Regulations Cited

**Module 1: Overview of Fiscal Requirements**

2 CFR §200 - OMB Uniform Guidance Subpart E

34 CFR Part 303 - IDEA Part C and its implementing regulations

34 CFR §303.1 - Purpose of the early intervention program for infants and toddlers with disabilities

34 CFR §303.120 - Responsibility of lead agency (including fiscal oversight)

34 CFR §303.202 - Annual application requirements

34 CFR §303.203(b) (1-2) - Annual application requirements

34 CFR §303.225 - Maintenance of effort

34 CFR § 303.500 - Use of funds, payor of last resort, and system of payments

34 CFR §303.500(b) - System of payments

34 CFR §303.510 - Payor of last resort

34 CFR §303.520 - Policies related to use of public benefits or insurance or private insurance to pay for Part C services

34 CFR §303.521 - System of payments and fees

**Module 2: Obligation and Liquidation**

34 CFR §76.707 - When obligations are made

2 CFR §200.1 - Definitions, including Period of Performance

2 CFR §200.344 - Closeout

34 CFR §76.703 - Forward Funded

20 USC §1225(b) - Tydings Period
Module 3: Post Award Requirements

2 CFR Part 200 - Subpart D OMB Uniform Guidance

Module 4: Use of Funds and Prior Approval

2 CFR §§200.400-200.475 - OMB Uniform Guidance Subpart E
2 CFR §200.407 - Prior Approvals
78 FR 78590 - Interplay with IDEA Requirements Summary Section

Module 5: Indirect Costs

34 CFR §303.225(c) - Indirect Costs

Module 6: Audits

2 CFR §200.501 - Audit Requirements

Module 7: Part C Application Requirements

34 CFR §303.202 - Annual application requirements
34 CFR §303.203(b) (1-2) - Annual application requirements
34 CFR §303.205 - Description of use of (Federal) funds
Module 8: System of Payments

34 CFR §303.414 - Consent prior to disclosure or use

34 CFR §303.520(a) - Use of public benefits or public insurance

34 CFR §303.520(b) - Use of private insurance

34 CFR §303.521 - System of payments and fees

Module 9: Methods for Ensuring Services

34 CFR §303.511 - Methods to ensure the provision of, and financial responsibility for, Part C services

Module 10: Maintenance of Effort (MOE)

34 CFR §303.225 - Prohibition against supplanting; indirect costs

34 CFR §303.510 - Payor of last resort