



# **GEARUP** **TENNESSEE**

## **FISCAL GUIDE** **2023 - 2024**

# GREETINGS!

The purpose of this fiscal guide is to provide a very succinct resource for GEAR UP TN fiscal managers and others when managing GEAR UP TN funds. First, we want to thank you for the work that you do for GEAR UP and your local students and schools. We are honored to partner and collaborate with you in this very important work that is changing lives across the state.

GEAR UP is a federally funded college access grant program whose purpose is to increase the number of low-income and first-generation students who are prepared to enroll in and succeed in college. GEAR UP TN is a state grant that is administered by the Tennessee Higher Education Commission (THEC) with funding from the U. S. Department of Education.

These are the goals of the GEAR UP TN program, and we cannot accomplish these goals without the work that you do.

1. Increase the academic performance and preparation for postsecondary education for GEAR UP students.
2. Increase the rates of high school graduation and enrollment in postsecondary education for GEAR UP students.
3. Increase GEAR UP students' and their families' knowledge of postsecondary education options, preparation, and financing.

This guide should provide you with a better understanding of the GEAR UP grant, rules and regulations that pertain to GEAR UP TN, forms and processes for submitting reimbursement requests and match documents, the allowability of expenses, and a fiscal timeline.

We are always available to answer your questions and support you in this process. Thank you for all of your help.

**Duane Gregg**  
Project Director

**Durice Wallace**  
Fiscal Manager

# GEAR UP TN LEADERSHIP TEAM



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Director, GEAR UP TN  
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Establish program goals and priorities  
Program oversight  
Manage program Implementation



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Regional oversight, expenditure allowability  
Match guidelines, documentation  
Annual work plan and budget  
Monthly Activity Plans (MAPs) and Completed Activity Reports (CARs)



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Regional oversight, expenditure allowability  
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Processing Reimbursements and Match  
Fiscal Compliance  
Audit Readiness  
Fiscal Policies  
Budget Revisions

# GEAR UP TN Timeline

The following timeline is designed with an ideal timetable of, both, one month and twelve months for GEAR UP. If you're planning your budget expenditures and in-kind match dollars according to the Benchmark Spenddown schedules, you should reach each milestone, as anticipated. Use the boxes to the left of the items to check off the Benchmark dates as you meet them. Always remember, overcommunicate, when necessary and when benchmark goals will not be met.

## 1 TO 3 MONTHS OF NEW FISCAL/SCHOOL YEAR (JULY-SEPT)

- Ensure all budget dollars from the previous year have been spent and accounted for.
- Ensure the previous year is closed and settled.
- Review the upcoming year's award amount.
- Plan for annual expenditures per line item.
- Month 2 -- check for necessary budget line item revisions.
- Identify In-Kind Match partners.
- Submit monthly and timely reimbursement requests.
- Confirm monthly reimbursement requests.
- Schedule Quarterly Virtual Check-In.

## 3 TO 6 MONTHS OF NEW FISCAL/SCHOOL YEAR (OCT-DEC)

- Identify both benchmark dates and expenditure percentages.
- October 31: Expenditures should be at 25% or greater.
- October 31: Match Dollars should be at 25% or greater.
- Month 5: Check necessary budget line items for revisions.
- Prepare for, plan, & schedule your fiscal site visits.
- December 31: Expenditures should be at 40% or greater.
- December 31: In-Kind Match should be at 40% or greater.
- Submit monthly and timely reimbursement requests.
- Confirm monthly reimbursement requests.

## 6 TO 9 MONTHS OF NEW FISCAL/SCHOOL YEAR (JAN-MAR)

- Prepare for, plan and schedule fiscal review.
- Identify spenddown issues and/or gaps.
- Develop planning for the final quarter of spenddown and match.
- Identify remaining large purchases/capital purchases.
- March 31: Expenditures should be at 70% or greater.
- March 31: In-Kind Match should be at 70% or greater.
- Submit monthly and timely reimbursement requests.
- Schedule Quarterly Virtual Check-In.
- Work with your project director & site coordinator on next year's Collaborative Work Plan/Budget.

## 9 TO 12 MONTHS OF NEW FISCAL/SCHOOL YEAR (APR-JUN)

- Year-End wind down begins.
- Identify all purchases that may have shipping (or other industrial-related) delays.
- Identify spenddown issues and/or gaps.
- Schedule Quarterly Virtual Check-In.
- Month 11: Check necessary budget line items for revisions.
- Prepare accruals.
- Month 12: June 10th deadline for accruals submissions.
- Month 12: June 15th deadline for accrual revisions.

## 1ST TO 10TH MONTHLY REIMBURSEMENT TIMELINE

- Review expenditures and in-kind match for previous month.
- Gather, verify and highlight supporting documents.
- Submit **complete** reimbursement request and in-kind match for previous month.

## 15TH TO 18TH MONTHLY REIMBURSEMENT TIMELINE

- Late submission deadline (please do not rely on this date).
- Review, sign, and return confirmation page from fiscal manager.
- Review month-ending summary from fiscal manager.
- Reconcile month-ending expenditures and in-kind match with fiscal manager (as needed).
- Reconcile benchmark milestones (as needed).



# **GEARUP** **TENNESSEE**

## **EXPENDITURES & REIMBURSEMENT PROCEDURES**

GEAR UP TN Funding Regulations  
Allowable Costs  
Common GEAR UP Costs  
Indirect Costs  
Guidelines for Reimbursement

# GEAR UP TN Funding Regulations

The federal policies that govern GEAR UP are diverse and sometimes confusing. You may find inconsistencies that come from government and agency policies trying to accommodate many unique grant programs. In GEAR UP, you are subject to a number of regulatory sources. When you come across conflicts or inconsistencies between the sources, generally you should begin with the GEAR UP statute, and then move down the hierarchy for answers. The following list provides a brief description of each of the major policy sources.

## Statute

A statute is the federal law that authorizes or governs a program. In the case of GEAR UP, the term statute refers to the program legislation found in Title IV of the 1998 Amendments to the Higher Education Act (HEA) of 1965 [P.L. 105-244]. The statute sits at the top of the hierarchy but affords the Secretary of Education the authority to set program-specific policies, which are commonly known as “program regulations.” The statute only broadly defines how the program should operate.

For more information: <http://www2.ed.gov/programs/gearup/gearup-statute.pdf>

## Program Regulations

Program regulations provide additional guidance when the statute is silent or vague on an issue. They provide details that govern the application competition, dictate how programs will be implemented, and other administrative details. There are three types of regulations that you should become familiar with: EDGAR, GEAR UP program regulations, and OMB Circulars.

## EDGAR

The Education Department General Administrative Regulations (EDGAR) set broad administrative policies that impact nearly all grant programs funded at the U.S. Department of Education (USDOE). The regulations are published in Title 34 of the Code of Federal Regulations (CFR). The pertinent sections of EDGAR to your grant administration are 34 CFR parts 74, 75, 77, 79, 80, 81, 82, 84, 85, 86, 97, 98, and 99. For more information: <http://www.ed.gov/policy/fund/reg/edgarReg/edgar.html>

## GEAR UP Program Regulations

Whereas EDGAR sets broad agency-wide policies, the GEAR UP program regulations address the very unique administrative matters associated with GEAR UP. GEAR UP program regulations are published in 34 CFR parts 694.

For more information: <https://www.ecfr.gov/current/title-34/subtitle-B/chapter-VI/part-694>

## OMB Circulars

The circulars are developed by the Office of Management and Budget (OMB) and provide federal agencies with instructions and guidance on a wide variety of administrative issues of interest to the executive branch. As guidance documents, they tend to be revised every few years. The OMB Circulars will affect your day-to-day decision-making because EDGAR cites specific OMB Circulars as regulation. Thus, many of the discussions in the grant administration world will revolve around the circulars, as they define cost principles, administrative requirements, and audits. Common circulars are organized by their purpose and audience and are addressed by their circular number.

In 2013, the federal OMB issued the Super Circular in the form of final regulations officially titled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” The Super Circular supersedes and streamlines requirements from the following OMB Circulars applicable to the administration, use and audit of federal grant funds by nonprofit organizations, state, local and tribal governments, and colleges and universities:

- A-122 (Cost Principles for Non-Profit Organizations)
- A-87 (Cost Principles for State, Local and Indian Tribal Governments)
- A-21 (Cost Principles for Educational Institutions)
- A-110 (Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profits)
- A-102 (Grants and Cooperative Agreements with State and Local Governments) • A-89 (Federal Domestic Assistance Program Information)
- A-133 (Audits of States, Local Governments and Non-Profit Organizations)
- A-50 (Audit Follow-Up).

The Super Circular is divided into six parts:

- Subpart A—Acronyms and Definitions;
- Subpart B—General Provisions;
- Subpart C—Pre-Federal Award Requirements and Contents of Federal Awards;
- Subpart D—Post-Federal Award Requirements;
- Subpart E—Cost Principles; and
- Subpart F—Audit Requirements

In addition to understanding federal requirements, you are expected to follow the policies of the fiscal agent of the grant, the Tennessee Higher Education Commission (THEC). THEC has additional policies it must follow to comply with state and federal law. It is important to rely on GEAR UP TN staff when the federal regulations aren’t clear on an issue. You also must follow GEAR UP TN reporting guidelines and budget categories.

## Time and Effort

Develop a process for collecting time and effort sheets regularly and accurately. Federal regulations require that every GEAR UP staff member whose salary is supported in full or in part needs to document the time, effort and activities during any given pay period. When you use in-kind personnel contributions as match, they have to fulfill the same reporting obligations as if they were receiving federal funds. **Time and Effort forms must be completed in its entirety and be submitted monthly when requesting reimbursements for salary and/or requesting salary be considered for match.**

**An example of a timesheet meeting the time and effort requirement is included both here and in the Forms section.**



## GEAR UP TN Time and Effort Documentation

Employer: EXAMPLE  
 Employee's Name: SAMPLE  
 Employee's Position: SAMPLE  
 Reporting Period: Jul-20

Program	Task Profile	Week 1	Week 2	Week 3	Week 4	Week 5	Total (Month)	Total
		Time	Time	Time	Time	Time	Time	% of Monthly
GEAR UP 3.0		40.00	7.50	22.50	7.50	15.00	92.50	100.00%
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Hours (Week)</b>		<b>40.00</b>	<b>7.50</b>	<b>22.50</b>	<b>7.50</b>	<b>15.00</b>	<b>92.50</b>	<b>100.00%</b>

I certify with my signature below that the information submitted is accurate.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date

## GEAR UP TN

Week Start Date: \_\_\_\_\_ Week End Date: \_\_\_\_\_

Program	Task Profile	Monday	Tuesday	Wednesday	Thursday	Friday
		Time	Time	Time	Time	Time
GEAR UP 3.0		8.00	8.00	8.00	8.00	8.00
<b>Total Hours (Day)</b>		<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

Program	Weekly Activity Description
GEAR UP 3.0	

# Allowable Costs

Sound fiscal GEAR UP administration begins with understanding what types of expenses can be paid for with federal funds. Allowable costs are those expenses that are specifically permitted (or not explicitly prohibited) by the laws, regulations, principles and standards issued by the USDOE and other authoritative sources.

To help you decide if costs are allowable or not, ask if the expense is:

- Reasonable and necessary: reflecting an action that a prudent person would take and generally recognized as necessary for the organization to accomplish a work plan activity, guided by established institutional policies and practices.
- Allocable: applied in proportion to relative benefits, as approximated through reasonable methods.
- Allowable: connected to the required or permissible services of the federal program.
- Consistent: treating anything not allowed by the partner organization as not allowed by GEAR UP.
- Compliant: follows limitations and exclusions as stated in federal cost principles, these guidelines, and the annual subcontract/amendment.

## Supplement but Not Supplant

GEAR UP regulations require that GEAR UP funds supplement, not supplant, existing efforts. GEAR UP funds are intended to build the capacity of schools to create a college going culture. Therefore, GEAR UP funding may be used to enhance what is already in place or to create new activities. GEAR UP funds cannot be used to replace other federal, state, or local funding.

Some examples:

- For the last five years, your school has paid for a career exploration software license. This year, the school needs new PE equipment, so you have been asked to pay for the software license with GEAR UP funds to free up funding for PE equipment. This is supplanting - and is not allowed.
- For the last several years, your school has annually purchased \$500 of new library books. This year you have been asked to use GEAR UP funds to pay for the books. This is supplanting - and is not allowed.
- For the last two years, your school has been unable to purchase any curriculum enhancement materials for math classes, including an essential software package, because of budget cuts. You have been asked to purchase this software with GEAR UP funds this year. This is not supplanting **and is allowed** because without GEAR UP funding, your school would not be able to make this purchase.

(Sources: GEAR UP Statute, EDGAR, OMB Circular A-21, OMB Circular A-87)

**NOTE: Just because a cost is interpreted as being allowable under the OMB cost principles, it is not guaranteed that you will be able to make that expenditure. The Tennessee Higher Education Commission is the primary entity that determines if an allowable cost is acceptable. This may happen when, for example, a cost identified as allowable under the circular may be disallowed in program regulations or statute or fail to pass the USDOE's judgment that it is justified, allowable, or reasonable.**

The list on the following pages may help you determine whether your program expenses are allowable or not. It includes costs that are commonly incurred in GEAR UP or are the subject of frequent questions or discussions about their permissibility.

## Advertising and Public Relations Costs: **Generally Unallowable**

The OMB cost principles define advertising costs as the expenses associated with the costs of advertising media (magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer communication) and associated administrative costs.

### **For GEAR UP, reasonable advertising costs are allowable when:**

1. Recruiting and advertising for vacant GEAR UP staff positions in a manner that is acceptable and standard for the hiring entity. The term public relations is defined as activities dedicated to maintaining the image of the institution/ governmental agency or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

### **For GEAR UP, public relations costs are potentially allowable when:**

1. The activity is part of your approved application.
2. You are communicating with the public and press pertaining to specific activities or accomplishments which result from your grant performance (these costs are considered necessary as part of the outreach effort for the sponsored agreement).
3. You are conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary to keep the public informed on matters of public concern.

## Advisory Councils: **Allowable**

Costs incurred by advisory councils or committees are allowable as a direct cost when authorized by the awarding agency, or as an indirect cost where allocable to the GEAR UP award.

## Alcoholic Beverages: **Unallowable**

## Commencement and Convocation Costs: **Unallowable**

For education institutions, costs associated with commencement and convocations are disallowed, but costs associated with GEAR UP activities that take place during commencement events may be allowable under student activity costs if approved as part of your grant agreement.

## Communication Costs: **Allowable**

Costs incurred for telephone services, local and long-distance telephone calls, postage, messenger, electronic or computer transmittal services and the like are allowable. However, you will need to check if these expenses are captured in your indirect costs.

## Compensation (Salaries, Wages & Fringe Benefits): **Allowable**

Personnel costs such as salaries, wages and fringe benefits are allowable to the extent that the total compensation to individual employees conforms to the established policies of the institution, consistently applied, and provided that the charges are for work performed directly on sponsored agreements.

## Consultants & Contracts: **Allowable**

EDGAR states that costs associated with consultants are allowable if there is a need in the project for the services and the grantee cannot meet that need by using an employee rather than a consultant.

## Providing Donations and Contributions: **Unallowable**

Contributions or donations (including cash, property, and services) are unallowable costs. This should be distinguished from the match. GEAR UP TN may receive donations, contributions, or services under the GEAR UP TN match guidelines.

### Entertainment Costs: **Unallowable**

Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such activities (such as tickets to shows or sports events, recreational activities such as swimming, meals, lodging, rentals, transportation, and gratuities) are unallowable. Be sure to distinguish these unallowable expenses from similarly worded and allowable student activities, meetings, and conferences that are approved as part of your grant agreement.

### Equipment: **Allowable**

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year, and, for GEAR UP accounting purposes, has a per-unit cost equal to or greater than \$5,000. Grantees must obtain approval from the GEAR UP TN central office prior to purchasing any item or set of items costing \$1,000 or more. The title (documented ownership) of the equipment vests in the grantee and may be used for other projects as long as that use does not interfere with the terms of the grant award.

### Fines and Penalties: **Unallowable, with Exceptions**

Costs resulting from violations or failure of the fiscal agent to comply with federal, state, and local or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the sponsored agreement, or instructions in writing from the authorized official of the sponsoring agency in advance of such payments. Late fees, including late fees for registrations, and interest charges on credit cards are unallowable. Student fines are also unallowable.

### Fund Raising: **Unallowable**

Costs of organized fund raising are not allowed.

### Goods or Services for Personal Use: **Unallowable**

Costs of goods or services for personal use of the governmental unit's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.

### Lobbying: **Generally Unallowable, with Exceptions**

Federal funds cannot be used to:

- Influence the outcome of a referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity.
- Support a political party, campaign, or political action committee.
- Influence the introduction, enactment, or modification of state or federal legislation through direct or grassroots lobbying.

### **However, there are a few exceptions, including:**

- Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement.
- Efforts to influence state legislation in order to directly reduce the cost, or to avoid material impairment of the institution's authority to perform the grant, contract, or other agreement.
- Any activity specifically authorized by statute to be undertaken with funds from the grant, contract, or other agreement.

## Memberships, Subscriptions, and Professional Activity Costs: Allowable, with Exceptions

Costs associated with memberships in business, technical, and professional organizations are allowable. In addition, subscriptions to business, professional, and technical periodicals are allowable.

Please note that the circulars make the following exceptions:

- State entities can use federal funds for membership in civic, community, and social organizations which are allowable as a direct cost with the approval of the USDOE.
- State entities cannot use federal funds for membership in organizations substantially engaged in lobbying.

## Meetings and Conferences: Allowable

Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences. Be aware of restrictions pertaining to entertainment costs.

## Publications and Printing: Allowable

Publication costs—including the costs of printing, distribution, promotion, mailing, and general handling—are allowable federal costs if they are allocable to project objectives. If not, any publications or printing should be paid for by institutional or indirect funds.

## Rental Cost of Buildings and Equipment: Allowable

With stipulations, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: (1) rental costs of comparable property, if any; (2) market conditions in the area; (3) alternatives available; and, (4) the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available.

## Severance Pay: Allowable

Costs of severance pay for personnel whose services have been terminated are allowable only to the extent that such payments are required by law, by employer-employee agreement, by established policy that constitutes in effect an implied agreement on the institution's part, or by circumstances of the particular employment.

## Student Activity Costs: Generally Unallowable, with Exceptions

Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the grant agreement or approved by the GEAR UP TN central office.

## Supplies: Allowable

Costs incurred for supplies to carry out the grant are allowable. Supplies have a per-unit cost of less than \$5,000.

## Travel Costs: Allowable

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the institution. Travel outside of the United States requires prior approval.

Travel costs also may be incurred in relation to local events for students, parents or professionals participating in programs authorized by the GEAR UP statute. Tennessee Higher Education Commission rules and policies regarding travel apply.

## Common GEAR UP Costs

The rate tables outlined below are subject to approval from the U.S. Department of Education.

### Site Coordinator Salary

The salary and benefits (total compensation) for any one GEAR UP TN site coordinator may not exceed \$80,000 using GEAR UP funds. Any amount in excess must be paid from a non-GEAR UP source. These additional expenditures may be reported as match if this source is non-federal.

### Allowable Incentives

Description	Amount	Purpose
Clothing: - Items w/ GEAR UP TN or college message - Any printing, setup, and delivery charges must be included	Up to \$20 each	Students, staff, chaperones to wear for field trips, school events, special programs, community service and other events to promote GEAR UP TN, teamwork, and safety. *All designs must be submitted using the t-shirt approval form
Pencils/pens	Up to \$1 each	Student reward or incentive
Stickers	Up to \$0.50 each	Student reward or incentive
Backpacks	Up to \$20 each	Student reward or incentive
Coffee Mugs	Up to \$7 each	Appreciation tokens for volunteers/staff
School supplies (binders, folders, paper, bookmarks, highlighters, lanyards, markers, calculators, and other school supplies)	Up to \$25 per student per year	Student reward or incentive
Hats or bags w/ GEAR UP TN or college message	Up to \$10 each	Student reward or incentive
Career or educational books	Up to \$25 each	Student reward or incentive
Educational CDs or DVDs	Up to \$25 each	Student reward or incentive
Decorations for events (flowers, centerpieces, balloons)	Up to \$50 per event	For GEAR UP TN events only
Candy	Up to \$2 each	Student reward or incentive
Educational Games	Up to \$25 each	Student reward or incentive
Flash Drives	Up to \$15 each	Student reward or incentive

(Purchases of music, for example, iTunes gift cards, are considered entertainment and therefore not allowed.)

NOTE: The reward/incentive budget shall be no more than 2% of contractor's total budget each contract year.

NOTE: All GEAR UP TN t-shirt designs must be submitted to Jessie Greene at [Jessie.Greene@tn.gov](mailto:Jessie.Greene@tn.gov).

## Meal, Beverage, and Snack Allowance

Food and beverages may be offered to participants only in conjunction with GEAR UP TN training, workshops, and structured activities/services where the participants are receiving GEAR UP TN information. Use the following guidelines when planning to provide food for a GEAR UP TN event.

Description	Amount	Purpose
Meals	Up to \$12 per student, parent or staff	Family/parent night event
Meals	Up to \$12 per student, parent or staff	Field trips, college visits, test taking
Healthy and nutritious snacks (e.g. granola bars, string cheese, fruit, popcorn, trail mix, pretzels, crackers, milk, juice, yogurt, bagels, muffins)	Up to \$5 per student per day	Field trips, college visits, after school programs
Coffee and light refreshments or light meals (e.g. fruit, bagels, donuts, muffins, cookies or crackers and cheese)	Up to \$7 per person per event	Steering committee meetings, volunteer meetings, family events, faculty meetings

## Student Classes, Camps, College Credit

GEAR UP TN allows expenses related to dual credit options, credit recovery, student camps and placement tests. Use the following guidelines when planning for these expenses.

Description	Amount	Purpose
College classes, online classes for credit revival, AP test costs or similar expenses, including required materials associated with such courses	Allowable Request pre-approval	Academic support or enrichment
Individual student camps, on a college campus	Allowable Request pre-approval	Field trips, college visits, test taking
SAT or ACT tests	Published amount and allowable only if student is not eligible for a waiver	Pre-college tests
College Placement Tests (Compass, etc.)	Published amount when no waiver is available	Placement tests

## Indirect Costs

Consistent with section 76.563 – 76.569 of EDGAR, all grant recipients are limited to a maximum indirect cost rate of eight percent of a modified total direct cost base or the amount permitted by its negotiated restricted indirect cost rate agreement, whichever is less. This rule applies to grantees under programs with a statutory requirement prohibiting the use of Federal funds to supplant non-Federal funds, and to the subgrantees under these programs. GEAR UP legislation contains a requirement prohibiting the use of GEAR UP funds for supplanting. As outlined in section 76.564 of EDGAR, sites must use the restricted indirect cost rate when developing their budget. Indirect Costs are costs incurred that cannot be directly traced back to the grant. These costs do not replace grant funds, but they supplement grant funds. For example, if there is a specific GEAR UP event happening, however, there is a cleaning crew that needs to be paid as a result of this event, then the charges for this cleaning crew can be accounted for as an indirect cost. Keep in mind, indirect costs cannot exceed 8% of total annual budget ( $\$100,000$  total budget  $\times$  8% =  $\$8,000$  indirect cost budget). Each site must maintain a copy of their signed indirect cost certification received from the TN Dept of Education. This certification for the upcoming school year must be submitted with the June Reimbursement Request. This allows time for any necessary corrections or updates to take place prior to July 1st.

### Restricted Indirect Cost Rate for GEAR UP TN Sites

School System	Restricted Rate
Anderson County	4.52
Bradley County	2.28
Campbell County	3.26
Davidson County	6.99
Fayette County	3.83
Fayetteville City	3.25
Haywood County	3.21
Henry County	5.63
Jackson County	3.03
Johnson County	5.83
Meigs County	0.00
Overton County	2.82
Polk County	2.54
Robertson County	1.68
Shelby County	5.58

\*\*Please note, the indirect cost rates change annually. The rates listed below are for the 23-24 school year.\*\*



# Guidelines for Reimbursement

## Reimbursement Overview

Subcontractors receive GEAR UP funds on a claim reimbursement basis. This means that the subcontractor must spend local funds on GEAR UP activities and then request reimbursement. All invoices and costs must be paid in advance of requesting reimbursement. Claim reimbursements are submitted on a monthly basis unless other arrangements have been approved. **These requests are due to your regional coordinator and Durice Wallace by the 15th of the month following the expenditure.** Once a reimbursement claim has been submitted and approved, the THEC accounting office processes the claim through the state's accounting system (Edison). When the claim has processed through Edison, an electronic transfer to the subcontractor is made.

*\*\*Please Note: In order for reimbursement requests to be processed, your Regional Coordinator must have received and approved your Monthly Activity Report (MAP)\*\**

## \$1,000 or Above Purchase Request

Any purchase of \$1,000 or above, including any invoice, event, or activity over \$1,000 (but excluding budgeted salaries), requires pre-approval from THEC. Invoices must not be split into separate invoices to avoid reaching the \$1,000 threshold. \$1,000 or Above Purchase Request forms must be submitted with the corresponding Monthly Activity Report (MAP). **This form must be sent to your GEAR UP TN Regional Coordinator for approval prior to submitting your reimbursement request.**

***An example of the \$1,000 or Above Purchase Request Form is included both here and in the Forms section.***



## \$1,000 or Above Purchase Request

**Directions:** GEAR UP TN Collaboratives must receive prior approval for any purchase of \$1,000 or above. \$1,000 or Above Purchase Requests must be submitted along with the Monthly Activity Plan (MAP) by the 15th of the month. Upon approval, the GEAR UP TN central office will send a signed copy of the form back to the GEAR UP TN Collaborative Project Director. Collaboratives should include a copy of the maximal \$1,000 or Above Purchase Request along with any reimbursement request containing an expense totaling or exceeding \$1,000.

Collaborative: \_\_\_\_\_

Item	Detailed Description of Item	Qty.	Price	Total
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>Grand Total</b>				\$ -

**Proposes include 1) Purpose of purchase and 2) GEAR UP TN Goal and Objective addressed**

**Contract (Weight Line Items (supplies, equipment, etc.)**

### Approvals

\_\_\_\_\_  
 GEAR UP TN Collaborative Project Director Name

\_\_\_\_\_  
 GEAR UP TN Collaborative Project Director Signature

Date

\_\_\_\_\_  
 GEAR UP TN Collaborative Project Director Name

\_\_\_\_\_  
 GEAR UP TN Collaborative Project Director Signature

Date

\_\_\_\_\_  
 GEAR UP TN Regional Coordinator Name

\_\_\_\_\_  
 GEAR UP TN Regional Coordinator Signature

Date

\_\_\_\_\_  
 John GEAR UP TN Goal Director Name

\_\_\_\_\_  
 John GEAR UP TN Goal Director Signature

Date

## \$5,000 or Above Purchase Request

Any purchase of \$5,000 or above, excluding budgeted salaries, not only necessitates the submission of the \$1,000 or Above Purchase Request, as outlined above, but also requires a detailed memo outlining the following:

1. A brief explanation of how the purchase will assist the site in meeting GEAR UP TN goals and objectives,
2. A detailed narrative of how any programs or items purchased will be implemented (i.e., how are students being targeted to use equipment purchased, how are teachers integrating software into their instruction, etc.),
3. A brief narrative of how the purchase will be maintained or sustained over time.

\$5,000 or Above Purchase Requests and supporting materials must be submitted with the corresponding Monthly Activity Report (MAP). Approval by the GEAR UP TN Regional Coordinator and Project Director is also required.

## GEAR UP TN Reimbursement Process

There are three parts required for monthly GEAR UP TN reimbursements: the Reimbursement Request, the Expenditure Detail Form, and the required backup documentation.

If you have questions, or would like assistance, please contact Durice Wallace at [durice.wallace@tn.gov](mailto:durice.wallace@tn.gov) or 615-253-1551.

### Step 1 - Filling Out the Expenditure Detail Form:

Salaries, Benefits, and Taxes Section of the Expenditure Detail Form:

1. In the "Vendor Name – Who Was Paid?" column, type the names of the staff that were paid – each staff member gets their own line.
2. In the "Purpose or Reason for Expenditure" column, type why that staff member is getting paid with GEAR UP funds.
  - a. Regular GEAR UP TN staff, including tutors: In the space provided, type the person's GEAR UP TN title.
  - b. Substitutes: In the space provided, type who that person subbed for, what day(s) they subbed, and what event occurred that required a substitute.
  - c. Other: In the space provided, type what that staff person did, what event occurred that required their work, what day(s) they worked for GEAR UP TN.
3. You do not need to submit time sheets, however, they must be kept on file in accordance with Federal Time and Effort Requirements and your district practices.

### All Other Expenses (Travel, Materials, etc.):

1. Gather all invoices and detailed receipts for the month, including any additional backup documentation that may be needed (staff travel forms, transportation logs, student field trip meal allowance form, etc.).
2. Make one copy of the invoice or receipt and additional required backup documentation. (Your district keeps originals.)

3. Organize the invoices and backup documentation according to the section they belong in on the Expenditure Detail Form then fill out the detail in the space provided:

- a. "Vendor Name – Who Was Paid?" - Type the name that appears on the invoice or receipt. This is who the district paid.
- b. "Purpose or Reason for Expenditure" – Type why your district made this GEAR UP TN purchase. What was it for? Who was it for?
  - i. Food: What event/activity was food purchased for? How many GEAR UP TN students, family members, etc. was food purchased for? If the food was paid for by multiple funding sources, for example, if you included non-GEAR UP TN students/families, then that would be documented on the Expenditure Detail Form.
- c. "Receipt or Billing #" - You need to MANUALLY write a number on each invoice or receipt as well as its backup (do not duplicate numbers). Take the number you assigned to the invoice/receipt and in the "Receipt or Billing Number" column, type in the number you assigned to it. These should be consecutive numbers, starting with 1.
- d. "Invoice Date" – In the space provided, type the date that appears on the invoice or receipt (not the date it was paid for by the district).
- e. "Receipt Amount" – Type in the space provided the amount that appears on the invoice or receipt.
  - i. If you are asking GEAR UP TN to pay a different amount than what is shown: Type in the amount that GEAR UP TN is supposed to pay (GEAR UP TN can pay less, but cannot pay more than the amount shown on any invoice/receipt) and EXPLAIN WHY either in the Purpose or Reason for Expenditure column or by including additional documentation.
- f. Attach any Over \$1,000 approvals for any invoice, program, activity, or service over \$1,000.

**Direct Costs:** This line on the Expenditure Detail Form automatically adds up all the category subtotals.

**Indirect Costs:** If your district is claiming indirect costs (refer to your contract) then you need to enter your district's indirect rate under "Rate" and the template will calculate what your district may claim.

**Total Reimbursement Requested:** This line calculates the sum of your direct and indirect totals.

An example of the Expenditure Detail Form is included both here and in the Forms section.

## Step 2 - Filling out the Reimbursement Request Form:

1. In the same Excel spreadsheet as the Expenditure Detail Form, switch to the second sheet of the file, labeled "Request for Reimbursement."
2. Fill out all required fields.
  - a. In the "Description" column: There are several categories already typed in. These categories match the categories on the Expenditure Detail Form – DO NOT change these and do not add your own.
  - b. The amount fields should automatically populate from the "Expenditure Detail" sheet.
3. Print the Reimbursement Request, sign and date it.

A sample of the Reimbursement Request Form is provided both here and in the Forms section.



### Expenditure Detail and Reimbursement Form

Vendor Name (Who was paid?)	Purpose or Reason for Expenditure	Receipt or Billing #	Invoice Date	Receipt Amount
<b>Salaries, Benefits &amp; Taxes</b>				
<b>Category sub total</b>				\$ -
<b>Professional Fee, Grant &amp; Award</b>				
<b>Category sub total</b>				\$ -
<b>Supplies, Telephone, Postage &amp; Shipping, Occupancy, Equipment Rental &amp; Maintenance, Printing &amp; Publications</b>				
<b>Category sub total</b>				\$ -
<b>Travel, Conferences &amp; Meetings</b>				
<b>Category sub total</b>				\$ -
<b>Capital Purchase</b>				
<b>Category sub total</b>				\$ -
<b>Total Direct Costs (Total of items above)</b>				
<b>Indirect Costs*</b>				
<b>Category sub total</b>				\$ -
<b>Total Reimbursement Requested (total of direct costs and indirect costs)</b>				

NOTE: Transfer the category sub totals (not the individual expenditures) to the Request for Reimbursement.

### Step 3 - Submission:

Reimbursement requests, along with the Match Summary, and backup documentation, must be submitted by the 15th of each month. Sites must email a scanned copy of documents to Durice Wallace at [durice.wallace@tn.gov](mailto:durice.wallace@tn.gov) and copy their regional coordinator. When emailing reimbursement and match materials, ensure requests comply with instructions outlined in Steps 1 and 2 above. All documents must be contained in one email.

### Budget Balance Spreadsheet

On a monthly basis, school districts receive a budget balance spreadsheet from the GEAR UP TN central office that outlines approved expenditures to date and remaining GEAR UP TN funds.

### Spending Down Funds

It is vital to the success of this grant that each site spends down their funds regularly throughout the year and close the year by spending as close to all of their annual budget as possible. Do not wait to see what is left in your budget and make major purchases at the end of the year but plan and budget your funds throughout the year and make those more significant purchases as soon as possible. In the spring of each year, each site will need to provide a spending plan for their remaining budget to their regional coordinator and GEAR UP TN fiscal manager for approval. Your unspent funds will NOT roll over from one year to the next, so plan ahead with the GEAR UP TN central office and your local fiscal office to spend down your funds. Since we work through a reimbursement process, all expenses filed through the reimbursement request must have been incurred and paid during the final month of the grant year.

<b>FY '24 100% Match Requirement</b>	<b>25% Expenditures by October 31</b>	<b>40% Expenditures by December 31</b>	<b>70% Expenditures by March 31</b>
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### Monthly Reimbursement / Completed Activity Report Audits

On a monthly basis, GEAR UP TN central office personnel will audit reimbursement requests of GEAR UP TN Sites to ensure expenditures listed on reimbursement requests align with monthly Completed Activity Reports and data entered in the Compass system.

### Budget Revisions

Throughout the academic year, school districts may identify priorities and activities aligned with GEAR UP TN goals and objectives not originally included in the annual GEAR UP TN work plan and/or budget. In addition, some planned activities may come in under cost, making funds available for additional activities related to GEAR UP TN program goals and objectives. If the need to revise the site budget is identified, the school district must submit a formal request to the GEAR UP TN central office by completing the GEAR UP TN Budget Revision Form. Forms must be sent to regional coordinators for approval. Regional coordinators will then forward revision requests to the GEAR UP TN central office in Nashville. Budget revision requests are reviewed by the GEAR UP TN central office on a case-by-case basis. If approved, the GEAR UP TN central office will sign the GEAR UP TN Budget Revision form and return the approved request via email. Remember that this is a request for the approval to move your funds, so this needs to be submitted prior to the expenditure of the funds and the budget being out-of-balance.

Find example of Budget Revision Form on next page and in the Forms section.



**Budget Revision Form**

GRANT BUDGET					
County:					
Project Director:					
Coordinator:					
The grant budget line-item amounts below shall be applicable only to expenses incurred during the following:					
Begin Applicable Period:					
End Applicable Period:					
POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY	APPROVED BUDGET AMOUNT	CHANGE	REVISED BUDGET AMOUNT	EXPLANATION
1 & 2	Salaries and Benefits & Taxes				
4, 15	Professional Fee/Grant & Award				
5, 6, 7, 8, 9, 10	Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications				
11, 12	Travel/Conferences & Meetings				
20	Capital Purchase				
22	Indirect Cost				
24	In-Kind Expense				
n/a	Grantee Match Requirement (for any amount of the required Grantee Match that is <u>not</u> specifically delineated by budget line-items above)				
25	GRAND TOTAL	\$ -		\$ -	

- Notes:
- 1 Each expense object line-item shall be defined by the Department of Finance and Administration Policy 03, Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A. (click for link)
  - 2 Applicable detail attached if line-item is funded.
  - 3 A Grantee Match Requirement is detailed by this Grant Budget, and the maximum total amount reimbursable by the State pursuant to this Grant Contract, as detailed by the "Grant Contract" column above, shall be reduced by the amount of any Grantee failure to

DO NOT WRITE BELOW THIS LINE - OFFICE OF P-16 INITIATIVES FISCAL MANAGER USE ONLY

By signing below I indicate approval of this revision.

\_\_\_\_\_  
Regional Coordinator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Fiscal Manager Signature

\_\_\_\_\_  
Date

## Records Retention

The state of TN requires records retention for five years following the end of a grant, which is longer than the three years required by the federal government. Therefore, school districts must retain at least (but not limited to) the following GEAR UP TN supporting documentation:

- An auditable transaction record of both revenue received and expenses incurred during the reporting period for GEAR UP TN related financial activity.
- A payroll register that conforms to generally accepted accounting principles, as documentation for salaries, wages, and benefits of school personnel costs (for either reimbursement or cost- share).
- Copies of signed time and effort forms for each staff member whose personnel costs are being requested for reimbursement or reported as cost-share in a given month.
- Payroll registers, receipts, invoices, purchase orders, calculation sheets, cost-share contribution forms, transaction reports, accounting reports, email correspondence, and other types of documentation in support of expenses requested for reimbursement and cost-share reported to GEAR UP TN.
- All other supporting expenditure documentation, as backup for reimbursement and cost sharing related to operating, program, and summer program costs (for donated items and waived/ discounted fees, written documentation from the contributor must indicate the actual cost or current fair market value).

## Audits

THEC and subcontractors are subject to OMB Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations." This circular contains guidance for obtaining consistency and uniformity among federal agencies for the audit of states, local governments and non-profit organizations expending federal funds. The circular also codifies the requirements for states, local governments and non-profit organizations that expend greater than \$500,000 per year in federal funds to have a "single audit" conducted in accordance with Section 500 of the circular.

This circular is especially important for GEAR UP recipients since it provides guidance regarding grantees' responsibilities. These responsibilities include maintaining adequate internal controls for the expenditure of federal funds, expectations for financial reports and reporting systems, as well as requirements for documentation and records management. Sub-contractor responsibilities:

- Identification of federal awards received and expended in its accounts
- Maintenance of adequate internal controls over federal programs
- Compliance with applicable laws, regulations, and provisions of grant programs
- Preparation of appropriate financial statements, including schedule of expenditures from federal awards
- Ensure audits are properly performed and reports submitted when due
- Follow up and corrective action on audit findings
- Risk Monitoring

THEC responsibilities:

- Ensure sub-recipient monitoring complies with State of Tennessee, "Department of Finance and Administration" Policy 22 – Sub-recipient Contract Monitoring to ensure federal funds are used for authorized purposes and in accordance with laws/regulations/grant agreements
- Advise sub-recipients of applicable laws, regulations, and provisions of grant agreements
- Monitor sub-recipient activities to ensure sub-recipients subject to OMB Circular A-133 have met audit requirements
- Issue a management decision on audit findings within six months
- Determine whether a sub-recipients' audit necessitates adjustments to its own records
- Require sub-recipients to grant THEC and auditors necessary access to records and financial records

Recent areas of focus for federal audits:

- Time and effort reporting
- Financial and technical reporting
- Sub-recipient monitoring
- Cost sharing/matching documentation
- Risk monitoring & mitigation

Grant recipients need to ensure compliance with federal regulations, laws, and grant requirements. THEC is constantly monitoring its systems and internal controls and encourages grant recipients to do the same. We recommend you:

- Review your time and effort reporting systems and strengthen as needed
- Review your written policies and procedures to ensure they are accurate and up-to-date
- Review your cost sharing commitments and methods for tracking (match)
- Review your financial and programmatic reporting systems and work with agencies to establish reasonable deadlines

## Sub-recipient Monitoring

Department of Finance Administration's Policy 22 establishes sub-recipient contract monitoring requirements for the State of Tennessee. The policy statement requires the monitoring of contracts awarded to sub-recipients that include state and/or federal funds from state departments, agencies and commissions. This is done to ensure financial records are being reported and maintained in a manner consistent with federal reporting requirements. The monitoring process includes the following areas:

- Review of approval documentation for program activities and expenditures
- Review for compliance with the monetary services outlined in the grant contract
- Review of audit procedures and prior audit results
- Personnel cost documentation and allocation methodology
- Fiscal record reconciliation and documentation
- Data reporting system usage and data retention
- Risk assessment in compliance with federal guidelines





# GEARUP TENNESSEE

## IN-KIND MATCH DOCUMENTATION & REPORTING PROCEDURES

- Understanding Match
- Examples of Match
- How to Meet Required Match
- Match Documentation Process

# Understanding Match

GEAR UP grants require a dollar-for-dollar match, meaning that for every dollar of federal grant money spent on the project, the grantee must find an equal dollar amount of match in the form of state, local, or donated funds. It is the grantee’s job to generate and document this match with the same care and attention to accuracy, accountability, and timeliness as documenting the use of federal grant funds. If a grantee does not meet the match requirement, they could have their federal funds reduced, or their award could be terminated. Match cannot be used as Indirect Costs.

**GEAR UP TN Sites are required to collect 100% of their annual contract amount in Grant Year 6.**

## Definition of Match

“Match” is a general term that refers to items donated to the project, regardless of who paid for them. In the case of GEAR UP grants, it means the non-federal share of program costs. If your organization purchased the goods or services but did not request reimbursement from the grant, then the generic term “match” applies. If another person or organization donated the goods or services, then both the generic term “match” and the more specific term “in-kind” apply.

## Definition of In-Kind

“In-Kind” refers to non-cash contributions of goods or services made by third party individuals or organizations to GEAR UP projects. Examples of in-kind include work done by unpaid volunteers in support of GEAR UP, fee waivers, and donations of supplies, facilities, or equipment. Qualifying in-kind contributions must be necessary to accomplish program activities, verifiable, and only allowable if the grantee could legitimately pay for them. In-kind match follows the same rules as the money you spend on GEAR UP. Your in-kind match must be allocable, allowable, and reasonable.

**The Site’s match requirement must be met during the contract period. You cannot “catch up” later. Match can be audited at any time, just the same as any other expenditure in your grant. Match must be submitted monthly with the site’s reimbursement request.**

<b>FY '24 100% Match Requirement</b>	<b>25% Match Collections by October 31</b>	<b>40% Match Collections by December 31</b>	<b>70% Match Collections by March 31</b>
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## Examples of Match

Below are examples of match previously documented by GEAR UP TN programs:

### Using Time as Match

- Any of the site coordinator's salary or benefits not paid by the grant.
- A portion of the project director, finance staff, IT staff, technology staff, or data administrator's salary and benefits.
- Any time that administrators or supervisors spend on GEAR UP TN initiatives.
- Any time beyond counselors' or teachers' work schedule as long as they aren't being paid by the grant.
- Time that non-profit volunteers spend on GEAR UP TN students or initiatives.
- Time that college personnel spend on GEAR UP TN students or initiatives including college fairs, campus tours, and high school visits.
- Time that local or state employees spend on GEAR UP TN students or initiatives.
- Time donated by college students, community members, or former high school students.
- Time donated by business leaders, employers, and employees through career fairs, speakers, job shadowing, and job site visits.
- Time donated by high school students and parents that benefits GEAR UP TN students.
- Time donated by attendees at GEAR UP TN Steering Committee meetings other than teachers and counselors if during their regular school day.
- Time donated by mentors for the cohort or priority group including tnAchieves, big sibs, Peer Power, NAACP, Link Crew, Ayers Foundation, industry professionals, etc.
- Professional development or motivational speakers that benefit GEAR UP TN and are donated or paid by someone else.
- Time donated by tutors that are not paid for by grant or other federal funds.
- Time donated for College Application and Exploration Month and similar events.

### Match from Postsecondary Institutions

- Dual Enrollment tuition and fees paid by the postsecondary institution.
- Donations by colleges, non-profits, businesses, or the school system.
- Application fees waived by colleges.
- Meals donated by colleges.
- Gap fees paid by the postsecondary institution for dual enrollment courses.
- Costs associated with a college and/or career fair that benefits GEAR UP TN students.
- Special programs and camps provided by colleges for GEAR UP TN students.
- Space donated by postsecondary institutions for GEAR UP TN events, services, or students.

### Match from the School District

- Custodial expenses paid by the school district for GEAR UP TN events.
- Transportation costs for GEAR UP TN paid by the school system.
- NCCEP and other college access and success related conference expenses that are not reimbursed by GEAR UP TN.
- Purchases by the school district that impact GEAR UP TN goals and objectives. Examples: SAILS math lab, college and career center, etc.
- Supplies and instructional materials donated by the school district for the purpose of GEAR UP TN.
- Postage donated by the school district for the purpose of GEAR UP TN.
- Space, utilities, internet service, phone, insurance, etc., paid by the school system for GEAR UP TN events, services, and staff.
- Equipment or supplies that belong to the school system used by GEAR UP TN.
- Mileage that is not claimed for reimbursement.

## Sustainability

GEAR UP TN aims to expand the college-going culture in GEAR UP TN communities through the provision of sustainable college access and success services. GEAR UP TN's cohort structure is designed to provide sites the opportunity to not only provide services to the Class of 2023 but also pilot programming each grant year. To truly impact the communities served by GEAR UP TN, sites must find ways to sustain effective activities and services for classes following the cohort. To incentivize sites to sustain the grant's impact, GEAR UP TN allows sites to count funds used to sustain grant activities as match. To qualify as match, the service being sustained must have been piloted and implemented using GEAR UP TN funds. Sustainability matching funds must meet all other GEAR UP TN match requirements. In addition to following standard GEAR UP TN match documentation requirements, sites must receive approval to commit funds used to sustain grant activities as match by completing the GEAR UP TN Sustainability Match Form. Approval for sustainability matching funds will be approved on a case-by-case basis.

## Scholarships

GEAR UP TN sites are encouraged to build relationships with organizations and entities which provide scholarships to GEAR UP TN students. For example, sites can partner with higher education institutions to develop programs which offer scholarships specifically to GEAR UP TN graduates.

To be used as match, scholarships provided through partner organizations, including nonprofits, higher education institutions, etc., must be the result of a partnership between the school district or high school and the scholarship granting organization and must be incorporated into the sites' GEAR UP TN grant implementation. Scholarships may only account for 25 percent of a site's match requirement in a given year. State-sponsored financial aid programs, including the HOPE Scholarship, Tennessee Promise, Dual Enrollment Grant, etc., may not be used as grant match. Dual enrollment scholarships provided by higher institutions, however, can be used as match. Scholarship partners must complete a GEAR UP TN Partnership Identification Form and the In-Kind Match – Goods and Services Form.

## Summer Programs

Summer program expenses provided by the school system, local college, or nonprofit including space, volunteers, etc.

## How to Meet the Required Match

Collecting and documenting match on an ongoing basis is wise, efficient, and much less stressful than attempting to catch up or go back and document it. When collected as part of the day-to-day program, it is easier to record accurately and monitor regularly. Breaking down a grant's match requirement on a monthly or quarterly basis makes it manageable and attainable. Grantees may choose to assign a staff person or team to coordinate the match. Some find it helpful to create match binders or folders for staff to keep with them as they do their GEAR UP TN work. Having the information and forms on hand makes it easier to collect match documentation as it occurs.

When considering whether or not goods or services qualify as allowed match, refer to the Common GEAR UP Costs section of this Implementation Guide. If it is an allowable expenditure, it is also an allowable match item. Generally, to determine if a good or service qualifies as match, you should ask yourself the following questions:

- When considering match, could I pay for this (item or service) using my federal GEAR UP funds?
- Is it legal and ethical?
- Does it pass the "headline test"? (Would you feel comfortable seeing this expenditure in a news headline?)

**Remember that if a cost is unallowable, it is not allowable match.**

### Other Federal Funds

Match cannot be claimed from other sources/programs that are federally funded. In other words, if you receive other federal grants, it cannot be used as match to the GEAR UP TN program.

### Match Can Be Counted Only Once

If you have one or more federal grants, you can only count a match contribution once. Additionally, if you partner with another federal program and both programs are collecting match from the same partner, you must determine which programs get the match. You may choose to split match out and share it or all match can be allocated to one program. If you have more than one grant that requires match, you cannot move match from one project to another. The match for each program must be documented separately, and the match must be used for the grant to which it was contributed.

### Donations and Discounts as Match

Discounts cannot be counted towards match. For example, if you order pizza for a parent meeting and the pizza restaurant gives you the pizzas at 25% off, you cannot count the 25% discount as match. However, if you purchase six pizzas and they give you two free, you can count the two free pizzas' value as match.

### Volunteer Services

When members of the community, families, or students volunteer to support GEAR UP TN students and activities, GEAR UP TN recommends using the standard volunteer value set by [www.independentsector.org](http://www.independentsector.org). Per the website, the updated rate for Tennessee is \$28.12 per hour, which includes benefits. This would include guest speakers, parent chaperones, tutors, and others.

## College Campus Staff and Recruiters

College campus staff, when working with GEAR UP TN students, should document their actual salary with benefits for match purposes. Since they are assisting you in accordance with their regular job duties, their normal rate applies.

## School Staff Time

- Teacher time outside of their day may be counted as match only when they are engaged in GEAR UP TN activities. This includes planning time for GEAR UP TN activities, including prep time for subs when a teacher is going to be on a field trip.
- Administration (building and district) and classified staff time in support of GEAR UP TN activities always counts as match.
- School Counselor time may be counted as match when engaged in GEAR UP TN activities only if they are categorized by your district as an administrator and not as a certificated staff member.
- Substitute pay may count as match only if it is being paid by a non-GEAR UP TN source.

## School District Physical Space and Equipment

Use depreciation and cost allowance to value space and equipment. Please refer to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards for additional guidance.

## Scholarships

GEAR UP TN sites are encouraged to build relationships with organizations and entities to provide scholarships to GEAR UP TN students. Many sites have partnered with higher education institutions or nonprofits to develop programs which offer scholarships specifically to GEAR UP TN graduates. To be used as match, scholarships provided through partner organizations, including nonprofits, higher education institutions, etc., must be the result of a partnership between the school district or high school and the scholarship granting organization. The scholarship must be a result of the site's GEAR UP TN grant implementation. Scholarships may only account for 25 percent of a site's match requirement in a given year. State-sponsored financial aid programs, including the HOPE Scholarship, Tennessee Promise, Dual Enrollment Grant, etc., may not be used as grant match. Dual enrollment scholarships provided by higher institutions, however, can be used as match. Scholarship partners must complete a GEAR UP TN Partnership Identification Form and the In-Kind Match Goods and Services Form.

## Sustaining GEAR UP TN Initiatives

GEAR UP TN aims to expand the college-going culture in each of the 15 GEAR UP TN communities through the provision of sustainable college access and success services. GEAR UP TN's cohort structure is designed to provide sites the opportunity to not only provide services to the Class of 2023 but also pilot programming each grant year. To truly impact the communities served by GEAR UP TN, sites must find ways to sustain effective activities and services for classes following the cohort.

To incentivize sites to sustain the grant's impact, GEAR UP TN will allow sites to count funds used to sustain grant activities as match. To qualify as match, the service being sustained must have been piloted and implemented using GEAR UP TN funds. Sustainability matching funds must meet all other GEAR UP TN match requirements. In addition to following standard GEAR UP TN match documentation requirements, sites must receive approval to commit funds used to sustain grant activities as match by completing the GEAR UP TN Sustainability Match Form.



## In-Kind Match Form – Goods and Services

This form should be filled out by any partner or donor providing goods and services as match to a site’s GEAR UP TN grant. The form must be completed and signed. Most matching sources will be documented using this form.

An example of the In-Kind Match Form – Goods and Services is provided both here and in the Forms Section.



### In-Kind Match Form: **Goods & Services**

**Directions:** Donors who provide in-kind donation of goods and services, complete and sign this form. Include on the Monthly Match Summary Form and submit with the monthly reimbursement request.

<b>School Name:</b> <b>Contributor's Name/Organization:</b> <b>Contributor's Title:</b> <b>Address:</b> <b>E-mail address:</b>	<b>Date:</b> <b>Phone Number:</b> <b>Fax Number:</b> <b>City:</b> <b>State:</b> <b>Zip Code:</b>
--	---

Date	Detailed description of services contributed to GEAR UP TN with unpaid hours or that are specific to GEAR UP TN services. The 2024 Hourly Volunteer Rate is \$28.12	Number of Hours/Quantity	Hourly Rate for Service/ Value per Item	Value
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
	Total miles driven:		State Mileage Rate: \$0.655	\$ -
<b>TOTAL:</b>				\$ -

The information provided on this form is an accurate estimate of the services I have provided to the GEAR UP TN program.

I hereby certify that the information above is true and correct.

Contributor's Signature: _____	Date: _____
School District's Signature: _____	Date: _____







## ADDITIONAL FORMS & RESOURCES

- \$1,000 or Above Purchase Request
- \$5,000 or Above Purchase Request
- Monthly Match Summary Form
- In-Kind Match Form: Goods & Services
- In-Kind Match Form: School Staff
- Request for Reimbursement
- Budget Revision Form
- Time & Effort Documentation
- Expenditure Detail & Reimbursement

# \$1,000 or Above Purchase Request



## \$1,000 or Above Purchase Request

**Directions:** GEAR UP TN Collaboratives must receive prior approval for any purchase of \$1,000 or above. \$1,000 or Above Purchase Requests must be submitted along with the Monthly Activity Plan (MAP) by the 15th of the month. Upon approval, the GEAR UP TN central office will send a signed copy of the form back to the GEAR UP TN Collaborative Project Director. Collaboratives should include a copy of the attached \$1,000 or Above Purchase Request along with any reimbursement request containing an expense meeting or exceeding \$1,000.

**Collaborative:** \_\_\_\_\_

Item	Detailed Description of Item	Qty.	Price	Total
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>Grand Total</b>				<b>\$ -</b>

**Proposer Include 1) Purpose of purchase and 2) GEAR UP TN Goal and Objective addressed**

**Contract Budget Line Item(s) (supplies, equipment, etc.)**

**Approvals**

GEAR UP TN Collaborative Finance Officer Name	GEAR UP TN Collaborative Finance Officer Signature	Date
GEAR UP TN Collaborative Project Director Name	GEAR UP TN Collaborative Project Director Signature	Date
GEAR UP TN Regional Coordinator Name	GEAR UP TN Regional Coordinator Signature	Date
State GEAR UP TN Grant Provider Name	State GEAR UP TN Grant Provider Signature	Date

# \$5,000 or Above Purchase Request



## \$5,000 or Above Purchase Request

**Directions:** GEAR UP TN Collaboratives must receive prior approval for any purchase of \$5,000 or above. \$5,000 or Above Purchase Requests must be submitted along with the Monthly Activity Plan (MAP) by the 15th of the month and only apply to Capital Purchases in the amount of \$5,000 or higher. Upon approval, the GEAR UP TN central office will send a signed copy of the form back to the GEAR UP TN Collaborative Project Director. Collaboratives should include a copy of the **approved** \$5,000 or Above Purchase Request and detailed memo outlining the following: 1.) a brief explanation of how the purchase will assist the Collaborative in meeting GEAR UP TN

**Collaborative:** \_\_\_\_\_

Item	Detailed Description of Item	Qty.	Price	Total
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>Grand Total</b>				<b>\$ -</b>

**Purpose:** Include 1) Purpose of purchase and 2) GEAR UP TN Goal and Objective addressed

**Contract Budget Line Item(s):** (supplies, equipment, etc.)

**Approvals**

GEAR UP TN Collaborative Finance Officer Name	GEAR UP TN Collaborative Finance Officer Signature	Date
GEAR UP TN Collaborative Project Director Name	GEAR UP TN Collaborative Project Director Signature	Date
GEAR UP TN Regional Coordinator Name	GEAR UP TN Regional Coordinator Signature	Date
State GEAR UP TN Grant Director Name	State GEAR UP TN Grant Director Signature	Date



# In-Kind Match Form: Goods and Services



## In-Kind Match Form: *Goods & Services*

**Directions:** Donors who provide in-kind donation of goods and services, complete and sign this form. Include on the Monthly Match Summary Form and submit with the monthly reimbursement request.

<b>School Name:</b>	
<b>Contributor's Name/Organization:</b>	
<b>Contributor's Title:</b>	
<b>Address:</b>	
<b>E-mail address:</b>	

<b>Date:</b>	
<b>Phone Number:</b>	
<b>Fax Number:</b>	
<b>City:</b>	
<b>State:</b>	
<b>Zip Code:</b>	

Date	Detailed description of services contributed to GEAR UP TN with unpaid hours or that are specific to GEAR UP TN services. The 2024 Hourly Volunteer Rate is \$28.12	Number of Hours/Quantity	Hourly Rate for Service/ Value per Item	Value
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
	<b>Total miles driven:</b>		State Mileage Rate: \$0.655	\$ -
<b>TOTAL:</b>				\$ -

The information provided on this form is an accurate estimate of the services I have provided to the GEAR UP TN program.

I hereby certify that the information above is true and correct.

Contributor's Signature: _____	Date: _____
School District's Signature: _____	Date: _____

# In-Kind Match Form- School Staff



## In-Kind Match Form:

## School Staff

Eligible School district staff members who contribute time to the GEAR UP project complete and sign this form. Refer to the guidelines in Section 4: In Documentation and Reporting of the GEAR UP TN Implementation Guide for qualifying activities. Include on the Monthly Match Summary Form and submit reimbursement request.

School Name: \_\_\_\_\_  
 School Staff Name: \_\_\_\_\_  
 School District Name: \_\_\_\_\_  
 Title: \_\_\_\_\_

Date	Code (see table below)	Detailed description of services contributed to GEAR UP TN with unpaid hours or that are specific to GEAR UP TN services.	Number of Hours	Hourly Rate for Service

**TOTAL**

The information provided on this form is an accurate estimate of the services I have provided to the GEAR UP TN program.

I hereby certify that the information above is true and correct.

Contributor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 School District's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Code #	Activities
1	Prepared class activity to inform or help students learn about college opportunities.
2	Prepared class activity to help underserving students and/or promote rigor.
3	Prepared class activity to learn about career opportunities.
4	Planned and/or participated in a GEAR UP-sponsored event or meeting.
5	Professional Development which would benefit GEAR UP students.
6	Tutored or mentored GEAR UP students outside of classroom time.
7	Other: Specify details - attach additional sheets of paper if necessary.

# Request for Reimbursement



## Request for Reimbursement

NAME AND ADDRESS OF GRANTEE SUBMITTING REQUEST		[FOR STATE USE ONLY]		
<b>Organization Name:</b> _____  <b>Address:</b> _____ <b>City:</b> _____ <b>State:</b> _____ <b>Zip:</b> _____ <b>Phone:</b> _____		<b>APPROVED FOR PAYMENT</b>		
		I certify that this payment is for goods and/or services delivered.		
		_____		_____
		Grant Director of Designee Signature		Date
		<b>Department:</b>		3320105130
		<b>Project:</b>		HEGEARUPFY18_25
<b>Invoice #:</b>		_____		
<b>Contract #:</b>		_____		
<b>Vendor #:</b>		_____		
REIMBURSEMENT PERIOD	DATE FROM	DATE TO	AMOUNT REQUESTED	
BUDGET LINE-ITEM				
Salaries, Benefits & Taxes			\$ -	
Professional Fee, Grant & Award			\$ -	
Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications			\$ -	
Travel, Conferences & Meetings			\$ -	
Capital Purchase			\$ -	
Indirect Costs			\$ -	
<b>TOTAL AMOUNT REQUESTED</b>			<b>\$ -</b>	

As an authorized representative of the above named contractor or grantee, I certify that this Request for Reimbursement and the attached Expenditure Detail Form are true and accurate to the best of my knowledge and hereby request funds for the total amount shown above.

\_\_\_\_\_  
Printed Fiscal or Business Director Name

\_\_\_\_\_  
Fiscal or Business Director Signature

\_\_\_\_\_  
Date

DO NOT WRITE BELOW THIS LINE - OFFICE OF P-16 INITIATIVES FISCAL MANAGER USE ONLY

I certify that this invoice was submitted in accordance with appropriate requirements and is proper for payment.

\_\_\_\_\_  
Fiscal Manager Signature

\_\_\_\_\_  
Date



# Budget Revision Form



## Budget Revision Form

GRANT BUDGET					
County:					
Project Director:					
Coordinator:					
<b>The grant budget line-item amounts below shall be applicable only to expenses incurred during the following:</b>					
Begin Applicable Period:					
End Applicable Period:					
POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY	APPROVED BUDGET AMOUNT	CHANGE	REVISED BUDGET AMOUNT	EXPLANATION
1 & 2	Salaries and Benefits & Taxes				
4, 15	Professional Fee/Grant & Award				
5, 6, 7, 8, 9, 10	Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications				
11, 12	Travel/Conferences & Meetings				
20	Capital Purchase				
22	Indirect Cost				
24	In-Kind Expense				
n/a	Grantee Match Requirement (for any amount of the required Grantee Match that is <u>not</u> specifically delineated by budget line-items above)				
25	GRAND TOTAL	\$ -		\$ -	

Notes:

- 1 [Each expense object line-item shall be defined by the Department of Finance and Administration Policy 03, Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A. \(click for link\)](#)
- 2 Applicable detail attached if line-item is funded.
- 3 A Grantee Match Requirement is detailed by this Grant Budget, and the maximum total amount reimbursable by the State pursuant to this Grant Contract, as detailed by the "Grant Contract" column above, shall be reduced by the amount of any Grantee failure to

DO NOT WRITE BELOW THIS LINE - OFFICE OF P-16 INITIATIVES FISCAL MANAGER USE ONLY

By signing below I indicate approval of this revision.

\_\_\_\_\_  
Regional Coordinator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Fiscal Manager Signature

\_\_\_\_\_  
Date

## Time and Effort Documentation

Employer: EXAMPLE  
 Employee's Name: SAMPLE  
 Employee's Position: SAMPLE  
 Reporting Period: Jun-18

Program	Task Profile	Week 1	Week 2	Week 3	Week 4	Week 5	Total (Month)	Total
		Time	Time	Time	Time	Time	Time	% of Monthly
GEAR UP 2.0		22.50	30.00	15.00	30.00	22.50	120.00	64.00%
GEAR UP 3.0		15.00	7.50	22.50	7.50	15.00	67.50	36.00%
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total Hours (Week)</b>		<b>37.50</b>	<b>37.50</b>	<b>37.50</b>	<b>37.50</b>	<b>37.50</b>	<b>187.50</b>	<b>100.00%</b>

I certify with my signature below that the information submitted is accurate.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date



## Expenditure Detail and Reimbursement Form

Vendor Name (Who was paid?)	Purpose or Reason for Expenditure	Receipt or Billing #	Invoice Date	Receipt Amount
<b>Salaries, Benefits &amp; Taxes</b>				
<b>Category sub total</b>				\$ -
<b>Professional Fee, Grant &amp; Award</b>				
<b>Category sub total</b>				\$ -
<b>Supplies, Telephone, Postage &amp; Shipping, Occupancy, Equipment Rental &amp; Maintenance, Printing &amp; Publications</b>				
<b>Category sub total</b>				\$ -
<b>Travel, Conferences &amp; Meetings</b>				
<b>Category sub total</b>				\$ -
<b>Capital Purchase</b>				
<b>Category sub total</b>				\$ -
<b>Total Direct Costs (Total of items above)</b>				
<b>Indirect Costs*</b>				
<b>Category sub total</b>				\$ -
<b>Total Reimbursement Requested (total of direct costs and indirect costs)</b>				

**NOTE:** Transfer the category sub totals (not the individual expenditures) to the Request for Reimbursement.





