



CIFR 2023 Fiscal Webinar: Introduction to IDEA Part C Fiscal Requirements (Part 1 of 2)

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Presenters

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What We Do

The **Center for IDEA Fiscal Reporting (CIFR)** helps states improve the quality of their collection, reporting, analysis, and use of IDEA Part C and Part B fiscal data.

Part C reporting requirements supported by CIFR:

- Indirect cost and cost allocation plan information
- Maintenance of effort (MOE)
- Use of funds

Agenda

- Fiscal Regulations Overview
 - Part C Fiscal Requirements
 - Cross-Cutting Fiscal Requirements
 - Key Internal Controls
- Resources
-

Fiscal Regulations Overview

What Fiscal Requirements Apply?

Federal

- IDEA Part C (34 CFR part 303)
- Uniform Guidance (2 CFR part 200)
- Education Department General Administrative Regulations (EDGAR) (34 CFR parts 75, 76, and 81)
- ED Guidance

State

- Statute and regulations/rules
- Lead agency (LA), division, and programmatic policies and procedures
- Part C guidance and training materials for local programs

Part C Fiscal Requirements

Single line of responsibility of the lead agency (34 CFR §303.120)

- General administration and supervision of programs, agencies, and providers
- Monitoring and enforcement
- Identification and oversight of all available resources for EI services
- Assignment of financial responsibility

Part C Fiscal Requirements

Methods to ensure provision of, and financial responsibility for, Part C services (34 CFR §§303.203(b)(2) and 303.511(b)(1)–(3))

- State law or regulation
- Signed interagency and intra-agency agreements between respective agency officials that clearly identify the financial and service provision responsibilities
- Other appropriate written methods

Part C Fiscal Requirements

- Fiscal control and fund accounting procedures (34 CFR §303.226) to ensure:
 - Proper disbursement of, and
 - Accounting for, Federal funds

Cross-Cutting Fiscal Requirements

- Uniform Guidance Cost Principles (2 CFR §200) published by the U.S. Office of Management and Budget (OMB) streamlines and consolidates government cross-cutting requirements previously covered in various OMB Circulars.
- It provides information for receiving and using federal awards to reduce administrative burden and improve outcomes.

Key Internal Controls Requirements in the OMB Uniform Guidance

- 2 CFR §200.205 – Risk Assessment. Federal agencies must have a framework for evaluating risks posed by applicants before they receive Federal awards.
- 2 CFR §200.302 – Financial Management. States must expend and account for the Federal award in accordance with State laws and procedures for expending and accounting for the State's own funds.
- *2 CFR §200.303 – Internal Controls. States must establish and maintain effective internal controls over the Federal award.

More Key Internal Controls Requirements in the OMB Uniform Guidance

- 2 CFR §200.329 – Monitoring by the non-Federal agency. Monitoring by the non-Federal entity must cover each program, function, or activity.
- 2 CFR §200.332(b) – Requirements for pass-through entities. Includes evaluation of each subrecipient’s risk of noncompliance with Federal statutes, regulations, and conditions of the grant award.
- 2 CFR §200.501 – Audit Requirements. Single or program-specific audits required for non-Federal entity receiving more than \$750,000 in Federal funds during the Federal fiscal year.

Resources

Resources

- **OMB Uniform Grant Guidance:** [2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)
- **U.S. Department of Education:** [General Administrative Regulations \(EDGAR\) and Other Applicable Grant Regulations](#)
- **Individuals with Disabilities Education Act:** [Part 303 \(Part C\) – Early Intervention Program For Infants And Toddlers With Disabilities](#)
- **Center for IDEA Fiscal Reporting:** [Quick Reference Guide on the Use of IDEA Part C Funds](#)
- **U.S. Government Accountability Office:** [The Greenbook](#)

State Discussion

Discussion

- How are you feeling about this information thus far?
- What questions do you have about these fiscal requirements?

Up Next

CIFR 2023 Fiscal Webinar: Introduction to IDEA Part C Fiscal Requirements (Part 2 of 2)

- December 12, 3 p.m. ET
- Part 2 will review the fiscal requirements in Sections III and IV of the grant application, how to manage a grant after it is awarded, and Part C maintenance of effort.
- If you selected both during registration, you do not need to re-register. CIFR will email you the zoom link.

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