

Guidelines for Expenditures and/or Match Documentation

Expenditures must pass the following test: *allowable*, *allocable* and *reasonable* to ensure the purchase is perceived as a good use of taxpayer dollars.

All invoices **must** be self-explanatory. The submitting party is expected to provide support for all expenses claimed. Include any bids or contracts that support or clarify the expenditure.

GEAR UP Expenditures/Match Items	
Budget Item	Points to Consider
Payroll & Benefits	<ul style="list-style-type: none"> ▪ Include a Payroll Summary (with names) for each person claimed for the period. <ul style="list-style-type: none"> ○ Time & Effort report must be included for each person listed on payroll. ○ Districts with shared personnel must show the salary split by school
Food/Speakers/Events/Training	<ul style="list-style-type: none"> ▪ There must be a demonstrated connection to Implementation Plan ▪ Prior approval signed by Project Director must be included ▪ Include copies of any signed agreements or contracts ▪ Include a copy of the Event Agenda, Course Description and Sign-In Sheet <ul style="list-style-type: none"> ○ Sign in sheet should include activity, attendee written name, signature, and date ○ Names will be verified by Project Coordinator as members of the GEAR UP Iowa cohort ▪ Amount must be in line with the state rate listed in Expenditure Manual ▪ Only off site or after school hours will be reimbursed. <ul style="list-style-type: none"> ○ Activities held during school hours will NOT qualify for food reimbursement due to free and reduced lunches.
Supplies	<ul style="list-style-type: none"> ▪ There must be a demonstrated connection to Implementation Plan. ▪ Itemized receipts must be submitted.
In-State Travel	<ul style="list-style-type: none"> ▪ Charges must be within State guidelines ▪ Mileage will be verified using MapQuest ▪ Itemized receipts must include: <ul style="list-style-type: none"> ○ Business name, address (included city/state/zip) and date/time ○ Max 15% tip on food only, not including tax ○ Only one receipt allowed per meal
Out-of-State Travel	<ul style="list-style-type: none"> ▪ Charges must be within State guidelines ▪ NO extra-curricular activities will be reimbursed unless approval form signed by Project Director is included ▪ Itemized receipts must be submitted (See In State Travel)
Postage/Printing	<ul style="list-style-type: none"> ▪ Full receipt which includes calculation of the claim. Also include explanation as to what was mailed out, why and to whom. ▪ If using school meter, provide documentation to include how many items were mailed out, cost of each item, provide a copy of what was mailed out and why.
Contractual	<ul style="list-style-type: none"> ▪ All tutors should be listed as "Contractual" ▪ Include Time and Effort reports, detailing hours spent, dates, subject(s) and the name(s) of student(s) who were tutored. ▪ Support for payroll such as payroll summary or calculation of payroll ▪ Copies of the Selection Process to include copies of RFP, process for selection, contract, scope of work, deliverables, and signed agreement.
Transportation	<ul style="list-style-type: none"> ▪ Activity form filled out, including: destination, sign in sheet of those in attendance, and how the claim was calculated to include cost per mile and support for driver. ▪ Include copies of receipts or other support ▪ Sign in sheet must be verified by Project Coordinator to verify students are in GEAR UP Iowa cohort
Vendors	<ul style="list-style-type: none"> ▪ Any vendor requesting reimbursement such as ACT, Quantum Learning, will provide a student list for verification of GEAR UP Iowa cohort eligibility.

Passes	<ul style="list-style-type: none"> ▪ Sign in sheet: Include Date when the student receives pass, signature of student receiving pass and initials that verifies they received it ▪ Submit Sign in sheet with invoice for payment.
Discounts	<ul style="list-style-type: none"> ▪ Discounts can be counted as match, as long as they are ONLY given to GEAR UP Iowa Students. <ul style="list-style-type: none"> ○ 2 for 1 special on pizza is not a match eligible discount. ○ Coupons are not allowed as discounts.
Cash Donation	<ul style="list-style-type: none"> ▪ Provide a copy of a deposit slip, check or receipt provided to donors
In-Kind Contribution	<ul style="list-style-type: none"> ▪ Name of person donating and date of donation. ▪ Must include In-Kind reporting.
Volunteer Amount	<ul style="list-style-type: none"> ▪ Must include Time and Effort reporting

**** Under NO circumstances may Federal Funds be used to pay for entertainment to include amusement, diversion or social activities. ****

Records must be maintained for a minimum of 3 years from the submission of the Final Expenditure Report.

The Most Frequent Audit Findings:

- Missing Time & Effort Reports
- Poor Record keeping
 - No or inadequate internal controls (unable to reconcile books)
 - No or inadequate financial recordkeeping (funds unaccounted for)
 - No or inadequate documentation of client eligibility, service provided, or progress achieved
 - No documentation of required match
 - Inaccurate performance report data
- Failure to obtain prior approvals
- Incorrect indirect cost calculation
- Unallowable Costs