

## Guidelines for Expenditure and Match Documentation



The following table is intended to help answer questions about GEAR UP Iowa Expenditure and Match documentation.

<b>GEAR UP Iowa Expenditure/ Match Items</b>	
<b>Budget Item</b>	<b>Points to Consider</b>
Payroll & Benefits	<ul style="list-style-type: none"> <li>• Include a Payroll Summary (with names) for each person claimed for the period                             <ul style="list-style-type: none"> <li>○ <a href="#">Time &amp; Effort</a> report must be included for each person listed on payroll</li> <li>○ Personnel under a teaching contract may only be reimbursed for out-of-contract hours                                     <ul style="list-style-type: none"> <li>➢ Personnel cannot be paid for the same hours twice. If paying out monies over regular salaries, a copy of the contract must be included in the documentation to support the validity of the stipend or additional funds being paid out</li> </ul> </li> <li>○ Districts with shared personnel must show the salary split by school</li> </ul> </li> </ul>
Food/ Speakers/ Events/ Training	<ul style="list-style-type: none"> <li>• Amount must be in line with the state rate listed in the <a href="#">Expenditure Manual</a></li> <li>• There must be a demonstrated connection to the Implementation Plan                             <ul style="list-style-type: none"> <li>○ If the event is not in the Implementation Plan, contact the GEAR UP Iowa Project Coordinator before proceeding</li> <li>○ Prior approval signed by the GEAR UP Iowa Project Coordinator must be included</li> </ul> </li> <li>• Include copies of any signed agreements or contracts</li> <li>• Include a copy of the Event Agenda, Course Description and appropriate Sign-In Sheet (<a href="#">Family Event Sign-In Sheet</a> or <a href="#">Student Event Sign-In Sheet</a>)                             <ul style="list-style-type: none"> <li>○ Sign-In sheet should include activity, attendee written name, signature of the GEAR UP Event Coordinator, and date</li> <li>○ Names will be verified by the GEAR UP Iowa Project Coordinator as members of the GEAR UP Iowa cohort</li> </ul> </li> <li>• Only off site or after school hours will be reimbursed due to the free and reduced lunch program</li> </ul>
In-State Travel	<ul style="list-style-type: none"> <li>• Charges must be within State guidelines</li> <li>• Mileage will be verified using <a href="#">MapQuest</a></li> <li>• Itemized receipts must include:                             <ul style="list-style-type: none"> <li>○ Business name, address (included city/state/zip) and date/time</li> <li>○ Max 15% tip on food only, calculated on total before tax</li> <li>○ Only one receipt allowed per meal</li> </ul> </li> </ul>
Out-of-State Travel	<ul style="list-style-type: none"> <li>• Approval of both the GEAR UP Iowa Project Director and the USDE Program Officer is required prior to making Out-of-State travel arrangements                             <ul style="list-style-type: none"> <li>○ Submit the <a href="#">Out-of-State Professional Development Travel Request Form</a> to the GEAR UP Iowa Project Coordinator prior to travel</li> </ul> </li> <li>• Charges must be within State guidelines</li> <li>• NO extra-curricular activities will be reimbursed unless pre-approved by the GEAR UP Iowa Project Director</li> <li>• Itemized receipts must be submitted (See In-State Travel)</li> </ul>
Postage/ Printing	<ul style="list-style-type: none"> <li>• If mailed through the post office, submit a full receipt which includes calculation of the claim                             <ul style="list-style-type: none"> <li>○ Include an explanation as to what was mailed out, why and to whom</li> </ul> </li> <li>• If using school meter, provide documentation to include how many items were mailed out and cost of each item                             <ul style="list-style-type: none"> <li>○ Provide a copy of what was mailed out and why</li> </ul> </li> </ul>
Contractual	<ul style="list-style-type: none"> <li>• All Vendors should be listed under the heading "Contractual"</li> <li>• All Vendors should provide with their invoice:                             <ul style="list-style-type: none"> <li>○ A description of the services provided (if not clearly stated in the Implementation Plan)</li> <li>○ A student list for verification of GEAR UP Iowa cohort eligibility</li> <li>○ <a href="#">Time &amp; Effort Reports</a></li> <li>○ Include <a href="#">Tutoring Log/ Mentoring Log</a>(s) listing hours, dates, subject(s) and the name(s) of student(s) tutored (as applicable)</li> </ul> </li> <li>• Include copies of the selection process documents (copies of RFPs, contract, scope of work, deliverables, and signed agreement)</li> </ul>

Transportation	<ul style="list-style-type: none"> <li>• Submit the following supporting documentation: <ul style="list-style-type: none"> <li>○ <a href="#">Student Travel Log</a></li> <li>○ Information on how the claim was calculated, including cost per mile and driver support</li> <li>○ Include copies of receipts or other support</li> </ul> </li> <li>• Names will be verified as members of the GEAR UP Iowa cohort</li> </ul>
Discounts	<ul style="list-style-type: none"> <li>• Discounts can be counted as match as long as they are ONLY given to GEAR UP Iowa Students <ul style="list-style-type: none"> <li>○ A caterer reducing the cost of food by \$100 because the event is for GEAR UP students IS a match eligible discount because the discount is exclusive to GEAR UP</li> <li>○ A 2-for-1 special on pizza IS NOT a match eligible discount as the discount is not an exclusive discount to GEAR UP</li> <li>○ Coupons are not allowed as discounts</li> </ul> </li> </ul>
Cash Donation	<ul style="list-style-type: none"> <li>• Provide a copy of a deposit slip, check or receipt provided to donors</li> </ul>
In-Kind/ Volunteer Contribution	<ul style="list-style-type: none"> <li>• Must include <a href="#">In-Kind Time &amp; Effort Reporting Form</a> or <a href="#">In-Kind Goods &amp; Services Reporting Form</a> (as applicable)</li> <li>• Include donor name, date(s) and description(s) of donation(s)</li> </ul>

**Points to Remember:**

- GEAR UP funds are taxpayer monies. All expenditures must pass the following test: *allowable*, *allocable* and *reasonable* to ensure the purchase is perceived as a good use of taxpayer dollars and in compliance with state and federal guidelines.
- All submitted invoices **must** be self-explanatory. Provide supporting documentation for all expenses claimed, including any bids or contracts that support or clarify the expenditure.
- Records must be maintained for a minimum of 3 years from the submission of the Final Expenditure Report.
- It is good practice to track multiple match and/or in-kind donations on the [Monthly Match Summary](#). This form is designed to help simplify your reporting.
- For all forms of Match documentation, a signed document from the vendor is needed. It should state:
  - ✓ The services/ goods provided specifically to GEAR UP
  - ✓ The value of the discount
  - ✓ How the value was determined
  - ✓ The date the discount was provided

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

When programs are audited, the most frequent audit findings are:

- ✓ No or inadequate internal controls, unable to reconcile their 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