

**Alphabetical
Expenditure Guide:
LEAs, RECs, and IHEs**

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21st Century
Community
Learning Centers**

New Mexico Public Education
Department

21st Century Community Learning Centers

Alphabetical Expenditure Guide

Purpose

This guidance document is a technical assistance tool for Local Education Agencies (LEAs), Regional Education Cooperatives (RECs), and Institutions of Higher Education (IHEs) on allowable and disallowable purchases of goods and services (expenditures) under the 21st Century Community Learning Centers (CCLC) program. This document also provides additional guidance (Federal and State) and links to resources to assist LEAs, RECs, and IHEs with their program planning through a proactive approach, setting them up for success.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, [2 CFR §200](#) establishes the requirements for Federal awards to non-Federal entities. The New Mexico Public Education Department (NMPED) receives Federal 21st Century Community Learning Centers funding from the U.S. Department of Education (ED). Through a state application process, ED awards funds to NMPED. NMPED is considered the “recipient” or “grantee”. Through a competitive process, NMPED gives funds to eligible entities. Eligible entities are the “subrecipients” or “subgrantees”. LEAs, RECs, and IHEs are “subrecipients” or “subgrantees”.

Federal law requires the NMPED to have a financial management system in accordance with [2 CFR §200.302](#). According to this Federal law, each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state’s own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. Subsequently, this technical assistance tool will assist both the NMPED (Grantee) and LEAs, RECs, and IHEs (subgrantees) in meeting the both Federal and State laws pertaining to fiscal accountability.

In addition, [34 CFR §76.770](#) states that each State shall have procedures for reviewing and approving applications for subgrants and amendments to those applications, for providing technical assistance, for evaluating projects, and for performing other administrative responsibilities the State has determined are necessary to ensure compliance with applicable statutes and regulations.

21st Century Community Learning Centers:
Applicable Statutes, Regulations, and State Rules

Office of Management and Budget (OMB), [2 CFR Part 200](#), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Office of Management and Budget (OMB), [2 CFR, Part 215](#), Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.

Office of Management and Budget (OMB), [2 CFR, Part 220](#), Cost Principles for Educational Institutions.

Education Department General Administrative Regulations (EDGAR), [34 CFR, Part 76](#), State-Administered Programs.

Education Department General Administrative Regulations (EDGAR), [34 CFR, Part 77](#), Definitions that Apply to Department Regulations.

Education Department General Administrative Regulations (EDGAR), [34 CFR, Part 82](#), New Restrictions on Lobbying.

Education Department General Administrative Regulations (EDGAR), [34 CFR, Part 85](#), Governmentwide Debarment and Suspension (Non-procurement).

Education Department General Administrative Regulations (EDGAR), [34 CFR, Part 86](#), Drug and Alcohol Abuse Prevention (Institution of Higher Education).

Education Department General Administrative Regulations (EDGAR), [34 CFR, Part 99](#), Family Educational Rights and Privacy Act (FERPA).

Title IV, Part B – 21st Century Community Learning Centers (CCLC) [Statutes](#), Section 4201. 20 U.S.C. 7171, Section 4202. 20 U.S.C. 7172, Section 4203. 20 U.S.C. 7173, Section 4202. 20 U.S.C. 7174, and Section 4205. 20 U.S.C. 7175.

Travel and Per Diem [2.42.2](#) NMAC.

Governing Budgeting and Accounting for New Mexico Public Schools and School Districts [6.20.2](#) NMAC.

Applicable Definitions

Below are the applicable definitions to use as a reference when reviewing the related statutes and regulations in order to correctly and compliantly purchase goods and services. Having a working knowledge of this information will assist compliance with Federal and State laws.

Allocable Costs

A cost is allocable to a particular cost objective (i.e., a specific function, project, sponsored agreement, department, or the like) if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received or other equitable relationship.

[2 CFR Part 220](#) (Appendix A, Basic Considerations (C)(4).

Allowable Costs

An allowable cost must be necessary and reasonable for the performance of the Federal award (21st Century Community Learning Centers) and be allocable to those principles and adequately documented. The cost must be incurred during the approved budget period.

[2 CFR §200.403.](#)

Authorized Activities

Authorized activities means the broad array of activities that advance student academic achievement and support student success that the 21st Century Community Learning Center eligible entity may use funds to carry out.

Section 4205. [20 U.S.C. 7175\(a\)\(1-14\).](#)

Award

Award has the same meaning as the definition of grant.

Community Learning Center

The term “community learning center” means an entity that –

- A. assists students to meet the challenging State academic standards by providing the students with academic enrichment activities and a broad array of other activities during non-school hours or periods when school is not in session (such as before and after school or during recess) that –
 - i. reinforce and complement the regular academic programs of the schools attended by the students served; and are targeted to the students’ academic needs and aligned with the instruction students receive during the school day; and

- B. offers families of students served by such center opportunities for active and meaningful engagement in their children’s education, including opportunities for literacy and related educational development.

Section 4201. 20 U.S.C. [7171\(b\)\(1\)](#).

Compensation – Fringe Benefits

Fringe benefits means allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefit plans. The costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, non-Federal entity-employee agreement, or an established policy of the non-Federal entity.

[2 CFR §200.431](#).

Compensation – Personal Services

Compensation for personal services means all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation may also include fringe benefits. Compensation for employees must be reasonable.

[2 CFR §200.430](#).

Cost Objective

Cost Objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award.

[2 CFR §200.1](#).

Direct Costs

Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

[2 CFR §200.413](#).

Disallowed costs

Disallowed costs means those charges to an award that the Federal awarding agency determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award.

[2 CFR §215.2\(k\)](#) and [2 CFR §200.1](#).

Eligible Entity

Eligible entity means a local education agency, community-based organization, Indian tribe or tribal organization (as such terms are defined in section 4 of the Indian Self-Determination Act (25 U.S.C. 450b)), another public or private entity, or a consortium of 2 or more such agencies, organizations, or entities.

Section 4201. 20 U.S.C. [7171\(b\)\(3\)](#).

Equipment

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.00. The purchase of equipment with an acquisition cost of \$5000.00. or more per unit requires prior written approval from NMPED.

[2 CFR §200.1](#).

External Organization

External organization means

- A. a nonprofit organization with a record of success in running or working with before and after school (or summer recess) programs and activities; or
- B. in the case of a community where there is no such organization, a nonprofit organization in the community that enters into a written agreement or partnership with an organization described in subparagraph (A) to receive mentoring and guidance in running or working with before and after school (or summer recess) programs and activities.

Section 4201. 20 U.S.C. [7171\(b\)\(4\)](#).

Federal awarding agency

Federal awarding agency means the Federal agency that provides and awards to the recipient. For the 21st CCLC program, the Federal awarding agency is the Education Department (ED).

[2 CFR §215.2\(o\)](#) and [2 CFR §200.1](#).

Fiscal Agent

A fiscal agent is an organization that agrees to accept and be responsible for subgrant funds.

Function Code

Function codes are a part of the UCoA and report the purpose or functionality of the expenditures. The function code is the second element in the string of codes.

Fund Code

Fund codes are a part of the UCoA. Fund codes denote each specific fund. The fund code contains five digits, one for the type of fund and the remaining four to distinguish each possible separate and unique fund. The fund code is the first element in the string of codes.

GAAP

GAAP means the Generally Accepted Accounting Principles set of procedures and guidelines used by companies to prepare their financial statements and other accounting disclosures. The standards are prepared by the Financial Accounting Standards Board ([FASB](#)) and the Governmental Accounting Standards Board [GASB](#).

[2 CFR §200.1](#).

General Ledger

A general ledger is a bookkeeping ledger in which accounting data are posted including accounts payable, accounts receivable, cash management, fixed assets, purchasing, and projects.

GEPA

GEPA means The General Education Provisions Act which ensures the equitable access to funds.

[GEPA section 427](#) and [34 CFR §77.1\(c\)](#).

Grant

Grant means financial assistance, including cooperative agreements that provide support or stimulation to accomplish a public purpose.

[34 CFR 77.1\(c\)](#).

Grantee

Grantee means the legal entity to which a grant is awarded and that is accountable to the Federal Government for the use of use of the funds provided.

[34 CFR 77.1\(c\)](#).

Grant period

Grant period means the period for which funds have been awarded.

[34 CFR §77.1\(c\)](#).

Indirect Costs

Indirect costs are classified within two broad categories: “Facilities” and “Administration”.

[2 CFR 200.414](#).

Institution of Higher Education (IHE)

An institution of higher education means an educational institution in any State that—

(1) admits as regular students only persons having a certificate of graduation from a school providing secondary education, or the recognized equivalent of such a certificate, or persons who meet the requirements of section 1091(d) of this title (20 U.S.C., Chapter 28);

(2) is legally authorized within such State to provide a program of education beyond secondary education;

(3) provides an educational program for which the institution awards a bachelor's degree or provides not less than a 2-year program that is acceptable for full credit toward such a degree, or awards a degree that is acceptable for admission to a graduate or professional degree program, subject to review and approval by the Secretary;

(4) is a public or other nonprofit institution; and

(5) is accredited by a nationally recognized accrediting agency or association, or if not so accredited, is an institution that has been granted preaccreditation status by such an agency or association that has been recognized by the Secretary for the granting of preaccreditation status, and the Secretary has determined that there is satisfactory assurance that the institution will meet the accreditation standards of such an agency or association within a reasonable time.

[20 U.S.C. §1001.](#)

Job Classification Codes

Job classification codes are a part of the UCoA. Each job within an LEA, REC, and IHE has a specific classification.

Local Education Agency (LEA)

Local educational agency means:

(i) A public board of education or other public authority legally constituted within a State for either administrative control of or direction of, or to perform service functions for, public elementary or secondary schools in:

(A) A city, county, township, school district, or other political subdivision of a State; or

(B) Such combination of school districts or counties a State recognizes as an administrative agency for its public elementary or secondary schools; or

(ii) Any other public institution or agency that has administrative control and direction of a public elementary or secondary school.

[34 CFR 77.1\(c\).](#)

Location Code

Location codes are a part of the UCoA that track funds to a precise location. Location codes are six digits long – the first three digits are the unique code assigned to the LEA or charter school and the last three digits are the unique code assigned to the specific school.

Object Code

Object codes are a part of the UCoA and are the third element in the string of numbers in the accounting string. This code assists with additional details regarding the accounting.

Operating Budget Management System (OBMS)

OBMS is the New Mexico Public Education Department’s system for managing and coordinating the budgeting process for all its entities. Entities include LEAs, RECs, and IHEs. OBMS is the uniform financial accounting system required under State laws. In addition, OBMS meets the financial management system required under Federal law.

[2 CFR 200.302.](#)

[6.20.2](#) NMAC.

[22-8-1](#) NMSA 1978.

Pass-Through Entity

Pass-through entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

[2 CFR §200.1.](#)

Period of Performance

Period of performance means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods.

[2 CFR §200.1.](#)

Personnel Activity Report (PAR)

A PAR is the written record (form) that documents an employee’s time and work activities to specific grants and projects. The PAR is completed at least every two weeks, signed by the employee and employee’s supervisor and accompanies the employee’s timesheet.

[2 CFR 200.430\(i\).](#)

Prior Written Approval (prior approval)

Prior written approval means written approval by the grantee (NMPED) prior to the subgrantee expending funds for certain purposes or conducting certain activities. This includes the purchase

of equipment with an acquisition cost of \$5000.00. or more per unit. The purpose of the prior written approval is for the grantee to determine reasonableness and allocability of the costs.

[2 CFR §200.407.](#)

Program Code

Program codes are a part of the UCoA that track certain activities or procedures to a specific program.

Purchased Goods

Tangible products purchased during the accounting period.

Purchased Services

Intangible products purchased during the accounting period such as maintenance and repairs and services provided by personnel who are not on the LEAs, REC's or IHE's payroll.

Reasonable Costs

A cost is reasonable if, in its nature or 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 costs.

[2 CFR §200.404.](#)

Recipient

Recipient means an organization receiving financial assistance directly from Federal awarding agencies to carry out a project or program. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.

[2 CFR §215.2\(cc\)](#) and [2 CFR §200.1.](#)

Regional Education Cooperatives (RECs)

Regional Education Cooperative (REC) means an education cooperative authorized by the New Mexico Secretary of Public Education. Each REC is governed by a coordinating council.

[22-2B-3](#) NMSA, 1978.

[6.23.3](#) NMAC.

Request for Reimbursement (RfR)

Request for reimbursement (RfR) means the subrecipient's request, with proper back-up documentation, to be reimbursed for expenditures against an approved project. The NMPED evaluates the expenditures for compliance and eligibility.

Semiannual certification

Semiannual certification is time and effort documentation certifying a single cost objective employee worked solely on one cost objective. (December and June).

[2 CFR §200.430\(i\)](#).

Subaward

Subaward has the same meaning as subgrant.

[34 CFR §77.1\(b\)](#).

Subgrant

Subgrant means an award of financial assistance, made under a grant by a grantee to an eligible subgrantee.

[34 CFR §77.1\(c\)](#).

Subgrantee

Subgrantee means the government or other legal entity to which a subgrant is awarded and that is accountable to the grantee for the use of the funds provided.

[34 CFR §77.1\(c\)](#).

Subrecipient

Subrecipient means the legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided.

[2 CFR §215.2\(gg\)](#) and [2 CFR §200.1](#).

Supplies

Supplies means all tangible personal property other than those described in the definition of equipment.

[2 CFR §200.1](#).

Time and Effort Reporting

Time and effort reporting means documenting the time in which Federal funds are charged for personnel to work on allowable cost activities and to ensure that Federal programs pay only their proportionate share of personnel costs. Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.

[2 CFR §200.430\(i\)\(1\)](#).

Timesheet

A timesheet is a method in which to record the amount of an employee's time spent on each job for a specific pay period.

[2 CFR §200.430\(i\)](#).

Uniform Chart of Accounts (UCoA)

UCoA is a list of accounts developed for the use of public school districts and charter schools in New Mexico. The structure, the elements, and the description are meant to assist the districts and charter schools in consistently developing their budgets and in the consistent posting of district or charter school transactions.

UCoA [Manual of Procedures](#).

Authorized Activities under the 21st Century Community Learning Center Program

Each eligible entity that receives an award, may use the award funds to carry out a broad array of activities that advance student academic achievement and support student success, including—

- 1) academic enrichment learning programs, mentoring programs, remedial education activities, and tutoring services, that are aligned with—
 - A. the challenging State academic standards and any local academic standards; and
 - B. local curricula that are designed to improve student academic achievement;
- 2) well-rounded education activities, including such activities that enable students to be eligible for credit recovery or attainment;
- 3) literacy education programs, including financial literacy programs and environmental literacy programs;
- 4) programs that support a healthy and active lifestyle, including nutritional education and regular, structured physical activity programs;
- 5) services for individuals with disabilities;
- 6) programs that provide after-school activities for students who are English learners that emphasize language skills and academic achievement;
- 7) cultural programs;
- 8) telecommunications and technology education programs;
- 9) expanded library service hours;
- 10) parenting skills programs that promote parental involvement and family literacy;
- 11) programs that provide assistance to students who have been truant, suspended, or expelled to allow the students to improve their academic achievement;
- 12) drug and violence prevention programs and counseling programs;
- 13) programs that build skills in science, technology, engineering, and mathematics (referred to in this paragraph as “STEM”), including computer science, and that foster innovation in learning by supporting nontraditional STEM education teaching methods; and
- 14) programs that partner with in-demand fields of the local workforce or build career competencies and career readiness and ensure that local workforce and career readiness skills are aligned with the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) and the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 et seq.).

Purchased goods and purchased services must support the 21st CCLC authorized activities. In addition, under federal laws 2 CFR §§ 200.404, 200.405, 200.408 and 200.409, the purchased goods and purchased services must be:

- Allocable;
- Allowable; and
- Reasonable.

Goods and services must also be documented. Documentation of costs means there is “evidence” or “proof” of expenditures.

Funds must be expended, not just encumbered. This means funds have to be spent in order for the LEA, REC, or IHE to receive payment from NMPED. The LEA, REC, or IHE is responsible for providing the proof it paid for the “purchased goods” and “purchased services” prior to submitting a request for reimbursement (RfR).

- Goods must be received and services must be rendered.
 - This means goods were already purchased and services have already been provided. Examples of documentation include:
 - Packing slip.
 - Itemized and dated receipt/invoice.
 - Time and effort documentation (PARs or semiannual certification).
 - Lesson plan(s).
 - 21st CCLC Program level approval email for activity or event, approved request forms, approved equipment purchase request, etc.
 - Entrance fee receipts for prior approved field trips.
 - Mileage documentation.
 - Transportation logs.
- Specialized costs requiring prior written approval from NMPED
 - This means some costs have additional, required documentation, and prior written approval from NMPED. Examples of documentation include:
 - NMPED pre-approved equipment purchase [form](#) (Fiscal Grants Management Bureau website).
 - 21st CCLC Program level field trip approval.
 - NMPED pre-approved subcontractor assurance form.
 - Sign-in sheet from family events.
 - Sign-in sheet or certificate of attendance plus an agenda for professional development activities.

These are just some examples of the types of documentation that can support an expenditure. Since the NMPED is responsible for the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award, the NMPED has the right to request any additional documentation that is needed in order to approve an expenditure and a RfR.

If there is any uncertainty about a purchase or service or if the item cannot be found in this guide, contact the NMPED's 21st Century Community Learning Center Program Manager **prior** to the expenditure.

Under each of the purchased goods and purchased services, there is a list of the statutes, regulations and rules that pertain to that particular good or service. The applicable statutes, regulations, and rules should be read in their entirety in order to have a complete understanding of the requirements.

A

Accounting and Auditing

This cost is allowable and can be included in the RfR. However, there are certain limitations regarding reasonableness and the amount of time spent on the accounting or auditing. If the qualified individual conducting the accounting for the fiscal agent of the grant (LEA, REC, or IHE employee), this cost should be included under compensation – personal services and compensation – fringe benefits in the General Ledger and in the RfR. The employee is subject to time and effort reporting and will need to submit a PAR with the timesheet as part of the RfR.

If the person is contracted to complete the accounting work for the LEA, REC, or IHE, the purchased services will need to be recorded in the General Ledger and on the RfR under contracted services. As part of the documentation of costs requirement, the RfR for contracted services and any other applicable documents must be submitted with the LEA's, REC's, or IHE's RfR.

People conducting audits are to be independent and external in order to maintain their neutrality in their work performance.

RfR Procedures

If the person providing the financial services is not an employee of the fiscal agent for the grant, use Function Code 2500 (or 2510), and Object Code 53414. If the person providing the financial services is an LEA, REC, or IHE employee, use Object Code 51100, 51200, or 51300, depending how the employee is being paid. Job Class Code 1220 should be used if the person providing the financial services is not the Associate Superintendent for Finance and Business, or the Business Manager.

If a person is being paid to perform an audit, use Function Code 2300, Object Code 53411.

In order to ensure that the correct Function Codes, Object Codes, and Job Class Codes are selected, see the UCoA Supplement 3 [Manual](#).

Include the Compensation for Employees and Subcontractors [form](#) with the RfR submission.

Applicable Regulations and Rules

2 CFR §200.425 [Audit services](#).

2 CFR §200.302 [Financial Management](#).

Section [2.2.2.8](#) NMAC, Requirements for Contracting and Conducting Audits of Agencies.

34 CFR §85 [Governmentwide Debarment and Suspension \(Non-procurement\)](#).

Advertising

The only allowable advertising costs are those which are solely for:

1. The recruitment of personnel required by the non-Federal entity for performance of a Federal award (See also [2 CFR §200.463](#) Recruiting Costs);
2. The procurement of goods and services for the performance of a Federal award;
3. The disposal of scrap or surplus materials acquired in the performance of a Federal award except when non-Federal entities are reimbursed for disposal costs at a predetermined amount; or
4. Program outreach and other specific purposes necessary to meet the requirements of the Federal award.

Note: Program outreach costs can only be incurred when the cost is absolutely necessary to the grant. For example: printing cost for a brochure informing parents about the 21st CCLC program. Since there is a fine line between allowable and disallowable costs, prior written approval will be needed.

Unallowable advertising costs include the following:

- Costs of meetings, conventions, convocations, or other events related to other activities including:
 - Costs of displays, demonstrations, and exhibits;
 - Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and
 - Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings.
- Costs of promotional items and memorabilia, including models, gifts, and souvenirs.
- Costs of advertising and public relations designed solely to promote the non-Federal entity.

RfR Procedure

For printing and advertising costs, use Function Code 2500. If the fiscal agent is completing the printing on the fiscal agent's machine, use Object Code 56118 to cover the cost of the paper and ink. If the fiscal agent is subcontracting the service, use Object Code 55915.

In order to ensure that the correct Function Codes and Object Codes are selected, see the UCoA Supplement 3 [Manual](#).

Include the Supplies [checklist](#) with the RfR submission.

Applicable Regulations

2 CFR §200.421 [Advertising and public relations](#).

2 CFR §200.432 [Conferences](#).

2 CFR §200.463 [Recruiting costs](#).

2 CFR §200.461 [Publication and printing costs](#).

2 CFR §200.407 [Prior written approval \(prior approval\)](#).

Airline Tickets

Travel must be necessary, legal, and completed in accordance with State rules and Federal regulations. LEAs, RECs, or IHEs must receive prior written approval from NMPED before purchasing the airline tickets. Airline tickets cannot be included in the LEA's, REC's, or IHE's RfR until the trip has been completed. The only exception is if the RfR is submitted at the end of the fiscal year (June) and the travel will take place at the beginning of the new fiscal year (July).

Direct instructors or program administrators/coordinators should be the only staff traveling out of state for professional development. Students participating in the 21st CCLC program should not travel out of state via air travel. Out of state field trips for students using ground transportation, must have prior written approval from the NMPED.

RfR Procedure

Professional development costs for direct instructors or administrators, including airfare, should be charged to any of the appropriate function codes (1000, 2000, or 3000) and Object Code 53330 (professional development).

In order to ensure that the correct Function Codes and Object Codes are selected, see the UCoA Supplement 3 [Manual](#).

Include the Student and Staff Travel [checklist](#) with the RfR submission.

Applicable Regulations and Rules

2 CFR §200.475 [Commercial air travel](#).

[2.42.2](#) NMAC, Regulations Governing the Per Diem and Mileage Act.

Alcohol

LEAs, RECs, or IHEs cannot submit the cost of alcohol or non-alcoholic beverages in their RfR. The costs of alcoholic beverages are disallowed. The State rule allows for actual reimbursement of meals; however alcohol is not considered a meal.

Applicable Regulation and Rule

2 CFR §200.423 [Alcoholic beverages](#).

[2.42.2.9](#) NMAC, Regulations Governing the Per Diem and Mileage Act.

Alumni/Alumnae Activities and Costs

Costs incurred for, or in support of alumni/alumnae activities and similar activities are disallowed under the 21st CCLC program.

Applicable Regulation

2 CFR §200.424 [Alumni/ae activities](#).

Amusement Parks

Funding for entertainment purposes in a disallowable cost. A field trip to an amusement park is considered entertainment; therefore, not allowed.

Applicable Regulation

2 CFR §200.438 [Entertainment costs](#).

B

Background Checks/Fingerprinting

This is an allowable cost. State law requires all staff members (employees or contracted staff) and all volunteers working with students or student data (and are age 18 and over) MUST have a background check conducted and on file.

RfR Procedure

Use Function Code 1000 (instruction) and Object Code 53300 (professional development) or 55915 (other contract services).

The RfR must include the receipt(s) for the background check(s) along with the legal names of the employees, contractors, and volunteers who received a background check.

In order to ensure that the correct Function Codes and Object Codes are selected, see the UCoA Supplement 3 [Manual](#).

Applicable Statutes and Rules

[22-10A-5](#) NMSA, 1978, Background checks, known convictions; alleged ethical misconduct; reporting required; penalty failure to report.

[6.60.8](#) NMAC, Background Check for Educator License.

[8.16.2](#) NMAC, Child Care Licensing, Child Care Centers, Out of School Time Programs, Family Child Care Homes, and other Early Care and Education Programs.

Subparagraph (1) of Paragraph (B) of [6.50.18.8](#) NMAC, Use of Volunteers in Schools and School Districts.

[28-2-3.1](#) NMSA, 1978 Employment eligibility determination; private employers.

[28-2-4](#) NMSA, 1978 Power to refuse, renew, suspend or revoke public employment or license.

Bad Debts

This is a disallowed cost.

Applicable Regulation and Rule

2 CFR §200.426 [Bad Debts](#).

[3.2.227](#) NMAC, Deduction – Gross Receipts Tax – Refunds – Uncollectable Debts.

Benefits

this is a major change from the previous document

Compensation – Fringe Benefits are an allowable cost.

Employee leave (vacation, sick, family-related leave, military, etc.) is considered a benefit. The cost of fringe benefits in the form of regular compensation paid to employees during periods of

authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- (1) They are provided under established written leave policies;
- (2) The costs are equitably allocated to all related activities, including Federal awards; and,
- (3) The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the non-Federal entity or specified grouping of employees.
 - (i) When a non-Federal entity uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment.
 - (ii) The accrual basis may be only used for those types of leave for which a liability as defined by GAAP exists when the leave is earned. When a non-Federal entity uses the accrual basis of accounting, allowable leave costs are the lesser of the amount accrued or funded.

Leave should be included in the RfR as a **direct** cost. The Healthy Workplaces Act of 2021, requires all private employers in New Mexico to allow employees to accrue and use earned sick leave. The appropriate leave must be included in the employee's PAR and signed by the employee's supervisor. The PARs must be included with the RfR for the proper reporting period.

RfR Procedure

Use Function Code 1000 for direct instruction and Function Code 2000 for administrative staff. There are multiple types of benefits.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Object Codes.

Include the Compensation for Employees and Subcontractors [checklist](#) with the RfR.

Applicable Regulations, Statute, and Rule

2 CFR §200.431 [Compensation - fringe benefits](#).

2 CFR §200.413(b) [Direct costs](#).

[50-17-3](#) NMSA, 1978 The Healthy Workplaces Act, earned sick leave, use and accrual.

[11.1.6](#) NMAC, Healthy Workplaces.

Bicycles

The purchase of bicycles must have prior written approval from the NMPED prior to their purchase. When submitting the request for approval, three quotes must be attached. The request must include an explanation of how the bicycles will be used and where the bicycles will be securely stored. Also, the eligible entity must provide an assurance that it will abide by all New Mexico bicycle safety laws.

RfR Procedure

Use Function Code 1000 and Object Code 56119.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Supplies [checklist](#) with the RfR.

Applicable Statute

[66-3-701](#) NMSA, 1978, Part 8 Bicycles; effect of regulations.

Board Games

Board games are an allowable cost. However, this should be an infrequent expenditure. Students participating in the 21st CCLC programs are to be provided opportunities for academic enrichment, including tutoring services, to meet challenging State [academic standards](#). The board games must reinforce and complement the regular academic program. The board games should be academic in nature and can be used in centers as part of independent learning where students work independently or in small groups on tasks that reinforce the previous lessons.

RfR Procedure

Use Function Code 1000 and Object Code 56112.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Supplies [checklist](#) with the RfR.

Applicable Regulation and Rules

2 CFR §200.438 [Entertainment costs](#).

New Mexico content [standards](#).

Bonuses

This cost is disallowable.

Applicable Regulation

2 CFR §200.405 [Allocable costs](#).

Bounce House

This cost is disallowable.

2 CFR §200.438 [Entertainment costs](#).

C

Capital Expenses **this is a change from previous document**

Capital expenditures for general purpose equipment, buildings, and land are disallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity (NMPED).

Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity. Prior to purchasing the equipment, the prior written approval [form](#) must be submitted to NMPED for approval.

Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable (disallowed) as a direct cost except with the prior written approval of the Federal awarding agency, or pass-through entity.

Equipment and other capital expenditures are unallowable (disallowed) as indirect costs.

RfR Procedure

There are many types of capital expenses, all which require prior written approval from ED and/or NMPED. Work with the 21st CCLC Program Manager on how to properly complete the RfR.

Applicable Regulation

2 CFR §200.1 [Definitions: Capital Expenditures](#).

2 CFR §200.439 [Equipment and other capital expenditures](#).

2 CFR §200.407 [Prior written approval \(prior approval\)](#).

Cards

Greeting cards and playing cards are a disallowed cost. Flash cards are allowable and must reinforce and complement the regular academic program. The flashcards should be academic in nature and can be used in centers where students work independently or in small groups on tasks that reinforce the previous lessons.

RfR Procedure

Use Function Code 1000 and Object Code 56118 and include the lesson plan for the centers in the RfR.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Supplies [checklist](#) with the RfR.

Applicable Regulation

2 CFR §200.405 [Allocable costs](#).

Clerical Support/Personnel

this is a change from previous document -

The salaries of administrative and clerical staff should normally be treated as indirect (F & A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.

RfR Procedure

Use Function Code 2000. If the person is an employee of the fiscal agent use Object Code 51100 and Job Class 1217.

If the person is contracted to complete the work, use the appropriate 2000 Function Code and Object Code 55915.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Compensation for Employees and Subcontractors [checklist](#) with the RfR.

Applicable Regulation

2 CFR §200.413(c) [Direct costs](#).

34 CFR §99 [Family Educational Rights and Privacy Act](#) (FERPA).

Clothing

Clothing in general is disallowable. Aprons can be purchased for cooking and gardening classes.

RfR Procedure

Use Function Code 1000 and Object Code 56118. If a subcontractor purchases the aprons for an activity, use Function Code 1000 and Object Code 55915.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Supplies [checklist](#) with the RfR.

Applicable Regulation

2 CFR §200.405 [Allocable costs](#).

Computers/Laptops/Tablets

21st CCLC programs should utilize the existing technology at the learning center sites whenever possible. This includes the use of the school's computer labs, mobile labs, smart boards, and other relevant technology. Computer and technology purchases for students and administrative use must have prior written approval from NMPED. Prior to purchasing the technology, a written request must be submitted to the 21st CCLC Program Manager. The request must have prior written approval before the purchase is made. The request must include:

- A description of the need for the equipment along with an assurance that the learning center does not have access to or currently does not possess the equipment needed.
- A justification of how the equipment will enhance academic programming and fulfillment of the overall 21st CCLC program objectives.
- At least one (1) price quote (additional price quotes may be requested by NMPED) along with information about the funding currently available to purchase the technology.

In addition, if purchasing equipment with a unit cost of \$5,000 or more, prior to purchasing the equipment, the prior written approval [form](#) must be submitted to NMPED for written approval.

RfR Procedure

Use Function Code 1000 and Object Code 56118 for technology for students and Function Code 2500 and Object Code 56118 for administrative technology.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Supplies [checklist](#) with the RfR.

Applicable Regulations

2 CFR §200.439 [Equipment and other capital expenditures.](#)

2 CFR §200.407 [Prior written approval \(prior approval\).](#)

2 CFR §200.453 [Materials and supplies costs, including costs of computing devices.](#)

Conferences

this is a change from previous document

A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award.

Travel, including attending conferences, must have prior written approval from NMPED. Conference registration fees cannot be included in the LEA's, REC's, or IJE's RfR until the conference has been completed. The only exception is if the RfR is submitted at the end of the fiscal year (June) and the travel will take place at the beginning of the new fiscal year (July).

RfR Procedures

For direct instruction staff use Function Code 1000 and Object Code 53330. For administrative staff use Function Code 2000 and Object Code 53330.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Student and Staff Travel [checklist](#) with the RfR.

Applicable Regulations and Rule

2 CFR §200.432 [Conferences.](#)

2 CFR §200.475 [Travel Costs.](#)

Contracted Services

this is a change from previous document

Contracted services are an allowable cost as long as they are allocable and reasonable.

If an outside business entity will provide services for students during the 21st CCLC hours, a [Subcontractor Assurance Form](#) must be completed by the LEA, REC, or IHE (the subrecipient/fiscal agent), approved by the NMPED, and kept on file throughout the fiscal year.

If an outside business entity is hired (contracted) to provide services, the subrecipient must ensure there are no conflicts of interests. In addition, the subrecipient must ensure that the subcontractor receives training on child abuse and ethical misconduct.

RfR Procedure

Use Function Code 1000 or 2000 depending on the nature of the work completed. Object Code 53330 is for professional development. Object Code 55915 is the most common contracted services code for 21st CCLC program.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Compensation for Employees and Subcontractors [checklist](#) with the RfR.

Applicable Statute and Rules

[22-10A-5](#) NMSA, 1978, Background checks, known convictions; alleged ethical misconduct; reporting required; penalty failure to report.

[6.60.11](#) NMAC, Required Training Program for School District Personnel, Volunteers, and Contractors.

[8.16.2](#) NMAC, Child Care Licensing, Child Care Centers, Out of School Time Programs, Family Child Care Homes, and other Early Care and Education Programs.

34 CFR §85 [Governmentwide Debarment and Suspension \(Nonprocurement\)](#).

Costumes

See “clothes”.

Credit Cards

Purchases can be made using a credit card. Credit card interest payments or late fees are disallowed. If the credit card allows the subrecipient to receive “cash back” through a rewards program, this must be reported to NMPED since the “cash back” needs to be equitably shared between programs supported through the use of that card.

D

Data Entry

this is a change from previous document

This is an allowable cost.

The salaries of administrative and clerical staff should normally be treated as indirect (F&A) costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
4. The costs are not also recovered as indirect costs.

RfR Procedures

Use Function Code 2400 or 2500 if the person is an employee of the fiscal agent, Object Code 51100, 51200 or 53100, and Job Class 1217.

If the person is contracted to complete the work, use the appropriate 2000 Function Code and Object Code 55915.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Compensation for Employees and Subcontractors [checklist](#) with the RfR.

Applicable Regulation

2 CFR §200.413(c), [Direct costs](#).

34 CFR §99 [Family Educational Rights and Privacy Act](#) (FERPA).

Decorations

This is a disallowable cost.

Donations

Cost of contributions and donations, including cash, property, and services, are disallowable.

Applicable Regulation

2 CFR §200.434(a) [Contributions and donations](#).

Drug Testing for Staff

this is a major change from previous document

This is an allowable cost. If drug testing is a condition of employment or contract work, this would be a direct cost. If an employee must take a drug test because of suspected or alleged illegal or illicit drug use or the employee must take a drug test as part of a treatment plan, the cost of the drug test would be an indirect cost.

Employees have the right to keep their health information private and protected under the Health Insurance Portability and Accountability Act ([HIPPA](#)); therefore private and confidential information should not be included with the RfRs sent to the NMPED.

RfR Procedure

Use Function Code 1000 or 2000 depending on the employee and requirement for the drug test. Use Object Code 55915.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the receipt, with the date of purchase clearly visible and proof of payment with the RfR.

Application Regulations, Statute and Rules

2 CFR §200.413 [Direct costs](#).

2 CFR §200.414 [Indirect \(F & A\) costs](#).

2 CFR §200.437 [Employee health and welfare costs](#).

6.12.4 NMAC [Tobacco, Alcohol and Drug Free Schools](#).

6.60.9 NMAC [Licensure Requirements, Code of Ethical Responsibility of the Education Profession](#).

22-5-4.4 NMSA, 1978 School employees; reporting drug and alcohol use; release from liability.

34 CFR §86 [Drug and Alcohol Abuse Prevention](#).

DVDs

See “Movies”.

E

Electronic timesheets: see “timesheets”.

Entertainment

Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.

Applicable Regulation

2 CFR §200.438 [Entertainment costs](#).

Exercise Equipment

this is a change from previous document

21st CCLC programs should utilize the existing exercise equipment at the learning center sites, whenever possible. If the exercise equipment is not available, this cost is considered allocable. However, it must be reasonable and documented. The purchase of exercise equipment will require prior written approval from the NMPED.

RfR Procedure

Use Function Code 1000. Use Object Code 56119.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

The RfR must include the detailed receipts or invoice for the exercise equipment along with the prior written approval from NMPED, and the lesson plan(s) that supported the use of the exercise equipment.

Applicable Regulation

2 CFR §200.204 [Reasonable costs](#).

F

Field Trips

Field trips are an allowable cost, however the subrecipient must receive prior written approval from the NMPED prior to taking the field trip.

Field trips are to be provided outside of the regular school day or during periods when school is not in session e.g. before school, after school, evenings, weekends, holidays, or summer. The program may offer services to students during normal school hours on days when school is not in session, e.g. school holidays or teacher professional development days.

Field trips for entertainment purposes are disallowed.

RfR Procedure

For admission or entrance fees use Function Code 1000 and Object Code 55817. Field trip transportation Use Function Code 1000 and Object Code 55817. If the bus driver is an employee, the bus driver's hourly rate should be billed as Function Code 1000, Object Code 51300, and Job Class 1622.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the field trip [checklist](#) with the RfR.

Fines or Penalties

this is a change from previous document

Costs resulting from non-Federal entity violations of, alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations are unallowable (disallowed), except when incurred as a result of compliance with specific provisions of the Federal award, or with prior written approval of the Federal awarding agency.

Applicable Regulations

2 CFR §200.441 [Fines, penalties, damages and other settlements.](#)

2 CFR §200.407 [Prior written approval \(prior approval\).](#)

Fingerprinting/Background Checks

See background checks.

Food

Snacks and meals are required for students in the 21st CCLC program through the USDA's meal programs. However, purchasing food is disallowed except when being used in a cooking class or in a science class as part of an experiment.

RfR Procedure

Use Function Code 1000 and Object Code 56118.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

Fund Matching

This cost is disallowed.

Fund Raising this is a change from previous document

Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable (disallowed). Fund raising costs for the purposes of meeting the Federal program objectives are allowable with prior written approval from the Federal awarding agency.

Applicable Regulation

2 CFR §200.442(a) [Fund raising](#) and investment management costs.

Furniture

The purchase of furniture is allowable only in rare circumstances and the cost must be reasonable. There must be prior written approval from NMPED prior to the purchase of furniture.

RfR Procedure

Use Function Code 1000 for students and Object Code 56119 (\$5,000. or less) or 57331 (fixed assets more than \$5,000.) Use Function Code 2000 for administration and Object Code 56119 (\$5,000. or less) or 57331 (fixed assets more than \$5,000.).

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

Applicable Regulation

2 CFR §200.407 [Prior written approval \(prior approval\)](#).

G

Games

See board games, cards, and video games.

Gift Cards

This cost is disallowed.

Gifts

This cost is disallowed.

Grant Writer

This cost is disallowed.

Greenhouses

this is a change from previous document

Greenhouses are allowed if they support the 21st CCLC authorized activities. Prior written approval must be obtained from NMPED prior to the purchase of the greenhouse or materials to build the greenhouse.

RfR Procedure

Use Function Code 1000 or 2000 depending on the lesson plan(s) objective and Object Code 56100 or 56119, depending on the greenhouse.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

Applicable Statute and Regulation

Section 4205. 20 U.S.C. 7175 (a)(4) [Authorized Activities](#).

2 CFR §200.407 [Prior written approval \(prior approval\)](#).

Guns

this is a change from previous document

This cost is disallowed. Funds cannot be used to purchase guns of any kind (real or toy) or ammunition. Students cannot participate in field trips to use guns.

H

Hats

Hats are clothing, see clothing.

High School Students

See “mentors”.

Housing and Personal Living Expenses

this is a change from previous document

Costs of goods or services for personal use of the non-Federal entity's employees are unallowable (disallowed) regardless of whether the cost is reported as taxable income to the employees.

Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses are only allowable as direct costs regardless of whether reported as taxable income to the employees. In addition, to be allowable direct costs must be approved in advance by a Federal awarding agency.

Applicable Regulation

2 CFR §200.445(a) [Good or services for personal use](#).

2 CFR §200.407 [Prior written approval \(prior approval\)](#).

I

Incentives

The cost of incentives is allowable. Incentives should not be used as a payment of any kind.

When submitting the RfR, include the detailed receipts and the program's incentive plan or policy.

J

Janitorial Supplies

The cost of janitorial is allowable. Items purchased should be reasonable.

RfR Procedure

Use Function Code 2500, Object Code 56118.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

Applicable Regulation

2 CFR §200.453 [Materials and supplies costs](#), including costs of computing devices.

L

Landscaping

The costs of landscaping are disallowable.

Lanyards

The cost of lanyards is an allowable cost. The costs of putting logos on the lanyards is not allowable since this is considered promotional.

RfR Procedure

Use Function Code 2000 and Object Code 56100.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

Lobbying Costs

The costs of lobbying are disallowed. No appropriated funds may be expended by the recipient of a Federal contract, to pay any person for influencing or attempting to influence.

Applicable Regulation

34 CFR §82 [New Restrictions on Lobbying](#).

2 CFR §200.450 [Lobbying](#).

Lock-In

This type of activity requires prior written approval from NMPED. When requesting approval, include the lesson plan. The activity must align with the allowable use of funds and be allocable to the 21st CCLC program goals.

M

Maintenance of Plant

These types of expenses are disallowable. See capital expenses.

Matching

See fund matching.

Membership Costs

Membership costs for clubs are disallowable.

Applicable Regulation

2 CFR §200.454 [Memberships](#), subscriptions, and professional activity costs.

Mentors

High school students can be hired to serve as mentors to younger students and this is an authorized activity under 21st CCLC. Salaries must be reasonable and meet at least the New Mexico minimum wage [requirements](#).

RfR Procedure

Use Function Code 1000 and Object Code 51100.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Compensation for Employees and Subcontractors [checklist](#) with the RfR.

Movies

Entrance fees to movie theaters and movies in any format including digital are disallowable.

P

Postage

The cost of postage is allowable as long as it is reasonable.

RfR Procedure

Use Function Code 2500 and Object Code 56118.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

Promotional Items

The cost of promotional items is disallowable.

Props (properties for a play)

The costs of props is disallowable.

Puppets

The cost of puppets is an allowable cost. Art and music programs are a couple of the broad array of services offered through 21st CCLC. The cost should be reasonable.

RfR Procedure

Use Function Code 1000 and Object Code 56118.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

R

Refrigerator

The 21st CCLC program should use the refrigerator at the school if possible. If the program has to purchase a refrigerator, prior written approval from the NMPED is required. The request should include a justification for the purchase and an explanation as to how the refrigerator is going to be used. The cost of the refrigerator should be reasonable.

RfR Procedure

Use Function Code 2290 and Object Code 57332.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

Applicable Regulation

2 CFR §200.407 [Prior written approval \(prior approval\)](#).

S

Salary/Hourly Wages

Salaries for the program director, site coordinator, instructors, tutors, and paraprofessionals are all allowable expenditures. Salaries/hourly wages for superintendents or executive directors are not allowable. Salaries and benefits should remain consistent with the subrecipient's salary and benefit structure for similar programs in the area. Time and effort documentation is required.

RfR Procedure

For direct instructors use Function Code 1000. The Object Code depends on the job the person is performing.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Compensation for Employees and Subcontractors [checklist](#) with the RfR.

Applicable Regulations

2 CFR §200.430 [Compensation - personal services](#).

2 CFR §200.431 [Compensation - fringe benefits](#).

2 CFR §200.430(i) [Standards for Documentation of Personnel Expenses](#).

Snack Coordinator/Distributor

This cost of the salary and benefits for this position are allowable. Time and effort documentation is required.

RfR Procedure

Use Function Code 2500. Use Object Code 51100 or 51200 depending how the person is paid. Job class codes are 1219, 1617, or 1621 depending on the person's job duties.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the Compensation for Employees and Subcontractors [checklist](#) with the RfR.

Applicable Regulations

2 CFR §200.430 [Compensation - personal services](#).

2 CFR §200.431 [Compensation - fringe benefits](#).

2 CFR §200.430(i) [Standards for Documentation of Personnel Expenses](#).

Sunglasses

Sunglasses are considered clothing therefore disallowed.

T

Telephones

Communication services are an allowable cost. When purchasing a phone, the selection of phone must be reasonable.

RfR Procedure

For the communication service, use Function Code 2600 and Object Code 54416. Installation of the communication systems, use Object Code 54414.

For the purchase of a phone, use the applicable 2000 Function Code and Object Code 56118.

Refer to the UCoA Supplement 3 [Manual](#) for the appropriate Codes.

Include the supplies [checklist](#) with the RfR.

Applicable Regulations

2 CFR §200.471 [Telecommunication costs](#) and video surveillance costs.

2 CFR §200.216 [Prohibition on certain telecommunications](#) and video surveillance services or equipment.

Textbooks/Workbooks

Textbooks are typically not purchased since students usually have textbooks from their classrooms. If textbooks need to be purchased, contact NMPED.

Timesheets

Timesheets must meet the following requirements:

- Time worked must be recorded daily and must accurately reflect the work performed.
 - “Time-In” and “Time-Out” should be identified in hour and minute format to include a.m. or p.m. or reported in military format to include the hour and minute of the day.
 - Actual hours worked, which may include multiple cost objectives. Total hours worked per cost objective must be identified.
 - Compensation charged cannot exceed total hours worked.
 - Time is rounded to the nearest ¼ hour (0.25).
 - Time and work cannot be recorded in advance.
 - 21st CCLC funds will only pay for “sick” and “vacation” hours as an indirect cost.
 - Compensation in excess of wages for the work performed is not eligible for reimbursement.
- Timesheets should be double-checked for accuracy.
- If using a manual timesheet
 - Use ink to record time.
 - Make changes by striking through and initialing.
 - Do not use white-out or liquid paper.
- Timesheets should be signed at the end of a pay period by the following people:
 - Employee.
 - Supervisor.
 - 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; and
 - 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.
 - A supervisor cannot approve their own timesheet.
- 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.

Applicable Regulations

2 CFR §200.430 [Compensation - personal services.](#)

2 CFR §200.431 [Compensation - fringe benefits.](#)

2 CFR §200.430(i) [Standards for Documentation of Personnel Expenses.](#)

Travel

Travel must have prior written approval from the NMPED. The following steps must be completed:

1. Estimate the cost of your travel on a **Travel Approval Form**

There are two options for travel:

- **Per Diem**
 - Per Diem rates are fixed amounts for overnight travel including lodging and meals.
 - No receipts are required.
 - Reimbursement = Per Diem amount multiplied by the number of travel days (day = 24 hours).
 - **Per Diem limits**
 - In-state = \$85.00.
 - In-state in an expensive area (Santa Fe) = \$135.00.
 - Out-of-State = \$115.00
- **Actuals**
 - Actuals are expenditures limited by a monetary threshold.
 - There are limits to what can be reimbursed.
 - All figures are calculated using a 24-hour period.
 - Receipts are required.
 - Reimbursement – based on receipts.
 - **Actuals Limits.**
 - Meals in-state = \$30.00 per day.
 - Meals out-of-state = \$45.00 per day.
 - Add tips at the end. Tips are not part of the totals. (20% limit per check)
 - Tips can only be reimbursed if the word “tip” or “gratuity” is actually included on the typed, printed, receipt from the restaurant. Tip cannot be handwritten on the receipt.
 - **Lodging**
 - Check with the school district or organization for specific policies.

2. **Print out a Rand-McNally Map** which tracks the route and miles traveled. The use of the Rand-McNally Map is required under Paragraph (D) of [2.42.2.11](#) NMAC, Regulations Governing the Per Diem and Mileage Act.

3. **Calculate mileage reimbursement.**

- Use the rate per mile designated for your organization/school district.
 - Every public officer or employee shall receive up to the internal revenue service standard mileage rate set January 1 of the previous year for each

mile traveled in a privately owned vehicle. Section (D) [10-8-4](#) NMSA, 1978, Per Diem and Mileage Rates; in Lieu of Payment.

4. Complete a travel preapproval form.

- This requires a signature from the Fiscal Manager, Executive Director, Principal, or Program Director. Employees cannot approve their own travel.
- A travel approval form should include the following:
 - Destination
 - Travel Dates
 - Traveler (one per form)
 - Lodging (# of nights and estimated/actual cost)
 - Purpose of Travel
 - Travel schedule
 - Departure time (estimated/actual)
 - Return time (estimated/actual)
 - Both outbound and inbound times are needed
 - Mileage (if applicable)
 - Total Per Diem or Actuals (estimated/actual)
 - Airfare, taxi, other (if applicable – estimated/actual)
 - Bag fee (if applicable)
 - Total travel cost (estimated/actual)

5. Have an Agenda

- Agendas should contain the following elements;
 - Name of participants
 - Date
 - Time
 - Objectives
 - Discussion/observations
 - An agenda should even be created for site visits. Specify in what areas the observations are focused.
- If attending a training/conference facilitated by an outside organization, be sure to get a copy of the agenda.

6. Document Completion

- Sign-in sheet
 - Site visit – Learning Center Coordinator should sign.
- Obtain certificate of completion if an outside conference or training

7. Submit the following items with the RfR:

- Approved travel form
- Rand-McNally Map mileage
- Receipts (if actuals used/timesheet (if Per Diem used)
- Agenda
- Documentation of completion

Trainings

this is a change from previous document

Professional development and training are an allowable cost. However, they must support or be related to the 21st CCLC program.

RfR Procedure

See “Airline Tickets”.

Applicable Regulation

2 CFR §200.473 [Training and Education Costs](#).

V

Vacation Leave

See “Benefits”.

Vehicle/Van/Bus Purchase

Vehicle purchases are disallowable.

Video Games

Video games are a disallowable cost.

Videos

See “Movies”.

W

White Water Rafting

White water rafting is a disallowable cost.

Z

Zip-Lining

The cost of zip-lining is disallowable.

Additional Resources

New Mexico Public Education Department, Finance Analysis Bureau [website](#):

- Manual of Procedures (PSAB)/UCOA.
- OBMS Forms and [Manuals](#).

New Mexico Public Education Department, Fiscal Grants Management Bureau [website](#).

- Request for Reimbursement Process.
- Guidelines for Adjustment Requests for Reimbursements.
- RfR Training Guide.

New Mexico Public Education Department, Out-of-School Time [website](#).

- 21st Century Community Learning Centers Subgrantee Fiscal Support.