

Community Schools Alphabetical Expenditure Guidebook

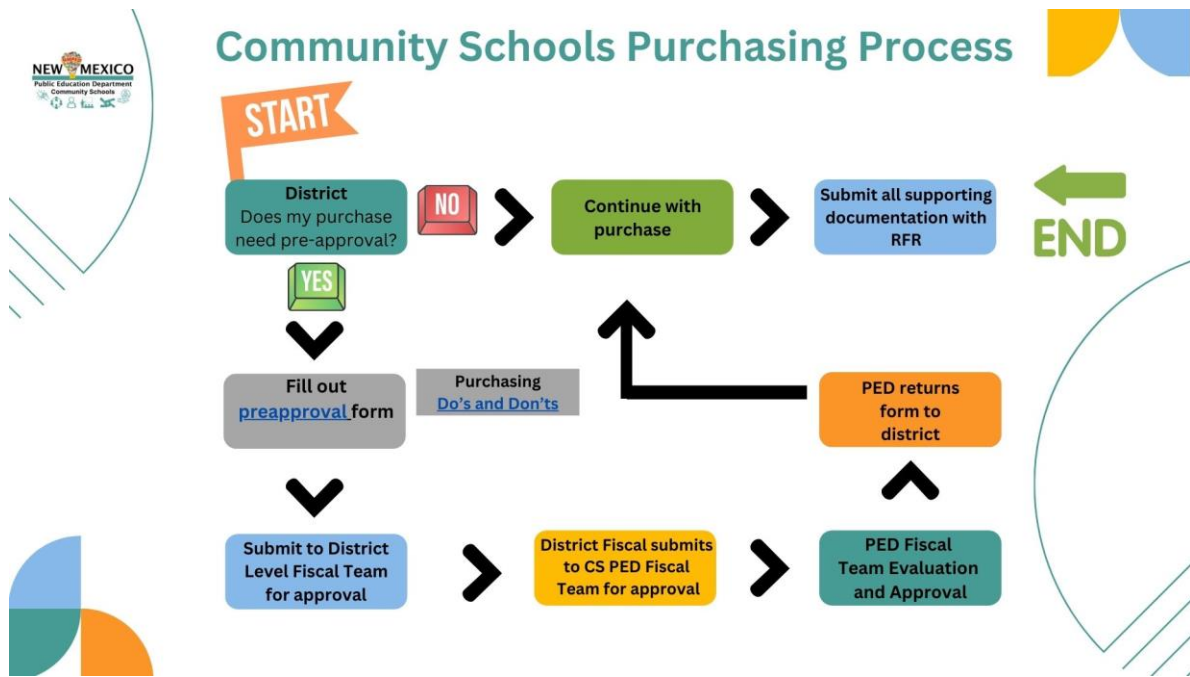
This is an alphabetical reference guide of budgetary frequently asked questions regarding use of Community School funds. **Please refer to this list first before requesting a preapproval or contacting the NMPED Community Schools team.** This list is not all inclusive and continues to be updated as more questions surface. Because function, object, and job class codes differ depending on a variety of circumstantial factors – please reference Supplement 3 (v. 4.0) as well as the Uniform Chart of Accounts (UCOA) before entering line item funding codes into the [Operating Budget Management System \(OBMS\)](#). It is recommended that this guide be used as an electronic vs. hard copy document, as this guide contains many hyperlinks and is regularly updated.

Preapproval Form:

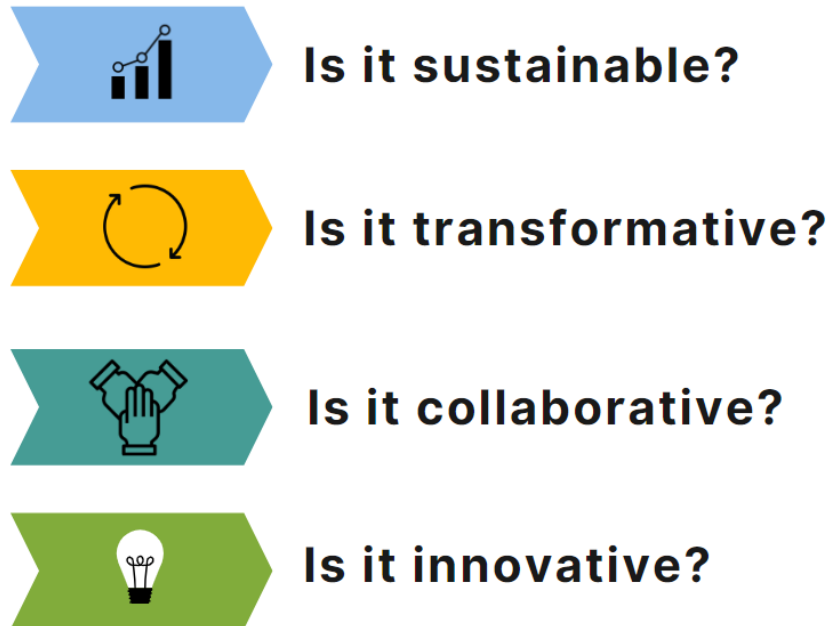
Some items (as indicated), require preapproval from the NMPED community schools team. The SBLT at your school may also be unsure about a purchase. In both cases, fill out this [form](#) for that preapproval.

The following fiscal process will be in place starting Feb., 2024:

In the past PED communicated directly with schools. With this update, PED will now require a district level approval prior to being sent to PED. That approval should be sent from the District to the PED fiscal team. This is to keep all levels aligned and in compliance with the CS strategy and 6 key practices.



Whenever considering whether any cost is reimbursable using CS funds, be sure it meets the following criteria:



Whenever considering whether any cost is reimbursable using CS funds, also consider the following criteria:

1. Allocable: Capable of being distributed for a particular purpose.
 - a. When is a cost allocable?
 - i. When the cost provides a benefit to the program. It must benefit the program; or it is necessary to the overall operation of CS to help meet program objectives.
2. Allowable: Permissible within a set of regulations
 - a. When is a cost allowable?
 - i. When it is permitted according to the terms and conditions of the NM CS policies and federal grant regulations. If one policy is stricter than the other, it is the stricter policy to which we always must adhere.
3. Reasonable: As much as is appropriate or fair; moderate.
 - a. When is a cost reasonable?
 - i. When a prudent person would purchase the item at that price given the circumstances.
4. Documented
 - a. When is a cost documented?
 - i. After ensuring a cost meets the criteria listed above, the cost must meet the following requirements:
 1. The funds must be expended, not just encumbered.
 - a. This means funds have to be spent in order to request a reimbursement – the funds can't just be earmarked based on a

- future cost, or allocated as a received, but unpaid invoice.
- i. Types of documentation
 1. Proof of payment
 2. Itemized and dated receipt/invoice
 2. Goods must be received and services must be rendered.
 - a. This means a packing slip is available for an online order, or a receipt is available for a local purchase. This means an invoice is submitted for services already performed, or a visit to the museum has already taken place if tickets to the museum were purchased.
 - i. Types of documentation
 1. Packing slip
 2. Itemized and dated receipt/invoice
 3. Time and effort documentation should be included on service invoice
 4. A lesson plan, program level approval email, and entrance fee receipt (if applicable) should be provided for a field trip that has already taken place.
 3. Specialized costs require specialized documentation.
 - a. This means some costs have additional, required documentation, which may range from a sign-in sheet, to program level preapproval (preapproval, meaning PRIOR to expending funds on that cost).
 - i. Types of documentation
 1. Sign-in sheet for family events (no food purchases allowed)
 2. Sign-in sheet/certificate of attendance and an agenda for professional development (no food purchases allowed for in-house professional development)
 3. Lesson plans for edible items (used in science/cooking only – not art)
 4. Program level field trip preapproval
 5. Program level overnight event preapproval
 6. Department preapproved subcontractor assurance forms
 7. Department preapproval for “one unit” exceeding \$5,000
 8. Program level preapproval for any type of furniture

Documentation can also include a certificate of completion, agenda, mileage documentation and travel logs. There are many details to consider prior to making a purchase, and what items to upload to the OBMS when submitting the cost for reimbursement. Please use this document as a guide to assist with the purchasing and reimbursement process

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A

Accounting/Auditing: This cost [is reimbursable through CS funds with certain limitations](#). If a CS team member will assist with **general finance advisory** and is not an employee of the fiscal agent for the grant, please use Function Code 2500 (or 2510), and Object Code 53414. If the individual providing the **financial advisory services** is a district/organization employee, use Object Code 51100, 51200 or 51300, depending how the district/organization team member is being paid. Job Class Code 1220 should be used if the individual providing services is not the Associate Superintendent for Finance and Business, or the Business Manager.

If someone is being paid to **perform an audit**, please use Function Code 2300, Object Code 53411.

Please take the time to read the full guidance found in the hyperlink above and also pasted here.
(https://www.ecfr.gov/cgi-bin/text-idx?SID=6037347e6be6c07c198ddf96e5d97791&mc=true&node=se2.1.200_1425&rgn=div8)

FUNCTION CODE 2500 (Central Services) includes the following: Business Office/Fiscal Services. Activities concerned with the fiscal operations of the school district or charter school. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. Fiscal services are inclusive of supervision and operation of all fiscal services, including budgeting services, payroll, internal audit, and general accounting functions.

OPTIONAL FUNCTION CODE 2510 (Fiscal Services) includes activities concerned with the fiscal operations of the school district or charter school. Other activities that may be included in this optional code include budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds management. Also included in this optional code would be and operation of all fiscal services, including, budgeting services, and payroll, internal audit, and general accounting functions.

OBJECT CODE 53414 (Other Services) includes professional services such as architectural, engineering, medical, **financial advisory**, bank services, data processing, management consultants, insurance/casualty consultants, actuarial, negotiators, and fees paid in connection with the sale and issuance of bonds (i.e., Financial Advisory Fees). Do NOT include amounts paid for services to upgrade telecommunications and data communications systems; charge cost of these services to 54414. Used with Functions 2100 through 2500, 3100 and 4000). Use 53330 for educational consultants and professional trainers

JOB CLASS 1220 (Business Office Support) includes business support staff for fiscal services, budgeting, payroll, financial accounting, internal auditing, and purchasing. This excludes the Associate Superintendent for Finance and Business and Business Manager.

FUNCTION CODE 2300 (Support services – general administration) includes activities concerned with establishing and administering policy for operating the school district or charter school. Use Program 0000 as a placeholder since function 2300 does not require program code. Activities include board treasurer services and tax assessment and collection services.

OBJECT CODE 53411 (Auditing) includes the auditor or public examiner for services rendered in examining and reporting on the financial affairs of a school district or charter school. Used with Functions 2300 (Support Services – General Administration) and 3100 (Food Services Operations).

Title 2 (Public Finance) Chapter 2 (Audits of Governmental Entities) Part 2 (Requirements for contracting and conducting audits of agencies)

2 CFR §200.425 (audit services)

<http://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-sec200-425>

2 CFR §200.302 (financial management)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1302

Advertising: The [only allowable advertising costs](#) are those which are solely for the following purposes:

1. The recruitment of personnel for the CS strategy ([See also §200.463 Recruiting costs](#));
2. The procurement of goods and services to be offered during program;
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.
 - a. The “program outreach” costs are tricky. These are only reimbursable expenses when the cost incurred is absolutely necessary to the grant. This would come-up only in pretty rare circumstances (for example, the “CS 101” Community Meeting). Many [items](#) are specifically cited as unallowable within the category of “program outreach:” conferences, meetings, events, productions, displays, demonstrations, exhibits, etc. Printing an informational brochure to place in the front office of the school is fine because it’s necessary to inform families about programs and strategy. However, please do not spend funds on “program outreach” extending beyond these basics of program awareness without prior approval from the CS NMPED team.

Any of the costs listed below will NOT be approved because it is against federal regulations:

- (i) Costs of displays, demonstrations, and exhibits;
- (ii) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events;
- (iii) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;
- (iv) Costs of promotional items and memorabilia, including models, gifts, and souvenirs; and
- (v) Costs of advertising and public relations designed solely to promote the non-Federal entity

In CS, **printing** is generally the biggest **advertising cost**. In most cases, the expenditure is coded as **Function Code 2500**. If the fiscal agent is completing the printing on their own copy machines, use **Object Code 56118** to cover the cost of paper and ink. If the fiscal agent is having a copy shop complete the printing, or a subcontracted service provider is completing the printing use **Object Code 55915**.

FUNCTION CODE 2500 (Central Services) includes Printing, Publishing, and Duplicating Services. The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Activities here also include centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

OBJECT CODE 55915 (Other Contract Services) includes services such as janitorial, security, legal notices, linen and industrial, **printing and binding**, medical claims review/payment, grounds keeping, referees, and drug and alcohol testing. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). Use 53330 for any expenditures that apply to professional development.

OBJECT CODE 56118 (General Supplies and Materials) includes other supplies and materials purchased

for the operation of school district or charter school facilities, equipment, vehicles, and programs (e.g., postage, office supplies) not accounted for elsewhere.

OBJECT CODE 55400 (advertising) includes expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. Includes advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here but are charged to account 53400 (Other Professional Services). Used with Functions 2300 (Support Services – General Administration) and 2500 (Central Services). Separate accounts may be established for the 55400 series for each advertising purpose. If separate accounts are established within this series, this account becomes a “roll-up” account for the accumulation of totals; in which case no entries should be posted to this account.

2 CFR §200.421 (advertising and public relations)

https://www.ecfr.gov/cgi-bin/text-idx?SID=50f0c3269470709c0aa25b88bb9fab6c&mc=true&node=se2.1.200_1421&rgn=div8

2 CFR §200.461 (publication and printing costs)

https://www.ecfr.gov/cgi-bin/text-idx?SID=6037347e6be6c07c198ddf96e5d97791&mc=true&node=se2.1.200_1461&rgn=div8

2 CFR §200.463 (recruiting costs)

https://www.ecfr.gov/cgi-bin/text-idx?SID=50f0c3269470709c0aa25b88bb9fab6c&mc=true&node=se2.1.200_1463&rgn=div8

2 CFR §200.407 (prior written approval)

https://www.ecfr.gov/cgi-bin/text-idx?SID=50f0c3269470709c0aa25b88bb9fab6c&mc=true&node=se2.1.200_1407&rgn=div8

Airline Tickets: An airline ticket cannot be reimbursed until the trip is complete (unless it’s the close of the fiscal year*). Also to note, first class seats will not be reimbursed. **For more on travel, please see the “Travel” section of this guide.** Always remember, travel must be necessary, legal and completed in accordance with state and local policy and regulations. Any professional development costs for direct instructors or administrators, including airfare, should be budgeted using any of the appropriate function codes, Object Code 53330. An agenda and certificate of completion should accompany any receipts and approved travel forms that have been uploaded into the Operating Budget Management System (OBMS). Any costs to take students out-of-state via AIR TRAVEL are not reimbursable expenditures. (Out-of- state field trips for students (using ground transportation) must be preapproved in writing by the CS NMPED Team.)

*Only during fiscal year closing (June), if a conference occurs in the new fiscal year (July), and the district/organization prepays, the Department of Finance and Administration guidance allows prepayment of the conference registration fee and related airfare to be billed to the current/closing budget year.

OBJECT CODE 53330 (professional development) includes services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third party vendors (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel

including instructional and administrative employees in accordance with state and local policy and regulations. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. (Used with function 1000, 2000 and 3000).

TITLE 2 (Public Finance) CHAPTER 42 (Travel and per diem) PART 2 (Regulations governing the per diem and mileage act)

2 CFR §200.474 (travel costs)

https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=31d7ff555b2b42776219a0914a960d50&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1474

Alcohol: [Alcohol is not reimbursable](#) through CS funds. Please keep in mind, a “non-alcoholic drink” isn’t actually the same as an alcohol-free one. Even “non-alcoholic” (NA) beers contain a very small amount of alcohol at 0.05% alcohol by volume (ABV). That being noted, not even a NA beer is reimbursable.

Title 1 (General Government Administration) Chapter 7 (State Personnel Administration) Part 8 (Drug and Alcohol Abuse)

2 CFR §200.423 (alcoholic beverages)

https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=31d7ff555b2b42776219a0914a960d50&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1423

Alumni Costs: Costs incurred for, or in support of, [alumni/alumnae activities](#) and similar services can’t be reimbursed through CS.

2 CFR §200.424 (alumni/ae activities)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1424

Amusement Parks: CS funding cannot be used for entertainment purposes, such as a field trip to an amusement park. Costs of activities where the primary purpose is amusement, diversion, or social activities [are unallowable](#). While a lesson plan can be created, proposing that the students will learn about “slope,” so therefore, the field trip to ride roller coasters is allocable because it’s educational; most individuals working in education know that the students will not really be calculating slope while on a roller coaster ride. The trip to the amusement park is “entertainment,” and federal funds can’t be used to reimburse this type of cost.

2 CFR §200.438 (entertainment costs)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1438

B

Background Checks/Fingerprinting: This is a reimbursable expense. All team members and all volunteers working with the students or student data (and are 18 and over) MUST have a

background check on file. Most commonly, Function Code 1000, Object Code 53300 (professional development) or 55915 (other contract services) is used to bill for this expense. When submitting for reimbursement, please include the receipt showing payment as well as the certificate.

FUNCTION CODE 1000 (INSTRUCTION)

Instruction includes the activities dealing directly with the interaction between teachers and students provided for students:

- In a school classroom.
 - In another location such as a home or hospital.
 - Other approved media, such as television, radio, computer, Internet, multimedia telephone
- In other learning situations such as those involving co-curricular and extra-curricular activities (including athletics).
- Function 1000 (Instruction) also includes the cost of all activities directly involved with or related to instruction, including:
 - Aides or classroom assistants of any type.
 - Textbooks.
 - Instructional technology purchased for student use in the classroom for the purpose of direct instruction only (whether permanently assigned to one classroom or in a portable “pod”).
 - Pro-rated cost of teaching duties of administrators and other staff (e.g. principals, full-time department chairs, and guidance counselors).
 - Teacher training and travel.
 - Instructional coaches.

Object Code 53330 (professional development) includes services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third party vendors (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel including instructional and administrative employees in accordance with state and local policy and regulations. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. (Used with function 1000, 2000 and 3000).

Object Code 55915 (other contract services) includes services such as janitorial, security, legal notices, linen and industrial, printing and binding, medical claims review/payment, grounds keeping, referees, and drug and alcohol testing. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). Use 53330 for any expenditures that apply to professional development.

Title 6 (Primary and Secondary Education) Chapter 60 (School personnel – General Provisions) Part 8 (Background Checks for Educator Licensure)

Title 6 (Primary and Secondary Education) Chapter 50 (Insurance) Part 18 (Use of volunteers in schools and school districts)

Criminal Offender Act - 2006 New Mexico Statutes - Article 2 — Criminal Offender Employment Act, 28-2-1 through 28-2-6.

http://law.justia.com/codes/new-mexico/2006/nmrc/jd_ch28art2-bc6f.html

Bad Debts: Bad debts, (the adjective is redundant of the noun!)... If your district/organization does business with a subcontractor and that subcontractor doesn't follow-through, CS funds [will not cover](#) those lost dollars or assist with any related collection or legal costs that arise from those uncollectible

accounts.

Title 3 (Taxation) Chapter 2 (Gross Receipts Taxes) Part 227 (Deduction – Uncollectible Debts)

2 CFR §200.426 (bad debts)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1426

Benefits: CS funds can be used to reimburse costs of benefits. Keep in mind, if CS funds are used to pay 20% of a team member’s salary, then CS funds should be used to pay for only 20% of her or his benefits.

Any type of “leave” is considered a benefit. Leave (vacation, sick, military, etc.) for a CS team member is allowable as an indirect cost only, not as a direct cost. Do not submit vacation or sick time using regular time and effort documentation. The cost will be removed from the reimbursement.

Use the 1000 Function Code for direct instructors and the appropriate 2000 Function Code for administrative team members. Reference Supplement 3 for appropriate object codes.

52111 Educational Retirement. Employer’s share of Educational Retirement contribution

52112 ERA Retiree Health. Employer’s share of Educational Retiree Health Care contribution

52210 FICA Payments. Employer’s share of Social Security – FICA taxes

52220 Medicare Payments. Employer’s share of Social Security – Medicare contribution

52311 Health and Medical Premiums. Employer’s share of health and medical premiums

52312 Life. Employer’s share of life insurance premiums

52313 Dental. Employer’s share of dental insurance premiums

52314 Vision. Employer’s share of vision insurance premiums

52315 Disability. Employer’s share of disability insurance premiums

52316 Other Insurance. Employer’s share of insurance benefits authorized by the New Mexico Public Schools Insurance Authority (NMPSIA) not previously identified

52500 Unemployment Compensation. Amounts paid by the school district or charter school to provide unemployment compensation for its employees. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Separate accounts may be added to the 52500 series.

If separate accounts are established within this series, this account becomes a “roll-up” account for the accumulation of totals; in which case no entries should be posted to this account.

52710 Workers Compensation Premium. Workers compensation for school employed personnel

52720 Workers Compensation Employer’s Fee. School district’s or charter school’s share of administrative fee

52730 Workers Compensation (Self Insured). Workers compensation payments to employees from self-funded programs

52912 Employee Assistance Programs. Employer’s share of employee assistance programs

52913 Workers Compensation Employee Fee. Expenditures for employees’ share of administrative fee

2 CFR §200.431 (compensation—fringe benefits)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1431

Bicycles: This cost must be preapproved at program level. Please send three quotes to the CS Program Director with a written narrative detailing how the bicycles will be used, where the bicycles will be stored, and an assurance that all [New Mexico required safety equipment](#) will also be purchased and used when any students and instructors are using the bicycles.

Chapter 66, Article 3, Part 8 Bicycles

<http://dianealbertlaw.com/documents/NM%20Statutes%20-%20bikes.pdf>

Board Games: The purchase of games should be an infrequent exception to the general expectation for high quality CS programming. Think long-term, interactive projects - like creating a board game from scratch, for example.

Bonuses: This cost is not reimbursable. If a team member receives, for example, a holiday bonus or holiday gift of any kind, the cost can't be billed to CS because, from an analytical viewpoint, that bonus doesn't benefit the CS program. No extra hours were worked; no advancements were made for the students and families we serve. Yes, we could debate this on a theoretical level, discussing how the mental and emotional health of educators results in better instruction for students, but it's federal money. It's pretty black and white – bonuses are not reimbursable.

2 CFR §200.405 (allocable costs)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1405

Bounce House: Nothing pertaining to a moon-bounce/bounce-house (purchase, rental, repair, etc.) is a reimbursable expense using CS funds. The Consumer Product Safety Commission estimates there were more than 100,000 injuries associated with the use of inflatables that resulted in emergency room treatment from 2003 to 2013. During that time, the estimated total number of injuries increased from roughly 5,000 in 2003 to more than 17,000 in 2013. The CS program promotes health and wellness, and there are many methods to achieve this outcome without the use of a bounce house.

https://www.cpsc.gov/s3fs-public/Inflatable_Amusements_Deaths_and_Injuries_2015.pdf

2 CFR §200.438 (entertainment costs)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1438

C

Capital Expenses: Buildings or land for buildings are not reimbursable expenditures with CS dollars. Also, projects that would result in improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost.

2 CFR §200.13 (capital expenditures)

2 CFR §200.439 (equipment and other capital expenditures)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1439

Cards: Kids are creative! They can make their own cards! They can create thank you, birthday, get well cards, etc. Hand-made cards are more personal, anyways. Thinking about the other kinds of cards, if you need to purchase flash cards for use with math related activities, those kinds of cards can be reimbursed (1000.56118). Playing cards, board games, and other types of card games, however, are reimbursable only in very rare circumstances and the purchase will require additional documentation. Please see the “board game” section for further details.

2 CFR §200.405 (allocable costs)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1405

Clerical Personnel: Compensation for clerical staff must meet the following conditions:

1. The clerical services are essential;
2. Clear time and effort documentation is recorded and submitted; and
3. The pre-planned cost has been included in the current fiscal year's budget.

If the conditions above are met, clerical compensation for an employee of the fiscal agent is reimbursable through CS funds, using the appropriate 2000 function code (depending on the team member's full job description), Object Code 51100 or 53100 (depending on how the team member is paid), and Job Class 1217, "Secretarial/Clerical/Technical Assistants." This code is for administrative assistants, receptionists, clerks, data entry clerks, system analysts, work-study students, and other related employees.

If a clerical team member is not an employee of the fiscal agent, use the appropriate 2000 function code and Object Code 55915.

Object Code 51100 (salaries expense) includes full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the school district or charter school.

Object Code 51300 (additional compensation) includes amounts paid to both permanent and temporary school district or charter school employees for items such as bonuses or incentives that are in addition to standard compensation. Includes stipends (amounts paid to both permanent and temporary school district or charter school employees that are paid on a regular or irregular basis for some specific purpose such as serving as a department chair or coaching that are in addition to standard compensation).

Job Code 1217 (secretarial/clerical/technical assistants) includes secretaries, receptionists, clerks, data entry clerks, system analysts, work-study students, and other related employees.

Object Code 55915 (other contract services) includes services such as janitorial, security, legal notices, linen and industrial, printing and binding, medical claims review/payment, grounds keeping, referees, and drug and alcohol testing. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). Use 53330 for any expenditure that applies to professional development.

2 CFR §200.413.c (direct costs – salaries of clerical staff)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1413

Clothes/Clothing: This isn't a reimbursable cost. Does a shirt, hat, jacket, sunglasses, etc. help a community school with root causes? The purchase of an article of clothing may supplement a project that has been put in place to help meet a program objective, but ultimately an article of clothing itself will not "make or break" student outcomes. See "sports" for uniforms.

What about field trips?

T-Shirts are not reimbursable even when used to create a "group identity" during a field trip. Yes, there are definite safety benefits to wearing matching shirts, but clothes simply are not reimbursable using CS funds. If you feel strongly about wearing matching shirts on field trips, please identify and secure an alternate funding stream to purchase the shirts for your learning center. (Think of this as good practice towards eventual program sustainability!)

What about the arts?

Tie-Dye: T-Shirts are not reimbursable when used in a tie-dye art lesson. Bandanas could be used, though, in a die-dye art lesson. (Lesson plans should accompany the receipts for bandanas.)

Theatrical Productions: Costumes used in plays/musicals/reader’s theater/video productions are considered clothes. What about asking students to make their own masks/hats? What about recruiting volunteers to help provide costumes for the students? What about partnering with a local seamstress to help provide costumes? Not everything has to be ordered online and/or ready-to-wear when purchased.

Puppets: Socks can be approved if being used to create some fabulous hand-puppets! (Lesson plans should accompany the receipts for socks.) (See more in the “Puppets” section. Yes, there really is an entire section dedicated to puppets in this expense guide.)

What about **APRONS**?

Aprons CAN be purchased for cooking and gardening classes.

FUNCTION CODE 1000 (INSTRUCTION) includes the activities dealing directly with the interaction between teachers and students provided for students

Object Code 56118 (general supplies and materials) includes “other” supplies and materials purchased for the operation of school district or charter school facilities, equipment, vehicles, and programs (e.g., postage, office supplies) not accounted for elsewhere.

Use Object Code 55915 (other contract services) if a subcontractor (not the fiscal agent) will purchase socks, bandanas or aprons.

2 CFR §200.405 (allocable costs)

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1405

Computers/laptops/i-pads: Whenever possible, CS programs should utilize existing equipment available at the learning center. This includes use of computer labs, smart boards, and other technology required for program activities. Computer and technology purchases for student and administrative use must be pre-approved by the PED. Please do not call the CS Program Coordinator on the phone and verbally ask to purchase these items. Rather, please provide a written narrative:

1. Describe the need for the equipment, including assurance that the learning center does not currently possess the equipment needed.
2. Provide justification of how the equipment will enhance academic programming and fulfillment of overall CS program objectives.
3. Include at least one price quote (more price quotes may be requested by the PED) and information about funding currently available to purchase the technology.
Confirm if funding is available to purchase student computers in Function Code 1000, Object Code 56118 – unless the overall computer purchase exceeds

OR

- 4b. Confirm if funding is available to purchase administrative computers in Function Code 2500, Object Code 56118.
5. Describe how/where the equipment will be safely stored.
6. If the computers are for administrative use (learning center coordinators and program directors), please cite the last year computers were purchased for CS administrative use.
 - Administrative computers can be purchased once every four years (once per funding cycle) as they are required for data entry and CS program management. Equipment may not be purchased for school administrators, fiscal managers, or traditional learning day programs.

Conferences: A conference registration fee can't be reimbursed until the conference has actually taken place (unless it's the close of the fiscal year*). Any professional development costs for direct instructors or administrators, including conference registration fees, should be budgeted for using any of the appropriate 1000 (instruction) or 2000 (admin) Function Codes, Object Code 53330. See "professional development" and "travel" sections for more information. **An agenda and certificate of completion** should accompany any **receipts** and **approved travel forms** that have been uploaded into the Operating Budget Management System (OBMS). Remember, all lodging receipts should show a zero balance due.

*Only during fiscal year closing (June), if a conference occurs in the new fiscal year (July), and the district/organization prepays, the Department of Finance and Administration guidance allows prepayment of the conference registration fee and related airfare to be billed to the current/closing budget year.

Object Code 53330 (professional development) includes services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third party vendors (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel including instructional and administrative employees in accordance with state and local policy and regulations. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. (Used with function 1000, 2000 and 3000).

2 CFR §200.430 (d.2.h.ii) Direct costs

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1430

2 CFR §200.474 Travel costs

https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#se2.1.200_1474

Contracted Services: If any outside business entity will provide services for students during CS hours, a subcontractor assurance form must be completed by the district/organization (the entity serving as the fiscal agent for the grant), approved by the PED, and kept on file throughout the fiscal year.

What's the difference between an employee and a subcontractor?

Employees

- If a team member is an employee, the hiring organization (in this case, the fiscal agent of the CS award) is responsible for withholding and paying the employment-related taxes.
- If a team member is an employee, a W-2 is on file with the fiscal agent.

Subcontractor

- If a team member is a subcontractor, that individual team member is responsible for keeping her or his own records, and paying her or his own income and self-employment taxes.
- If a team member is a subcontractor, a W-9 is on file with the fiscal agent.

When submitting requests for reimbursement through the Operating Budget Management System (OBMS), any payments to subcontracts should be accompanied by the following items:

1. The contract/statement of work;
2. Dated invoice showing time and effort documentation;
3. Dated, itemized receipts for any supply/material purchases; and

4. The PED approved subcontractor assurance form.

Please keep in mind, if an outside agency is hired to provide services, ensure there are no conflicts of interest. **Object Code 53330 should be used for any contracted professional development services.**

For function and object code information, please reference Supplement 3. Object Code 55915 is most commonly used for contracted services with CS. Object Code 53414 should be used for any subcontractor serving as a management consultant. 55914 is used if contracting with another school/government agency, and 55913 is used if contracting with another rural education cooperative (REC). Function Code guidelines still apply (i.e., only direct instruction and student supplies should be in the 1000 Function Code).

53000* PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants. Separate accounts have been established for the 53000 series. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, reference Supplement 3 for additional details.

53200 Professional Educational Services. Ancillary services supporting special programs. Only used in 2100. Separate accounts have been established for the 53200 series. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, reference Supplement 3 for additional details.

53300 Professional Employee Training and Development Services. Services supporting the professional development of school district personnel, including instructional and administrative employees. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the account listed below.

53330 Professional Development. Services supporting the professional development of school district personnel, including instructional and administrative employees. Included are course registration fees (that are not tuition reimbursement), charges from external vendors to conduct training courses (at either school district facilities or off-site), and other expenditures associated with training or professional development by third party vendors (Contracts/Contractors for materials or services). Necessary and legal travel for school district personnel including instructional and administrative employees in accordance with state and local policy and regulations. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity. (Used with function 1000, 2000 and 3000).

53400 Other Professional Services. Professional services other than educational services that support the operation of the school district or charter school. Included are medical doctors, lawyers, architects, auditors, accountants, dieticians, editors, negotiations specialists, systems analysts, planners, and the like. Separate accounts have been established for the 53400 series. Additional accounts may be added as needed for this same purpose. This is a “roll-up” account for accumulation of totals. Entries are not posted to the “roll-up” account, but to the accounts listed below.

53411 Auditing. Auditor or public examiner for services rendered in examining and reporting on the financial affairs of a school district or charter school. Used with Functions 2300 (Support Services – General Administration) and 3100 (Food Services Operations).

Costumes: See “clothes”

Credit Cards: Reimbursable purchases can be made on credit cards and submitted through the Operating Budget Management System (OBMS); however, CS funds [cannot be used to pay interest or late fees](#) on credit cards. If the credit

card allows the district/organization to receive “cash back” via a rewards program, that should be reported to the PED, because the “cash back” needs to be equitably shared between programs supported through use of that card.

D

Data Entry: This is a reimbursable expenditure through CS funds, Function Code 2400 or 2500 depending on a team member’s full job description, Object Code 51100, 51200 or 53100,

Depending on how the team member is paid, and Job Class 1217, “Secretarial/Clerical/Technical Assistants”. This classification is for administrative assistants, receptionists, clerks, data entry clerks, system analysts, work-study students, and other related employees.

Decorations: Kids are creative! Who needs to purchase decorations when there’s so much artistic talent already available! Decorations are not reimbursable costs using CS funds.

Donations: It could be for the greatest organization in the world and the most important cause in the universe, but [a donation is not reimbursable](#) with CS dollars.

Drug Tests (for staff): Object Code 55915 (other contract services) includes services such as janitorial, security, legal notices, linen and industrial, printing and binding, medical claims review/payment, grounds keeping, referees, and **drug and alcohol testing**. Used with all Functions except 2900 (Other Support Services), 4000 (Capital Outlay), and 5000 (Debt Service and Miscellaneous). Use 53330 for any expenditures that apply to professional development. This is an allowable expense for the CS fund.

DVDs: See “movies”

E

Electronic Timesheets: See “timesheets”

Entertainment: Costs of activities where the primary purpose is amusement, diversion (such as tickets to movies, amusement parks or sports events), or social activities, and any associated costs, such as transportation, meals, etc., [are unallowable](#).

Exercise Equipment: This is allocable, so it’s allowable, as long as it’s reasonable and documented. Preapproval is required.

F

Field Trips: Only approvable if a partnership has been established, the trip directly relates to the root cause analysis and preapproval has been granted by your Regional QMC.

Fingerprinting/ Background Checks: This is a reimbursable expense. All team members and all volunteers (who are 18 and over) should have a background check on file. Most commonly, Function Code 1000 or 2500 (depending on the team member’s role), Object Code 53300 (Professional Development) is used to bill for this expense. When submitting for reimbursement, please include the receipt showing payment as well as the certificate.

Food: Yes, snacks/meals are required for students, but no, food and meals cannot be purchased using CS funds. Edible items (ingredients) are only reimbursable when used in a cooking class for students - or during a science class when used in experiments. The lesson plan should be uploaded along with the itemized, dated receipt. Please do not upload the entire curriculum all at once. Upload each lesson plan with each receipt. Food will only be approved in a reimbursement request through the Operating Budget Management System (OBMS) when:

1. An itemized, dated receipt is uploaded.
2. The lesson plan used during student instruction is uploaded.
 - a. Cooking lesson plans should include the following elements:
 - i. Student learning objectives
 - ii. Safety/cleanliness
 - iii. Cross curriculum exploration (e.g., the lesson plan should connect history, geography, math, language arts and/or science to the cooking activity).
 - iv. Caloric information
 - v. How it directly relates to the CS strategic plan (needs and asset assessment, root cause analysis)
 - b. The lesson plan must clearly show that the food has been cooked/ prepared by students.

When purchasing edible ingredients for a cooking or science class, please use Function Code 1000, Object Code 56118 (General Supplies and Materials).

Food is not reimbursable when used as an arts and crafts supply, nor is it reimbursable when used as a math manipulative. Food is a limited resource.

Fund Matching: CS funds cannot be used as a “match” for any other funding source.

Fundraising: While CS programs are expected to work toward sustainability, CS funds cannot cover the costs associated with fundraising. This includes salary, printing, room charges, travel, meals, or any other supply cost linked to any kind of fund raising. Yes, this even includes purchasing the supplies to put-on a car wash if that car wash is a fundraiser.

Furniture: The money is for the kids. Furniture is only reimbursable in very rare circumstances, and the expenditure **must be preapproved** with documentation beyond a shadow of a doubt that the piece of

furniture purchased is absolutely necessary to meet program objectives for the students. The following list (inclusive, but not limited to) helps further define furniture: Desks, chairs, wire/wooden/metal/plastic shelves, storage cabinets, locking storage cabinets, tables, benches, stools, etc.

G

Games: See board games, cards and video games

Gift Cards: It is difficult to document how gift cards are actually spent, so this is not a reimbursable expenditure.

Gifts: Gifts come in many forms. Student created art projects can be gifts, an original performance can be a gift, hand-made thank you cards and posters can be gifts. Monetary gifts, however, are not reimbursable expenses using CS funds. For more on this topic, please see the “Incentive” section.

Grant Writer: No, CS funds cannot be used to pay [a grant/proposal writer](#). If a grant/proposal writer was hired, this would have taken place [prior to the date the contract was fully executed](#), which would not be a reimbursable expenditure because it falls outside the effective dates of the contract.

Greenhouses: Construction is unallowable. A portable greenhouse may be allowable if it is part of a curriculum that meets the purpose of the grant (is allocable to the grant) and if the NMPED CS team gives preapproval. Is this the best way to spend these funds to meet the goals of the grant? How will the greenhouse support the teaching and learning of students and improve math and ELA outcomes? How is this cost reasonable and necessary? Conditions of using state funding for this type of structure would require the land to be publicly owned by the school or district. If any structures are placed on leased land and purchased with public funds; they would need to be removable and uncompromised in function to be relocated as necessary, for public funds to be used as a payment source.

Justification should include:

- an alignment to cross curricular instruction and provision of detailed lesson plans;
- outcomes and an assessment outline of how this will be measured; and,
- evidence of the direct impact on teaching and learning.

An Equipment Form is needed prior to proceeding with a request for purchase.

Guns: CS funds cannot be used to reimburse the cost of an activity that pertains to guns IN ANY WAY. No guns in program. No field trips to use guns. No guns.

H

Hats: Even though hats have a function, it is still a clothing accessory and this type of cost is **NOT** reimbursable. For additional details, please see the “Clothes” section.

High School Students: See “mentors”

Housing and Personal Living Expenses: No, this isn’t a reimbursable expenditure for team members or students using CS funds.

I

Incentives: Student incentives should be of “no intrinsic value.” Gifts and incentives must not be seen as a form of payment to attend or participate in the CS program (the same is true for family events in terms of door prizes).

Some programs have developed attendance policies that offer “rewards” to students for positive attendance, grades, etc. Programs need to develop policies for these “rewards” to ensure Federal CS funds are not used in a way that could be considered payment of any kind. Student incentive expenditures (e.g., award cart/box for high attendance, grades, homework completion, etc.) should not exceed \$5.00 per student per year. When thinking about “rewards” (prizes) in that light, be sure there is a DOCUMENTED procedure and policy can be followed by all team members regarding what incentives are earned/awarded, when and why. This documentation should be included in each learning center’s team member handbook. To purchase items for a student award cart/box, please use Function Code 1000, Object Code 56118.

J

Janitorial Supplies: This is an allowable cost with certain limitations*. Allowable janitorial supply costs (paper towels, tissues, spray cleaner) should be billed to Function Code 2500, Object Code 56118 General Supplies and Materials. This line item is for “other supplies and materials purchased for the operation of school district or charter school facilities, equipment, vehicles, and programs (e.g., postage, office supplies) not accounted for elsewhere.”

- Please don’t use Object Code 56216, because that code, in this context, should be used in the 2600s, which is “Maintenance of Plant,” or the 2700s, which is “Transportation.” NM CS should very rarely use Function Code 2600, and should never use 2700.
- Please do not use the 1000 Function Code because CS sites are most likely not teaching the students how to use soap and paper towels. 1000 is for instruction only.

* The limitation of these kinds of costs is around “Maintenance of Plant”. These types of expenses (building repairs/renovations, purchase of signs/ lights for a building, remodels, etc.) are not reimbursable through NM CS funds. The rationale is attributed to two main reasons:

1. Districts and Charters are eligible for SB-9 capital funding on an annual basis which would be used for maintenance of plant, thereby allowing the CS funds to be used for direct programming versus indirect charges.
2. Community Based Organizations (CBOs) are private companies; therefore the expectation is that they would already have other funding for their own operation and maintenance of plant, instead of relying on the CS grant. CS funds should be used for direct programming versus administrative/indirect charges.

L

Landscaping: Landscaping is an allowable expense only under the following circumstances: the project is connected to rigorous community-connected learning, includes a lesson plan, is directly related to the root cause analysis, is lead by a community partner and includes direct participation of students. All other circumstances, it is not allowable.

Lanyards: Lanyards may be purchased, but CS will not pay for logos to be printed on lanyards. If submitting a cost that includes logos on lanyards, please also submit supporting documentation that shows, clearly, the cost of EACH lanyard without the logo on the lanyard. Please also submit documentation which clearly shows the cost of printing set-up. CS funds cannot be used to pay for logo print set-up, either. Logos are considered a form of promotional advertising, and it doesn't help meet program objectives. Therefore, it is not an allocable expenditure. If the cost of the logo printing is already included in the cost of the lanyard, and the individual costs are impossible to separate, please use an alternate funding source to purchase those lanyards.

Lobbying Costs: Student-lead advocacy can be part of the CS strategy under rigorous, community-connected learning. A civics lesson should be submitted along with the activity plan. CS cannot pay for a lobbyist or transportation to the advocacy location. A CS team member can still lobby on their own, during their personal time outside of work. There just cannot be any costs associated with that lobbying billed to CS.

Lock-In: This type of event requires preapproval at program level. The activities provided for the students during the event must align with allowable uses of funds, and be allocable regarding CS program goals. Program level approval for this type of event is rare because it is difficult to justify why such an event is necessary when considering the long-term outcomes of the CS program.

M

Maintenance of Plant/Facility: These types of expenses (building repairs/renovations, purchase of signs/lights for a building, remodels, etc.) are not reimbursable through NM CS funds.

Function Code 2600 should only be used in very rare circumstances through fund code 24119 (primarily for communication purposes). The rationale is attributed to two main reasons:

1. Districts and charters are eligible for SB-9 capital funding on an annual basis which would be used for maintenance of plant, thereby allowing the CS funds to be used for direct programming versus indirect charges.
2. Community Based Organizations (CBOs) are private companies; therefore the expectation is that they would already have other funding for their own operation and maintenance of plant, instead of relying on the 21st century grant. CS funds should be used for direct programming versus admin/ indirect charges. Additionally, public funds cannot be used to maintain privately owned buildings; the ownership of the building does not reside with the state or federal government.

For more information, please see “Janitorial Supplies”.

Matching: CS funds cannot be used as a “match” for any other funding source.

Membership costs: NM CS funds cannot be used to pay for [memberships](#) to places like Costco or Sam’s Club, nor can NM CS pay for memberships to a country club or diner’s club.

Mentors: Hiring high school students to serve as mentors to younger students sounds reasonable for an enrichment program as supported by CS. Be conscious, though, that the mentor stipend amount should be compared to the actual number of hours that each student would be required to work to determine if the amount is reasonable as a direct instructional cost. Payment should follow current minimum wage schedule in NM.

Movies: Movies (entrance fees, DVDs, VHS Cassettes, reel to reel, beta, Thaumatrope, etc.) are not reimbursable using CS funds.

P

Postage: This is reimbursable as long as it’s a reasonable amount of stamps or a reasonable mailing cost. Postage is to be charged to Function Code 2500, Object Code 56118 (General Supplies and Materials). If a roll of stamps will be shared between multiple programs, the cost should be equitably shared.

Promotional Items: T-shirts, caps, tote bags, cooler bags, key chains, logo pens and stationary, etc. are **not approved** for reimbursement through CS funds. Logo printing on lanyards is also not a reimbursable expense. For more details on lanyards, see the “lanyard” section. For more information regarding t-shirts and hats, please see the “Clothes” section.

Props (properties for a play): This is not a reimbursable expense. The students we serve are capable of making the best props imaginable – SOOOO much better than store bought!

Puppets: While restrictions are in place regarding clothing/costumes and props, a puppet acts as a character in a story, not a prop or costume for a student. Characters help develop the story arc and move the plot forward. Preapproval required to the NMPED Community Schools Team.

R

Refrigerator: This expense is not approvable.

S

Salary/ Hourly Wages: Salaries/hourly wages for superintendents or executive directors are not reimbursable expenditures. Salaries for the CS Coordinator are allowable costs for the CS fund. All other salaries – such as for the program director, site coordinators, counselor, instructors, tutors, and paraprofessionals are all allowable – **only after the CS coordinator position is fully funded**. These other positions should align with the CS strategy (asset and needs assessment, root cause analysis). These other positions should also have a sustainability funding plan once funding for the grant is no longer available. Please note that the renewal grant is generally only used for the CS coordinator position. **Preapproval is required for salary for any position other than CS Coordinator from the NMPED Community Schools team.**

Salaries and benefits should remain consistent with the sub grantee’s salary and benefit structure or similar programs in the area. Please do not attempt to exceed such a structure with the hope that CS will allow for higher salaries and benefits than provided by the school district. To budget for reimbursement of direct instructors, use Function Code 1000. The Object Code depends on the work being performed:

51100: Salaries Expense. Full-time, part-time, and prorated portions of the costs for work performed by permanent and temporary employees of the school district or charter school.

51200: Overtime Expense. Amounts paid to non-exempt employees of the school district or charter school in either temporary or permanent positions for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

51300: Additional Compensation. Amounts paid to both permanent and temporary school district or charter school employees for items such as bonuses or incentives that are in addition to standard compensation. Includes stipends (amounts paid to both permanent and temporary school district or charter school employees that are paid on a regular or irregular basis for some specific purpose such as serving as a department chair or coaching that are in addition to standard compensation).

To budget for program directors and admin work for site coordinators, use the appropriate 2000 Function Code and any of the above Object Codes.

If these job class options are not available to your district/organization when creating a 24119 budget adjustment request (BAR), please contact your School Budget Fund Analyst. If you don't know who that person is, please contact the CS Program Coordinator.

Sports: Sports, uniforms or other equipment with sports are not allowable expenses.

Sunglasses: Even though sunglasses have a function, it is still a clothing accessory and this type of cost is **NOT** reimbursable because it's not allocable (i.e., it's not necessary to the success of the CS program).

T

Telephones/Cellphone: Yes, communication services are allowable, reimbursable expenditures with CS funds. This includes cell phone service as well. Use Function Code 2600, Object Code 54416 (Communication Services). The Object Code listed above is not to be used for installation of telephone systems; charge cost of these services to Object Code 54414 (See Object Code 53414 for specific instructions). If an actual telephone needs to be purchased, please keep fiscal responsibility in mind. This means that a special "fashion design" phone is not a wise choice. Prudence generally means "plain." For the actual purchase of the physical phone supply (vs. a phone service), please use the appropriate 2000 Function Code and Object Code 56118 (General Supplies and Materials).

Textbooks/Workbooks: This is not a reimbursable unless otherwise preapproved. Rigorous community-connected learning is a key practice for the CS strategy. This includes community-connected capstone learning, experiential learning, community and partner-based learning and instruction, etc. These activities should be heavily partner-based.

Timesheets: Timesheets for overtime are not allowable. Other timesheets must meet the following conditions:

- Time worked must be recorded daily and accurately reflect the work performed.
 - "Time-In" and "Time-Out" should be 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 day.
 - Actual hours worked, which may include multiple cost objectives, must identify total hours worked per cost objective. A cost objective is defined as a cost center.
 - Compensation charged cannot exceed total hours worked.
 - Round to the nearest ¼ hour (.25).
 - Time worked cannot be recorded in advance.
 - CS funds will only pay for "sick" and "vacation" hours as indirect costs.
 - 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.
 - Do not use pencil.

- 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 team members:
 - 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 may not 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.
- The New Mexico Public Education Department (PED) adheres to the Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance"). Regarding compensation and benefits, the PED follows the Code of Federal Regulations (CFR) 2 §200.430 and 2 CFR §200.431.
 - [Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#) → [Subpart E](#) → [§200.430](#) (Compensation – Personal Services)
 - [Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#) → [Subpart E](#) → [§200.431](#) (Compensation – Fringe Benefits)

Travel: Travel should be used for professional development and/or training with the specific purpose of strengthening the CS strategy and (SBLT) Site Based Leadership Team. **These can include the national conference for community schools, in-state SBLT training/mentoring (visit other community schools), the annual CS conference in NM,** etc. Travel should always be included in the current Budget Justification Form, contract and/or budget adjustment request. If you're making travel plans, and would like to have those travel expenses reimbursed through CS funds, please complete the following steps:

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

- a. Will you use Per Diem Rates?
 - i. Per Diems are fixed amounts for overnight travel including lodging and meals.
 - ii. No receipts are required!
 - iii. Reimbursement = Per Diem Amount * Days of Travel (day = 24 hours)
 1. Per Diem Limits
 - a. In-State = \$157
 - b. In-State in an Expensive Area (Santa Fe) = \$210
 - c. Out-of-State = \$157
- b. Will you use Actuals?
 - i. Actuals are expenditures limited by a monetary threshold.
 1. In other words, even if NOT using Per Diems, there are still limits to what can be reimbursed.
 - ii. All figures are calculated using a 24 hour period
 1. If your meeting/conference/training ends at 3:00 PM and you could get home – please go home vs. staying an additional night in the hotel.

2. If you leave on 1.12.23 at 6:00 AM and return on 1.17.23 at 2:00 PM, that is 5 days and 8 hours, but not 6 days, so there should not be a reimbursement for dinner on the last day of travel.
- iii. Receipts are required
- iv. Reimbursement = Based on receipts (and remaining within a limited amount)
 1. Actuals Limits
 - a. Meals In-State = \$59 per day
 - b. Meals Out-of-State = \$59 per day
 - i. Add tips at the end. Tips are not part of these totals. (20% limit per check)
 - ii. 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 into the receipt.
 - c. Lodging
 - i. Check with your district/organization for specific policies.

2. Calculate Mileage Reimbursement

- a. Use the rate per mile designated for your organization/district. Currently, this cost should not exceed \$0.45 per mile throughout Calendar Year 2023.
 - i. Unless the Secretary has reduced the rates set for mileage for any class of public officials and for employees of state agencies pursuant to Section 10-8-5 (D) NMSA 1978, 80% of the internal revenue service standard mileage rate set January 1 of the previous year for each mile traveled in a privately owned vehicle; Please note that mileage reimbursement for out of state travel by privately owned automobile or airplane cannot exceed total coach class commercial airfare (NMAC 2.42.2.11.F.)

3. Complete a travel preapproval form

- a. This requires a signature from the Fiscal Manager, Executive Director, Principal or Program Director – please remember – a CS Coordinator should not sign-off to approve her or his own travel.
- b. A travel approval form should contain the following elements:
 - i. Destination
 - ii. Travel Dates
 - iii. Traveler (one per form)
 - iv. Lodging Needed (# of nights and estimated/actual cost)
 - v. Purpose of Travel
 - vi. Travel Schedule
 1. Departure Time (estimated/actual)
 2. Return Time (estimated/actual)
 - a. Both outbound and inbound times are needed
 - vii. Mileage (if applicable)
 - viii. Total Per Diem or Actuals (estimated/actual)
 - ix. Airfare, taxi, other (if applicable – estimated/actual)
 - x. Bag fee (if applicable)
 - xi. Total Travel Cost (estimated/actual)

4. Have an Agenda!

- a. If you’re not used to doing it, it might feel like a lot of work at first, but really, it’s just

good practice. Agendas create purpose and focus.

- i. Agendas should contain the following elements:
 1. Names of Participants
 2. Date
 3. Time
 4. Objectives
 5. Discussion/Observation Items
 - a. An agenda should even be created for site visits. Please specify in what areas your observations are focused (e.g., student time on task, transitions, academic assistance (tutoring), use of varied instructional strategies, learning center coordinator coaching, etc.)
- ii. If you're attending a training/conference facilitated by an outside organization, be sure to get a copy of their agenda/invite

5. Document Completion

- a. Get a signature from each meeting participant (sign-in sheet)
 - i. If it's a sight observation, the CS Coordinator should sign to reflect participation in the Program Director's visit
- b. Obtain a "Certificate of Completion" if it's an outside conference/training

6. Upload the following items into the Operating Budget Management System (OBMS):

- a. Approved Travel Form
- b. Rand-McNally Map if mileage is being reimbursed
- c. Receipts (if Actuals used)/Timesheet (if Per Diem used)
- d. Agenda
- e. Documentation of Completion

Trainings: Professional Development trainings are reimbursable.

V

Vacation: See "Benefits"

Vehicle/Van/Bus Purchase: Vehicles purchases of any kind are **NOT** reimbursable through CS.

Video Games: Video games, video game consoles and video game accessories (e.g., controls, floor pads, step-boards, etc.) are **NOT** reimbursable using CS funds. Compensation paid to any CS team member to "provide instruction" for video game navigation/operation is not reimbursable using CS funds. If e-sports are wanted with student voice, seek out community partners to provide the consoles and games.

Videos: See movies

W

White Water Rafting: White water rafting trips are **NOT** reimbursable using CS funds. This requires parent/guardian sign-off and CS can't guarantee that every student participating is a strong swimmer. If a student were to be thrown from the boat/raft/kayak, even if wearing a life vest, they must be a strong swimmer in order to ensure their own safety. The risks and unknowns are too high with this type of activity, and is therefore, not reimbursable using CS funds.

Z

Zip-Lining: Zip-lining trips are **NOT** reimbursable using CS funds. This requires parent/guardian sign-off and most parents/guardians won't be present during the zip-line adventure. Additionally, zip-lining is not easily justified as meeting a CS objective, and presents itself as a form of entertainment, which is not a reimbursable expenditure.

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