

# IDEA, P.L. 118-47, 2024-2025 Part B Flow-Through Sections 611 and 619 Subgrant Awards for Special Education

The 2024-2025 *Individuals with Disabilities Education Act* (IDEA) Part B (Sections 611 and 619) Flow-Through federal allocations, through the United States Department of Education (USED) for school divisions and state operated programs (SOPs) that qualify based on submission of an approvable 2024-2025 annual plan are now available.

Please note that as part of your application for fiscal year (FY) 2024-2025, your school division or SOP has provided certifications that its application will comply with the IDEA Act of 2004, at 20 USC § 1413(a)(1), and its federal implementing regulations, at 34 CFR Parts 300 and 301, and that the school division or SOP will operate its Part B program in accordance with all of the required assurances and certifications that are consistent with the Virginia Department of Education's (VDOE's) policies and procedures. It further certifies that the application is a material representation of its compliance with the provisions of the [Education Department](https://ecfr.io/Title-34/Part-76) [General Administrative Regulations](https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html) (EDGAR) and [2 CFR, Part 200 Uniform Guidance](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200), as applicable. An amendment to Uniform Guidance was made on April 22, 2024, and will be effective October 1, 2024. Revisions are currently found at [Federal Register: Guidance for Federal Financial Assistance](https://www.federalregister.gov/documents/2024/04/22/2024-07496/guidance-for-federal-financial-assistance).

Virginia’s total federal fiscal year (FFY) 2024 grant award is $346,708,347 with $118,107,497 currently available for award under the *Consolidated Appropriations Act*, 2023 (Public Law 118-47) for the IDEA Part B Section 611. The portion of the Section 611 flow-through allocation available through the reimbursement process as of July 1, 2024, is approximately 34.07 percent to school divisions and SOPs that have submitted an approvable annual plan. The remaining 65.93 percent is available as of October 1, 2024, through the reimbursement process to school divisions and SOPs that have an approved annual plan. The entire allocation for Section 619 Flow-Through funds is available as of July 1, 2024, through the reimbursement process to school divisions and SOPs that have submitted an approvable annual plan.

Upon final approval of a school division or SOP application by VDOE, each sub-recipient will need to log on to the Department of Education’s Online Management of Education Grant Awards (OMEGA) System to review the grant’s status and to distribute the grant award budgets to the appropriate object code level. Questions regarding this process should be sent to [OMEGA SUPPORT.](mailto:omega.support@doe.virginia.gov) You may also call (804) 750-8101 for assistance.

Approval of the annual plan establishes the eligibility of school divisions and SOPs to receive funding under the *Consolidated Appropriations Act*, 2023 (Public Law 118-47) for the IDEA Part B Sections 611 and 619. These funds are available for obligation from July 1, 2024, through September 30, 2026, in accordance with 34 CFR §76.709.

These funds are made available on the condition that sub-recipients operate consistent with all requirements of P.L. 108-446 and applicable regulations and make such changes to existing policies and procedures as necessary to bring those policies and procedures into compliance as soon as possible. School divisions are reminded that such changes must be submitted to their local school boards for approval.

## 2024-2025 Part B (Section 611) Flow-Through Funding

Amounts for each sub-recipient can be found on the VDOE website at [IDEA Part B 611 Flow-Through 2024-2025 (Expires September 30, 2026)](https://www.doe.virginia.gov/home/showdocument?id=55746). As previously noted, the amount shown in your award for the Section 611 program is approximately 34.07 percent of the total federal fiscal year (FFY) 2024 award. Of the $301,774,986 appropriated amount in FFY 2024 for sub-recipient awards, $102,800,779.27 is available for awards on July 1, 2024, and $198,974,206.73 will be available for awards on October 1, 2024. No funds may be obligated after September 30, 2026, and final claims for reimbursement must be submitted via the OMEGA System no later than November 15, 2026. Funds are provided to school divisions and SOPs through an expenditure reimbursement process and funds must be expended in accordance with each sub-recipient’s approved application or subsequent amendments as approved by VDOE. Because original grant applications were based on estimated amounts, most sub-recipients will need to submit (via OMEGA) a budget amendment addressing the difference between estimated Section 611 funds and funds actually awarded.

## 2024-2025 Part B (Section 619) Flow-Through Funding

Amounts for each sub-recipient can be found on the VDOE website at   
[IDEA Part B 619 Flow-Through 2024-2025 (Expires September 30, 2026)](https://www.doe.virginia.gov/home/showdocument?id=55744). The amount in your award for Section 619 represents the full amount of funds to which you are entitled. No funds may be obligated after September 30, 2026, and final claims for reimbursement must be submitted via OMEGA no later than November 15, 2026. Funds are provided to school divisions and certain SOPs through an expenditure reimbursement process and must be expended in accordance with each sub-recipient’s approved application or subsequent amendments as approved by VDOE. Because original grant applications were based on estimated amounts, most sub-recipients will need to submit (via OMEGA) a budget amendment addressing the difference between estimated Section 619 funds and funds actually awarded.

## Reimbursement

Reimbursement for expenditures pursuant to these awards may not be honored if program or budget modifications are made without prior approval by VDOE. Equipment purchases exceeding $5,000 and all conferences, training projects, and out-of-state travel must be approved in advance by the VDOE.[[1]](#footnote-2) Please be reminded that as sub-recipients, you must consider the following factors when considering the use of funds for conferences or meetings:

* Ensure that attending or hosting a conference or meeting is consistent with the division’s approved application and is reasonable and necessary to achieve the goals and objectives of the grant;
* Ensure that the primary purpose of the conference or meeting is to disseminate technical information (e.g., provide information on specific programmatic requirements, best practices in a particular field, or theoretical, empirical, or methodological advances made in a particular field; conduct training or professional development; plan/coordinate the work being done under the grant); and
* Consider whether there are more effective or efficient alternatives that can accomplish the desired results at a lower cost, for example, using webinars or video conferencing.

Reimbursement for travel-related conferences or meetings, including food, must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles for federal grants set out at 2 CFR Part 200

Subpart E of the “Uniform Administrative Requirements, Cost Principles and Audit

Requirements for Federal Awards.” It must also be limited to amounts stipulated by state travel regulations. Please also remember that alcoholic beverages and entertainment costs which include costs for amusement, diversion, and social activities are non-allowable costs. Foods for the conference or meeting can only be reimbursed if it is necessary to accomplish legitimate meeting or conference business (e.g., working lunch might be allowable if attendance at lunch is needed to ensure full participation by attendees in essential discussions and speeches concerning the purpose of the conference and to achieve the goals and objectives of the project).

Funds available under the provisions of IDEA may be used to support only the excess costs of educating individuals with disabilities as outlined in your approved application or subsequent amendments approved by the VDOE. Reimbursement requests must be submitted electronically via OMEGA.

## Participant Support Costs Requirements (PSCs)

As part of the Uniform Guidance (2 C.F.R. § 200.456) enacted on April 22, 2024, there have been changes to the preapproval process for school divisions to use Part B funds for participant support costs.[[2]](#footnote-3) “Participant support costs” are defined as “stipends or subsistent allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.”

## Comprehensive Coordinated Early Intervening Services (CCEIS) and Coordinated Early Intervening Services (CEIS)

School divisions that were identified to have significant disproportionality are required to set- aside exactly 15 percent of its IDEA Total Part B funds to provide Comprehensive Coordinated Early Intervening Services (CCEIS). School divisions not required to set-aside funds for Comprehensive Coordinated Early Intervening Services (CCEIS) may voluntarily set-aside up to a maximum of 15 percent of their total Part B funds for CEIS. A unique project code has been created for monitoring CCEIS and CEIS related activities and the amounts loaded in OMEGA reflect the required 15 percent set-aside amount or the voluntary set-aside amount. If the division later chooses not to voluntarily set-aside Part B funds for CEIS, a written amendment must be submitted via email to [sped-finance@doe.virginia.gov](mailto:sped-finance@doe.virginia.gov). Unspent CCEIS funds at the conclusion of the grant award period will revert back to the U.S. Department of Education (USED) for school divisions that are required to set-aside funds for CCEIS. A budget amendment must be submitted via OMEGA if a school division is required or chooses to voluntarily set-aside Part B funds for CEIS. The planned CCEIS and CEIS activities must be pre-approved by VDOE, and funds must be used accordingly and for that purpose only.

When requesting reimbursements, use the designated CCEIS/CEIS project code in OMEGA to identify CCEIS/CEIS related expenditures.

## Equitable Services/Proportionate Set Aside Requirements (PSA)

Based on updated guidance, parentally-placed private school proportionate share requirements are distinct for IDEA Part B Section 611 and 619 funds. As such, expenditures incurred must be charged in accordance with amounts calculated for each Part B Sections 611 and 619.[[3]](#footnote-4)  The proportionate share set-aside amount for each required school division must be expended during the grant period on the provision of special education and related services for the parentally-placed private school students with disabilities enrolled in private schools and home-schooled children located in the Local Educational Agency. Funds not obligated or spent at the end of the first fiscal year of the grant must be carried forward for one additional year. Any unspent funds after the one-year carryover period can be spent on other special education and related services activities.

When requesting reimbursements, use the drop-down button in OMEGA to identify Proportionate Set Aside (PSA) related expenditures. Please note that the actual PSA amount for the grant is established based on data submitted during the PSA data collection in the Fall and not preliminary amounts included in the annual plan. PSA amounts must be reserved under object code 0000 until ready to expend.

## Special Terms and Conditions

The Additional Required [Special Terms and Conditions](https://www.doe.virginia.gov/home/showdocument?id=55748&t=638563019798159679) for Grant Awards or Cooperative Agreement, consist of provisions for the following:

* Intellectual Property that must be applied for all grants or cooperative agreements regardless of funding source (General, Special, Federal);
* Suspension and Debarment Compliance - Non-Procurement Covered Transactions;
* Federal Funding in Public Announcements;
* Prohibition of Text Messaging and Emailing While Driving During Official Federal Grant Business;
* Monitoring and Reporting;
* Build America Buy America Sourcing Requirements Grant Condition Required Domestic Sourcing Under the Build America Buy America Act (BABAA); and
* Trafficking Persons.

Please note that the above provisions may be revised based upon anticipated updates to uniform guidance.[[4]](#footnote-5)

## Amendments to the Annual Plan/Funding Applications

Amendments to the 2024-2025 annual plan and application for federal funds must be submitted to VDOE for approval as they are adopted by each school division. Any funding application amendment requests must be submitted via OMEGA.

## Additional Information

The VDOE and auditors shall have access to sub-recipient records and financial statements as necessary to meet monitoring requirements in 2 CFR 200. This federal award is not for research and development. School divisions shall adhere to their approved negotiated indirect cost (IDC) rate that can be accessed at [Local Educational Agency Indirect Cost Rates for Indirect Cost Recovery on Federal Grants](https://www.doe.virginia.gov/data-policy-funding/school-finance/budget-grants-management). If a rate has not been negotiated or approved, the school division or SOP may be eligible to use the de minimis rate of eight (8) percent as stated in §200.414 indirect (F&A) costs.

## For more information

For additional information or questions, please contact:

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| **Topic** | **Staff Name** | **Email** | **Phone Number** |
| Subgrants and Annual plans | Kesha Reed | [Sped-finance@doe.virginia.gov](mailto:Sped-finance@doe.virginia.gov) | (804) 750-8131 |
| CCEIS/CEIS | Doranda Scott | [Doranda.Scott@doe.virginia.gov](mailto:Doranda.Scott@doe.virginia.gov) | (804) 774-4321 |
| Identification of school divisions required to provide CCEIS due to disproportionality | Jamie Sears | [Jamie. Sears@doe.virginia.gov](mailto:Jamie.%20Sears@doe.virginia.gov%20) | (804) 418-4688 |
| OMEGA Support | Olinder Jones | [Omega.support@doe.virginia.gov](mailto:Omega.support@%20doe.virginia.gov) | (804) 750-8101 |

1. On April 22, 2024, Office of Management and Budget (OMB) published major changes to the 2 C.F.R. Part 200 as part of the OMB guidance for Federal Financial Assistance, which is still referred to as the OMB Uniform Guidance. The definition of “equipment” has changed. Previously, equipment was defined as the lower of the recipient’s capitalization level or $5,000. The state has been provided the flexibility to apply the new provisions in the OMB Uniform Guidance effective July 1, 2024 (instead of October 1, 2024) for all USED funds available as of that date (including FFYs 2022 and 2023 carryover funds). This flexibility extends to the new $10,000 threshold for equipment, provided that the Federal grant recipient or subrecipient has updated its capitalization level for financial statement purposes from $5,000 to $10,000. Additional information will be forthcoming about the change as Virginia finalizes the effective date. [↑](#footnote-ref-2)
2. The state has been given the flexibility to apply the new provisions in the OMB Uniform Guidance effective July 1, 2024 (instead of October 1, 2024). Additional information will be forthcoming about the changes as Virginia finalizes the effective date. [↑](#footnote-ref-3)
3. Under IDEA [34 CFR 300.133 (a) – Parentally-placed Private School Proportionate Share Expenditures](https://www.ecfr.gov/current/title-34/subtitle-B/chapter-III/part-300/subpart-B/subject-group-ECFR3556f7ac2fe0a92/section-300.133),it is indicated that to meet the requirement of § 300.132(a), each LEA must be meet the requirements separately and the funds cannot be pooled. [↑](#footnote-ref-4)
4. [Federal Register: Guidance for Federal Financial Assistance](https://www.federalregister.gov/documents/2024/04/22/2024-07496/guidance-for-federal-financial-assistance) [↑](#footnote-ref-5)