

GEAR UP TN

**FISCAL GUIDE
2025 - 2026**

GREETINGS!

The purpose of this fiscal guide is to provide a very succinct resource for district level GEAR UP Fiscal Directors and others when managing GEAR UP 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, 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 your help.

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GEAR UP TN LEADERSHIP TEAM



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Establish program goals and priorities
Program oversight
Manage program implementation



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Regional oversight
Expenditure allowability
Annual work plan and budget
Monthly Activity Plans (MAPs) and documentation



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Processing reimbursements
Fiscal policies and compliance
Audit readiness
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 are planning your budget expenditures 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.
- 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.
- Month 5: Check necessary budget line items for revisions.
- Prepare for, plan, & schedule your fiscal site visits.
- December 31: Expenditures should be at 50% 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 75% 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.

MONTHLY REIMBURSEMENT TIMELINE

1st through 15th Day of Month: Prepare, complete, and submit the previous month's reimbursement request.

After reimbursement has been paid:

- Review budget report sent from Fiscal Manager after reimbursement has been paid.
- Reconcile month-ending expenditures with Fiscal Manager, as needed.
- Reconcile benchmark milestones, as needed

GEAR UP TN

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>

The Office of Management and Budget also streamlined the federal government’s guidance on Administrative Requirements, Cost Principles, and Audit Requirements for federal awards. These can be found at 2 CFR Part 200. <https://www.dol.gov/agencies/eta/grants/resources/uniform-guidance>

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-87 Revised (Cost Principles for State, Local and Indian Tribal Governments)
- A-21 (Cost Principles for Educational Institutions)
- A-110 Revised (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 Revised (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. The staff member and supervisor should sign the completed form.

Time and Effort forms must be completed in its entirety and be submitted monthly when requesting reimbursements for salary.

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

Monthly Time and Effort Documentation



Employer's Name:
Employee's Name:
Employee's Position:
Reporting Period:

Program	Task Profile	Week 1 Time	Week 2 Time	Week 3 Time	Week 4 Time	Week 5 Time	Month Total Time
GEAR UP TN 4.0		0.00	0.00	0.00	0.00	0.00	0.00
Total time worked for GEAR UP related tasks		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Week percentage of monthly GEAR UP time worked		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

 Employee Signature & Date
 I certify, with my signature, that the information provided is accurate.

 Supervisor or Proxy Signature & Date
 I certify, with my signature, that the information provided is accurate.



Week Start Date:

Week End Date: _____

0

0

Program	Task Profile	Monday	Tuesday	Wednesday	Thursday	Friday	Total Hours (Wk)
		Time	Time	Time	Time	Time	Time
GEAR UP TN 4.0	0						0.00

Weekly Activity Description

Reporting Period: Jan-00
 Time & Effort Week 1

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. <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E>

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.

Scenarios:

- 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. GEAR UP may receive donations, contributions, or services.

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 and 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 \$90,000 using GEAR UP funds. Any amount in excess must be paid from a non-GEAR UP source.

Allowable Incentives

Clothing: <ul style="list-style-type: none"> • 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. <small>*All designs must be submitted using the t-shirt approval form.</small>
Pencil/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 token for volunteers/ staff
Hats or bags w/ GEAR UP TN or college message	Up to \$10 each	Student reward or incentive
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
Career or educational books	Up to \$25 each	Student reward or incentive
Educational CDs and 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

Gift cards of any kind cannot be purchased with GEAR UP funds.

NOTE: All GEAR UP TN t-shirt designs must be submitted to the Coordinator of College Access Communications for design approval.

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 \$15 per student, parent, or staff	Family/parent night event
Meals	Up to \$15 per student per meal	Field trips, college visits, test taking
Snacks	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	Allowability	Purpose
College classes, online classes for credit retrieval, 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

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

My district is _____.

My district's 2025-26 indirect cost rate is ____%.

Please note: the indirect cost rates change annually.

Guidelines for Reimbursement

Reimbursement Overview

Subrecipients receive GEAR UP funds on a claim reimbursement basis. This means that the subrecipient 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 director and Emily Curtis 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 subrecipient is made.

\$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. However, keep your regional director informed of all upcoming events, activities, and expenses. 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 director for approval.**

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

Please note: For reimbursement requests to be processed, your regional director must have received and approved the corresponding Monthly Activity Report (MAP) and your documentation for the previous month must be complete.



\$1,000 or Above Purchase Request

Directions: GEAR UP TN sites 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 Site's Project Director. Sites should include a copy of the approved \$1,000 or Above Purchase Request along with any reimbursement request containing an expense meeting or exceeding \$1,000.

Site: _____

Item	Detailed Description of Item	Qty.	Price	Total
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Grand Total				\$ -

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 Site Project Director Name	GEAR UP TN Site Project Director Signature	Date
GEAR UP TN Regional Director Name	GEAR UP TN Regional Director Signature	Date
State GEAR UP TN Grant Director Name	State GEAR UP TN Grant 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 director 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 Emily Curtis at emily.curtis@tn.gov or 615-946-7565.

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.

Payroll backup should include images of payroll or ledger which includes names of staff being paid, date of pay and pay-period, and amounts. (Please redact any personal information not related to reimbursement.)

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), in the 'Purpose or Reason' column add your indirect rate percentage, the amount the rate is being calculated from, and the time period for which you are requesting indirect cost payment. Then enter the calculated requested amount in the 'Receipt Amount' column.

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.



Expenditure Detail and Reimbursement Form

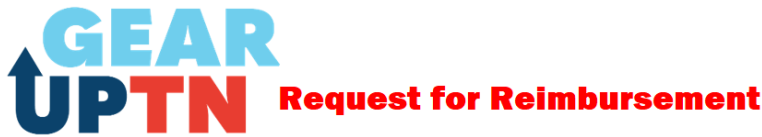
0				
REIMBURSEMENT PERIOD	DATE FROM	DATE TO		
Vendor Name (Who was paid?)	Purpose or Reason for Expenditure	Receipt or Billing #	Invoice Date	Receipt Amount
Salaries, Benefits & Taxes				
Category sub total				\$ -
Professional Fee, Grant & Award				
Category sub total				\$ -
Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications				
Category sub total				\$ -
Travel, Conferences & Meetings				
Category sub total				\$ -
Insurance				
Category sub total				\$ -
Specific Assistance to Individuals				
Category sub total				\$ -
Depreciation				
Category sub total				\$ -
Other Non-Personnel				
Category sub total				\$ -
Capital Purchase				
Category sub total				\$ -
Total Direct Costs (Total of items above)				\$ -
Indirect Costs				
Category sub total				\$ -
Total Reimbursement Requested (total of direct costs and indirect costs)				\$ -

Category sub totals automatically transfer to the Request for Reimbursement tab.

Step 2 - Filling out the Reimbursement Request Form:

1. In the same Excel spreadsheet as the Expenditure Detail Form, select the Request for Reimbursement tab.
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.



NAME AND ADDRESS OF GRANTEE		[FOR STATE USE ONLY]	
SUBMITTING REQUEST		APPROVED FOR PAYMENT	
High School		I certify that this payment is for goods and/or services delivered.	
District		Grant Director Signature	Date
District Address		Department:	3320105130
Phone:		Project:	HEGUPEXPEND_4.0
		Invoice #:	
		Contract #:	85259
		Vendor #:	000000
REIMBURSEMENT PERIOD	DATE FROM	DATE TO	AMOUNT REQUESTED
	1/0/1900	1/0/1900	
BUDGET LINE-ITEM			
Salaries, Benefits & Taxes			\$ -
Professional Fee, Grant & Award			\$ -
Supplies, Phone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications			\$ -
Travel, Conferences & Meetings			\$ -
Insurance			\$ -
Specific Assistance To Individuals			\$ -
Depreciation			\$ -
Other Non-Personnel			\$ -
Capital Purchase			\$ -
Indirect Costs			\$ -
TOTAL AMOUNT REQUESTED			\$ -

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.

District Fiscal or District Project Director Name

District Fiscal or District Project Director Signature

Date

DO NOT WRITE BELOW THIS LINE - GEAR UP TN CENTRAL OFFICE USE ONLY	
I certify that this invoice was submitted in accordance with appropriate requirements and is proper for payment.	
_____ Fiscal Manager Signature	_____ Date
_____ Regional Director Signature	_____ Date

Step 3 - Submission:

Sites will send a monthly fiscal submission email to Emily Curtis at emily.curtis@tn.gov by the 15th of each month with their regional director copied on the email. This submission will contain both the Reimbursement Request (see instructions below for formatting) and Time and Effort documentation as separate attachments.

First Attachment: Reimbursement Request

All documents in the monthly Reimbursement Request should be combined into **one PDF file** using the order below:

Page 1 - Signed Reimbursement Request

Page 2 - Expenditure Detail Form

Page 3 and beyond - Corresponding Backup, numbered and in order of Expenditure Detail

Be sure to include any images of pre-approved \$1,000/\$5,000 approvals/memos in the backup section.

Subsequent Attachment(s): Time and Effort Documentation

Make sure to send signed Time and Effort documentation in the monthly fiscal email. See page 5 for details.

Additional Fiscal Information

Budget Balance Spreadsheet

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

Spending Down Funds

It is vital to the success of this grant that each site spend 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 director 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.


Monthly Reimbursement Following Completed Activity Documentation 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 Documentation and data entered in the GEAR UP TN data management 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 directors for approval. Regional directors will then forward revision requests to the GEAR UP TN central office. 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.

An example of the Budget Revision Form is provided both here 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	REVISED BUDGET AMOUNT	CHANGE	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				
13	Interest				
14	Insurance				
16	Specific Assistance to Individuals				
17	Depreciation				
18	Other Non-Personnel				
20	Capital Purchase				
22	Indirect Cost				
24	In-Kind Expense				
n/a					
25	GRAND TOTAL	\$ -	\$ -		
Notes:					
<ol style="list-style-type: none"> 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. 					
DO NOT WRITE BELOW THIS LINE - GEAR UP TN CENTRAL OFFICE USE ONLY					
By signing below I indicate approval of this revision.					
Fiscal Manager Signature			Date		
Regional Director Signature			Date		

Audits

THEC and subrecipients 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.

Subrecipient 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
- 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 financial and programmatic reporting systems and work with agencies to establish reasonable deadlines

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.
- 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).

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

GEAR UP TTN

ADDITIONAL FORMS & RESOURCES

Time & Effort Documentation
\$1,000 or Above Purchase Request
\$5,000 or Above Purchase Request
Expenditure Detail & Reimbursement
Request for Reimbursement
Budget Revision Form

Monthly Time and Effort Documentation



Employer's Name:
Employee's Name:
Employee's Position:
Reporting Period:

Program	Task Profile	Week 1 Time	Week 2 Time	Week 3 Time	Week 4 Time	Week 5 Time	Month Total Time
GEAR UP TN 4.0							
Total time worked for GEAR UP related tasks		0.00	0.00	0.00	0.00	0.00	0.00
Week percentage of monthly GEAR UP time worked		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

 Employee Signature & Date
 I certify, with my signature, that the information provided is accurate.

 Supervisor or Proxy Signature & Date
 I certify, with my signature, that the information provided is accurate.

Week Start Date:

Week End Date: _____



0

0

Program	Task Profile	Monday	Tuesday	Wednesday	Thursday	Friday	Total Hours (Wk)
		Time	Time	Time	Time	Time	Time
GEAR UP TN 4.0	0						0.00

Weekly Activity Description

Reporting Period: Jan-00
 Time & Effort Week 1

\$1,000 or Above Purchase Request



\$1,000 or Above Purchase Request

Directions: GEAR UP TN sites 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 Site's Project Director. Sites should include a copy of the **approved** \$1,000 or Above Purchase Request along with any reimbursement request containing an expense meeting or exceeding \$1,000.

Site: _____

Item	Detailed Description of Item	Qty.	Price	Total
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
Grand Total				\$ -

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 Site Project Director Name

GEAR UP TN Site Project Director Signature

Date

GEAR UP TN Regional Director Name

GEAR UP TN Regional Director Signature

Date

State GEAR UP TN Grant Director Name

State GEAR UP TN Grant Director Signature

Date

\$5,000 or Above Purchase Request

\$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 director and Project Director is also required.

Request for Reimbursement



Expenditure Detail and Reimbursement Form

0				
REIMBURSEMENT PERIOD	DATE FROM	DATE TO		
Vendor Name (Who was paid?)	Purpose or Reason for Expenditure	Receipt or Billing #	Invoice Date	Receipt Amount
Salaries, Benefits & Taxes				
Category sub total				\$ -
Professional Fee, Grant & Award				
Category sub total				\$ -
Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications				
Category sub total				\$ -
Travel, Conferences & Meetings				
Category sub total				\$ -
Insurance				
Category sub total				\$ -
Specific Assistance to Individuals				
Category sub total				\$ -
Depreciation				
Category sub total				\$ -
Other Non-Personnel				
Category sub total				\$ -
Capital Purchase				
Category sub total				\$ -
Total Direct Costs (Total of items above)				\$ -
Indirect Costs				
Category sub total				\$ -
Total Reimbursement Requested (total of direct costs and indirect costs)				\$ -

Category sub totals automatically transfer to the Request for Reimbursement tab.

Request for Reimbursement



Request for Reimbursement

NAME AND ADDRESS OF GRANTEE		[FOR STATE USE ONLY]	
SUBMITTING REQUEST		APPROVED FOR PAYMENT	
High School		I certify that this payment is for goods and/or services delivered.	
District		Grant Director Signature	Date
District Address		Department:	3320105130
Phone:		Project:	HEGUPEXPEND_4.0
		Invoice #:	
		Contract #:	85259
		Vendor #:	000000
REIMBURSEMENT PERIOD	DATE FROM	DATE TO	AMOUNT REQUESTED
	1/0/1900	1/0/1900	
BUDGET LINE-ITEM			
Salaries, Benefits & Taxes			\$ -
Professional Fee, Grant & Award			\$ -
Supplies, Phone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications			\$ -
Travel, Conferences & Meetings			\$ -
Insurance			\$ -
Specific Assistance To Individuals			\$ -
Depreciation			\$ -
Other Non-Personnel			\$ -
Capital Purchase			\$ -
Indirect Costs			\$ -
TOTAL AMOUNT REQUESTED			\$ -

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.

District Fiscal or District Project Director Name

District Fiscal or District Project Director Signature

Date

DO NOT WRITE BELOW THIS LINE - GEAR UP TN CENTRAL OFFICE USE ONLY	
I certify that this invoice was submitted in accordance with appropriate requirements and is proper for payment.	
Fiscal Manager Signature	Date
Regional Director Signature	Date

Budget Revision Form



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	REVISED BUDGET AMOUNT	CHANGE	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				
13	Interest				
14	Insurance				
16	Specific Assistance to Individuals				
17	Depreciation				
18	Other Non-Personnel				
20	Capital Purchase				
22	Indirect Cost				
24	In-Kind Expense				
n/a					
25	GRAND TOTAL	\$ -	\$ -		

Notes:

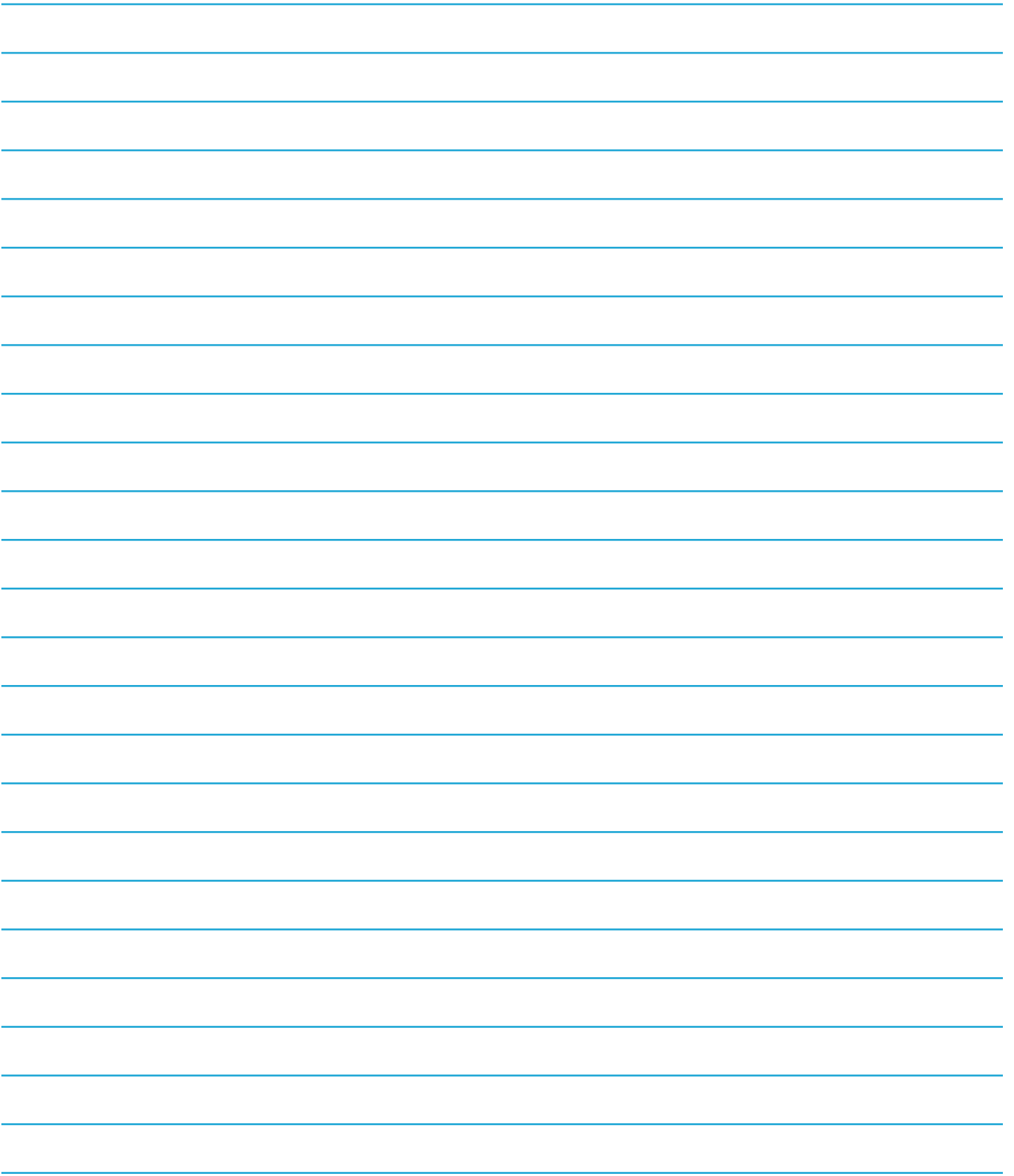
1 [Each expense object line-item shall be defined by the Department of Finance and Administration Policy 03, Uniform Reporting Requirements and Cost Allocation Plans for Subrecipients of Federal and State Grant Monies, Appendix A. \(click for link\)](#)

2 Applicable detail attached if line-item is funded.

DO NOT WRITE BELOW THIS LINE - GEAR UP TN CENTRAL OFFICE USE ONLY

By signing below I indicate approval of this revision.

Fiscal Manager Signature		Date
Regional Director Signature		Date



GEAR ↑ UPTN



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