



STATE OF NEW MEXICO
PUBLIC EDUCATION DEPARTMENT
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KURT A. STEINHAUS
SECRETARY OF EDUCATION

MICHELLE LUJAN GRISHAM
GOVERNOR

November 2, 2022

MEMORANDUM

TO: Superintendents and State Charter Leaders

FROM: Dr. Vickie Bannerman, Deputy Secretary, Identity, Equity and Transformation DS
VB

RE: Individual with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)

The New Mexico Public Education Department (PED) has granted its FY22-23 awards Grant to States Individuals With Disabilities Education Act/American Rescue Plan Act of 2021; Special Education Grants to States Fund (24346). In accordance with federal regulations at 2 C.F.R. § 200.332(a), please note the following federal award identification information specific to this subaward. All local educational agencies (LEAs) receiving this subaward through PED, as listed on Exhibit B, are subrecipients of the following federal funding:

Subrecipient's name	See Exhibit B
Subrecipient's DUNS number	See Exhibit B
Federal Award Identification Number (FAIN)	H027X210078
Federal award date	07/01/2021
Subaward period of performance start and end dates	07/01/2021– 09/30/2023
Subaward budget period start and end date	07/01/2021– 09/30/2023
Amount of federal funds obligated by this subaward to subrecipient	See Exhibit B

Total amount of federal funds obligated to subrecipient including current financial obligation	See Exhibit B
Total amount of the federal award committed to subrecipient	See Exhibit B
Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA)	Special Education Grants to States
Federal awarding agency	United States Department of Education
Contact information for awarding official	Gregory Corr 400 Maryland Ave., SW Washington, DC 20202 (202) 245-7309
CFDA number and name	84.027X IDEA Act / American Rescue Plan Act of 2021
Research and development (R&D) award (Yes/No)	No
Indirect cost rate for federal award	https://webnew.ped.state.nm.us/bureaus/administrative-services/accounting/

The following requirements apply to this sub-award:

- 2 C.F.R. Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards¹
- 2 C.F.R. Part 3474: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
- 2 C.F.R. Part 3485: Non-procurement Debarment and Suspension

Reporting Requirements

Please review Exhibit B and submit a BAR through OBMS for the appropriate amount using fund code **24346** and revenue object code **44500**. Please adhere to the following timelines required for obligation, liquidation and RfR submission:

- **Submit your BAR** and a copy of this letter through OBMS **by November 30, 2022**
- The FY22-23 award amounts as illustrated in Exhibit A must be **obligated** and **expended no later than September 30, 2023**
- Due to expiration of the grant on September 30, 2023; no carryover will be issued during FY23-24
- Reestablish Budget for Unliquidated Obligations (Encumbered Balance as of 6/30/23) in **FY23-24** through OBMS by **July 14, 2023** using **fund code 24346** and **revenue object code 44504**
- Pursuant to NMSA 6-5-3, the **appropriate fund** shall be **encumbered prior to** the issuance of **vouchers** or **purchase orders** or the engagement of **contracts**.

¹ The regulations at 2 C.F.R. Part 200 are located online at: http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl.

Other Reporting Requirements

Funding under this award must be used in compliance with the applicable provisions of IDEA B, as follows:

- only to pay the excess costs of providing special education and related services to children with disabilities;
- to supplement state, local and other federal funds and not to supplant such funds; and
- not to reduce a Local Educational Agency's (LEA) Maintenance of Effort (MOE) for the education of children with disabilities below the preceding year's level except as allowed by 34 CFR §§ 300.204 and 205 [20 U.S.C. 1413(a)(2)(A), 34 CFR § 300.202].

If you have questions regarding allowable costs, please see the Uniform Guidance from the Office of Management and Budget.¹

Once the sub-grant is considered substantially approvable, funds cannot be transferred from one fund code to another or between function codes without submitting an amended IDEA B Application and a BAR, to include the required signatures and this award letter.

Indirect Cost Rate

As required by 2 C.F.R. § 200.332(a) (1) (xiv), PED recognizes the indirect cost rate between PED and public school districts and state charter schools as calculated by PED and located on the PED website:

<https://webnew.ped.state.nm.us/bureaus/administrative-services/accounting/>

Access to Records and Financial Statements

In addition, pursuant to 2 C.F.R. § 200.332(a)(5), all subrecipients as identified in Exhibit B, attached to this sub-award, must permit PED and auditors access to records and financial statements as necessary.

Closeout Procedures

- The final day to submit RFRs for FY22-23 is **July 7, 2023**.

If you have any questions regarding your IDEA-B fund federal subaward, please contact your designated [Education Administrator in the Special Education Division](#). To reach the Fiscal Grants Management Bureau, please contact Valerie Padilla, Valerie.padilla@ped.nm.gov, (505) 827-7353.

Enclosures (1): Exhibit B