IDEA Part B

LEA Allowable Use of Funds Manual

NEW MEXICO

Public Education Department

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Overview and Authority

Funds provided to LEAs/schools under the Individuals with Disabilities Education Act (IDEA) Part B are subject to multiple requirements, including IDEA regulations (34 CFR Part 300); the Education Department General Administrative Regulations (EDGAR), 34 CFR Part 76—State-Administered Programs; and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards of the Office of Management and Budget (OMB), commonly known as the Uniform Grants Guidance (2 CFR Part 200).

The Uniform Grant Guidance and other applicable regulations establish fiscal requirements for nonfederal agencies that are recipients of federal funds. Allowability of costs charged to all federal grants is governed by the Uniform Grant Guidance (see 2 CFR § 200.403) and other applicable regulations, such as EDGAR. Additionally, the allowability of costs charged to IDEA Part B federal grants is governed by IDEA regulations at 34 CFR § 300.202.

The purpose of these procedures is to define the criteria and parameters to determine the allowability of costs charged to grants under IDEA Part B Section 611 and Section 619 at the state educational agency (SEA) and local educational agency (LEA) levels.

Allowable Use of Funds' Criteria

General Criteria

Under the Uniform Grant Guidance 2 CFR § 200.403, costs must meet the following general criteria in order to be allowable under a federal award:

- be necessary and reasonable for the performance of the federal award
- be allocable to the federal award
- conform to any limitations or exclusions set forth in these principles or in the federal award as to types or amount of cost items
- be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-federal entity
- be accorded consistent treatment (A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.)
- be determined in accordance with generally accepted accounting principles (GAAP), except for state and local governments and Indian tribes, as otherwise provided under the Uniform Grant Guidance regulations

- are not included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period (see also 2 CFR § 200.306(b))
- be adequately documented
- be incurred during the approved budget period

A cost must be well documented, supported by invoices, purchase orders, contracts, or other type of supporting documentation.

Excess Costs Under IDEA

Under IDEA 34 CFR § 300.202, for a particular cost to be allowable, it must be an excess cost of providing special education and related services. IDEA Part B funds must be used to supplement state, local, and other federal funds and not to supplant those funds. Under IDEA, the "supplement, not supplant" rule does not follow a single cost test. An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before IDEA Part B funds are used (see 34 CFR § 300.202).

Necessary, Reasonable, and Allocable Costs

A cost is **necessary** if it is helpful and appropriate for your program or activities (see IRS Definition Publication 535).

A cost is **reasonable** if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost (2 CFR § 200.404). The question of reasonableness is particularly important when the nonfederal entity is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to the following:

- whether the cost is of a type generally recognized as ordinary and necessary for the operation of the nonfederal entity or the proper and efficient performance of the federal award
- the restraints or requirements imposed by such factors as sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the federal award
- market prices for comparable goods or services for the geographic area
- whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the nonfederal entity, the public at large, and the federal government
- whether the nonfederal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost

A cost is **allocable** to a particular federal award or other cost objectives if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received (2 CFR § 200.405). This standard is met if the cost

- is incurred specifically for the federal award,
- benefits both the federal award and other work of the nonfederal entity and can be distributed in proportions that may be approximated using reasonable methods, and
- is necessary to the overall operation of the nonfederal entity and is assignable in part to the federal award in accordance with the program requirements.

In determining the allocability of a given cost to IDEA, consideration must be given to the following:

1. Is this cost incurred during the period of availability of the IDEA grant? Is there any benefit received by the special education program or IDEA Part B cost objectives with the cost?

- If **No**, then the cost is not allocable to IDEA.
- If **Yes**, then the cost may be allocable to IDEA.

2. In the absence of special education, would this cost exist?

- If **No**, then the cost is likely not allocable to IDEA.
- If **Yes**, then the cost may be allocable to IDEA.

3. Is this cost generated only for students with disabilities?

- If **No**, then the cost is likely not allocable to IDEA.
- If **Yes**, then the cost may be allocable to IDEA.

4. Is the cost incurred to provide a direct or indirect service or accommodation documented on students' Individualized Education Programs (IEPs)?

- If **No**, then the cost may not be allocable to IDEA.
- If **Yes**, then the cost is allocable to IDEA.

In addition to the direct costs of providing special education and related services, IDEA funds may also be used for the following activities:

- for costs of special education and related services provided in a regular education class or other education-related setting to a student with a disability in accordance with the student's IEP, even if one or more nondisabled students benefit from these services (incidental inclusion in services) (34 CFR § 300.208(a)(1))
- to develop and implement CEIS—note that the allowable costs described for IDEA funds are not necessarily allowable for CEIS (34 CFR § 300.226)

- to establish and implement cost or risk-sharing funds, consortia, or cooperatives for the LEA/school itself, or for LEAs/schools working together, to pay for high-cost special education and related services (34 CFR § 300.208(a)(3))
- for case management activities, including the purchase of appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related service personnel providing services described in IEPs for students with disabilities (34 CFR § 300.208(b)).

For more information concerning specific items of cost, see 2 CFR § 200.420 Considerations for Selected Items of Cost.

The New Mexico Public Education Department (NMPED) provides ongoing training to LEAs on allowable costs using IDEA Part B funds. Each time an obligation is made, both NMPED and the LEAs should ensure that it is allowable and allocable to IDEA Part B. LEAs should contact the Office of Special Education (OSE) Business Operations with any questions concerning the allowability of a particular cost to the grant.

LEA Internal Controls

Uniform Grant Guidance at 2 CFR § 200.61 defines "internal controls" as a process, implemented by a nonfederal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

(a) Effectiveness and efficiency of operations;
(b) Reliability of reporting for internal and external use; and
(c) Compliance with applicable laws and regulations.

LEAs are required to develop internal control policies and procedures to facilitate compliance with IDEA and other federal regulations. A system must be in place within the procedures to ensure that transactions are properly recorded and accounted for and that they are carried out in accordance with all applicable federal statutes and regulations. Procedures must be documented and followed to protect funds, property, and assets from unauthorized use or disposal. Internal controls require an accounting system that emphasizes accountability for how funds are spent (also known as "fund accounting").

Accounting records must be substantiated by source documentation, which includes

- cancelled checks,
- invoices,
- purchase orders,
- paid bills,
- time and attendance records, and
- contract and subgrant award documents.

Each LEA's fiscal controls and accounting procedures must be adequate to

- allow for the preparation of required reports and
- allow for the tracing of funds to a level of expenditure sufficient to establish that such funds were not used in violation of applicable statutes' restrictions and prohibitions.

In addition, the financial management system in each LEA must be able to

- prepare reports as required by EDGAR and IDEA;
- provide a complete disclosure of financial results (e.g., cash flow, expenditures, amendments);
- ensure that there is accountability in how IDEA funds are used;
- ensure that IDEA funds are not comingled with state funds and/or local funds; and
- ensure that IDEA funds are used to supplement and not supplant state, local, and other federal funds (34 CFR §§ 300.162(c), 300.202(a)(3)).

Timing of Obligations of Cost

The timing of the obligation of costs charged to a federal grant, which has a significant impact on the allowability of costs, is also defined in EDGAR 34 CFR § 76.707 and §708.

If the obligation is for	The obligation is made
(a) Acquisition of real or personal property	On the date on which the state or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the state or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the state or subgrantee	On the date on which the state or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the state or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the state or subgrantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the state or subgrantee receives the services.
(h) A pre-agreement cost that was properly approved by the secretary under the cost principles in 2 CFR	On the first day of the grant or subgrant performance period.

Part 200, Subpart E—Cost Principles	

Indirect Costs

Direct and Indirect Cost Definitions

Direct costs are costs that can be associated with a specific federal award or that can be directly assigned to activities in support of a federal award with a high degree of accuracy (2 CFR § 200.413(a)). **Indirect costs** are those that are (a) incurred for a common or joint purpose that benefits more than one cost objective and (b) are difficult to assign to the cost objectives (2 CFR § 200.414).

It is necessary to consistently consider expenses as either direct or indirect costs when they are incurred for the same purpose under similar conditions. Under each accounting system, there is no universal rule for classifying certain costs as direct or indirect. A cost may be direct in relation to certain services or functions but indirect in relation to the federal award or another final cost objective. To avoid possible double charging of federal awards, it is critical that each item of cost incurred for the same purpose be treated consistently in similar circumstances as a direct or indirect cost (2 CFR § 200.412).

Indirect Costs Requirements for LEAs

Under EDGAR 34 CFR § 76.563, a restricted indirect cost rate applies to state and local government grantees and their subgrantees under programs with a statutory requirement prohibiting the use of federal funds to replace nonfederal funds. As a result, LEAs are subject to limited indirect cost rates.

The restricted indirect cost rate is determined by the following formula (34 CFR § 76.564(a)):

(GENERAL MANAGEMENT COSTS + FIXED COSTS) ÷ (OTHER EXPENDITURES) =

RESTRICTED INDIRECT COST RATE

LEAs submit an indirect cost proposal to the NMPED School Budget Officers for review and approval. Approved indirect cost rates for LEAs can be found at the NMPED Accounting Bureau site. The approved restricted indirect cost rates are uploaded to the Operating Budget Management System (OBMS) portal and can be used by LEAs in their IDEA Part B applications, if appropriate.

Indirect Costs Requirements for NMPED

Under IDEA 34 CFR § 300.704, a state may use state set-aside funds without regard to the prohibition on supplanting other funds in § 300.162(c). Therefore, the NMPED state set-aside funds are not subject to a restricted indirect cost rate. An unrestricted indirect cost rate can be used to charge indirect costs to the IDEA Part B state set-aside. The Finance Analysis Bureau applies annually to the U.S. Department of Education for a restricted and unrestricted indirect cost rate for the NMPED.

Allowability of Indirect Costs for LEAs

The maximum amount of indirect costs that can be charged to the LEA subgrant is determined by the following formula:

(RESTRICTED INDIRECT COST RATE) × (TOTAL DIRECT COSTS OF THE GRANT - CAPITAL OUTLAYS, SUBGRANTS, AND OTHER DISTORTING OR UNALLOWABLE ITEMS AS SPECIFIED IN THE GRANTEE'S INDIRECT COST RATE AGREEMENT) = INDIRECT COSTS

If another cost spent for the same purpose, under comparable conditions, has already been assigned to a federal award as a direct cost, the cost cannot be allocated to a federal award as an indirect cost. Examples of common indirect costs follow:

- rented or shared space or facility
- payment of proportionate amount for utilities
- payment for proportionate share for services
- distribution of cost pool to produce equitable results

Additional examples of services that typically benefit multiple activities and programs include accounting, auditing, payroll, personnel, budgeting, purchasing, and operation and maintenance of plant facilities. Appropriate costs for these services may be attributed to IDEA through the indirect cost allocation plan.

LEA indirect costs charged to the grant are monitored during virtual and onsite fiscal monitoring activities (see *Special Education Fiscal Monitoring Manual*).

LEA Written Procedures for Allowability and Allocability of IDEA Part B Costs

Every IDEA federal grant expenditure should be reviewed and approved at the LEA by a minimum of two individuals. Segregation of duties is an internal control that confirms at least two individuals are responsible for the separate parts of any task to prevent error and fraud.

LEAs should have the process for segregation of duties clearly documented in their policies and procedures. Ideally, costs charged to the IDEA Part B grant should be reviewed by

- one program officer to determine the necessity, reasonableness, and allocability of the cost to IDEA and
- one budget officer to determine the reasonableness, consistency of treatment, adequacy of documentation, and availability of funds and to ensure that all the internal control procedures were followed.

Written procedures for allowability of costs should also address the LEA's process for each of the following:

- determining whether expenses are necessary, reasonable, and allocable for the performance of the federal award
- identifying whether a cost is charged directly or indirectly
- making decisions in approving expenses (including personnel involved)
- documenting costs and supporting evidence, including invoices, purchase orders, contracts, and time and effort logs
- handling costs uniformly across all Part B grants
- monitoring budgets, including the timing of obligations made, payments issued, period of availability, and benefits to IDEA Part B grants

NMPED Monitoring of LEAs' Allowable Use of Funds

The NMPED monitors the allowability of costs charged to IDEA grants through the following steps:

- When LEAs submit an IDEA Part B subgrant application in OBMS, a budget with a list of anticipated activities, equipment, and supplies must be included. The OSE assistant deputy director of data and finance and the financial coordinator use the Monthly Review Checklist (see Appendix B) to ensure all components of the application have been completed correctly.
- The budgeted items are also verified using the allowable costs' document to ensure all proposed costs are allowable and allocable to IDEA.
- Once the subgrant application (including budget) is approved, LEAs can begin to request reimbursements for approved costs charged to the IDEA Part B grants.
- LEAs are permitted to amend their budgets within OBMS to meet unanticipated needs and to make limited program changes at any time during the grant's period of performance.

- When the change of expenditures per program activity or budget category is more than 10 percent, LEAs must submit a budget modification request within OBMS.
- LEAs submit budget amendments annually to reflect carryover changes that occur.
- The budget amendment is submitted through the IDEA Part B grant in the OBMS portal.
- LEAs are reimbursed for their obligated expenditures when a reimbursement request is submitted in the OBMS portal.
- NMPED does not allow cash advances. Expenditures submitted for reimbursement are aggregated and approved if a balance remains in the requested line item.
- The OSE Business Operations processes any submitted reimbursement request.
- It is suggested that LEAs submit reimbursement requests monthly at a minimum.
- Annually, NMPED's Accounting Team performs a desk audit in November. At this time, LEAs may be occasionally required to submit supporting documentation for any reimbursement request that has been paid.
- The Accounting Team and OSE Fiscal Team may review the expenditures to ensure all were allowable costs using Part B funds. If necessary, the Accounting Team can request that an LEA return funds for unallowable expenses and charge the cost to a different funding source.
- LEAs upload documentation of time and effort to OBMS for integrated monitoring. Business Operations reviews the documentation to ensure it is compliant.

NMPED Purchasing and Procurement Procedures

NMPED General Procurement Requirements and Thresholds

The following thresholds and policies are taken from the New Mexico Administrative Code—Title 1—Chapter 4—Part 1.

A. Small Purchases of $20,000 or Less (NMAC 1.4.1.50)

A state agency may procure services, construction, or items of tangible personal property having a value not exceeding twenty thousand dollars ($20,000) by issuing a direct purchase order to a contractor based upon the best obtainable price and in accordance with any procedures or processes set forth by the state purchasing agent and the state controller.

B. Small Purchases of Items of Tangible Personal Property, Construction, and Nonprofessional Services (NMAC 1.4.1.51)

1. Quotation to be obtained: Insofar as it is practical for small purchases of nonprofessional services, construction, or items of tangible personal property having a value exceeding twenty thousand dollars ($20,000) but not exceeding the value set forth in statute for small purchases, and in accordance with any procedures or

processes set forth by the state purchasing agent and the state controller, no fewer than three businesses shall be solicited via written requests containing the specifications for the procurement to submit written quotations that are recorded and placed in the procurement file. Such notations as "does not carry" or "did not return my phone call" do not qualify as a valid quotation.

2. Disclosure: Prior to award, the contents of any response to a quotation shall not be disclosed to any other business from which the same request for quotation is also being solicited.
3. Award: Award shall be made to the responsible and responsive business offering the lowest acceptable quotation.
4. Records: The names of the businesses submitting quotations, the date, and the amount of each quotation shall be recorded and maintained as a public record.

C. Small Purchases of Professional Services (NMAC 1.4.1.52)

1. Application: A central purchasing office may procure professional services having a value not to exceed the value set forth in statute for small purchases of professional services, except for the services of architects, engineers, landscape architects, or surveyors for state public works projects, as that term is defined in Section 13-1-91 NMSA 1978, in accordance with Subsections B, C, and D of this section and 1.4.10 NMAC.

D. Sole Source Procurement of Items of Tangible Personal Property, Construction, and Nonprofessional Services (**NMAC 1.4.1.54**)

1. Conditions for use: A contract may be awarded without competitive sealed bids or competitive sealed proposals, regardless of the estimated cost, when the state purchasing agent or a central purchasing office, employing due diligence, determines, in writing, that
    a. there is only one source for the required service, construction, or item of tangible personal property;
    b. the service, construction, or item of tangible personal property is unique, and this uniqueness is substantially related to the intended purpose of the contract; and
    c. other similar services, construction, or items of tangible personal property cannot meet the intended purpose of the contract.
2. Request by using agency: Any request by a using agency that a procurement be restricted to one potential contractor shall be accompanied by a written explanation as to why no other will be suitable or acceptable to meet the need. The written explanation shall be made upon a form provided by the state purchasing agent and available online.

3. Posting: Prior to the award of a sole source procurement contract, the state purchasing agent or central purchasing office shall
    a. provide the information set forth in statute and listed upon the form made available by the state purchasing agent on the state purchasing agent's website to the department of information technology for posting on the sunshine portal and
    b. forward the same information to the legislative finance committee.
4. A local public body central purchasing office, prior to award of a sole source contract, shall post the information required by statute on the local public body website, if one exists, and post the information required by statute on the state purchasing agent's website.
5. Negotiations: The state purchasing agent or a central purchasing office shall conduct negotiations, as appropriate, as to price, delivery, and quantity, in order to obtain the price most advantageous to the state.
6. Notice; protest: At least 30 days before a sole source contract is awarded, the state purchasing agent, a central purchasing office, a local public body, or a designee of any of these entities shall post notice of the intent to award a sole source contract on its website if one exists and post the information required by statute on the state purchasing agent's website. Any qualified potential contractor who was not awarded a sole source contract may protest to the state purchasing agent or a central purchasing office. The protest shall be submitted
    a. in writing and
    b. within 15 calendar days of the notice of intent to award a contract being posted on the state purchasing agent's website or a central purchasing office's website, if it maintains one, or on a local public body's website, if it maintains one. (NOTE: The posting date should be the same on all websites upon which it is posted. If this is not the case, however, the 15 calendar-day period runs from the latest posted date.)

E. Application (Competitive Sealed Proposals; 1.4.1.29-1.4.1.47 NMAC)

1. General: Except as provided in Subsections B and C of this section, the provisions of 1.4.1.29 through 1.4.1.47 NMAC of this rule apply to every procurement made by competitive sealed proposals.
2. Architects, engineers, landscape architects, and surveyors: The provisions of 1.4.1.29 through 1.4.1.47 NMAC of this rule do not apply to the procurement of professional services of architects, engineers, landscape architects, and surveyors for state public works projects or local public works projects. Except that when procuring such professional services for state public works projects or local public works projects,

state agencies and local public bodies shall comply with Sections 13-1-120 through 13-1-124 NMSA 1978, competitive sealed qualifications-based proposals.

3. Procurement of professional services by state agencies with rule-making authority: A state agency with rule-making authority may adopt its own regulations for the procurement of professional services by competitive sealed proposals under the following conditions:
    a. The state agency must receive prior written authorization from the general services department secretary.
    b. The state agency's proposed regulations must provide that requests for proposals (RFPs) or notices thereof having a value exceeding sixty thousand dollars ($60,000) will be provided to the state purchasing agent for distribution to prospective offerors who have registered with the state purchasing agent's office in accordance with the terms of Subsection B of 1.4.1.17 NMAC and Subsection A of 1.4.1.32 NMAC of this rule.

NMPED Procurement Rules and Thresholds Applicable to Federal Grants

The policies and processes outlined in this section ensure that charges to IDEA Part B grants are for allowable expenses for IDEA state administration and other state-level activity funds. When supplies, equipment, or services for the special education program are required, payment can be made with or without a contract. The procurement policies and procedures from 2 CFR § 200.320 and New Mexico Administrative Code—Title 1—Chapter 4—Part 1 are utilized.

Micro-Purchase

Micro-purchase procedures apply to purchases of less than $20,000. This threshold is less restrictive than the Uniform Grant Guidance micro-purchase threshold of $10,000. Therefore, the NMPED follows procedures at 2 CFR § 200.320(a)(1) for micro-purchases.

Small Purchase

Small purchase procedures, described at 2 CFR § 200.320(a)(2), apply to purchases greater than $10,000 and less than $60,000.

Large Purchase

Large purchases over $60,000 require a formal procurement process (see NMAC 1.4.1.29(C)(2)). The NMPED follows the applicable state procedures for initiating an RFP, found at NMAC 1.4.1.31.

Formal Competitive Procurements

Formal competitive procurements include purchases that require an RFP or are designated as a sole source. Additional procedural details for these purchases can be found in paragraphs D and E of the previous section.

Review and Approval of Expenditures

For expenses of supplies or payments that cost less than $500, there is no formal process. The State Special Education Director signs off on invoices to determine allowability of costs.

For expenses of supplies or equipment or payment for services over $500 that are not obtained through a contract, the process starts with the initiation of a requisition by the staff who request the item or the services. The deputy director of finance and data and the state special education director approve the requisition. When approved, a purchase order is issued, marking the approval to make the payment. See Appendices C and D for samples of a requisition and a purchase order.

Review and Approval of Contract-Related Expenditures

For state set-aside expenditures, the NMPED Contracts Team follows the formal process described below.

1. The OSE meets with the contractor to discuss price and scope of work.
2. The contract is drafted and sent to the state special education director for review and approval.
3. The contract is sent to the NMPED Accounts Payable unit.
4. Funds are encumbered through requisition.
5. The contract is signed by the contractor.
6. The signed contract is sent back to NMPED Accounts Payable, then reviewed by the Office of General Counsel.
7. The secretary signs the contract.
8. NMPED Accounts Payable converts the requisition to a purchase order.

NMPED Expenditures Payment Procedures

When an invoice (based on a purchase order [PO] or a contract) is submitted for payment, it must be first reviewed and prepared by the OSE financial coordinator and approved by the state special education director before accounting processes the payment. For materials, including supplies and equipment, NMPED uses a three-way match documentation process that consists of a PO, invoice, and material receipt. For services, NMPED uses documentation of the receipt of services attached with a review from the OSE financial coordinator and an approval by the state special education director after the review of receipts of services, invoices, and a match to the deliverables.

Timeline and Due Dates

Activity	Lead staff	Due date
Submission of IDEA Part B budgets to OBMS	LEA administrator	September 15
Review of IDEA Part B budgets	Business operations staff	October 1
Submission of annual expenditure reports	LEA administrator	November 1
Submission of IDEA reimbursement requests (at a minimum but can submit more frequently if needed)	LEA administrator	Monthly
Desk review of annual expenditures and reimbursement requests	Business Operations	November
LEA restriction indirect cost rate proposal	School budget officer	

Note: Should there be unexpected circumstances requiring an adjustment to the time frames outlined above that would result in changes for LEAs, the NMPED will notify LEAs within a reasonable amount of time to inform LEA administration of the changes to the time frame.

Appendices

Appendix A: Allowability of Specific Items of Cost

This table provides examples and considerations for decision-making when determining allowable and unallowable costs under IDEA Part B. To determine if a cost is allowable, NMPED uses the guidelines established under the Uniform Guidance (2 CFR § 200.403) for decision-making.

Allowed/ Never allowed	Budget item	Special requirements or additional information
Allowed	**ADVERTISING:** Costs associated with advertising in media such as newspapers, radio, television, direct mail, exhibits, electronic or computer transmittals.	Costs are allowed for IDEA-related recruitment of personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant.
Allowed	**AIDES/PARAPROFESSIONALS:** Salaries and fringe benefits.	Aides/paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform duties for which they are trained.
Allowed	**ASSISTIVE TECHNOLOGY DEVICES:** Used to increase, maintain, or improve the functional capabilities of a child with a disability.	IDEA funds are permitted to purchase, lease, or otherwise provide for the acquisition of assistive technology devices.
Allowed, but special requirements or additional information required	**ATTORNEYS' FEES**	IDEA funds *may not* be used to pay attorneys' fees or costs of a party related to any action or proceeding under Section 615 of the act, (including attendance at IEP meetings, due process hearings, appeals of due process hearings to federal court, and court recordings).

Allowed/ Never allowed	Budget item	Special requirements or additional information
		Attorneys' fees for document processing, professional development, and policy development are allowable. Appropriate documentation to support the use of IDEA funds for attorneys' fees must be recorded.
Allowed, but special requirements or additional information required	**AUDIT COSTS:** Audits are required by the Single Audit Act.	The costs of auditing IDEA required by, and performed in accordance with, the Single Audit Act, as implemented by 2 CFR Subpart F are allowable. Other IDEA audit costs are not allowed as direct costs. They are included in the indirect cost rate. Only the costs for the IDEA portion of the Single Audit may be charged to IDEA.
Allowed	**AUTOMATIC DOOR OPENERS:** Purchase and installation.	Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability.
Allowed, but special requirements or additional information required	**BUS DRIVER:** Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities who require special assistance in transportation that is in addition to the transportation offered to all students.
Allowed, but special requirements or additional	**BUS PURCHASE, LEASE, or RENTAL:** Vehicle purchase or lease, insurance, repair, and maintenance.	Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation that is in addition to

Allowed/ Never allowed	Budget item	Special requirements or additional information
information required		the transportation offered to all students. LEAs must have approval from NMPED prior to purchasing or leasing a vehicle.
Allowed	**CHILD-FIND ACTIVITIES:** Costs associated with public awareness, notices, and screening.	Child-find activities are allowed for the identification of children with disabilities.
Allowed	**CLERICAL SUPPORT:** Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. Clerical support must be documented in accordance with policies and procedures as outlined in 2 CFR 200.430(i).
Allowed, but special requirements or additional information required	**COMMUNICATION DEVICES FOR STAFF:** Costs associated with lease or purchase and charges for use of desk phones, cell phones, pagers, and radios.	Communication devices are allowed ONLY for special education activities. If a device also is used for other non-special education activities, documentation is required of the extent to which it is used for special education and the other activities. Costs for personal use are not allowed.
Never allowed	**COMPUTER NETWORKS:** Costs associated with an LEA's computer networks.	LEAs' computer networking costs are provided districtwide and are not directly allocable to the special education program.
Allowed, but special requirements or additional	**COMPUTERS FOR STAFF**	Computer equipment for special education staff is allowed if the individual works solely in special education. When the equipment is no longer needed, it must be managed or disposed of in

Allowed/ Never allowed	Budget item	Special requirements or additional information
information required		accordance with 2 CFR 200.313 (c)–(e).
Allowed, but special requirements or additional information required	**COMPUTERS FOR STUDENTS**	Acquisition of computers is NOT an excess cost and therefore not allowed if the LEA has decided to equip classrooms in a school and simply charges the IDEA grant a prorated amount based upon the number of children with disabilities in the school. The equipment is an excess cost when related to the unique needs of a child with a disability. It may be provided in a general education class or other education-related setting, even if one or more nondisabled children benefit. When the equipment is no longer needed to meet the unique needs of a child with a disability, it must be managed or disposed of in accordance with 2 CFR 200.313 (c)–(e).
Allowed, but special requirements or additional information required	**CONSTRUCTION:** Constructing facilities or altering existing facilities.	Costs for construction or alteration of facilities must be excess costs of special education. A project must meet the needs of one or more children with disabilities. Costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Costs must be necessary and reasonable. LEAs must have prior

Allowed/ Never allowed	Budget item	Special requirements or additional information
		approval from NMPED to use IDEA funds for construction.
Allowed	**CONSULTANT SERVICES:** Costs associated with contracted services from a consultant.	LEAs may contract with consultants to provide information about methods, techniques, and strategies to use for children with disabilities or advice to staff for a particular student or group of students. LEAs are permitted to contract for services only if (a) there is a written contract specifying the terms of the vendors' services, (b) the contract providers are appropriately licensed, (c) the fees are determined to be reasonable and customary for the provision of such services in the area, (d) the LEA has determined that the services cannot be provided by district employees, and (e) the LEA has internal controls in place to verify the delivery of contracted services as specified in contracts and on submitted invoices.
Allowed	**CONTRACTED SERVICES— PARENTALLY PLACED PRIVATE SCHOOL STUDENTS**	Federal law specifically authorizes the provision of services for parentally placed private school students through contracting with an individual, agency, organization, or other entity. LEAs may not contract with or provide funds directly to a private school but may contract with a private school

Allowed/ Never allowed	Budget item	Special requirements or additional information
		employee to provide services outside of their contract with the private school.
Allowed	**CONTRACTED SPECIAL EDUCATION or RELATED SERVICES**	LEAs may contract for special education or related services as direct services to students from private individuals or agencies other than an LEA.
Never allowed	**CONTRIBUTIONS AND DONATIONS**	Contributions and donations, including cash, property, and services, by governmental units to others, regardless of the recipient, are unallowable.
Allowed	**COST SHARING AND COST OR RISK POOLS**	LEAs are permitted to use IDEA funds to establish and implement cost or **risk** sharing funds, consortia, or cooperatives for the LEA itself, or for LEAs working in a consortium of which the LEA is a part, to pay for high-cost special education and related services.
Allowed	**CURRICULUM DEVELOPMENT:** Costs associated with substitutes, release time, or extended contract.	Costs related to substitute teachers, release time, and extended contracts for the development of curriculum for special education students are allowed for both general and special education staff. This includes supplements and stipends.
Never allowed	**DISTRICT ADMINISTRATORS/ SUPERINTENDENTS**: Salaries and fringe benefits.	The salary and fringe benefits of a district administrator/ superintendent cannot be charged

Allowed/ Never allowed	Budget item	Special requirements or additional information
		to federal grants even if the administrator is providing special education support and is appropriately licensed.
Never allowed	**ENTERTAINMENT:** Costs for amusement, diversion, or social activities.	Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.
Allowed, but special requirements or additional information required	**EQUIPMENT—CAPITAL:** Equipment to support special education and related services.	LEAs must receive prior approval from NMPED to use IDEA funds for capital equipment if the expenditure is not included in its LEA Funding Application. If the expenditure is included in its LEA Funding Application, the standard approval process applies. Capital equipment is equipment with a useful life of more than 1 year that costs $5,000 or more per unit.
Allowed	**EQUIPMENT—NON-CAPITAL:** Equipment to support special education and related services.	This equipment must not meet the definition of capital equipment.
Allowed	**EVALUATIONS:** Personnel, supplies, or contracted services.	
Allowed	**EXTENDED SCHOOL YEAR (ESY):** Personnel, supplies, equipment, transportation, and any other services identified in the student's IEP.	The need for ESY must be documented in the student's IEP.

Allowed/ Never allowed	Budget item	Special requirements or additional information
Allowed, but special requirements or additional information required	**OOD COSTS RELATED TO MEETINGS, PROFESSIONAL DEVELOPMENT, ETC.**	Generally, there is a very high burden of proof to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of the grant. The determinations will be made on a case-by-case basis, and although there may be some circumstances where the cost would be permissible, those circumstances will likely be rare. Therefore, LEAs must submit a prior approval request and make a compelling case that there is a unique circumstance they have identified that would justify these costs as reasonable and necessary. **Note:** Alcoholic beverage costs are never allowable.
Allowed, but special requirements or additional information required	**FOOD COSTS RELATED TO STUDENTS**	Food costs are not allowable unless they are above or beyond routine school food costs. For example, special food items for students with special dietary needs would be eligible, or food items needed in a life skills program.
Allowed	**FOREIGN LANGUAGE AND SIGN LANGUAGE INTERPRETERS FOR IEP MEETINGS**: Salaries and fringe benefits or contracted costs.	LEAs may contract with a private vendor for interpreter services for IEP meetings. Expenditures related to IEP meetings are considered an excess cost of special education.
Allowed, but special	**FURNITURE:** Desks, tables, chairs, file cabinets.	LEAs may purchase student or staff desks, tables, chairs, file cabinets,

Allowed/ Never allowed	Budget item	Special requirements or additional information
requirements or additional information required		and other furniture for use in spaces dedicated to special education programs, such as resource rooms. LEAs may only purchase student furniture for use in a general education classroom if the furniture is adapted to the specific needs of a child with disability. Examples of such furniture are wheelchair-accessible desks and adjustable tables or workstations. When furniture purchased with IDEA funds is no longer needed for the special education program or for a child with a disability, it must be managed or disposed of in accordance with 2 CFR 200.313(c)–(e).
Allowed, but special requirements or additional information required	**GUIDANCE COUNSELORS:** Salaries and fringe benefits. See also "Act 221" in the Information section.	Guidance counselors must be employees of an LEA or contracted with an LEA. Costs must be IEP-driven or related to the evaluation of a student. Day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. If the position is not dedicated 100% to special education, guidance counselors must document their work with personnel activity reports.

Allowed/ Never allowed	Budget item	Special requirements or additional information
Allowed	**IEP TEAM COORDINATORS:** Salaries and fringe benefits.	Salaries and fringe benefits of staff who coordinate an LEA's IEP system, train staff, and review IEPs are allowed. Only the actual time spent coordinating IEPs is allowed. If the position is not dedicated 100% to special education, IEP coordinators must document their work according to time and effort requirements.
Allowed, but special requirements or additional information required	**INDIRECT COSTS:** Costs incurred to benefit more than one program or objective not readily assignable to the programs.	Only LEAs that have an indirect cost rate negotiated may charge indirect costs to IDEA grants.
Allowed	**MAINTENANCE OF SPECIAL EDUCATION EQUIPMENT:** Assistive technology devices; copying machines, printers, elevators, etc.	If the equipment is used for special education only, the cost of maintaining the equipment may be charged to the IDEA grant.
Never allowed	**MEDICAID ADMINISTRATION SERVICES:** Costs for claiming Medicaid funds, including third-party administrators.	The costs of administering Medicaid services may not be charged to the IDEA grant because they are not necessary for the performance of the IDEA grant.
Allowed, but special requirements or additional information required	**MEDICAL SERVICES**	Medical services are allowable for diagnostic or evaluation purposes.

Allowed/ Never allowed	Budget item	Special requirements or additional information
Allowed, but special requirements or additional information required	**MISC EXPENSES:** Including holiday decorations or costumes	These costs are only allowable if they are clearly included in a student's IEP.
Allowed, but special requirements or additional information required	**NURSE—SCHOOL-BASED:** Salaries and fringe benefits for LEA employees or costs for contracted nursing services.	Costs must be IEP-driven or related to the evaluation of a child. Day-to-day costs of nursing services provided to all students are not allowed. Only the actual time providing related services required by IEPs or performing evaluations is allowed. These services must be documented in accordance with policies and procedures as outlined in 2 CFR 200.430(i).
Allowed	**OCCUPATIONAL THERAPISTS (OT) and OT ASSISTANTS:** Salaries and fringe benefits for LEA employees or costs for contracted OT services.	
Allowed	**OFFICE EQUIPMENT:** Equipment used by special education staff.	Office equipment costs are allowed if the equipment is exclusively used by special education staff.
Allowed	**PARAPROFESSIONALS:** Salaries and fringe benefits.	Paraprofessionals must be employees of an LEA. Paraprofessionals must work under the supervision of an appropriately licensed special education teacher and perform

Allowed/ Never allowed	Budget item	Special requirements or additional information
		duties consistent with the role of paraprofessional while not assuming the role of a teacher.
Allowed	**PARENTALLY PLACED PRIVATE SCHOOL STUDENTS—SPECIAL EDUCATION AND RELATED SERVICES:** Equitable services.	Equitable services may be provided by employees of a school district. In addition, federal law specifically permits the provision of equitable services to parentally placed private school students through contract with an individual, agency, organization, or other entity.
Allowed	**PHYSICAL THERAPISTS (PT) and PT ASSISTANTS:** Salaries and fringe benefits for LEA employees or costs for contracted PT services.	
Allowed	**PLAYGROUND EQUIPMENT:** Accessible playground equipment.	The additional costs of making a playground accessible to children with disabilities are allowed. Additional equipment or the additional cost of acquiring accessible equipment may be funded. The equipment may be used in a general education setting, even if one or more nondisabled children benefit.
Never allowed	**PRINCIPALS OR ASSISTANT PRINCIPALS**: Salaries and fringe benefits.	Salaries for principals and assistant principals may not be charged to the IDEA grant. If an individual is employed as a part-time principal and also as a

Allowed/ Never allowed	Budget item	Special requirements or additional information
		part-time special education teacher or provider, the salary and fringe benefits for teaching special education or providing other special education services may be charged to the IDEA grant. The individual must document the work in accordance with policies and procedures as outlined in 2 CFR 200.430(i).
Allowed	**PROFESSIONAL DEVELOPMENT:** Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education inservice training of general education and special education staff are allowed. The number of attendees and the approval process should be carefully considered and fully documented as related to the special education responsibilities of each potential attendee. In addition, costs for all conference attendance must be included in the LEA's grant application and receive prior approval from NMPED.
Allowed, but special requirements or additional information required	**PSYCHOLOGISTS—SCHOOL-BASED:** Salaries and fringe benefits.	Costs must be IEP-driven or related to the evaluation of a child. The day-to-day costs of services provided to all students are not allowed. Only the actual time spent supporting special education is allowed. These services must be

Allowed/ Never allowed	Budget item	Special requirements or additional information
		documented in accordance with policies and procedures as outlined in 2 CFR 200.430(i).
Allowed	**PSYCHOLOGISTS—STUDENT EVALUATIONS**: Contractual costs.	Costs for psychologists are allowed only for a psychologist to provide evaluation services.
Allowed	**RECORDKEEPING, DATA COLLECTION, AND RELATED CASE MANAGEMENT ACTIVITIES**	An LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEPs of children with disabilities that are needed for the implementation of those case management activities.
Allowed, but special requirements or additional information required	**REMODELING:** Costs associated with remodeling due to the unique needs of a student or students with a disability.	Remodeling costs must be excess costs of special education. Remodeling must meet the needs of one or more children with disabilities. Remodeling costs for the general purpose of bringing facilities into compliance with Section 504 and ADA requirements are not allowed. Costs must be necessary and reasonable. **LEAs must have prior approval from NMPED to use IDEA funds for remodeling.**
Allowed, but special requirements or	**SAT OR ACT COLLEGE EXAM OR PREPARATORY COURSE**	These costs are allowable as directed by the IEP Team.

Allowed/ Never allowed	Budget item	Special requirements or additional information
additional information required		
Allowed	**SECRETARIAL STAFF:** Salaries and fringe benefits.	Only the actual time spent supporting special education is allowed. The work of secretarial staff must be documented in accordance with policies and procedures as outlined in 2 CFR 200.430(i).
Allowed, but special requirements or additional information required	**SOCIAL WORKERS—SCHOOL BASED**: Salaries and fringe benefits.	Costs must be IEP-driven or related to the evaluation of a child. The day-to-day costs of services provided to all students are not allowed. Social workers must be appropriately licensed to deliver the services they are assigned. Only the actual time spent supporting special education is allowed. The services of social workers must be documented in accordance with policies and procedures as outlined in 2 CFR 200.430(i).
Allowed	**SOCIAL WORKERS—STUDENT EVALUATIONS**: Contractual costs.	Costs are allowed only for a social worker to provide evaluation services.
Allowed, but special requirements or additional information required	**SPECIAL EDUCATION STAFF:** Costs associated with special education teachers, special education directors, case managers, etc.	Costs attributed to special education staff must be prorated to reflect the actual amount of time that staff spent on special education purposes.

Allowed/ Never allowed	Budget item	Special requirements or additional information
Allowed	**STAFF DEVELOPMENT:** Costs associated with registration fees, travel, conference expenses, and providers.	Registration fees, travel, and conference expenses associated with special education inservice training of general education and special education staff are allowed. In addition, LEAs may coordinate IDEA funds with funds from other sources (e.g., Title I ESEA) in schoolwide staff development activities to improve outcomes for all students.
Allowed	**STIPENDS FOR STUDENTS WITH DISABILITIES:** Costs associated with student workers charged under salaries or purchased services.	A student must receive the minimum wage if she/he is in an employment relationship. In an employment relationship, the student provides services of immediate benefit to the employer—services that would otherwise be provided by a paid employee. As a result of the student's activities, paid positions may remain unfilled and regular employees may be relieved of their normal duties. A student may receive less than the minimum wage if she/he is not in an employment relationship. A student is not in such a relationship if the student works as part of an educational activity for the benefit of the student, the student does not displace a regular employee, and the student works under close supervision.

Allowed/ Never allowed	Budget item	Special requirements or additional information
Allowed	**STUDENT EVALUATIONS:** Personnel, supplies, or contracted services.	
Allowed, but special requirements or additional information required	**STUDENT INCENTIVES**	Nominal items of low value may be purchased with IDEA funds to be used as part of the special education program's delivery of services. Incentive items purchased with federal funds should be educational in nature. The amount charged to the IDEA grants must be reasonable and prudent. The following are never allowed incentives: cash, cash cards, gift cards, computing devices (such as iPads, Nooks, Kindles, Beats, etc.).
Allowed	**SUBSTITUTE TEACHERS:** Salaries and fringe benefits.	Substitute teacher costs are allowed for special education teachers. Substitute teacher costs are allowed for general education teachers performing duties such as attending special education inservice training, attending IEP team meetings, or engaging in planning meetings, or consulting with special education teachers to benefit children with disabilities.
Allowed, but special requirements or additional	**SUMMER SCHOOL**	IDEA funds *may not* be used to pay for students with disabilities to participate in general summer school programs but may be used

Allowed/ Never allowed	Budget item	Special requirements or additional information
information required		to provide accommodations during those programs.
Never allowed	**SUPERINTENDENTS (DISTRICT ADMINISTRATORS):** Salaries and fringe benefits.	The salary and fringe benefits of superintendents cannot be charged to IDEA grants, even if the superintendent is providing special education support and is appropriately licensed. See 2 CFR 200.430(i).
Allowed, but special requirements or additional information required	**TEACHERS—GENERAL EDUCATION:** Salaries and fringe benefits.	General education teachers may be paid to attend special education inservice activities and IEP meetings. This includes supplements and stipends. Instructional costs of general education teachers are not allowed.
Allowed	**TEACHERS—SPECIAL EDUCATION**: Salaries and fringe benefits.	Special education teachers must be employees of an LEA or contracted for instructional services, if properly licensed under the NMPED.
Allowed, but special requirements or additional information required	**TECHNOLOGY STAFF:** Salaries and fringe benefits for LEA employees or costs for contracted IT services.	LEA technology staff expenses for programming or maintaining special education and related services databases and applications are allowed and may include coordination or administration of technology services. Private contracts for special education database maintenance or programming also are allowed. These services must

Allowed/ Never allowed	Budget item	Special requirements or additional information
		be documented in accordance with Policies and Procedures as outlined in 2 CFR 200.430(i).
Allowed	**TRANSITION—EMPLOYMENT SKILLS:** Costs associated with work experiences, job coaches, and acquisition of employment skills.	LEAs may contract with agencies to facilitate the acquisition of employment skills for students with disabilities, typically ages 18–21. The transition services must be identified in students' IEPs. The costs also may be incurred when school is not in session.
Allowed	**TRANSITION SERVICES—PRESCHOOL:** Costs associated with preschool transition activities.	Services must be identified in the student's IEP. These costs may also be incurred when school is not in session.
Allowed	**TRANSPORTATION—CONTRACTED FOR SPECIAL EDUCATION:** Costs associated with private agencies, other LEAs, or parents.	A contract with parents is allowed if the transportation is to transport a student with a disability who requires special assistance in transportation (special transportation or additional transportation), including a student with a disability attending regular classes.
Allowed	**TRANSPORTATION COSTS—SPECIAL EDUCATION:** Costs incurred by the LEA for transporting children with disabilities.	Allowable special education transportation costs include repair or servicing of special education vehicles, insurance, mileage, and bus driver and bus aide costs.
Allowed, but special requirements or additional	**TUITION:** Tuition for placement by an LEA to provide a student with free appropriate public education (FAPE).	Generally, tuition is allowed if charged for a placement made by an LEA to provide a student with FAPE. The teachers must hold

Allowed/ Never allowed	Budget item	Special requirements or additional information
information required		proper NMPED licenses. The services must be provided consistent with an IEP, at no cost to parents, and under the supervision of the LEA.
Allowed	**TUITION—TECHNICAL COLLEGE CLASSES FOR STUDENTS WITH DISABILITIES:** Tuition to a local technical college for a special education program for a student with a disability.	These expenses are allowed if the program is required by the IEP and the student receives high school credit.
Allowed, but special requirements or additional information required	**TUITIONS—SPECIAL EDUCATION STAFF:** Special education staff tuition payments or reimbursements for professional development or certification programs or provided as an incentive to recruit new staff to address staffing shortages.	The reimbursement process must follow the LEA policies and procedures. LEAs must put in place mechanisms to incentivize staff to remain employed for a minimum period after the completion of a program. This will ensure the additional training and credentials obtained subsequently benefit students with disabilities.
Allowed, but special requirements or additional information required	**TUTORING:** Salaries and fringe benefits or stipends related to special education instructional service for students with disabilities only.	Instruction must be provided by a licensed special education teacher, or an aide may provide services under the direction of a licensed special education teacher.
Allowed	**UNEMPLOYMENT INSURANCE**	Employer expenses for unemployment insurance granted as fringe benefits under established written policies are allowable. Unemployment insurance costs must be allocated

Allowed/ Never allowed	Budget item	Special requirements or additional information
		to the grant in a manner consistent with the pattern of benefits for all LEA employees.
Allowed, but special requirements or additional information required	**VEHICLE PURCHASE, LEASE, or RENTAL:** Vehicle purchase or lease, insurance, repair, and maintenance.	Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), or for the exclusive use of special education personnel in fulfilling program requirements as outlined on students' IEPs. Such purchases or leases must have prior written approval from the NMPED.
Allowed, but special requirements or additional information required	**WORKER'S COMPENSATION**	Employer expenses for worker's compensation granted as fringe benefits under established written policies are allowable. Worker's compensation benefits must be allocated to the grant in a manner consistent with the pattern of benefits for all LEA employees.

Appendix B: Monthly Review Checklist

of REC / Contractor														
IGA#				PO#										
Billing Period				Invoice Date			Invoice No.			Invoice Amount			Notes / Comments / Findings	REC Actions
Name of Vendor/Employee	Type of Expense	Date of Invoice/Services	Invoice #	Amount of Invoice	Date of Req.	Amount of Req.	Date of PO	PO#	Amount of PO	Check #	Date of Check	Amount on Check		

Appendix C: Requisition

Requisition

Ship To: 300 Don Gaspar Ave Rm G16
Santa Fe NM 87501

Business Unit:	92400	APPROVED
Req ID: 0000031510	Date 07/18/2024	Page 1
Requisition Name: 0000031510		
Requester Kaylock Sellers		Currency USD
Requester Signature		

Line-Schd	Item	Description	Mfg ID	Quantity	UOM	Price	Extended Amt	Due Date
1-1		1. Apple MacBook Pro - M3 Pro - M3 Pro 14-core GPU - 18 GB RAM - 512 GB SSD - 14.2" 3024 x 1964 @ 120 Hz - Wi-Fi 6E, Bluetooth - space black - kbd: US .. Apple - Part#: MRX33LL/A .. 6 each @ $1988.22 = $11,929.32		1.0000	EA	11,929.32	11,929.32	07/18/2024
		Buyer: Kaylock Sellers Supplier: 0000010388 SHI INTERNATIONAL CORP Attn: Kaylock Sellers						
						Line Total:	11,929.32	
2-1		2. AppleCare+ - Extended service agreement - parts and labor - 3 years (from original purchase date of the equipment) - carry-in - must be purchased within 60 days of the product purchase - for Apple MacBook Pro (14.2 in) .. 6 each @ $211.96 = $1271.76		1.0000	EA	1,271.76	1,271.76	07/18/2024
		Buyer: Kaylock Sellers Supplier: 0000010388 SHI INTERNATIONAL CORP Attn: Kaylock Sellers						
						Line Total:	1,271.76	
3-1		3. Tax .. $104.13		1.0000	EA	104.13	104.13	07/18/2024

Approval Signature	Approval Signature	Approval Signature

Requisition

Ship To: 300 Don Gaspar Ave Rm G16
Santa Fe NM 87501

Business Unit:	92400	APPROVED
Req ID:	Date	Page
0000031510	07/18/2024	2
Requisition Name: 0000031510		
Requester		Currency
Kaylock Sellers		USD
Requester Signature		

Line-Schd	Item	Description	Mfg ID	Quantity	UOM	Price	Extended Amt	Due Date

Buyer: Kaylock Sellers
Supplier: 0000010388 SHI INTERNATIONAL CORP
Attn: Kaylock Sellers

Line Total: 104.13

Total Requisition Amount: 13,305.21

Approval Signature	Approval Signature	Approval Signature

Appendix D: Purchase Order

State of New Mexico
Purchase Order

PO Number to be on all Invoices and Correspondence

Page: 1

Public Education Department
300 Don Gaspar Ave.
Room 109
Santa Fe NM 87501
United States

Dispatched — **Dispatch Via Print**

Purchase Order	Date	Revision
92400-0000091420	06-17-2024	
Payment Terms	**Freight Terms**	**Ship Via**
Pay Now	FOB Destination	Best Way
Buyer	**Phone**	**Currency**
ESTEVAN VAZQUEZ		USD

Supplier: 0000042758
NATIONAL ASSOCIATION OF
STATE DIRECTORS
OF SPECIAL EDUCATION INC
1800 DIAGONAL ROAD SUITE 600
ALEXANDRIA VA 22314-0000
United States

Ship To: 300 Don Gaspar Ave
Rm G16
Santa Fe NM 87501
United States

Bill To: 300 Don Gaspar Ave.
Room 237
Santa Fe NM 87501
United States

Origin: DPO **Exc\Excl#:**

Line-Sch	Item/Description	Quantity	UOM	PO Price	Extended Amt	Due Date
1 - 1	NASDSE Annual Membership FY24 - OSE Director and Data Supervisor	1.00	EA	$10,043.02	$10,043.02	06/17/2024

Attention: Kaylock Sellers

92400-84402-S23000-546700- -SPED-PEDA5707GY22- -92336-G0000

Schedule Total $10,043.02

Item Total $10,043.02

PO Requested by Kaylock Sellers REQ#31188

Total PO Amount $10,043.02

Agency Approval - I certify that the proposed purchase represented by this document is authorized by and is made in accordance with all State (and if applicable Federal) legislation rules and regulation. I further certify that adequate unencumbered cash and budget expenditure authority exists for this proposed purchase and all other outstanding purchase commitments and accounts payable.

Authorized Signature

STATE OF NEW MEXICO SPD-101A (04/19)
GENERAL SERVICES DEPARTMENT- PURCHASING DIVISION
TERMS AND CONDITIONS UNLESS OTHERWISE SPECIFIED

1. GENERAL: When the State Purchasing Agent issues a purchase document in response to the Vendors bid, a binding contract is created.
2. VARIATION IN QUANTITY: No variation in the quantity of any item called for by this order will be accepted unless such variation has been caused by conditions of loading, shipping, packing or allowances in manufacturing process, and then only to the extent, if any, specified elsewhere in this order.
3. ASSIGNMENT:
   A: Neither the order, nor any interest therein, nor claim thereunder, shall be assigned or transferred by the Vendor, except as set forth in subparagraph 3B below or as expressly authorized in writing by the STATE PURCHASING AGENTS OFFICE. No such assignment or transfer shall relieve the Vendor from the obligations and liabilities under this order.
   B: Vendor agrees that any and all claims for overcharge resulting from antitrust violations which are borne by the State as to goods, services, and materials purchased in connection with this bid are hereby assigned to the State.
4. STATE FURNISHED PROPERTY: State furnished property shall be returned to the state upon request in the same condition as received except for ordinary wear, tear, and modifications ordered hereunder.
5. DISCOUNTS: Prompt payment discounts will not be considered in computing the low bid. Discounts for payment within 20 days will be considered after the award of the contract. Discounted time will be computed from the date of receipt of the merchandise or invoice, whichever is later.
6. INSPECTION: Final inspection and acceptance will be made at the destination. Supplies rejected at the destination for non-conformance with specifications shall be removed, at the Vendors risk and expense, promptly after notice of rejection.
7. INSPECTION OF PLANT: The State Purchasing Agent may inspect, at any reasonable time, the part of the contractors, or any subcontractor's plant or place of business, which is related to the performance of this contract.
8. COMMERCIAL WARRANTY: The Vendor agrees that the supplies or services furnished under this order shall be covered by the most favorable commercial warranties the Vendor gives to any customer for such supplies or services, and that the rights and remedies provided herein shall extend to the State and are in addition to and do not limit any rights afforded to the State by any other cause of this order. Vendor agrees not to disclaim warranties of fitness for a particular purpose or merchantability.
9. TAXES: The unit price shall exclude all State taxes.
10. PACKING, SHIPPING AND INVOICING:
    A: The States purchase document number and the Vendors name, users name and location shall be shown on each packing and delivery ticket, package, bill of lading and other correspondence in connection with the shipment. The users count will be accepted by the Vendor as final and conclusive on all shipments not accompanied by a packing ticket.
    B: The Vendors invoice shall be submitted in triplicate, duly certified and shall contain the following information: order number, description of supplies or services, quantities, unit prices and extended totals. Separate invoices shall be rendered for each and every complete shipment.
    C: Invoices must be submitted to the using agency and NOT THE STATE PURCHASING AGENT.
11. DEFAULT: The State reserves the right to cancel all or any part of this order without cost to the State, if the Vendor fails to meet the provisions of this order and, except as otherwise provided herein, to hold the Vendor liable for any excess cost occasioned by the State due to the Vendors default. The Vendor shall not be liable for any excess costs if failure to perform the order arises out of causes beyond the control and without the fault or negligence of the Vendor, such causes include, but are not restricted to, acts of God or of the public enemy, acts of the State or of the Federal Government, fires, floods, epidemics, quarantine restrictions, strikes, freight embargos, unusually severe weather and defaults of subcontractors due to any of the above, unless the State shall determine that the supplies or services to be furnished by the subcontractor where obtainable from other sources in sufficient time to permit the Vendor to meet the required delivery scheduled. The rights and remedies of the State provided in this paragraph shall not be exclusive and are in addition to any other rights now being provided by law or under this order.
12. NON-COLLUSION: In signing this bid, the Vendor certifies he/she has not, either directly or indirectly, entered into action in restraint of free competitive bidding in connection with this proposal submitted to the State Purchasing Agent.
13. NON-DISCRIMINATION: Vendors doing business with the State of New Mexico must be in compliance with the Federal Civil Rights Act of 1964 and Title VII of that Act, Rev., 1979.
14. THE PROCUREMENT CODE: Sections 13-1-28 through 13-1-199 NMSA 1978 imposes civil and criminal penalties for its violation. In addition, the New Mexico criminal statutes impose felony penalties for bribes, gratuities and kickbacks.
15. All bid items are to be NEW and most current production, unless otherwise specified.
16. PAYMENT FOR PURCHASES: Except as otherwise agreed to: late payment charges may be assessed against the user state agency in the amount and under the conditions set forth in section 13-1-158 NMSA 1978.
17. WORKERS COMPENSATION: The Contractor agrees to comply with state laws and rules pertaining to workers compensation benefits for its employees. If the Contractor fails to comply with Workers Compensation Act and applicable rules when required to do so, this (Agreement) may be terminated by the contracting agency.
18. GENERAL SERVICES STATEWIDE PRICE AGREEMENT: Any purchase order entered into pursuant to a Statewide Price Agreement incorporates by this language all the terms and conditions of that Statewide Price Agreement and by accepting payment under this purchase order the Contractor agrees to and accepts all the terms and conditions of the Statewide Price Agreement.