

Developing Written Fiscal Procedures for Voluntary Coordinated Early Intervening Services

CIFR **practice guides** help state staff understand how to implement the fiscal reporting requirements of the Individuals with Disabilities Education Act (IDEA). These guides are not an official interpretation of IDEA by the Office of Special Education Programs (OSEP) or the U.S. Department of Education.

Introduction

Under IDEA, local educational agencies (LEAs) may use funds to provide coordinated early intervening services (CEIS) to students in need of additional academic and behavioral support to succeed in general education. This voluntary use of Part B funds is explained in 34 CFR §300.226. Learn more in CIFR's *Quick Reference Guide on Coordinated Early Intervening Services*.

To support LEAs, state educational agencies (SEAs) should create procedures that explain how they oversee the fiscal requirements for voluntary CEIS under IDEA. This oversight includes ensuring that LEAs budget and spend the appropriate amounts on allowable uses and report timely and accurate voluntary CEIS data.

While this guide focuses only on the fiscal requirements for voluntary CEIS, states should also address other topics in their overall voluntary CEIS procedures, such as the process for reviewing and approving LEA voluntary CEIS plans and general supervision responsibilities. For help with these areas, states can contact the [IDEA Data Center \(IDC\)](#) and [National Center for Systemic Improvement \(NCSI\)](#). For assistance with fiscal procedures, contact your [CIFR state liaisons](#).

LEAs identified with significant disproportionality must provide CEIS. The requirements for *mandatory, or comprehensive, CEIS* are different from those for *voluntary CEIS*. This guide focuses only on fiscal procedures for voluntary CEIS.

For information on comprehensive CEIS, see CIFR's practice guide *Developing Written Fiscal Procedures for Comprehensive Coordinated Early Intervening Services*.



Office of Special Education Programs
U.S. Department of Education

Written state-level procedures help state staff understand and follow the steps needed to meet IDEA Part B fiscal requirements for voluntary CEIS. They facilitate consistent practice, continuity, effective communication, and the use of valid and reliable data. SEAs may also share procedures with LEA superintendents, business officers, state legislators, auditors, and other interested parties to build an understanding of the federal requirements for voluntary CEIS and to document compliance.

This guide helps states develop these procedures by providing guiding questions and sample language for key components. It can also be used to review and improve existing state voluntary CEIS fiscal procedures for compliance with IDEA regulations. States using IDEA Part B funds to provide CEIS are encouraged to create a detailed internal manual with clear steps, staff roles and responsibilities, file locations, as well as guidance to help LEAs follow state and IDEA requirements. CIFR staff are available to help states develop these documents for accurate and sustainable implementation.

Using This Practice Guide to Document State Procedures

This guide helps states develop seven key components of voluntary CEIS fiscal procedures:

1. Purpose of and Authority for Procedures
2. Applicability of Procedures to Eligible LEAs, Including Eligible Charter School LEAs
3. Funding Reservation
4. Fiscal Monitoring
5. Reporting Voluntary CEIS Data
6. Training and Communicating with LEAs
7. Staff Responsibilities and Timelines for Implementing Voluntary CEIS Fiscal Requirements

These fiscal components should be included in the state's broader procedures for meeting IDEA requirements for voluntary CEIS.

For each fiscal component, the guide includes questions to help state staff create or review procedures, along with sample language for selected questions.¹ Staff should review each guiding question and tailor responses based on their state's circumstances or use the information to review current procedures and identify any updates, additions, or modifications. Because states monitor voluntary CEIS fiscal requirements differently, **the sample language is a starting point and not exhaustive for any component.**

Staff may wish to cite the resources at the end of the guide and other relevant state and federal laws, rules, and documents. Many resources are available in CIFR's library of [Part B CEIS resources](#).

Each section includes brackets for state-specific details (e.g., [state] or [SEA]) and italicized user notes.

1. Purpose of and Authority for Procedures

This component outlines the state's role in implementing voluntary CEIS fiscal requirements. It defines voluntary CEIS and lists the federal and state fiscal regulations that apply.

¹ Some questions in this guide come from a protocol that OSEP previously used to monitor the implementation of voluntary CEIS, as part of OSEP's differentiated monitoring and support activities.

Guiding Questions

- » What is the purpose of these state-level fiscal procedures?
- » What is voluntary CEIS?
- » Which IDEA regulations are related to voluntary CEIS?
- » What other federal regulations apply to voluntary CEIS?
- » What state policies, procedures, or regulations are related to voluntary CEIS?

Sample Language

Purpose and Authority

Under IDEA, LEAs may choose to use a portion of their IDEA Part B Section 611 and Section 619 subgrants to develop and implement coordinated early intervening services (CEIS) to help children who need additional academic or behavioral support to be successful in school. This provision is described in 34 CFR §300.226 and is known as voluntary CEIS.

An eligible LEA may elect to use up to 15 percent of its IDEA Part B Section 611 and Section 619 funds to develop and implement voluntary CEIS. Funds reserved for voluntary CEIS are to be used to support children without disabilities in kindergarten through grade 12, with a particular emphasis on children in kindergarten through grade 3, who are not currently identified as needing special education or related services but who need additional academic or behavioral support to succeed in general education (34 CFR §300.226).

Allowable voluntary CEIS activities include:

- » professional development for teachers and other school staff to enable them to deliver scientifically based academic and behavioral interventions, including scientifically based literacy instruction, and instruction on the use of adaptive and instructional software where appropriate; and
- » provision of educational and behavioral evaluations, services, and support, including scientifically based literacy instruction.

The purpose of these state-level procedures is to define expectations and state activities for monitoring voluntary CEIS fiscal requirements. Although LEAs are responsible for budgeting, spending, and reporting on the use of funds consistent with IDEA, [SEA] must monitor whether LEAs are meeting those requirements and report required information to the federal government. This document outlines [SEA's] procedures for overseeing LEA compliance with voluntary CEIS fiscal requirements.

Applicable Federal Regulations

The following federal regulations establish authority for the requirements in these policies and procedures:

- » IDEA Part B: 34 CFR §300.226, Early intervening services; 34 CFR §300.205, Adjustment to local fiscal effort in certain years. See also 34 CFR §§300.202(a)(2) and (b), 300.203(b), and 300.230(e)(2).
- » Education Department General Administrative Regulations (EDGAR): 34 CFR §76.720, State reporting requirements.

- » Office of Management and Budget (OMB) Guidance for Grants and Agreements (Uniform Grant Guidance): 2 CFR §200.303, Internal controls; 2 CFR §200.328, Financial reporting; 2 CFR §200.329, Monitoring and reporting program performance.

The following state laws and regulations establish authority for the requirements of these policies and procedures:

- » [Insert citations for relevant state laws or regulations here.]

2. Applicability of Procedures to Eligible LEAs, Including Eligible Charter School LEAs

This component describes how these procedures apply to LEAs in the state, including charter school LEAs.

Guiding Questions

- » How is “LEA” defined for the purpose of IDEA Part B?
- » Which LEAs receive IDEA Part B subgrants?
- » How do these procedures apply to charter school LEAs, educational service agencies, state-operated schools, and other educational agencies that may operate as LEAs?
- » Which LEAs are eligible to reserve funds for voluntary CEIS?

Sample Language

LEAs that are responsible for providing free appropriate public education (FAPE) to children and youth with disabilities under IDEA may be eligible to receive IDEA Part B subgrants. In [state], the term *LEA* is defined as including:

- » Traditional local educational agencies (see 34 CFR §300.28(a))
- » Educational service agencies (ESAs) that serve as LEAs and are responsible for providing FAPE to children with disabilities (see 34 CFR §§300.12 and 300.28(b))
- » Charter school LEAs operating as independent LEAs (see 34 CFR §300.209(c))
- » Department of Corrections, which operates as an LEA (see 34 CFR §300.228)

[A public charter school may be considered an LEA consistent with 34 CFR §300.28 if it receives funding under 34 CFR §300.705 and is responsible for implementing IDEA unless that responsibility is delegated to another entity under state law.]

An LEA not identified with significant disproportionality in a given fiscal year may reserve up to 15 percent of its total Section 611 and Section 619 funds to develop and implement voluntary CEIS.² Funds may be reserved from either Section 619, Section 611, or a combination of both funding sources. Such an LEA must meet all fiscal requirements relating to budgeting, expending, and ensuring the allowable use of voluntary CEIS funds.

² Funds reserved under Part B for voluntary CEIS activities may be used “in combination with other amounts (which may include amounts other than education funds)” (34 CFR §300.226(a)). Although “other amounts” are not addressed in this guide, SEAs may wish to describe how LEAs may use non-IDEA Part B funds to implement voluntary CEIS.

3. Funding Reservation

This component addresses the state's procedures to ensure LEAs reserve appropriate amounts of Part B funds for voluntary CEIS. The SEA must clearly communicate that an LEA may not reserve more than 15 percent of their Part B subgrants for voluntary CEIS, accounting for any allowable adjustment to the LEA maintenance of effort (MOE). Calculations must be made based on the total of Part B Section 611 and Section 619 funds, inclusive of the amounts spent on equitable services for children with disabilities parentally placed in private schools.

Guiding Questions

- » Which SEA office or position calculates the maximum voluntary CEIS amounts, and when?
- » How does the SEA ensure that the total amount of the Section 611 and Section 619 subgrants are used to calculate the maximum amount?
- » How does the SEA ensure that Part B funds for equitable services for students parentally placed in private schools are included when calculating the maximum reservation amount?
- » How does the SEA ensure that the combined total of the LEA MOE adjustment and voluntary CEIS amount does not exceed the lesser of the maximum amounts available for either provision?
- » How does the SEA communicate the maximum amounts of reserved funds allowed for voluntary CEIS to each eligible LEA (including the impact on the voluntary CEIS amount when taking the LEA MOE adjustment)? Does this communication include information on allowable activities, children to be served, and data reporting requirements?
- » How does the SEA ensure that only eligible LEAs reserve funds for voluntary CEIS?
- » How does the SEA identify LEAs that have reserved funds for voluntary CEIS, the amount reserved, and the grant(s) from which funds are reserved?

Sample Language

Each year, the [SEA division] calculates the maximum amount available for use for voluntary CEIS for eligible LEAs, based on 15 percent of the total Section 611 and Section 619 subgrant amounts. If an LEA chooses to do both the LEA MOE reduction and voluntary CEIS, the combined total of Part B funds used under both provisions cannot exceed the lesser of the maximum dollar amounts available for either voluntary CEIS (15 percent of Section 611 and Section 619 funds) or LEA MOE reduction (50 percent of the increase in Section 611 funds based on the current and prior award amounts). See 34 CFR §300.205(d) and Appendix D to Part 300.

By [date], the [SEA division] sends a notification to each LEA of its eligibility to use funds for voluntary CEIS, the maximum amount available, and the impact of taking an LEA MOE reduction in the annual subgrant application notification. The notification includes information on voluntary CEIS requirements, the allowable activities, the children who may be served, and required data collection.

Each LEA must report to the SEA the amount of IDEA Part B funds it plans to reserve for voluntary CEIS in its annual subgrant application, as well as its intent to take an LEA MOE reduction. The [SEA division] reviews the subgrant application to ensure that the amount to be reserved does not exceed the maximum allowable amount, accounting for any interactions with the LEA MOE reduction.

4. Fiscal Monitoring

This component describes how the SEA ensures its LEAs meet the requirements relating to expenditure and fiscal management of IDEA Part B funds reserved for voluntary CEIS under IDEA and the OMB Guidance for Federal Financial Assistance. SEA oversight involves monitoring both the budgets and expenditures of voluntary CEIS funds.

Guiding Questions

- » What is the period of obligation for Part B funds used for voluntary CEIS?
- » How does the state update the maximum reservation amounts to reflect any midcycle adjustments made to an LEA's subgrant award amount?
- » Does the SEA have a system for monitoring the use of Part B funds for voluntary CEIS? How does the SEA monitor LEAs' use of Part B funds for voluntary CEIS through the period of obligation? How does the SEA verify that no more than 15 percent was reserved and expended?
- » What systems are in place to ensure the funds expended for voluntary CEIS are allowable?
- » How do LEAs track and report information on their use of Part B funds for voluntary CEIS to the SEA? When?
- » What data sources or information systems does the state rely on for ensuring LEAs' appropriate and timely expenditures of voluntary CEIS funds?
- » What happens if an LEA does not spend all reserved amounts by the end of the period of obligation?
- » From which subgrant awards are LEAs reserving funds for voluntary CEIS? How does this impact state monitoring?

Sample Language

Period of Performance

IDEA Part B funds reserved for voluntary CEIS are subject to the same period of performance as the annual subgrant from which the funds are drawn. The performance period includes a forward funding period (3 months), an award year (12 months), and a carryover period, also known as "Tydings" (12 months). As such, IDEA funds, including reserved voluntary CEIS amounts, must be used or obligated within 27 months. IDEA funds not obligated by the end of the period of performance expire and must be reverted to the federal government. LEAs have 90 days after the Tydings period ends to liquidate obligated funds and provide final financial reports to the state. See 34 CFR §§76.703 and 76.709 and 2 CFR §200.344(b-c).

Voluntary CEIS Budget

LEAs implementing voluntary CEIS must submit a budget with their annual Part B grant application that itemizes the proposed CEIS activities, targeted students, and budget amounts by [date]. The [SEA division] reviews each submitted budget to ensure the activities are allowable under 34 CFR § 300.226(a) and (b). The LEA may not expend any IDEA Part B funds for CEIS activities until the [SEA division] has approved its budget.

[The state's overall voluntary CEIS procedures should explain in more detail the process the SEA follows to review and approve LEA voluntary CEIS plans, if required, to ensure they align with the requirements of IDEA.]

Voluntary CEIS Expenditures

After the SEA approves the LEA's voluntary CEIS budget, the LEA must track the IDEA funds used for voluntary CEIS activities for audit and reporting purposes. An LEA reports expenditures related to voluntary CEIS activities [insert frequency of required reporting, e.g., quarterly] through [state reporting system] by [due date].

To ensure that the LEA expends the total amount of funds reserved for voluntary CEIS within the period of performance and that expenditures are allowable, the [SEA division] reviews the following information [insert frequency]:

- » LEA Part B Section 611 and Section 619 subgrant amounts
- » the total amount of Part B funds each LEA reserved and expended for voluntary CEIS
- » budget sheets, expenditure reports, reimbursement requests, and documentation detailing the CEIS activities

[States are encouraged to include samples or templates for expenditure documentation in their procedures.]

Voluntary CEIS funds must be used within the Part B grants' period of performance and in accordance with regulatory requirements.

If the [SEA division] determines that an LEA's expenditure rate suggests that the funds will not be fully obligated within the period of performance, the [SEA division] will notify [the LEA's superintendent and business manager] and offer technical assistance, taking necessary actions to ensure the timely expenditure of funds. Actions may include [requiring LEAs to submit a written plan for the timely expenditure of funds, obligating funds to other allowable activities, etc.].

Amounts reserved for voluntary CEIS that are not expended may be obligated for other allowable Part B activities within the grant's period of performance. Any unobligated grant funds at the end of the performance period will revert to the U.S. Treasury.

5. Reporting Voluntary CEIS Data

This component focuses on the state's procedures for collecting and reporting voluntary CEIS data.

Guiding Questions

- » Does the SEA have a system in place to track the number of children who received voluntary CEIS in the reporting year and the number of children who received voluntary CEIS in the past two school years and subsequently received special education and related services in the reporting year?
- » How do LEAs track and report information to the SEA? When?
- » What data sources or information systems does the SEA rely on for ensuring appropriate reporting by LEAs?
- » What internal controls or processes and procedures ensure the accuracy, reliability, and validity of LEA data reported to the SEA?
- » What are the SEA's procedures for collecting and documenting the required data elements for voluntary CEIS?
- » What are the SEA's procedures for completing and submitting data to the U.S. Department of Education?

Sample Language

The [IDEA Part B Data Manager] is responsible for compiling the required voluntary CEIS data elements. [Section 7] lists each data element, when to obtain it, and the responsible staff member.

Data compilation is done in March through July of each year. The [Part B Data Manager] collects from the state's student information database the number of children who received voluntary CEIS and the number of children who received voluntary CEIS in the past two school years and subsequently received special education and related services in each LEA. The [SEA Fiscal Manager] collects the amount of IDEA Part B funds reserved for voluntary CEIS by each LEA from the online grants management system and provides this information to the [Part B Data Manager].

From May to July, the [Part B Data Manager] reviews the data for accuracy and completeness, works with LEAs to correct any errors, and drafts data notes, as necessary. After errors have been addressed, the [IDEA Part B Data Manager] submits the final version to the [SEA Fiscal Manager] for approval.

Following approval, the [Part B Data Manager] submits the final version to the [EDFacts Coordinator] to format and upload the data to EDPass data submission system along with data notes before the due date in [month]. Before submitting the data, the [EDFacts Coordinator] downloads the current IDEA Part B MOE Reduction and CEIS file specifications from EDFacts to check for any changes from the prior year.

The required voluntary CEIS data are stored in [location of electronic file]. The [IDEA Part B Data Manager] is responsible for maintaining these data files indefinitely.

6. Training and Communicating with LEAs

This component explains the SEA's procedures for training and communicating with its LEAs about voluntary CEIS. It also includes procedures for how the SEA interacts with its LEAs about these requirements.

Guiding Questions

- » How can Part B funds be used for voluntary CEIS? Does the state provide guidance on allowable uses of funds for voluntary CEIS?
- » Does the SEA have a communication plan and calendar shared with LEAs that include all relevant voluntary CEIS key dates and actions?
- » Is there a specific SEA staff member responsible for voluntary CEIS whom LEAs can contact with questions?
- » Does the SEA have a web page where LEA staff responsible for voluntary CEIS can access related resources and materials?
- » Who is responsible for maintaining the content on the page and ensuring that it is up to date and accurate?
- » Does the SEA provide LEAs with standardized data reporting and tracking tools?
- » Does the SEA provide detailed instructions on how to use the tools?

- » Does the SEA provide training on the use of the tools?
- » Is the training available on demand?
- » Do the SEA training and documentation include best practices for ensuring high-quality voluntary CEIS data?

Sample Language

The [Special Education Finance Division] is responsible for training and communicating with LEAs about special education fiscal issues, including voluntary CEIS.

OR

The [Special Education Finance Division] provides training to the special education LEA liaisons in the [Special Education Division] to ensure training for and timely communication with LEAs about special education fiscal issues, including voluntary CEIS.

The contact for fiscal voluntary CEIS issues at the SEA is [position title].

Fiscal issues, such as those related to voluntary CEIS, are included (when appropriate) as topics on the SEA's monthly LEA directors' training calls. LEAs are notified of agendas, including fiscal issues when appropriate, at least one week in advance. The training calendar can be found on the Special Education intranet. The SEA also maintains a section of its online grants management system that is dedicated to special education fiscal issues, which includes information on voluntary CEIS requirements.

The SEA provides its LEAs with [tools, if any] to help them develop a budget and track expenditures and student data each year, as needed. Detailed instructions for completing the [tools, if any] are sent to each LEA electing to use funds for voluntary CEIS. Instructions are updated to reflect any new guidance provided on voluntary CEIS.

Annual training on voluntary CEIS data submission [and tools] is provided as part of regular monthly calls with LEA special education directors. Completed calls are recorded and available to LEA directors to review at any time.

7. Staff Responsibilities and Timelines for Implementing and Monitoring Voluntary CEIS Fiscal Requirements

This component summarizes the office or position responsible for implementing the SEA's voluntary CEIS requirements and the timeline of state activities related to voluntary CEIS fiscal monitoring and reporting described in earlier sections. This includes monitoring, required data, and technical assistance.

Guiding Questions

- » Which SEA office or position is responsible for implementing these procedures?
- » Which SEA office or position is responsible for monitoring the appropriate use of funds for voluntary CEIS?
- » What is the timeline for monitoring voluntary CEIS activities?

- » Which SEA office or position calculates the maximum amount of funds available for voluntary CEIS and notifies LEAs of this calculation? When are calculations completed?
- » Which SEA office or position receives notice from an LEA of its election to implement voluntary CEIS, and when does that notice occur?
- » Which SEA office or position receives LEA data reports about voluntary CEIS, and when are those data reports due?
- » Which SEA office or position verifies LEAs' voluntary CEIS data, and when does verification occur?
- » Does the SEA require submission of a voluntary CEIS plan, budget, or other documentation to support effective monitoring?
- » Which SEA office or position reports data on voluntary CEIS to the U.S. Department of Education, and when is this done?

Sample Language

The SEA is responsible for calculating, monitoring, and implementing IDEA Part B fiscal requirements and voluntary CEIS procedures. The [specific division or office] oversees these activities consistent with the timelines included in the tables below.

[The dates in the sample timelines below are recommendations based on reporting requirements and the IDEA Part B grant cycle. SEAs should adjust the timelines to fit their state's processes.]

Table 1. [State's] Annual Timeline and Activities for Implementing Voluntary CEIS Fiscal Requirements (Sample Timeline)

Date	Activity	Responsible staff or office
March 15–April 14	Review and revise (as necessary) materials pertaining to the LEA annual application for IDEA Part B funds, including the notification memo and information about voluntary CEIS. Notification includes information about data to track while implementing voluntary CEIS and deadlines for data submission to the SEA. For each LEA, calculate the allowable maximum amount of funds for voluntary CEIS, including both Section 611 and Section 619 amounts and the LEA MOE adjustment, if available.	Special Education Finance Division, with IDEA Part B Data Manager
By April 15	Update the Special Education Funding website with all LEA IDEA application materials, including anticipated IDEA subgrant allocations and allowed reservation amounts for voluntary CEIS.	Special Education Finance Division
April 16–June 14	During the initial review of the LEA applications for IDEA Part B funds, determine whether each LEA intends to reserve funds for voluntary CEIS and meets requirements related to the maximum allowable funding reservation.	Special Education Finance and Monitoring Divisions

Date	Activity	Responsible staff or office
June 15–June 29	<p>Continue to review budgets of LEAs that elect to reserve funds for voluntary CEIS to ensure that no more than 15 percent of LEAs' Part B (Section 611 and Section 619) subgrant for voluntary CEIS is reserved .</p> <p>Review LEA planned activities to confirm they are aligned with allowable uses of funds.</p>	Special Education Finance and Monitoring Divisions
By June 30	Develop a list of LEAs reserving funds for voluntary CEIS, including the reservation amount.	Special Education Finance Division
Quarterly	<p>Review LEA expenditure reports and requests for reimbursement to ensure voluntary CEIS funds are expended and used for allowable activities.</p> <p>Provide technical assistance support to LEAs regarding voluntary CEIS activities and funds as needed.</p>	Special Education Finance Division
October–January	<p>Review subgrant amounts for midcycle adjustments that may impact the voluntary CEIS calculation and update maximum voluntary CEIS amounts as needed.</p> <p>For funds that expire at the end of the 27-month period of performance, collect LEA liquidation reports and requests for final reimbursement during the grant liquidation period, no later than 90 days after period of performance ends.</p>	Special Education Finance Division

Table 2. [State's] Annual Timeline and Activities for Data Reporting (Sample Timeline)

Date	Activity	Responsible staff or office
November–April	<p>Collect required voluntary CEIS data for the most recently completed school year for the MOE Reduction and CEIS Report. For each LEA, collect data on:</p> <ul style="list-style-type: none"> » the amount reserved for voluntary CEIS in the reporting year, » the number of students who received voluntary CEIS in the reporting school year, and » the number of students who received voluntary CEIS in the reporting school year and the past two years and were identified as needing special education and related services. <p>Ensure data are complete and accurate. Review data errors with SEA and LEA staff as necessary to explain or correct data.</p>	Special Education Finance Division and IDEA Part B Data Manager
July	Download and review the updated IDEA Part B MOE Reduction and CEIS file specifications from EDFacts for any changes to the data collection, file format, or business rules.	EDFacts Coordinator
By August [date]	Prepare IDEA Part B MOE Reduction and CEIS data files for EDPass submission. Include any explanations for data warnings in the comment field for each LEA as appropriate. Review reports generated in EDPass and complete the submission process.	EDFacts Coordinator
By September 1	Post final data publicly on the [SEA Special Education Funding and Special Education Data] pages.	IDEA Part B Data Manager
September–November	Respond as necessary to any inquiries from the U.S. Department of Education, Office of Special Education Programs (OSEP), related to data warnings.	Special Education Director and IDEA Part B Data Manager

Summary

This practice guide provides guiding questions and sample language to help states write procedures for monitoring LEA compliance with IDEA Part B fiscal requirements for voluntary CEIS. These fiscal procedures are a key component of broader state processes governing voluntary CEIS under IDEA Part B. Because each state monitors voluntary CEIS fiscal requirements differently, procedures should be customized to fit their needs. For assistance, contact [CIFR](#) and visit our library of [Part B CEIS resources](#).

Applicable Federal Regulations

The current full text of regulations can be found at <https://www.ecfr.gov/>.

- » IDEA: 34 CFR §§300.12, 300.28, 300.202, 300.203, 300.205, 300.209, 300.226, 300.228, 300.230, 300.705, Appendix D to Part 300
- » EDGAR: 34 CFR §§76.703, 76.709, 76.720
- » OMB Guidance for Federal Financial Assistance: 2 CFR §§200.303, 200.328, 200.329, 200.344(b-c)

Other Supporting Technical Assistance Centers

- » [IDEA Data Center \(IDC\)](#): For support with federal reporting and data quality
- » [National Center for Systemic Improvement \(NCSI\)](#): For support with general supervision, including reviewing and approving LEA CEIS plans

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. June 2025.

Suggested Citation: Center for IDEA Fiscal Reporting. (2025). *Developing written fiscal procedures for voluntary coordinated early intervening services*. WestEd.