of early intervention services. You will use these descriptions in the grant application. OSEP strongly encourages states to provide details that show how each activity is reasonable and necessary for the Part C program.

*Revised budget and expenditures:* After the state receives its award, review the application budget to ensure accurate planning and tracking. If your application budget remains unchanged, follow the instructions from page 6 to copy and paste the values from column C into column D. However, the amounts that you budgeted for the application may be inaccurate by the time you receive your award, or they may need to be revised during the grant year. If this occurs, enter the revised amounts into column D of the Revised Budget. **Column D must have values in order for you to track expenditures accurately.**

At one or more points during the fiscal year, enter in column E the expenditures of each maintenance and implementation activity for that fiscal year. Unexpended or over expended funds are then calculated as a function of the worksheet. Use these balances to decide what adjustments need to be made in the current fiscal year or in an upcoming year. Any unexpended funds available at the end of the Budget Period may be transferred to Tydings Period “Budgeted” column G or budgeted in different sections of the total budget.

*Tydings Period budget and expenditures:* Any remaining unexpended funds from the previous Budget Period may be entered into column G of the Tydings Period and used to fund budgeted activities. Tracking expenditures of these funds during this stage is very important so that funds are fully obligated no later than the Tydings Period (shown in row 6).

*Liquidation Period expenditures:* Enter in column J only those expenditures related to activities obligated to that grant award. At the end of the Liquidation Period, any remaining funds may be subject to remittance to Treasury in accordance with the state’s GAN. If you expect to have unexpended funds at the end of the grant’s Liquidation Period, alert your OSEP state contact.

Use the space after the table to make notes and list the data sources used to complete the worksheet. You may record the data sources; you may also choose to insert a hyperlink to the corresponding rows in the *Data Sources* worksheet (tab 3), column G. If professional development activities cost less than indicated in the application budget, you may note a shift in funds to support a different grant activity in this section. Note the reason for and date of the line-item shift.

### Section III.C. Direct Services (Funded by Federal IDEA Part C Funds) Worksheet (Tab 6)

Data entry may be required.

Use this worksheet to input IDEA Part C budget data for direct early intervention services.

*Description:* In column B describe each direct early intervention service to be provided using Part C funds. This information is needed for the application template.

*Revised budget and expenditures:* As in previous worksheets, after the state receives its award review the application budget to ensure accurate planning and tracking. If your application budget remains unchanged, follow the instructions from page 6 to copy and paste the values from column C into column D. However, the amounts that you budgeted for the application may be inaccurate by the time you receive your award, or they may need to be revised during

the grant year. If this occurs, enter the revised amounts into column D of the Revised Budget. **Column D must have values in order for you to track expenditures accurately.**

At one or more points during the fiscal year, enter in column E the expenditures for each direct early intervention service for that fiscal year. The expenditures for Section III.C. may be affected by the state's system of payment infrastructure and other available funding resources. Unexpended or over expended funds are then calculated as a function of the worksheet. Use these balances to decide what adjustments need to be made in the current or upcoming year and what may be transferred to Tydings Period "Budgeted" column G.

*Tydings Period budget and expenditures:* Any remaining unexpended funds from the previous Budget Period may be entered into column G of the Tydings Period and used to fund the budgeted activities. Tracking expenditures of these funds during this stage is very important so that the funds are fully obligated no later than the Tydings Period (shown in row 6).

*Liquidation Period expenditures:* Enter into column J only expenditures related to activities obligated to that grant award. At the end of the Liquidation Period, any remaining funds may be subject to remittance to Treasury in accordance with the state's GAN. If you expect to have unexpended funds at the end of the Liquidation Period, alert your OSEP state contact.

Use the space after the table to make notes and list the data sources used to complete the worksheet. You may record the data sources; you may also choose to insert a hyperlink to the corresponding rows in the *Data Sources* worksheet (tab 3), column G. If occupational therapy services cost less than indicated in the application budget, note the shift in funds to support a different early intervention service or other grant activity in this section. The reason for and date of the line-item shift may be documented in the notes.

### Section III.D. Activities by Other State Agencies (Funded by Part C Funds) Worksheet (Tab 7)

Data entry may be required.

Use this worksheet to identify state agencies (other than the state LA) that receive federal IDEA Part C funds other than those funds already identified in *Section III.B. Maintenance and Implementation Activities for the Lead Agency* (tab 5) or *III.C. Direct Services* (tab 6). Name the state agency receiving the funds, the approximate dollar amount of the funds budgeted for that agency, and their purpose.

*Description:* Use Column B to summarize how the other state agencies will use the funds. This information is needed for the application template.

*Revised budget and expenditures:* As in previous worksheets, after the state receives its award, review the application budget to ensure accurate planning and tracking. If your application budget remains unchanged, follow the instructions from page 6 to copy and paste the values from column C into column D. However, the amounts that you budgeted for the application may be inaccurate by the time you receive your award, or they may need to be revised during

the grant year. If this occurs, enter the revised amounts into column D of the Revised Budget. **Column D must have values in order for you to track expenditures accurately.**

At one or more points during the fiscal year, enter in column E the actual amount of Part C funds obligated and expended on activities by other state agencies for that fiscal year. Unexpended or over expended funds are then calculated as a function of the worksheet. Use these balances to decide what adjustments need to be made in the current or upcoming year and what may be transferred to the Tydings Period “Budgeted” column G.

*Tydings Period budget and expenditures:* Any remaining unexpended funds from the previous Budget Period may be entered into Tydings Period column G and used to fund budgeted activities. Tracking expenditures of these funds during this stage is very important so that the funds are fully obligated no later than the Tydings Period (shown in row 6).

*Liquidation Period expenditures:* Enter into column J only those expenditures for the obligated activities performed by other state agencies. At the end of the Liquidation Period, any remaining funds may be subject to remittance to Treasury, in accordance with the state’s GAN. If you expect to have unexpended funds at the end of the Liquidation Period, alert your OSEP state contact.

Use the space after the table to make notes and list the data sources used to complete the worksheet. You may record the data sources; you may also choose to insert a hyperlink to the corresponding rows in the *Data Sources* worksheet (tab 3), column G.

### Section III.E. Description of Optional Use of IDEA Part C Funds Worksheet (Tab 8)

Data entry may be required.

Use this worksheet to identify activities funded by the IDEA Part C grant for purposes beyond maintaining and implementing the statewide system of early intervention. These activities are limited to

- expanding and improving on services for infants and toddlers and their families in activities not already covered in the other sections and
- initiating, expanding, or improving collaborative efforts related to infants and toddlers at risk if the state does not already serve infants and toddlers “at risk” under the definition of eligible infant or toddler.

*Description:* Use column B to describe the major activities funded for purposes beyond maintaining and implementing the statewide system of early intervention. This information is needed for the application template.

*Revised budget and expenditures:* As in previous worksheets, after the state receives its award, review the application budget to ensure accurate planning and tracking. If your application budget remains unchanged, follow the instructions from page 6 to copy and paste the values from column C into column D. However, the amounts that you budgeted for the application

may be inaccurate by the time you receive your award, or they may need to be revised during the grant year. If this occurs, enter the revised amounts into column D in the Revised Budget.

**Column D must have values in order for you to track expenditures accurately.**

At one or more points during the fiscal year, enter in column E the actual amount of Part C funds obligated and expended on optional uses for that fiscal year. The unexpended or over expended funds are then calculated as a function of the worksheet. Use these balances to decide what adjustments need to be made in the current or upcoming year and what may be transferred to Tydings Period “Budgeted” column G.

*Tydings Period budget and expenditures:* Any remaining unexpended funds from the previous Budget Period may be entered into column G of the Tydings Period and used to fund the budgeted activities. Tracking expenditures of these funds during this stage is very important so that the funds are fully obligated no later than the Tydings Period (shown in row 6).

*Liquidation Period expenditures:* Enter into column J only those expenditures for the obligated activities for the optional use of Part C funds. At the end of the Liquidation Period, any remaining funds may be subject to remittance to Treasury, in accordance with the state’s GAN. If you expect to have unexpended funds at the end of the grant’s Liquidation Period, alert your OSEP state contact.

Use the space after the table to make notes and list the data sources used to complete the worksheet. You may record the data sources; you may also choose to insert a hyperlink to the corresponding rows in the *Data Sources* worksheet (tab 3), column G.

### Section III.F. Totals Worksheet (Tab 9)

Data entry may be required.

Using the information in tabs 4–8, this worksheet automatically populates the budgeted and expended totals for each application’s subsection, which may be used to prepare the annual grant application, make budget revisions, and track expenditures over time.

*Indirect costs: Application Row No. 6* (Section IV.B. (Indirect)) requires you to manually enter the approved restricted indirect amount if applicable. Your approved indirect-cost rate document must be on file with OSEP. If during the life of this grant your approved restricted rate changes, be sure to update tab 9.

As you revise your budget, make sure that (a) the totals for the application budget and revised budget match the grant award amount and (b) the total Tydings Period budget matches the total unexpended funds from the Revised Budget Period. This will ensure that all available grant funds are being obligated. If these totals do not match their respective information, the Calculator will automatically show the budgeted amount in red font in row 14 (*Totals*). In these cases, you may need to adjust the budgets.

Under IDEA's non-supplanting provisions in 20 U.S.C. 1437(b)(5)(B) and IDEA Part C regulation in 34 CFR §303.225(c), a state lead agency may not charge indirect costs to its IDEA Part C grant unless the lead agency charges indirect costs through either (i) a restricted indirect cost rate that meets the requirements in 34 CFR §§76.560 through 76.569 or (ii) a cost allocation plan that meets the non-supplanting requirements in 34 CFR §303.225(b) and 34 CFR part 76 of EDGAR.

Important: If you transfer among direct cost categories a cumulative amount exceeding 10 percent of the total approved application budget (or 10 percent of the total grant award), you must submit a revised Section III to OSEP for prior approval. The worksheet provides an alert when a 10 percent variance occurs between the application budget and revised budgets.

### Section III.G. Blank Worksheet (Tab 10)

Data entry is **not required**.

Use this blank worksheet as needed for the following:

- calculations for the Personnel worksheet
- calculations for the Direct Services worksheet
- documentation of historical state LA fiscal data to inform the budget worksheets
- calculation of restricted indirect costs

You may create a link to this worksheet in any shaded cell on the other worksheets.

## Technical Assistance

If you need help with the IDEA Part C Annual Grant Budget Calculator Instructions or use of the tool itself, please reach out to your CIFR state TA liaisons at [cifr.wested.org/contact/](https://cifr.wested.org/contact/).

The Center for IDEA Fiscal Reporting (CIFR) is a partnership among WestEd, AEM Corporation, American Institutes for Research (AIR), Emerald Consulting, the Frank Porter Graham Child Development Institute at the University of North Carolina at Chapel Hill, the Center for Technical Assistance for Excellence in Special Education (TAESE) at Utah State University, and Westat. The Improve Group is CIFR's external evaluator.

*The contents of this document were developed under grant #H373F200001 from the U.S. Department of Education. However, these contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government. Project Officers: Jennifer Finch and Charles Kniseley. December 2022, updated January 2023.*

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