



## 21<sup>st</sup> Century Community Learning Centers Request for Reimbursement Checklist Compensation for Employees and Subcontractors



### Compensation

#### *Hourly Employees*

- Time and effort documentation has been submitted for employees who are paid hourly rates.**

Timesheets for hourly employees meet the following conditions:

- “Time-In” and “Time-Out” is identified in hour and minute format to include am (ante meridiem/before noon) or pm (post meridiem/past noon) or reported in military format to include the hour and minute of the 24-hour day (e.g., 15:00 – 18:00).
- Actual hours worked, which may include multiple cost objectives, identifies total hours worked per cost objective. (A cost objective is defined as a cost center.)
- Compensation charged does not exceed total hours worked.
- Hours worked are rounded to the nearest ¼ hour (0.25).
- Time worked is not recorded in advance.
- Hourly pay rates are included for each employee. (The hourly rate does not have to be disclosed on the timesheet unless it is not disclosed on the pay stub or the pay stub is not submitted with the employee’s time and effort documentation.)
- Timesheets have been completed using appropriate methods.
  - If using a manual timesheet
    - Use ink to record time; do not use pencil.
    - Make changes by striking through and initialing; do not use white-out or liquid paper.
    - Handwritten notes to add in additional hours, raises, or supply costs will not be approved for reimbursement.
- Timesheets are signed at the close of each pay period.
  - Timesheets should be signed at the end of a pay period (not before the last day worked during a pay period) by the following team members:
    - Employee
    - Supervisor (A supervisor may not approve her/his own timesheet.)
  - If using an electronic timesheet, an electronic signature may be accepted if the electronic signature meets the following conditions:
    - Identifies and authenticates a particular person as the source of the electronic signature;
    - Indicates such person's approval of the time; and
    - Does not allow changes to the electronic record once appropriate electronic signatures have been applied unless there is a clear, auditable record of the revision.



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- Compensation is billed to the correct function code according to the type of work performed.
  - The following work activities may be billed to Function Code 1000:
    - Direct instruction during program hours
    - Limited, pre-approved planning hours for direct instructors
    - Limited, pre-approved team meeting/professional development hours for direct instructors
    - Limited, pre-approved family activity hours for direct instructors
  - If a work activity does not fall within the four categories above, it should not be billed to the 1000 function code. (This includes coordination of daily snack. Snack coordination is not considered “direct instruction.”)
  
- All related taxes are billed to the correct function and object codes.
  
- Timesheets have been double-checked for accuracy.

### *Salaried Employees*

- Time and effort documentation has been submitted for employees who receive salaries.**
  - Multiple cost objective employees must submit a Personnel Activity Report (PAR) with each RfR.
    - A PAR or equivalent documentation must:
      - Be submitted with each RfR;
      - Be executed after the work has been completed (projections of how an employee is expected to work or position descriptions are not sufficient);
      - Account for the total activity for which each employee is compensated, including part-time schedules or overtime (total activity means all of the time an employee works, not just the amount of time worked on a federal program);
      - Identify the cost objectives (i.e., grant in which activity was spent);
      - Specify the reporting period;
      - Be prepared at least monthly and coincide with one or more pay periods;
      - Be signed by the employee;
      - Be signed by a supervisor with first-hand knowledge of the work performed by the employee; and
      - Be dated after the fact (when the work has been completed).



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- Single cost objective employees must submit a semiannual certification every six months.
  - Semiannual certifications must:
    - Be submitted every six months;
    - Be executed after the work has been completed;
    - Identify the cost objective (i.e., percent of time the FTE spent on grant funded activity);
    - State that the employee worked solely on activities related to a particular cost objective;
    - Specify the reporting period;
    - Be signed by the employee or a supervisor with first-hand knowledge of the work performed by the employee; and
    - Be dated.

The compensation for salaried employees is billed to the correct function code. Please remember, administrative tasks should be billed to a 2000 function code. Learning center coordinators may bill up to 80% (maximum) of their time to Function Code 1000, while administrative employees should bill 100% of their compensation to a 2000 function code.

All related taxes are billed to the correct function and object codes.

Please note that examples of PARs and Semiannual Certification Forms can be found online. It is the responsibility of each subgrantee to create PARs and Semiannual Certification Forms that meet the outlined requirements.

### *Subcontractors*

**Payment for subcontractors may be reimbursed if the following items are submitted in the Operating Budget Management System.**

- A PED-Approved Subcontractor Assurance Form for the current fiscal year
- An invoice from the subcontractor showing dates/times worked
  - All services must already be rendered, and all supplies must already be received.
- If applicable, receipts for supplies reimbursed to subcontractors
  - Receipts must have a clear date of purchase and be itemized.
- If applicable, lesson plans that involve edible ingredients
  - Lesson plans should always accompany food receipts.



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The following items may be requested by the PED with any RfR.

- The cleared background/fingerprint check for any subcontractor working directly with students or has access to student data
- A copy of the employment contract/Memorandum of Understanding (MOU) outlining Scope of Work/services to be rendered
  - The contract should include the payment timeline; contract beginning and end date; language regarding contract termination procedure by either party; and language referring to equal opportunity employment practices, as applicable.
- All subcontractor lesson plans may be requested by the PED.

**Certification of Truth, Accuracy, and Completeness**

As the responsible official submitting this Request for Reimbursement (RfR) to the New Mexico Public Education Department, I certify that this portion of the RfR meets the requirements of Title 6, Chapter 20, Part 2 of the New Mexico Administrative Code (6.20.2 NMAC). I certify that this portion of the RfR has been completed in accordance with generally accepted accounting principles (GAAP). I certify that, based on information and belief formed after reasonable inquiry, the information contained in the compensation portion of the RfR is true, accurate, and complete.

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_