



OKLAHOMA STATE DEPARTMENT OF EDUCATION IDEA Part B Finance FAQs

What activities other than special education and related services may and may not be provided with IDEA Part B funds both prior to and during a COVID-19 outbreak?

IDEA Part B funds may be used for activities that directly relate to providing, and ensuring the continuity of, special education and related services to children with disabilities. For example, an LEA may use IDEA Part B funds to disseminate health and COVID-19 information that is specifically related to children with disabilities, to develop emergency plans for children with disabilities or to provide other information to parties who may need such information, including school staff responsible for implementing IEPs, parents of eligible children and staff in alternate locations where special education and related services may be provided. LEAs, however, may not use IDEA Part B funds to develop or distribute general COVID-19 guidance or to carry out activities that are not specific to children with disabilities (e.g., general COVID-19 activities for all children and staff). Additionally, LEAs may not use IDEA Part B funds to administer future COVID-19 vaccinations to any children, including children with disabilities.

Will application deadlines for IDEA Part B (noncompetitive grants) be extended?

The Oklahoma State Department of Education Office of Special Education Services (SES) cannot waive statutory or rule timelines for grants, but where there is discretion, we will use it.

Given the COVID-19 situation, we may not encumber all of our federal funds within the project period. Is an extension available?

The LEA should attempt to carry out allowable, alternate activities within the project period. For many formula federal grants, carryover is available and can be utilized. If the United States Department of Education (USDE) provides guidance that updates this answer, SES will share it at a later date.

Will SES staff still be available to review LEA grant budget amendments and claims?

Yes. SES is still open, though many staff are teleworking in order to keep their families and communities safe. LEAs may still contact SES staff via email.

Can we still access our federal grant funds?

Yes. LEAs may still obligate and liquidate federal grant funds for approved grant activities.

Will the requirements for IDEA Maintenance of Effort (MOE) be waived?

IDEA does not permit for any type of waiver regarding an LEA's obligation to meet Maintenance of Effort compliance. It is not within the authority of the Office of Special Education Programs (OSEP) to expand upon the exceptions listed in [Section 1413 \(a\)\(2\)\(B\)](#). Any change to the existing IDEA regulations regarding LEA MOE would require an act of Congress. At this time, no message has been relayed to the states that this will occur. If and when this does come up at the national level, SES will relay it to LEAs immediately.

How should we complete our Time and Effort reporting?

Time and Effort reporting should continue to be completed. SES recommends LEAs add a line to their report to document the percentage of time spent working in a distance learning environment.

If an LEA reduces staff payments (e.g., special education assistants) or stop payments (if the staff file for unemployment) and this reduces the local special education spending for FY 2020-21, would the pandemic fallout be considered an exception under IDEA MOE compliance?

At this point, SES does not have any additional guidance from USDE's Office of Special Education Programs (OSEP), so under IDEA Maintenance of Effort, the non-voluntary reduction of staff is not considered an exception. There is no waiver for LEA MOE compliance. We will be closely monitoring any fiscal guidance coming from the USDE.

Our district provides IDEA equitable services for private schools through a contracted vendor. If private schools are closed, can those vendors still be paid?

Neither USDE nor SES has given any directive to suspend vendor contracts. Districts should review the terms of the contract for IDEA equitable services and work with their legal counsel to determine next steps. Districts should also consider consulting with the private school officials to determine if contracts should be amended in order to best provide services during this time.

We have already paid for professional development with grant funds, but the conference was cancelled due to COVID-19.

Recipients who incur costs related to the cancellation of events, travel or other activities necessary and reasonable for the performance of the grant award, or the pausing and restarting of grant funded activities due to COVID-19, may charge these costs to their award without regard to Uniform Grant Guidance (2 CFR 200) provisions on allowability, reasonability and allocation of costs. Federal grant recipients must maintain appropriate records and cost documentation as required by the Uniform Grant Guidance to substantiate the charging of any cancellation or other fees related to interruption of operations or services.

If the LEA is provided a cash refund from the vendor after receiving federal reimbursement for a cancelled event, the LEA *must* return those funds to SES. The LEA's federal grant claim will be adjusted and, if applicable, the funds will either be returned to the current year grant or next year's grant as carryover.

We already paid a registration fee for a conference this spring that was cancelled, and the conference organizers are suggesting we use the paid registration for next year's conference instead of requesting a refund. Is this allowed since the conference will not actually take place until next year?

Yes. LEAs that choose to accept credit for a conference next year should not modify the 2019-20 expenditure to record it as prepaid for 2020-21.

If a conference, training or other activity related to a grant from the Department is cancelled due to COVID-19, may grant funds be used to reimburse nonrefundable travel (e.g., conveyance or lodging) or registration costs that were properly chargeable to the grant at the time of booking?

Yes, provided that a grantee or subgrantee first seeks to recover nonrefundable costs (e.g., travel, registration fees) associated with a grant from the Department from the relevant entity that charged the fee (e.g., airline, hotel, conference organizer). Some businesses are offering flexibility with regard to refunds, credits and other remedies for losses due to the COVID-19 outbreak. Moreover, many agreements or contracts for conferences, training or other activities related to a grant contain an emergency or "act of God" provision, and the grantee and its subgrantees must seek to exercise those clauses to the extent possible in light of the COVID-19 outbreak.

If a grantee or subgrantee is unable to recover the costs, the grantee or subgrantee may charge the appropriate grant for the cancellation costs, provided the costs were reasonable and incurred in order to carry out an allowable activity under the grant, consistent with the federal cost principles described in 2 CFR Part 200 Subpart E of the *Uniform Administrative Requirements, Cost Principle, And Audit Requirements For Federal Awards* (Uniform Guidance).

Can an LEA continue to pay employees who are funded by a federal grant program? Do we have to recode their salary and benefits?

Yes, an LEA may continue to pay federally funded employees, and it does not have to recode their salary and benefits out of the federal grant program.

A grantee or subgrantee may continue to charge the compensation (including but not necessarily limited to salaries, wages and fringe benefits) of its employees who are paid by a currently active grant funded by the Department to that grant, consistent with the organization's policies and procedures for paying compensation from all funding sources, federal and non-federal, under unexpected or extraordinary circumstances, such as a public health emergency like COVID-19. [1] Thus, if the organization pays, consistent with its policies and procedures, similarly situated employees whose compensation is paid with non-federal funds during an extended closure, those paid with grant funds from the Department may also continue to be paid. [2] However, an employee who is being paid with Department grant funds while the program grant activities are closed in whole or in part due to the COVID-19 pandemic may not also be paid for the time during which the program is closed by the organization or another organization for working on other activities that are not closed down.

Since contractors are explicitly covered in the Executive Order (EO), payments are intended to be made for all services that have already been contracted for. Meaning, if a service provider has a contract in place with a school district to provide certain services, and isn't able to provide those services due to the public health emergency orders, etc., the contracted amount should be paid for the services the provider is prevented from delivering. Whereas, if a service provider that sometimes serves students is not under contract with a school to provide certain services to students, the provider would not be included in the EO.

Can we use federal grant funds to purchase technology (e.g., hotspots, tablets, etc.) to support virtual learning?

It depends on the federal grant program. The technology purchased may only be used for the purposes of the federal grant (2 CFR 200.405). For example, hotspots purchased with IDEA funds may only be used for students with disabilities.

Any technology purchased for the purpose of private school equitable participation remains the property of the LEA. LEAs need to follow their own procurement procedures and make these purchases for equitable services (34 CFR 76.661).

The district will need to be sure to follow their property management procedures for new technology purchased at this time (2 CFR 200.313(d)).

