

**IDEA ALLOWABLE COSTS AND REQUIREMENTS CHART**

<b>SALARIES AND BENEFITS</b>	<b>PURCHASED SERVICES</b>	<b>SUPPLIES</b>	<b>PROPORTIONATE SHARE (PS)</b>	<b>COORDINATED EARLY INTERVENING SERVICES (CEIS)</b>	<b>EQUIPMENT</b>	<b>CAPITAL OUTLAY</b>	<b>TRAVEL</b>
Track IDEA paid Employees in Payroll System. Report in MOSIS.	Follow Procurement Procedures related to Bidding	Any item with a cost less than \$1,000 per unit	Track all expenditures for PS with function code 1224 or 2557	Track all expenditures for CEIS with function code 1223	Request Prior Approval through ePeGS Budget Application	Request Prior Approval through ePeGS Budget Application	Track IDEA paid travel with 44100 (Part B Project Code)
Track IDEA paid expenditures with 44100 (Part B) Project Code	Track IDEA paid purchased services with 44100 (Part B) Project Code	Track IDEA paid supplies with 44100 (Part B) Project Code	Track IDEA paid PS with 44100 (Part B) Project Code	Track IDEA paid CEIS with 44100 (Part B) Project Code	Track IDEA paid equipment with 44100 (Part B) Project Code	Track IDEA paid Capital Outlay with 44100 (Part B) Project Code	Ensure Obligation Date Meets Requirements
Complete Time and Effort Documentation for IDEA paid Employees	Ensure Obligation Date Meets Requirements	Ensure Obligation Date Meets Requirements	Prorate Salaries and Benefits as appropriate	Prorate Salaries and Benefits as appropriate	Follow Procurement Procedures related to Bidding	Follow Procurement Procedures related to Bidding	Attach Travel Justification Statement to Source Documentation
Ensure Obligation Date Meets Requirements	Ensure Private Agencies are Approved through DESE	Only Purchase Supplies that are trackable and have an audit trail	Complete Time and Effort Documentation for IDEA PS paid Employees	Complete Time and Effort Documentation for IDEA CEIS paid Employees	Ensure Obligation Date Meets Requirements	Ensure Obligation Date Meets Requirements	
Ensure IDEA paid salary and benefits are deducted from Medicaid Roster	Check Debarment and Suspension List if applicable	"Share the Love" among multiple vendors, can't utilize just one prime vendor unless bid	Track Students receiving services with a 2100 placement code in MOSIS	Complete reporting requirements in ePeGS	Complete Equipment Inventory	Follow Uniform Accessibility/ADA Standards and Davis-Bacon Act for Laborers	