

West Bonner County School District

FINANCIAL MANAGEMENT

7255

Allowable Uses of IDEA Part B Funds

Per Federal Regulation 300.202 amounts provided to the LEA under Part B of the Act

1. Must be expended in accordance with the applicable provisions of this part;
2. Must be used only to pay the excess costs of providing special education and related services to children with disabilities; and
3. Must be used to supplement State, local, and other Federal funds and not to supplant those funds.

For a particular cost to be allowed, it must be an excess cost of providing special education and related services. Only allowed costs may be charged to IDEA Part B or Preschool grants.

For a particular cost to be allowed, it also must be necessary and reasonable for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally occur in the absence of federal funds. Additional guidance about standards for determining costs for federal grants is available from Office of Management and Budget (OMB) Circular A-87.

Legal Reference: Federal Regulation §300.202 Use of Amounts
IDEA Part B Funding Manual

Policy History:

Adopted on: April 18, 2012

Revised on: