

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