

IDEA Part C Fiscal Timeline Instructions

Version 1.1 (November 2024)

Contents

Introduction	2
Structure of the Tool	2
Fiscal Timeline Worksheet.....	3
Fiscal Topic Column.....	4
Activity Column	4
Months of the Year Columns	4
Fiscal Requirements Worksheets	4
Activity Column	5
Federal Citation Column	5
Additional Information Column	5
Schedule of Activities	5
LA Information (Optional) Column	5
Instructions for Editing the Tool.....	6
Adding or Deleting Text.....	6
Adding a New Activity or a Resource	7
Moving an Activity or a Resource.....	7
Editing the Schedule of Activities	8
Filtering and Sorting Tab 3. Fiscal Timeline	8
Technical Assistance	8

Introduction

The *IDEA Part C Fiscal Timeline* helps state lead agency (LA) staff plan and monitor their Part C fiscal activities to meet the IDEA fiscal requirements. With its detailed view of IDEA fiscal activities at the state level, it can also help train new staff.

The timeline lays out a schedule of activities across four topics:

- IDEA Part C State Grants
- Use of Funds (Section III of the grant application)
- Indirect Costs (Section IV.B. of the grant application)
- Prohibition Against Supplanting

Every year, the Office of Special Education Programs (OSEP) at the U.S. Department of Education (ED) awards states their IDEA Part C funds on July 1. From this date onward, the timeline details activities to meet the fiscal requirements for each topic, which months activities occur, and deadlines set by ED, if appropriate. It is prefilled with monthly activities for state LA staff and includes federal citations and resources from OSEP and the national technical assistance (TA) centers.

For more on the funding cycle, terminology, and timing, please refer to [Understanding the IDEA Part C State Grant Funding Cycle and Different Fiscal Years.](#)

Structure of the Tool

The *IDEA Part C Fiscal Timeline* is an Excel workbook with eight tabs:

1. **Title Page** provides the version number, publication date, citation, and how to contact CIFR for help.
2. **Acronyms** lists the meanings of acronyms in the workbook.
3. **Fiscal Timeline** (green tab) provides an overview of IDEA Part C fiscal activities and schedules over the course of a year.
4. **IDEA Part C State Grants** (purple tab) is a customizable worksheet.
5. **Section III Use of Funds** (light green tab) is a customizable worksheet.
6. **Section IV.B. Indirect Costs** (peach tab) is a customizable worksheet.
7. **Prohibition Against Supplanting** (blue tab) is a customizable worksheet.
8. **Other LA Information** (light blue tab) is for additional IDEA fiscal processes specific to your state.

On each customizable worksheet, a **Schedule of Activities** on the right indicates the months in which the following phases occur:

- **Ongoing work**, where an arrow symbol (→) indicates that work related to the activity occurs during the suggested months of the year.
- **End month for LA process**, where a dot symbol (●) indicates that work related to the activity finishes during that month of the year.
- **Month with ED due date**, where a star symbol (★) indicates months in which there is a federal deadline related to the activity.

Information you enter on the worksheets in Tabs 4 through 8 automatically appears in **Tab 3. Fiscal Timeline**. To use the tool, you will review and update activities and schedules on the worksheets to align with your state's activities and schedules.

Fiscal Timeline Worksheet

Columns in **Tab 3. Fiscal Timeline** display the **Fiscal Topic**, **Activity**, and **Months of the Year** when work on the activity occurs (see Figure 1). Sort or filter activities using the drop-down boxes to the right of each column heading. See the **Filtering and Sorting Tab 3. Fiscal Timeline** section of these instructions. Tab 3 itself may not be edited, but it is updated with edits you make to Tabs 4 through 8.

Figure 1. Screenshot of Tab 3. Fiscal Timeline

	A	B	C	D	E	F	G	H	I
1	Key → ongoing work ● end month for LA process ★ month with ED due date		IDEA Part C Fiscal Timeline						
2	Note: Activities and descriptions of activities are not comprehensive and are only intended to provide an overview. For complete details, user should review regulations and official guidance from the U.S. Department of Education.		Months of the Year						
3	Fiscal Topic	Activity	July	August	September	October	November	December	January
16	IDEA Part C State Grants	90 calendar days after the end of the period of performance						★	
17		Submit to ED all final reports no later than 120 days after the end of the period of performance.							★
18	Section III Use of Funds and Prior Approval	Gather and review budget data from state LA fiscal staff responsible for salary projections, indirect costs, or new initiatives as a basis to plan budget for next year				→	→	●	
19	Section III Use of Funds and Prior Approval	Gather and review data submitted in previous grant application(s), programmatic expenditure reports, and service trends				→	→	●	
20	Section III Use of Funds and Prior Approval	Gather budget data from other state agencies and programs for which Part C funds are used		→	→	→	→	●	
21	Section III Use of Funds and Prior Approval	Create draft budget based on above data and complete Section III of grant application						→	→
22	Section III Use of Funds and Prior Approval	Gather prior approval information and mark the appropriate box in Section III.B. of grant application							→
23	Section III Use of Funds and Prior Approval	Develop supporting documentation for prior approval and submit documentation with grant application							→
24	Section IV.B. Indirect Costs/Cost Allocation Plan	Determine if the state LA charges indirect costs to the Part C program	→	→	→	→	→	→	→
25	Section IV.B. Indirect Costs/Cost Allocation Plan	Obtain the most recent cost allocation plan or other plan that identifies the Part C restricted indirect cost rates for the state LA	→	→	→	→	→	→	→
	Section IV.B. Indirect Costs/Cost Allocation Plan	Complete Section IV.B. of the grant application							

Fiscal Topic Column

Each of the four topics has a color that matches its worksheet tab. You can go to the worksheet by clicking on the hyperlinked name of the topic or by clicking on its tab at the bottom of the workbook.

Activity Column

Each activity relates to a fiscal topic and is a short description of what you need to do. Activities are filled in automatically from Tabs 4 through 8 and cannot be changed here.

Months of the Year Columns

Columns run from July through June. Where an activity is planned, cells will contain one of the three symbols in the key; otherwise, cells are blank. As in the **Activity** column, symbols are prefilled based on the **Schedule of Activities** sections in Tabs 4 through 8 and cannot be changed here. See the key in the upper left for the symbols that appear in the **Months of the Year** columns:

- → ongoing work
- • end month for LA process
- ★ month with ED due date

Note that not all activities will have an end month because some schedules may be flexible, but you may add end months if you wish.

Fiscal Requirements Worksheets

To use the tool, carefully review all activities and schedules in Tabs 4–7 and align them with your state’s policies and procedures. Before attempting to edit the worksheets, however, read the **Instructions for Editing the Tool** section below.

Tab 8. Other LA Information contains no prefilled activities, schedules, or resources but it is linked to **Tab 3. Fiscal Timeline** like the other worksheets. Use it to document processes specific to your state that do not already appear in **Tab 3. Fiscal Timeline**, such as activities, schedules, and resources related to distributing state funds or state contracting procedures. They will automatically appear in Tab 3.

Each worksheet has two tables, one above the other: **Activities** is first (see Figure 2) and **Resources** is second (see Figure 3).

Figure 2. Screenshot of the Activities Table in Tab 4. IDEA Part C State Grants

IDEA Part C State Grants: General Activities and Timelines							
Schedule of Activities							
Activity	Federal Citation	Additional Information	Ongoing work start →	Ongoing work end →	End month for LA process ●	Month with ED due date ★	LA Information (optional)
Develop a timeline and plan for timely submission of IDEA Part C state grant application		Grant application materials are typically released in December or January to plan for the next fiscal year. Use the current year's application template to begin planning.	December	February	February		
Develop draft budget and prepare Section III of the grant application. See "Section III Use of Funds" tab for detailed steps.		See "Section III Use of Funds" tab for detailed steps. See: • Grant application template, Section III • Grant instruction sheet, Section III Each state's application must include a description of how a state proposes to use its funds under Part C. The description must include information for the state lead agency (LA) and the State Interagency Coordinating Council (SICC) and indicate whether the budgeted amount is for the LA or SICC. States which have a fully approved application from the previous year must still submit any appropriate revisions to the 'Description of Use of Part C Funds' section. Follow the instructions and use the forms in Section III of the grant application. Use the current year award to draft the budget and update when the new award amount is released.	October	May	May		
Prepare Section IV.B. of grant application. See "Section IV.B. Indirect Costs" tab for detailed steps.	34 CFR 303.205(c), 34 CFR §§76.560 through 76.569, 34 CFR §303.225	See "Section IV.B. Indirect Costs" tab for detailed steps. See: • Grant application template, Section IV	October	May	May		

Columns in the **Activities** table show the **Activity**, **Federal Citation**, **Additional Information**, a **Schedule of Activities**, and an optional area for the state LA to add more information.

Activity Column

Briefly describes each fiscal activity associated with the topic.

Federal Citation Column

The most pertinent federal law or regulation for the activity. Not all activities have a federal citation listed.

Additional Information Column

Explains why the activity is necessary, describes what it looks like in practice, and contains an end date recommended by a relevant TA center, if applicable. This information may be helpful to refer to after you edit the **Schedule of Activities**.

Schedule of Activities

Four columns show the beginning and ending months of ongoing work, the month of the end date for the state LA process, and the month of the ED due date, if applicable. All columns are prefilled for some activities to help state LA staff plan the year. However, the recommendations reflected in the **Ongoing work** and **End month for LA process** columns do not specify a deadline according to IDEA regulations. While the months may be customized, the **Month with ED due date** column is specified by ED and should not be edited unless ED changes the date.

LA Information (Optional) Column

Add relevant information such as responsible personnel, internal processes, due dates, and other key details. The information you enter here will not appear in **Tab 3. Fiscal Timeline**.

The **Resources** table is beneath the **Activities** table. Columns show the **Name of Resource**, a **Description**, and a link in **Where to Find**. Note that **Resources** tables in Tabs 4 through 8 may become dated or change without notice and you may need to update them.

Figure 3. Screenshot of the Resources Table in Tab 4. IDEA Part C State Grants

7	Resources		
8	Name of Resource	Description	Where to Find
9	Engaging Part C State Interagency Coordinating Councils in Fiscal Discussions	The strategies in this CIFR-developed practice guide help LAs build the Part C fiscal knowledge of ICC members and involve them in meaningful budget discussions. The issues and data analysis questions in the guide are designed to prompt members' feedback.	https://cifr.wested.org/wp-content/uploads/2023/02/CIFR-Part-C-ICC-Practice-Guide.pdf
0	IDEA Part C Annual Grant Budget Calculator	This CIFR-developed calculator helps Part C staff plan in detail how they will use Part C grant funds. It is aligned with Section III of the IDEA Part C grant application and will help you prepare the necessary data for an upcoming submission. After a grant is awarded, use the calculator to track expenditures of IDEA funds over the grant's 27-month life cycle to ensure that you are obligating and liquidating funds in a timely manner.	https://cifr.wested.org/resource/part-c-budget-calculator/
1	OSEP's Resources for Grantees webpage	The "Grants" tab provides the application for IDEA Part C grants, the memo for the application, and the application instructions.	https://sites.ed.gov/idea/grantees/#Grants,Part-C-Grants-Resources
2	Part C Fiscal 101 Modules: Federal Fiscal Requirements	These ECTA-developed modules are designed to help Part C LA staff understand the federal fiscal requirements that accompany the acceptance of Part C funding	https://ectacenter.org/topics/finance/fiscal101.asp
<div> 1. Title Page 2. Acronyms 3. Fiscal Timeline 4. IDEA Part C State Grants 5. Section III Use of Funds 6. Section IV.B. Indirect Costs 7. Prohibition </div>			

Below each **Activities** and **Resources** table is a link to return to **Tab 3. Fiscal Timeline**.

Instructions for Editing the Tool

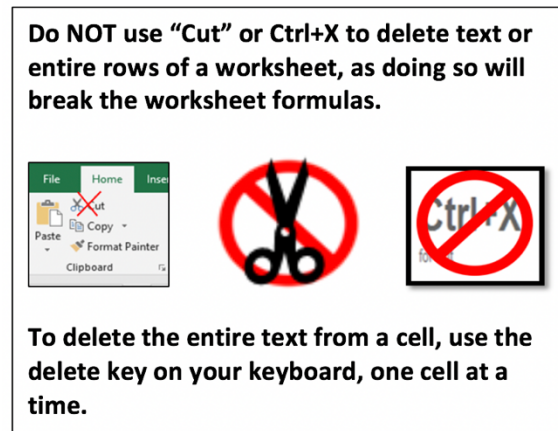
The **Tab 3. Fiscal Timeline** worksheet cannot be edited directly. To customize it, you will edit the worksheets in Tabs 4 through 8 to align with your state. To modify column labels or add more blank rows to any worksheet, please email cifr_info@wested.org with your request.

Adding or Deleting Text

To add or delete text in the **Activity** and **Resources** tables

- Double-click the cells in the column and make changes directly to the text. Column headings are not editable.
- Additional text may be added, such as citations from state statutes in the **Federal Citation** column or specific due dates in the **Additional Information** column.
- Use boldface text or change the text color to reflect edits and additions or distinguish between information prefilled by CIFR and information specific to your state. Boldfacing and color changes will appear only on that worksheet and not in **Tab 3. Fiscal Timeline**.

- Row height increases automatically as text is entered, but the change may not appear until you have clicked out of the cell or row. If the row height does not expand, select **Format** on the **Home** tab on the Excel menu bar, then select **Row Height** and increase until appropriate.
- Remove text from cells one at a time or in groups of cells with the **Delete** key. **Do not** use **Cut** in the Excel menu bar or use the keyboard shortcut for **Cut** as doing so will break the worksheet formulas.



Adding a New Activity or a Resource

Activities and **Resources** tables each have five to eight blank rows in which to add state-specific activities or resources:

- Scroll to a blank row.
- Select the desired cell in that row and add text. (See the next section on reordering rows.)

Add activities and resources to tables until all blank rows are filled. **You will not be able to insert additional rows into worksheets.** To add rows, please email cifr_info@wested.org.

Moving an Activity or a Resource

You will not be able to drag single rows or groups of rows to a new location by clicking on row numbers. To move and reorder activities and resources, copy and paste text in cells to the new location and delete it from the old location.

- To move an existing row of text, click the cell in the **Activity** column for that row.
- Hold down the **Shift** key.
- Select additional cells. While holding down the **Shift** key, click the remainder of the cells with text in the row.
- Copy the text by right-clicking on the mouse and selecting **Copy** or holding down **Command + C** (Mac) or **Ctrl + C** (PC).
- Select the **Activity** cell of the blank row to which you are moving the text.

- Paste text by right-clicking on the mouse and selecting **Paste** or holding down **Command + V** (Mac) or **Ctrl + V** (PC).
- After pasting text into the new row, use the **Delete** key to delete the text cell by cell from the original row. **Do not** use **Cut** or **Ctrl + X** in the tool.
- Repeat until all text is moved. Move multiple lines of cells at one time with the same method, holding the **Shift** key and selecting cell by cell.

Editing the Schedule of Activities

To change the month when an activity occurs, click the drop-down arrow at the bottom right of the cell and scroll to the desired month. Note that the arrows for **Ongoing work** will not appear unless you select both a start month and an end month. To select one month only, simply select the same month for both the start and end months.

Filtering and Sorting Tab 3. Fiscal Timeline

After updating the worksheets in Tabs 4 through 8, filter or sort the **Tab 3. Fiscal Timeline** worksheet to find the information you need by month or topic. For example, you may want to see all the work that will happen in October or activities related only to indirect costs.

To filter by month

- In the small box to the right of the desired month, click on the drop-down arrow.
- Deselect **Select All**.
- Click in the box of the desired symbols (→, ●, ★). If the activity type, such as **Month with ED due date** (★), is not an option for that month, the symbol will not appear.
- Only the rows with the selected symbols will appear.
- To clear the filter, click on the same drop-down arrow and click on **Clear Filter**.

To filter by topics

- To the right of the Fiscal Topic column, click on the drop-down arrow in the small box.
- Deselect **Select All**.
- Click in the box of the desired fiscal topics.
- Only the rows with the selected topics will be visible.
- To clear the filter, click on the same drop-down arrow and click on **Clear Filter**.

Note that when a filter has been employed for a column, a funnel symbol appears beside the drop-down arrow. To return to the full picture of the **Tab 3. Fiscal Timeline**, review all columns and clear filters.

Technical Assistance

Please email cifr_info@wested.org with any questions or for help modifying the tool.

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.

This document was developed under grant #H373F200001 from the U.S. Department of Education. It is not intended to be a replacement for the IDEA statute, regulations, and other guidance issued by OSEP and the U.S. Department of Education. IDEA and its regulations are found at <https://sites.ed.gov/idea>. This document does not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government. Project Officer: Charles Kniseley.

Suggested Citation: Center for IDEA Fiscal Reporting. (2024). *IDEA Part C fiscal timeline v1.1*. WestEd.

This resource was updated in November 2024 to reflect changes to the Uniform Grant Guidance and Education Department General Administrative Regulations. We recommend replacing any earlier versions in your records with this updated version.

Please note that the Excel product is not fully 508 compliant. For assistance, [contact CIFR](#).