

Guidance for use of FFY21 / FY22 IDEA Part B Funds



Description	Example	Obligation Rule	Liquidation Rule
Goods/Equipment	Instructional supplies, bus, computers	Obligate by September 30. Funds to purchase goods/equipment are considered obligated when a purchase order has been obtained. <i>See Edgar, 5th Ed., Page 56</i>	Only applicable to items ordered on or before September 30. Items must be received and invoice paid by liquidation deadline (December).
Contractual Services	OT, PT, etc.	Obligate by September 30. Contractual services are considered obligated when there is a fully executed contract in place. <i>See Edgar, 5th Ed., Page 56</i>	Only applicable to contractual services provided on or before September 30. Must be paid before liquidation Deadline (December).
Personnel	Salaries / Benefits	Obligate by September 30. Services are considered obligated when the service is performed. <i>See Edgar, 5th Ed., Page 56</i>	Only applicable to work performed by LEA staff through September 30. Must be paid before liquidation deadline (December)
Travel	Mileage, Hotel, Etc.	Obligate by September 30. Travel is considered obligated when the travel is taken. <i>See Edgar, 5th Ed., Page 56</i>	Only applicable to travel taken on or before September 30. Must be paid before liquidation deadline (December).

Remember:

- FFY21 / FY22 is School Year 2021-2022
- FFY22 / FY23 is School Year 2022-2023
- FFY23 / FY24 is School Year 2023-2024