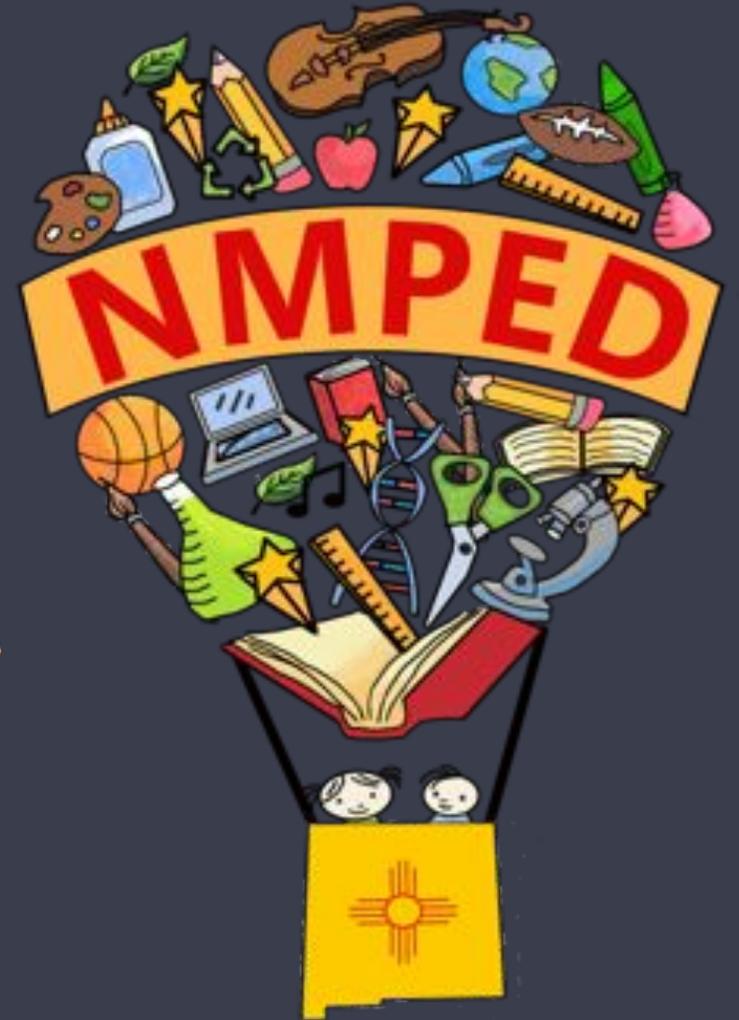


NMPED Unified Application

Expenditure Detail Module

February 25, 2025



Overview

IN THIS MEETING, LEAs WILL

- Review the purpose of the ESEA Expenditure Detail module.
- Learn the required elements for each direct cost item.
- Understand how calculate and reserve direct and indirect administrative costs and ensure consistency across the UA.

AGENDA

- I. Expenditure Detail Module Overview
- II. Adding expenditures to the UA
- III. Direct and indirect administrative costs
- IV. Next Steps

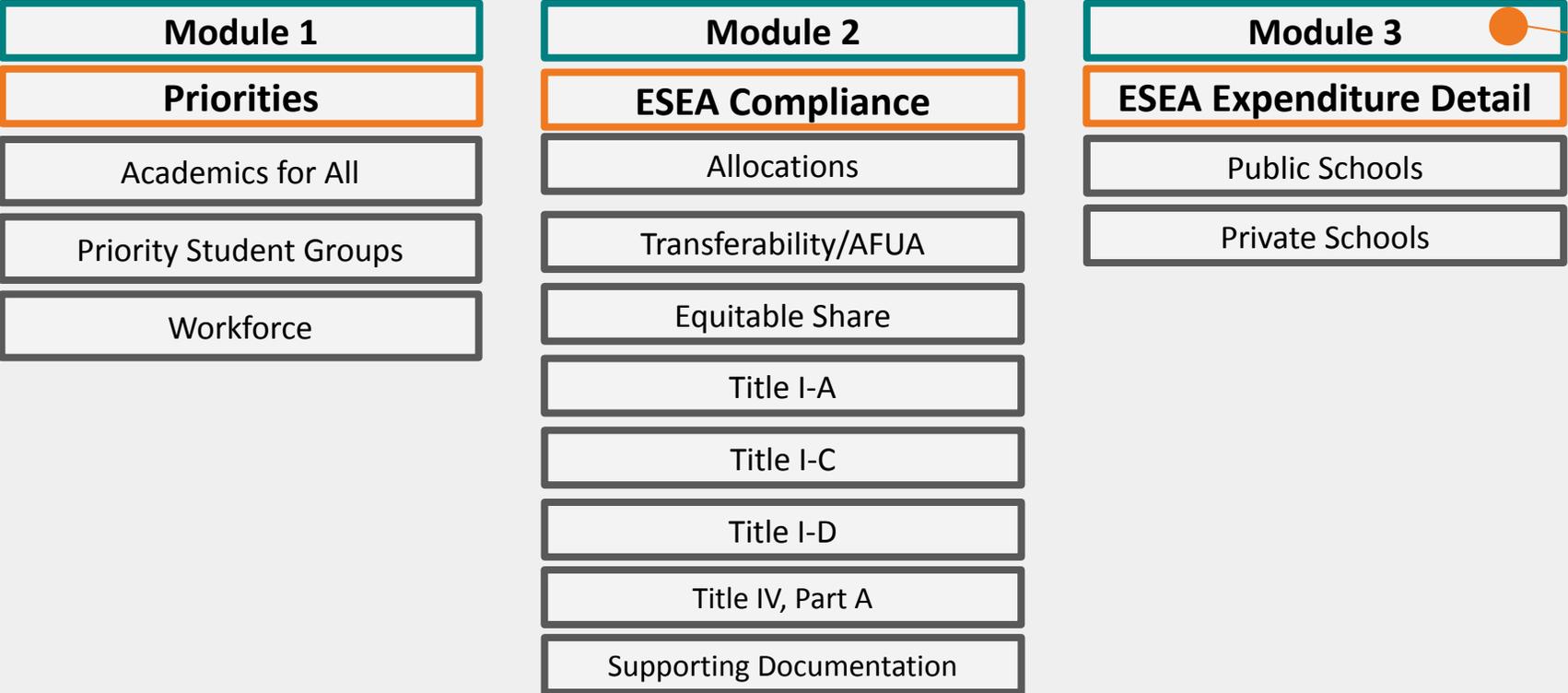
Expenditure Detail Overview



Expenditure Detail in the Unified Application

The Expenditure Detail is the third module in the Unified Application. The Expenditure Detail module connects spending with the decisions the LEA made in the Priorities and Compliance modules.

Structure of the UA



All LEAs will need to complete the Expenditure Detail module.

Expenditure Detail Purpose and Process

In the ESEA Expenditure Detail module, LEAs will detail how they will spend ESEA funds at the expenditure level.

Module Purpose:

- Aligns grant spending with the LEA's priorities and compliance decisions.
- Provides the detail necessary for NMPED to determine that planned expenditures meet grant requirements and federal cost principles.
- Replaces pre-approval forms for equipment over \$5,000.

Module Completion Process:

- An LEA's federal programs team will complete the Expenditure Detail module in consultation with the LEA's UA planning team.

ESEA Expenditure Detail Layout

The ESEA Expenditure Detail allows LEAs to obtain approval for planned expenditures across all applicable grant funds. LEAs will be able to organize expenditures by fund, expenditure type, and by grant requirements.

The Expenditure Detail has three sections:

Dashboard Tracks progress in the Expenditure Detail module

Expenditure Detail Lists all direct costs at the expenditure level

Indirect Cost (IDC) Calculator Allows LEAs to reserve up to the maximum allowable IDC

Expenditure Line Items

Filter By

By Fund By Object Code By Grant Code

Private Schools Expenditures						
Fund	Object Code	GM Code	Description	Amount	Exclude from MTDC	
<input type="text" value="Fund..."/>	<input type="text" value="Object..."/>	<input type="text" value="Fund first.✕"/>	<input type="text"/>	<input type="text" value="\$0.00"/>	<input type="checkbox"/>	<input type="button" value="−"/>
<input type="text" value="Fund..."/>	<input type="text" value="Object..."/>	<input type="text" value="Fund first.✕"/>	<input type="text"/>	<input type="text" value="\$0.00"/>	<input type="checkbox"/>	<input type="button" value="−"/>
<input type="text" value="Fund..."/>	<input type="text" value="Object..."/>	<input type="text" value="Fund first.✕"/>	<input type="text"/>	<input type="text" value="\$0.00"/>	<input type="checkbox"/>	<input type="button" value="−"/>

Private School Expenditure Detail

LEAs responsible for providing ESEA equitable services to private school students will have a separate expenditure detail for private school costs.

ESEA Private School Expenditure Detail

Private School Summary						
	Title I, Part A	Title I, Part C	Title II, Part A	Title III EL	Title III Immigrant	Title IV, Part A
What you have to work with Total private school share	AllocSnap field F	AllocSnap field F	AllocSnap field F	AllocSnap field F	AllocSnap field F	AllocSnap field F
What you've done so far Total private school direct costs	sum of line items in private					
What's left of private school share	1 minus 2					

Private School Direct Costs						
FILTER BY			SORT BY			
Fund	Fund I		Fund (A-Z)			
Object code	51000					
Grant management code	FAM					
Fund [limited]	Object code	Grant management code [fund and budget limited; not required]	Description	Amount	Exclude from MTDC	Delete
Title I, Part A	51000	FAM	This is a budget line item description for a priority item. We should anticipate that these should be paragraph-length (e.g. ...)	\$100,000	<input type="checkbox"/>	<input type="checkbox"/>
Title IV, Part A	51000	SHS	This is a budget line item description for a priority item. We should anticipate that these ...	\$60,000	<input type="checkbox"/>	<input type="checkbox"/>
Title IV, Part A	51000	TIN	This is a budget line item description for a non-priority item.	\$5,000	<input type="checkbox"/>	<input type="checkbox"/>
Title IV, Part A	51000	SHS	This is a budget line item description for a non-priority item.	\$5,000	<input type="checkbox"/>	<input type="checkbox"/>
Title IV SSAE	51000	WRE	This is a budget line item description for a non-priority item.	\$75,000	<input type="checkbox"/>	<input type="checkbox"/>

The Private School Expenditure Detail will include most direct costs and all indirect costs associated with equitable services.

- Only direct administrative costs for Title I-A will be included in private school detail.
- Direct admin costs for all other funds will be included in the public school detail.

The dashboard for the Private School Expenditure Detail will show direct costs only. LEAs should refer to the main expenditure detail dashboard for a full accounting of direct and indirect costs.

Adding Expenditure Items



Adding Expenditure Lines to the UA

Each expenditure line includes the following information:

Fund	Object Code	GM Code	Description	Amount ↑	Exclude from MTDC
Title I, Part A (24101) ▾	54000 ▾	Code... ▾	Facility rental for Family Literacy Night in the Park	\$20,000.00	<input checked="" type="checkbox"/> 

Fund - the grant which is funding the expenditure

Object - the type of service or commodity purchased

Grants Management (GM) code - optional; ties expenditure to specific grant requirement

Description - information that supports the allowability of the expenditure

Amount - direct cost of item

Exclude from MTDC - check for equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$25,000

Expenditure Description Standards

LEAs should provide as much detail as available about planned expenditures to support allowability. NMPED program teams might return applications for revisions if descriptions are insufficient.

Object Code	Expenditure Type	Description Requirements
51000	Compensation	<ul style="list-style-type: none">Salaries: FTE count, title / position / roleStipends: \$/stipend, # of recipients, purpose
52000	Benefits	<ul style="list-style-type: none">Benefit type (e.g., medical, retirement, FICA)
53000	Contracts & Purchased Services	<ul style="list-style-type: none">Name of contractor / vendor (or purpose of contract), brief description of service
54000	Property Services	<ul style="list-style-type: none">Name of vendor, description of services, amount per unit, and number of units (if applicable)
55000	Other Purchased Services	<ul style="list-style-type: none">Travel: # of travelers, cost breakdown (e.g., mileage, lodging, per diem), purpose of travel (event, staff/student travel)Advertising: vendor (e.g. TV station, newspaper, online)IAT: name of receiving entity
56000	Supplies	<ul style="list-style-type: none">Instructional materials: name of curriculum / productLicenses: name of product
57000	Equipment	<ul style="list-style-type: none">Equipment: item & function, vendor, cost per unit, quantity/number of units

Grants Management Codes

The UA uses Grants Management (GM) codes to connect spending and grant compliance. LEAs will use GM codes to tag expenditures to required reservations and to indicate allowability and flexibilities. Most, but not all, expenditures will have GM codes.

GM Codes

GM codes are a tool used by federal program directors to indicate grant spending is compliance with federal requirements.

GM codes are specific to federal grant programs and track three types of grant compliance in the UA:

- Required reservations
- Allowability
- ESEA flexibilities

Each ESEA fund has a custom configuration of GM codes tailored to federal program requirements.

UCoA

UCoA allows business managers and NMPED's state finance bureau to report education expenditures in accordance with [financial data requirements by the National Center for Education Statistics \(NCES\)](#).

UCoA is a national set of standards and guidance that applies to all education-related expenditures and is not grant program-specific.

UCoA provides a method to report education expenditures comprehensively and uniformly.

Modified Total Direct Costs

Modified Total Direct Costs (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward. LEAs may recover indirect costs based on the MTDC.

MTDC excludes the following costs:

- Equipment,
- Capital expenditures,
- Charges for patient care and tuition remission,
- Rental costs,
- Scholarships, and
- Fellowships, as well as
- The portion of each subgrant/subcontract in excess of \$25,000.

LEAs should check “Exclude from MTDC” if any of these costs apply. For subgrants/subcontracts with object code 53000, the UA will automatically exclude any amount above \$25,000.

Fund	Object Code	GM Code	Description	Amount ↑	Exclude from MTDC
Title I, Part A (24101)	54000	Code...	Facility rental for Family Literacy Night in the Park	\$20,000.00	<input checked="" type="checkbox"/>

Demonstration: Title IV-A

Snapshot of Current Year Funds

Current Year Funds

Total Current Year Funds	\$666,158.00
Current Year Direct Administrative Costs	\$10,000.00
Current Year Indirect Costs	\$34,369.31
Current Year Equitable Share for Private Schools	\$37,642.55
Total Current Year Available for Distribution Across Program Objectives in Step 1	\$621,788.69

Objective 1: Well-Rounded Education (WRE)

Distribution
 The minimum is 20%. Your actual percentage is: 50%

Objective 2: Safe and Healthy Students (SHS)

Distribution
 The minimum is 20%. Your actual percentage is: 34%

Objective 3: Effective Use of Technology (EUT)

Distribution
 This must be greater than 0%. Your actual percentage is: 16%

Objective 3a: Technology Infrastructure (TIN)

Distribution
 This must be 15% or less of your EUT distribution. Your actual percentage is: 15%

Objective 3b: Technology Education (TED)

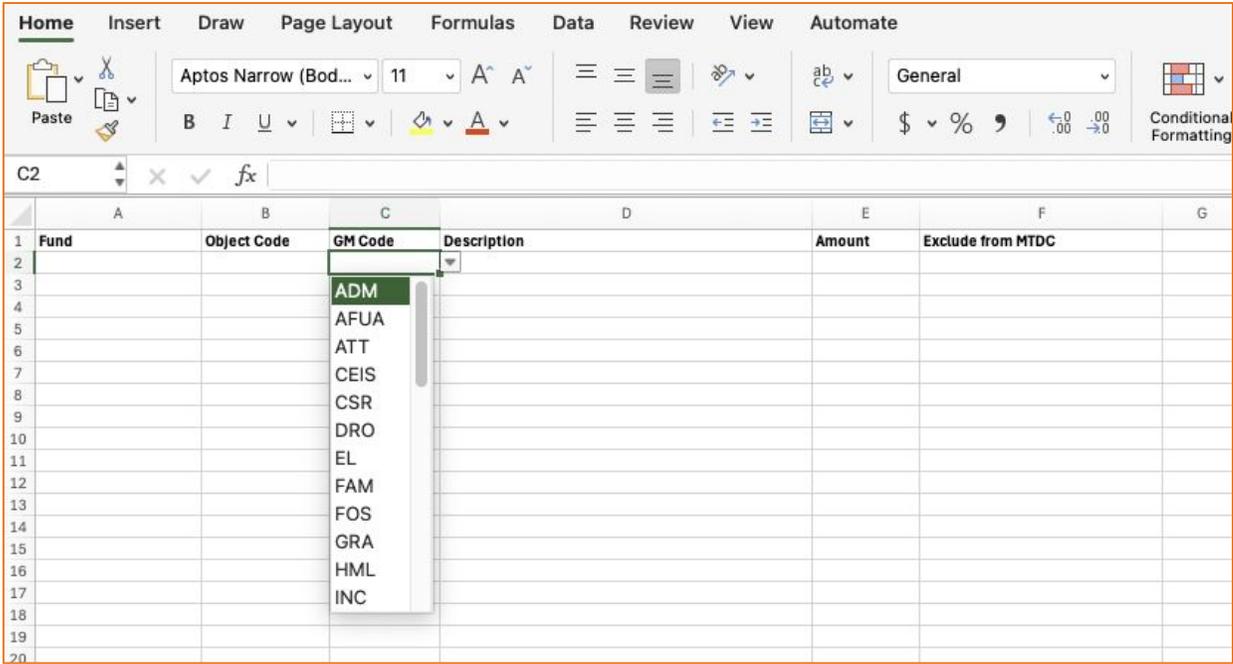
Distribution

Total Funds Distributed

Fund	Object Code	GM Code	Description	Amount	Exclude from MTDC
Title IV, Part A (24189)	57000	WRE	3-D printer @12,000/unit at Wilson MS as part of initiative to equip all middle schools with STEM labs. Purchase via negotiated rate in Dell ed tech agreement.	\$12,000.00	<input checked="" type="checkbox"/>
Title IV, Part A (24189)	56000	WRE	Science fair materials for homeless and N&D students. Includes science fair boards, board supplies (construction paper, glue, borders, etc), and experiment-specific materials @ \$50/student X 100 students	\$5,000.00	<input type="checkbox"/>
Title IV, Part A (24189)	56000	TED	General supplies (paper/copies, markers, post-it notes, chart paper) for "AI in the Classroom" district-wide PL for 200 HS ELA and social studies staff.	\$2,000.00	<input type="checkbox"/>
Title IV, Part A (24189)	56000	SHS...	Drug-Free Schools Week student materials @\$10/student X 2,000 middle school students	\$20,000.00	<input type="checkbox"/>
Title IV, Part A (24189)	56000	WRE	Elementary school 5th grade STEM kits @\$750/kit X 20 classrooms	\$15,000.00	<input type="checkbox"/>
Title IV, Part A (24189)	56000	TIN	Assistive technology equipment for SWDs for MS computer labs. Augmentative keyboards (\$200/unit X 40), single-hand keyboards (\$500/unit X 14). Purchase via Dell ed tech agreement.	\$15,000.00	<input type="checkbox"/>
Title IV, Part A (24189)	57000	WRE	AP Computer Science lab. Includes 25 laptops (\$2000/unit X 25), three 3-D printers (\$12,000/unit X 3), and one instructor computer with projector capabilities (\$6,000/unit). Purchase through ed tech agreement with Dell.	\$59,600.00	<input checked="" type="checkbox"/>

Optional: Expenditure Detail Upload/Download

LEAs have the option to upload an initial set of expenditures using the Expenditure Detail Template Spreadsheet (coming to the Unified Application Support Page this week). This is a tool for LEAs that might already have existing budgets and/or wish to create the expenditure detail offline.



Upload

LEAs do not have to complete all fields of the template to successfully upload the expenditure data.

LEAs should only upload expenditure data to start the Expenditure Detail module. Uploaded data will replace any existing expenditure data.

Download

After the LEA has completed the Expenditure Detail module, the LEA may download a .csv file of the Expenditure Detail module.

If the LEA has a Private School Expenditure Detail, it will download as a separate file.

Direct and Indirect Administrative Costs



Direct and Indirect Administrative Cost Reservations

To varying degrees and dependent on whether the LEA provides equitable services, LEAs will reserve direct and indirect administrative costs in the Compliance module. Any direct and indirect admin reserved in the Compliance module must match the amounts of direct and indirect admin in the Expenditure Detail module.

ALL LEAs: Title I-A

LEAs will match the direct and indirect admin costs reserved in Step 0B.

The GM code for direct admin is ADM.

*LEAs responsible for equitable services will match the direct and indirect admin costs for private schools in the Private School Expenditure Detail.

The GM code for Title I-A private school direct admin is ADMP.

Equitable Services = YES

LEAs will match the direct and indirect administrative costs reserved on the ES Calculations page of the ESEA Equitable Services submodule.

All direct admin costs, including direct admin associated with private schools, will be included in the Public School Expenditure Detail.

The GM code for these expenses is ADM.

Equitable Services = NO

LEAs will reserve direct and indirect admin costs in the Public School Expenditure Detail.

For Title IV-A, LEAs must plan to reserve funds for direct and indirect admin in the Title IV-A compliance submodule. This means that the LEA would distribute less than 100% of available funds across the Title IV-A program objectives.

Direct Administrative Costs

LEAs will use the ADM code to designate direct administrative costs for each fund, subject to any statutory limitations. Generally, ADM costs will be in the Public School Expenditure Detail, with the exception of Title-A direct admin for private schools, which will be in the Private School Expenditure Detail.

	Title I-A	Title I-C	Title I-D	Title II	Title III EL	Title III Imm	Title IV	Title V
Admin cap	N/A	N/A	N/A	N/A	2%	2%	2%	N/A
GM Code	ADM - Public ADMP - Private	ADM	ADM	ADM	ADM	ADM	ADM	N/A
Match	Title I-A Step 0B	ES Calculations	N/A	ES Calculations	ES Calculations	ES Calculations	ES Calculations	N/A

Indirect Cost Calculator

The Indirect Cost (IDC) Calculator allows LEAs to calculate a more accurate estimate of indirect costs based on planned expenditures.

Indirect Costs (IDC) Calculator	
Fund:	
<input type="text" value="Title IV, Part A"/>	
<hr/>	
Total direct costs (TDC) in this domain	\$621,788.69
<i>This is the running budget total for this domain.</i>	
Total excluded costs (TEC) in this domain	\$100,000.00
<i>This is the total of budget line items where Exclude from MTDC is checked.</i>	
Modified total direct costs (MTDC) in this domain	\$521,788.69
<i>TDC minus TEC</i>	
Indirect cost rate (ICR)	5.44%
Maximum indirect cost (maximum IDC)	\$28,385.30
<i>This is the maximum allowed, and the calculation is MTDC times ICR.</i>	
Indirect cost (IDC)	\$28,385.30
<hr/>	
Total costs	\$650,173.99
<i>Direct plus indirect costs</i>	

The IDC calculator calculates the maximum IDC that an LEA can reserve based on the Modified Total Direct Cost (MTDC) from the expenditure detail.

LEAs can reserve any amount of IDC up to the maximum shown in the calculator.

LEAs that reserved indirect admin on the **ESEA ES Calculations** page and in **Title I-A Step 0** need to make sure that the indirect cost amounts match for each fund.

Note: IDC rates uploaded to the UA on March 3 will be the current 2024-25 rates. The UA will update IDC rates for 2025-26 as soon as they are available.

Moving Forward



Key Milestones for the UA

The Unified Application will launch in three stages: the Pre-Application module, ESEA, and IDEA. The Unified Application is due April 16th.

Date	UA Milestone
February 17th	Pre-Application <i>and Priorities</i> Modules open.
March 3rd	Unified Application opens – ESEA Compliance module available.
March 17th	IDEA Compliance module released.
April 16th	UA due.

Weekly Federal Programs Team Calls Schedule (1/2)

Further training on the Unified Application components will take place until applications are due. Planning leads should ensure personnel attend sessions relevant to their LEAs; not all sessions will be applicable to all LEAs.

Date	Phase	Audience *denotes mandatory	Description
January 7	Pre-Application	Federal Programs Directors* All LEA Roles	Overview of Unified Application Structure (including budget) and pre-application modules (consolidated assurances, district contacts, etc.)
January 14	Pre-Application	Federal Programs Directors* All LEA Roles	Overview of Pre-Application Activities (Assurances, , NOVA data validation, LEA Access, etc.).
January 21	Pre-Application	Federal Programs Directors* All LEA Roles	Comprehensive Needs Assessments, Tribal Consultation, Homeless Needs Assessment
January 28	Pre-Application	Chief Academic Officers* All LEA Roles	Priorities module overview: Academics for All, Priority Student Groups, Educator Workforce
February 4	Pre-Application	Private School Equitable Services Captains (Geographical LEAs only)* All LEA Roles	ESSA Equitable Services
February 11	Pre-Application	Geographical LEA Title I Directors* All LEA Roles	Title I A: Reservations and Rank & Serve
February 17th	Pre-Application Module Opens		
February 18	Pre-Application	Federal Programs Directors* All LEA Roles	Title IV & Title III
February 25	Pre-Application	Federal Programs Directors* All LEA Roles	Expenditure Detail Module & Guidance
March 3	UA Opens (ESEA)		

Planned Topics for Weekly Federal Programs Team Calls (2/2)

Further training on the Unified Application components will take place until applications are due. Planning leads should ensure personnel attend sessions relevant to their LEAs; not all sessions will be applicable to all LEAs.

Date	Phase	Audience *denotes mandatory	Description Tentative & Subject to Change
March 4	Application Completion	Federal Programs Directors* All LEA Roles	Launching and Transferability/AFUA
March 11	Application Completion	Federal Programs Directors* All LEA Roles	IDEA Compliance & Proportionate Share
March 17th	UA Opens (IDEA)		
March 18	Application Completion	All LEA Roles	Submitting the Application & Overview of approval process
March 25	Application Completion	Federal Programs Directors* All LEA Roles	Overview of finance processes that will stay the same and any differences
April 1	Application Completion	Chief Financial Officers/Business Managers* All LEA Roles	Outstanding Questions
April 8	Application Completion	All LEA Roles	Outstanding Questions
April 15	Application Completion	Federal Programs Directors* All LEA Roles	Outstanding Questions
April 16	UA Submissions Due		

Exit Survey: Questions & Feedback

Link to exit survey

Please send any questions regarding the Unified Application to:

Unified.App@state.nm.us.

Exit Survey: Questions & Feedback

Link to exit survey

<https://tinyurl.com/NMUAFeb25>

Please send any questions regarding the Unified Application to:

Unified.App@state.nm.us.