



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES
OFFICE OF SPECIAL EDUCATION PROGRAMS

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The Office of Special Education Programs (OSEP), within the U.S. Department of Education's (Department) Office of Special Education and Rehabilitative Services (OSERS), issues this Question and Answer (Q & A) document in response to inquiries concerning implementation of the Individuals with Disabilities Education Act (IDEA) Part B use of funds in the current COVID-19 environment.

This Q & A document does not impose any additional requirements beyond those included in applicable law and regulations. It does not create or confer any rights for or on any person. The responses presented in this document generally constitute informal guidance representing the interpretation of the Department of the applicable statutory or regulatory requirements in the context of the specific facts presented here and are not legally binding and does not establish a policy or rule that would apply in all circumstances.

To review other Q & A documents that OSEP has provided related to COVID-19, please visit <https://sites.ed.gov/idea/topic-areas/#COVID-19>. Additional information specific to the COVID-19 pandemic may be found online at <https://www.ed.gov/coronavirus>.

IDEA PART B USE OF FUNDS

Q1. How can local educational agencies (LEAs) utilize IDEA Part B subgrant funds to address conditions caused by the COVID-19 pandemic?

IDEA Part B funds may be used only to pay the excess costs of activities that directly relate to providing, and ensuring the continuity of, special education and related services to children with disabilities.¹ 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 (e.g., guidance on coordination of the provision of services in alternate

¹ For guidance on the use of Federal funds to pay for the compensation of employees and for conference, training and travel related expenses, see <https://www2.ed.gov/documents/coronavirus/factsheet-fiscal-questions.pdf>.

locations²) to parties who may need such information.³ LEAs may also use IDEA Part B funds to engage in activities necessary to resume the provision of special education and related services to children with disabilities.

Under [34 C.F.R. § 300.202\(a\)\(1\)](#), IDEA Part B funds provided to LEAs must be expended in accordance with IDEA. LEAs must also meet the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards' (Uniform Guidance) requirements for procurement in [2 C.F.R. §§ 200.318 through 200.326](#), and maintain appropriate records and cost documentation as required by [2 C.F.R. § 200.302](#) (financial management), [2 C.F.R. § 200.333](#) (retention requirements for records), and [2 C.F.R. § 200.430\(i\)](#) (standards for documenting personnel expenses). Further, costs incurred that are associated with COVID-19 related reasons will be allowable only if they are reasonable, necessary, and allocable to the grant, consistent with the Federal cost principles described in the OMB Uniform Guidance ([2 C.F.R. §§ 200.403](#), [200.404](#), and [200.405](#)), adequately documented ([2 C.F.R. § 200.403\(g\)](#)), and do not conflict with the applicable statute and regulations.

Q2. What options are available to State educational agencies (SEAs) in using IDEA Part B funds to address additional challenges during the COVID-19 pandemic?

States have considerable flexibility in the use of IDEA Part B funds that they may set aside for "other State-level activities" under [34 C.F.R. § 300.704\(b\)\(4\)](#)⁴ that they may find beneficial during the current COVID-19 crisis. These include: (1) support for the use of technology to maximize accessibility to the general education curriculum for children with disabilities, including technology with universal design principles such as software compatible with screen readers, online tools that make electronic books accessible to individuals with disabilities, and assistive technology devices such as dedicated communication devices for non-verbal students with disabilities; and (2) capacity building activities directed at improving the delivery of services by LEAs to improve results for children with disabilities ([34 C.F.R. § 300.704\(b\)\(4\)\(iv\) and \(viii\)](#)).

² See Question and Answer A-5 of the Department's [Questions and Answers on Providing Services to Children with Disabilities During the COVID-19 Outbreak](#) (March 12, 2020).

³ Parties who may need such information include school staff responsible for implementing individualized education programs (IEPs), parents of eligible children, and staff in alternate locations where special education and related services (e.g., occupational therapy, physical therapy, or speech-language pathology services) may be provided.

⁴ States may use a portion of the IDEA section 611 funds they reserve under [34 C.F.R. § 300.704\(b\)\(1\)](#) for other State-level activities to carry out any of the authorized activities enumerated in [34 C.F.R. § 300.704\(b\)\(4\)](#).

Under these authorized activities, SEAs may elect to build the capacity of LEAs to ensure that students with disabilities have equal access to the same opportunities available to their nondisabled peers, including remote learning.

IDEA Part B funds may also be used to provide special education and related services, as well as supplementary aids and services (such as training or assistive technology), provided in the regular or remote learning setting to a child with a disability in accordance with the child's IEP, even if one or more nondisabled students benefit from those services.⁵

When expending IDEA Part B funds to procure property (such as equipment and other assets, including technological devices) and services (including potentially training on the use of remote learning platforms, or best practices for remote learning), SEAs must follow the same policies and procedures they use for procurements from their non-Federal funds, consistent with [2 C.F.R. § 200.317](#). SEAs must use, manage, and dispose of equipment in accordance with State laws and procedures, consistent with [2 C.F.R. § 200.313\(b\)](#). See also Q3 below. In addition, SEAs must maintain appropriate records and cost documentation as required by [2 C.F.R. § 200.302](#) (financial management), [2 C.F.R. § 200.333](#) (retention requirements for records), and [2 C.F.R. § 200.430\(i\)](#) (standards for documenting personnel expenses). Further, costs incurred that are associated with COVID-19 related reasons will be allowable only if they are reasonable, necessary, and allocable to the grant, consistent with the Federal cost principles described in the OMB Uniform Guidance ([2 C.F.R. §§ 200.403, 200.404, and 200.405](#)) and adequately documented ([2 C.F.R. § 200.403\(g\)](#)), and do not conflict with the applicable statute and regulations.

Q3. Are SEAs and LEAs able to use IDEA Part B funds to purchase equipment necessary to increase their capacity to support remote learning for students with disabilities?

OSEP acknowledges that, particularly during the COVID-19 pandemic, SEAs and their LEAs may need to purchase equipment and other assets (such as software, mobile hot spots, or devices like laptops and tablets⁶), including related assistive technology, in order to support increased accessibility to remote learning platforms for students with

⁵ See IDEA's permissive use of funds provision in [34 C.F.R. § 300.208\(a\)\(1\)](#). It is permissible to use IDEA Part B funds in such cases where an "incidental benefit" is provided to nondisabled children as a result of special education and related services provided under IDEA to children with disabilities. See [OSEP's Aug. 5, 2013, letter to Ms. Bowman](#).

⁶ IDEA Part B funds may not be used to purchase equipment that is being provided to all students, such as laptops distributed to the entire student population of a school to facilitate remote learning. However, to the extent that students with disabilities require additional equipment, in addition to what is being provided to all students, in order to access remote learning, IDEA funds may be used to purchase the equipment to enable that access.

disabilities. Under [34 C.F.R. § 300.718\(a\)](#), if OSEP determines that an IDEA Part B program will be improved by permitting program funds to be used to acquire appropriate equipment⁷, (such as a dedicated communication device for an individual student with a disability), OSEP is authorized to allow the use of those funds for those purposes. Equipment and other assets purchased with IDEA Part B funds may be transferred from school to home, as needed for use by students with disabilities in remote learning settings.

If equipment expenditures fall within the scope of the prior approval already provided under OSERS' October 29, 2019, Frequently Asked Questions (FAQs) on "Prior Approval – OSEP and RSA Formula Grants,"⁸ SEAs are not required to submit prior approval requests for the equipment. Under that prior approval, grantees do not need to submit prior approval requests to OSEP for equipment (defined generally as \$5,000 or more per item of equipment) that is to be charged to IDEA funds and which is identified on, or directly related to the implementation of, IEPs for children and youth with disabilities, including services such as assistive technology devices listed on the IEP as well as equipment needed to provide services in accordance with the IEP. However, if an SEA must purchase equipment that goes beyond the scope of the prior approval provided in the FAQs, then the SEA must submit a detailed prior approval request to OSEP. OSEP has streamlined its current approval process to respond to the anticipated increase in requests. Similarly, under their subrecipient monitoring authority,⁹ SEAs may anticipate additional prior approval requests from their LEAs regarding the use of IDEA Part B funds for the purchase of equipment, and SEAs may wish to expedite their usual procedures and practices consistent with any flexibilities afforded by the State during times of emergency.

Under [34 C.F.R. § 300.202\(a\)\(1\)](#), IDEA Part B funds provided to LEAs must be expended in accordance with IDEA. Further, when expending IDEA Part B funds to procure property (including equipment and other assets, such as technological devices) and services (including training on the use of remote learning platforms, or best practices for remote learning), SEAs must follow the same policies and procedures they use for procurements from their non-Federal funds, consistent with [2 C.F.R. § 200.317](#). SEAs must use, manage, and dispose of equipment in accordance with State laws and procedures, consistent with [2 C.F.R. § 200.313\(b\)](#). LEAs must meet the OMB Uniform Guidance requirements for

⁷ Equipment is defined in the IDEA regulations at [34 C.F.R. § 300.14](#). Equipment is further defined in the OMB Uniform Guidance at [2 C.F.R. § 200.33](#).

⁸ Available at <https://www2.ed.gov/policy/speced/guid/fag-prior-approval-10-29-2019.pdf>.

⁹ Under the OMB Uniform Guidance requirements in [2 C.F.R. § 200.439\(b\)\(1\)–\(3\)](#), SEAs have the authority, as the pass-through entity, to review and approve LEAs' requests to use IDEA Part B funds for the purchase of equipment, using the same criteria described in FAQ 12 of OSERS' October 29, 2019, [FAQs on "Prior Approval – OSEP and RSA Formula Grants."](#)

procurement in [2 C.F.R. §§ 200.318 through 200.326](#), and for equipment in [2 C.F.R. §§ 200.313\(c\)-\(e\)](#) and [200.439](#). Both SEAs and LEAs must also maintain appropriate records and cost documentation as required by [2 C.F.R. § 200.302](#) (financial management), [2 C.F.R. § 200.333](#) (retention requirements for records), and [2 C.F.R. § 200.430\(i\)](#) (standards for documenting personnel expenses). Further, costs incurred that are associated with COVID-19 related reasons will be allowable only if they are reasonable, necessary, and allocable to the grant, consistent with the Federal cost principles described in the OMB Uniform Guidance ([2 C.F.R. §§ 200.403](#), [200.404](#), and [200.405](#)) and adequately documented ([2 C.F.R. § 200.403\(g\)](#)), and do not conflict with the applicable statute and regulations.