Overview and Guidance

**PURPOSE:** To provide background information about the critical nature of compliance to federal, state, agency and programmatic spending policies and procedures in the continued funding and success of GUK.

- This policy applies to all GUK staff, partners and vendors.
- This policy applies to all GUK expenditures.

GEAR UP funds are federal discretionary grant funds awarded to an organization after its application has been reviewed and approved by the Department of Education. An award indicates that an application has met program requirements and is approved for certain kinds of expenditures. Federal funds are restricted funds, meaning the grantee must use the dollars awarded in exactly the manner outlined in their application. All expenditures must meet the requirements outlined in statute (e.g. GEAR UP) and must use the dollars according to requirements of the U.S Department Education and General Administrative Regulations (EDGAR) and federal cost principles.

An approved expenditure is one that has been submitted and has completed the review and approval process by GUK and contains the signature of the Executive Director or designee.

The spending guidelines detailed in this manual are provided to advise staff with regards to spending GUK funds. The information presented is a summary; more detailed information regarding spending federal dollars is available on the GUK website (gearupky.org). Expenditure guidelines in this manual do not comprise a comprehensive list, but rather serve as a reference resource of the categories of spending, the allowability of expenditures and the parameters for spending in each category.

**Note:** Expenditure guidelines generally apply to match even if non-GEAR UP funds are used. If the expenditure is not allowable using GEAR UP funds, it is also not allowable to be documented as match.

**Resource(s):**

Regional and School Expenses

PURPOSE: To expand understanding about the critical nature of compliance to federal, state, agency, and programmatic spending policies and procedures in the continued funding and success of GUK.

- This policy applies to all GUK staff.
- This policy applies to all GUK expenditures disbursed by GUK fiscal agent (i.e. Morehead State University).

The Council on Postsecondary Education/GUK entered into an agreement with a fiscal agent to assist with the disbursement of funds to GUK schools and regions.

1. The oversight and management of federal GEAR UP funds by participating schools is carried out by the Regional Program Manager who serves as the GUK liaison between the Council on Postsecondary Education and district/school.
2. It is the responsibility of the Regional Program Manager to ensure that an approved activity and expenditure plan is in place at all times.
3. Expenditures made without an approved GUK Use of Funds Form (including approved amendments) may not be reimbursed. Every local or regional expense must be approved in a quarterly expenditure plan to be eligible for reimbursement.
4. An approved expenditure is one that has been submitted, reviewed and approved by the Director for Program Services and/or Executive Director. An approved plan will contain the signature of the Director for Program Services and/or Executive Director.

More detailed information regarding spending federal dollars is available on the GUK website (gearupky.org).

Resource(s):

- Volunteer T/E Rate [http://www.volunteeringinamerica.gov/pressroom/value_states.cfm]
Cost Policies and Spending Practices

**PURPOSE:** To provide understanding of federal cost policies and GUK spending practices

- This policy applies to all GUK staff, partners and vendors.
- This policy applies to all GUK expenditures.

1. **Allowable** costs are those expenses that are specifically permitted (or not explicitly prohibited) by the laws, regulations, principles and standards issued by the US Department of Education and other authoritative sources and specifically aligned in the approved grant proposal.

2. **All expenses must also be:**
   - **Necessary** to implement the program.
   - **Reasonable**, in that a prudent person would determine that the cost is appropriate.
   - **Allocable** to the objectives of GUK.
   - **Compliant** with the federal administrative regulations that govern the program.

3. **GEAR UP funds must** be used to pay for activities that support the GUK goals and objectives, as outlined the approved grant application. To be allowable and allocable funds must:
   - Support the implementation of the five GUK student strategies (GU-2-Learn, GU-2-Focus, etc).
   - Support enrichment or complimentary activities aimed at deepening student experience in GUK.
   - Support school personnel participation in GUK sponsored professional development, leadership activities or other GUK-sponsored school improvement services.
   - Enable student, parent, school personnel participation in GUK sponsored outreach activities.
   - Support parent participation in GUK-sponsored and other approved parent engagement activities.

**Supplement but not supplant**

GEAR UP regulations require that GEAR UP funds supplement existing efforts and not supplant them. GEAR UP funds are intended to build the capacity of school districts 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. For example:
  - For the last five years, your school has paid for refreshments at their Back-to-School night. This year, the school has budget constraints so you have been asked to pay for refreshments with GEAR UP funds to free up funding elsewhere. This is supplanting and is not allowed.
  - For the last several years, your school has annually supported two teachers at the middle school conference. This year you have been asked to use GEAR UP funds to pay for the teachers to attend the conference. This is supplanting and is not allowed.
Cost Policies and Spending Practices (continued)

Students eligible to receive services from GUK are determined using the following guidelines:

- Funds may be used to support activities for all cohort students scheduled to graduate in the Classes of 2017-19.

- If the school partner includes additional students from non-participating cohorts in any GUK-funded activities, these costs should be covered proportionately from other funds.

- New, eligible students shall be added to the cohorts at any time throughout the grant period.

- Students become eligible to participate upon entering a GUK partner school in any participating cohort.

- Once a student is deemed eligible in the cohort, they remain eligible for the remainder of the grant period as long as they remain at a participating school.

Resources:

Overview & Guidance - Cash/In-kind Match

**PURPOSE:** To detail for GUK staff, partners and vendors approved cash/in-kind match requirements, policies and procedures.

- This policy and process apply to all GUK staff, partners and vendors.

**Cash/In-kind 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 an 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.

Generally, goods or services qualify as match, if:

- GUK could pay directly for this item or service using my federal GEAR UP funds
- It is legal and ethical
- The expense, product or service wouldn’t be commonly perceived as unreasonable or extravagant to the general public

1. Match must be allocable, allowable, and reasonable.
2. Match must be necessary to implement the program.
3. Match must be compliant with the federal administrative regulations that govern the program.
4. If a cost is unallowable, it is not allowable match.
5. Match cannot be claimed from other sources/programs that are federally-funded.

**In-kind match** refers to non-cash contributions of goods or services made by third-party individuals or organizations to GUK. Examples of in-kind include work done by unpaid volunteers in support of GEAR UP and donations of supplies, facilities/space usage, or equipment (items valued at a cost of more than $5,000 per unit with a shelf life of three or more years).

- Qualifying in-kind match contributions must be verifiable.
- Teacher time during the contract day is never allowable as match.
- Administration (building and district) and classified “staff” (non-teaching) time in support of GEAR UP activities always counts as match.

**Supplement NOT supplant** - If the goods or services were being provided anyway, that is supplanting and it can't be counted as match.

- If the match isn't exclusively for GUK students or parents, or as a result of GUK activities or services, it cannot be counted as match.

**Sharing match** - If a partner or vendor works with or serves other federal grants, a match contribution can only be counted once. However, match can be split and proportionally shared between the federally-funded programs.

- Each grant must be documented separately and the match must be used for the grant to which it was contributed.
Overview & Guidance - Cash/In-kind Match - continued

Match documentation (See also: BUDGET AND MATCH: Establishing and Documenting 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. Staff are encouraged to create match binders or folders to keep with them as they do their GEAR UP work. Having the information and forms on hand makes it easier to collect match documentation as it occurs.

11. Documented match contributions must contain adequate evidence for the claimed cost sharing and provide clear valuation of in-kind match.

Resources:

- **Volunteer T/E Rate** - [http://www.volunteeringinamerica.gov/pressroom/value_states.cfm](http://www.volunteeringinamerica.gov/pressroom/value_states.cfm)
**Cash/In-kind Match Requirements for Schools**

**PURPOSE:** To provide GEAR UP staff clarity regarding the cash/in-kind match requirements for partner schools.

- This policy applies to all GUK staff and school partners.

**Minimum Annual Match**

In GUK, the school's or district's, cash/in-kind match requirement is set at an annual minimum of **$25 per student per school** that must be met during the each program year. Contributed match must be documented and approved according to the POLICIES AND PROCEDURES: **BUDGET AND MATCH: Establishing and Documenting Match for GUK Schools.**

**Acceptable match must be:**

- **Necessary** to implement the program.
- **Reasonable**, in that a prudent person would determine that the cost is appropriate.
- **Allocable** to the objectives of GUK.
- **Compliant** with the federal administrative regulations that govern the program.

**Resource(s):**

- **Volunteer T/E Rate** - [http://www.volunteeringinamerica.gov/pressroom/value_states.cfm](http://www.volunteeringinamerica.gov/pressroom/value_states.cfm)
Using Federal Funds to Host a Meeting, Training or Conference

**PURPOSE:** To provide GEAR UP staff clarity regarding the decision to host a meeting, training or conference with federal funds.

- This policy applies to all GUK staff.

Federal grant funds may be used to host a meeting or conference if the convening is:

- Consistent with the approved proposal.
- Directly relevant to the program and operation of the grant (e.g. conveying technical information related to the objectives of the grant).
- Reasonable and necessary to achieve the goals and objectives of the approved grant proposal.

Technical information should include, but is not limited to, the following points. Each must be related to the implementation of the program or project funded by the grant:

- Specific programmatic, administrative, or fiscal accountability requirements;
- Best practices in a particular field;
- Theoretical, empirical, or methodological advances in a particular field;
- Effective methods of training or professional development; and
- Effective grant management and accountability.

Grantees should consider whether a face-to-face meeting or conference is the most effective or efficient way to achieve the desired result. Alternatives should be considered such as webinars or video conferences, which would be similarly effective and more efficient in terms of time and costs.

Grantees should consider how the meeting or conference will be perceived by the public; for example, will the meeting or conference be perceived as a good use of taxpayer dollars?

The meeting or conference may not be promoted as a U.S. Department of Education meeting or conference, and the seal of the U.S. Department of Education must not be used on conference materials or signage without prior approval.

All meeting or conference materials paid for with federal grant funds must include appropriate disclaimers such as the following, which is provided in EDGAR § 75.620s:

> The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the U.S. Department of Education. However, those contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government.

**Resource(s):**

Using Federal Funds to Purchase Food & Beverage

**PURPOSE:** To provide GEAR UP staff clarity regarding the purchase of food and/or beverages.

- This policy applies to all GUK staff

A very high burden of proof exists to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of a federal grant. When a grantee is hosting a meeting, the grantee should structure the agenda for the meeting so that there is time for participants to purchase their own food, beverages and snacks. In addition, when planning a meeting, grantees may want to consider a location in which participants have easy access to food and beverages.

While these determinations will be made on a case-by-case basis, and there may be some circumstances where the cost would be permissible, it is likely that those circumstances will be rare. Grantees, therefore, will have to make a compelling case that the unique circumstances they have identified would justify these costs as reasonable and necessary.

Federal grant funds may only be used for expenses that are allowable and necessary. In planning a conference or meeting and negotiating with vendors for meeting space and other relevant goods and services, grantees may only pay for allowable costs. If a hotel vendor embeds food and beverage costs into a hotel contract for meeting space, the grantee should work with the hotel to have the food and beverage costs identified and “backed out” of the contract and have the price they are paying for meeting space appropriately adjusted to reflect the fact that food and beverages are not being purchased. The fact that food and beverages are embedded in a contract for meeting space does not mean that these items are being provided at no cost to the grantee.

- Complimentary Food & Beverage
  GUK staff shall confirm that the complimentary items are truly complimentary and will not be reflected as a charge to the grant in another area.

- Indirect Cost vs Direct Cost
  The cost of food and beverages are properly treated as direct costs, rather than indirect costs.

- Alcoholic Beverages
  Use of federal grant funds to pay for the cost of alcoholic beverages is strictly prohibited.

- Using Non-Federal Resources
  If non-federal funds are used to pay for food at a grantee-sponsored meeting or conference, the grantee should make clear through a written disclaimer or announcement (e.g., a note on the agenda for the meeting) that federal grant funds were not used to pay for the cost of provided food or beverages.

**Resource(s):**

Using Federal Funds to Attend a Third-Party Event

**PURPOSE:** To provide GEAR UP staff clarity regarding the use of Federal funds to attend a third-party event.

- This policy applies to all GUK staff.

If attending a meeting or conference is necessary to achieve the goals and objectives of the grant, and if the expenses are reasonable (based on the grantee’s own policies and procedures and state and local laws), GUK funds may be used to pay for travel expenses of grantee employees, consultants or experts to attend a meeting or conference.

A meeting or conference is deemed to be “necessary” when the following conditions exist:

- The goals and objectives of the grant can’t be achieved without the meeting or conference.
- There isn’t an equally effective and more efficient method (in terms of time and money) to achieve the goals and objectives of the grant.
- The costs (e.g., lodging, travel, registration fees) compare favorably with other similar events.
- The public would view the expenses as a worthwhile use of federal funds.
- The number of attendees is reasonable and necessary to accomplish the goals and objectives of the grant.

The grantee should also determine whether it is necessary to attend the entire meeting or conference, or whether attending only a portion of the meeting or conference is reasonable and necessary.

**Resource(s):**

Using Federal Funds for Entertainment Expenses

**PURPOSE:** To provide GEAR UP staff clarity regarding the use of federal funds to purchase or provide entertainment.

- This policy applies to all GUK staff, partners and vendors.

Federal grant funds may not be used to pay for entertainment, which includes costs for amusement, diversion and exclusively social activities.

**Resource(s):**

Developing a Program Year Budget - Programwide

**PURPOSE:** To provide GEAR UP staff clarity regarding the development of an annual programwide budget.

- This policy applies to all GUK staff

<table>
<thead>
<tr>
<th>#</th>
<th>WHO</th>
<th>TASKS/STEPS IN THE PROCESS</th>
<th>WHEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Coordinator or Director</td>
<td>Annually, each Director/Coordinator develops a budget request for all expenditures. projecting all associated costs with proposed activities for the program year. Generally, Coordinators and Directors must: Discuss item/events with the appropriate Director or the Executive Director for approval. Indicate individual and cumulative item/event details, cost basis and budget impact. Submit budget request to Compliance and Budget Analyst.</td>
<td>May/June/July</td>
</tr>
<tr>
<td>2</td>
<td>Compliance and Budget Analyst and Executive Director</td>
<td>Review and approve Director/Coordinator budget request: Indicate which items are approved Indicate which items are not approved Indicate which items will be held for further consideration or exploration.</td>
<td>August/September</td>
</tr>
<tr>
<td>3</td>
<td>Compliance/Budget Analyst</td>
<td>• Submit an approved and balanced Program Year Budget to Administrative Services.</td>
<td>September</td>
</tr>
<tr>
<td>4</td>
<td>Executive Director</td>
<td>• Submit a Budget to the US Department of Education Program Officer.</td>
<td>At least 30 days prior to date item/service needed</td>
</tr>
<tr>
<td>5</td>
<td>Director or Coordinator</td>
<td>Submit a Budget Expenditure Request Form (BERF): Indicates item/event cost of planned GUK activity.</td>
<td>At least 30 days prior to date item/service needed</td>
</tr>
<tr>
<td>6</td>
<td>Compliance and Budget Analyst or Executive Director</td>
<td>Review and approve Budget Expenditure Request Form (BERF) within 5 business days.</td>
<td>Within 5 business days</td>
</tr>
<tr>
<td>7</td>
<td>Director or Coordinator</td>
<td>When invoice for item/event is received: Review and initial Submit to Compliance and Budget Analyst</td>
<td>Within 5 business days</td>
</tr>
<tr>
<td>8</td>
<td>Executive Director</td>
<td>Approve invoice for payment. Send to Administrative Services.</td>
<td>Within 5 business days</td>
</tr>
</tbody>
</table>

**Resource(s):**

## Developing a Regional Quarterly Activity and Expenditure Plan

<table>
<thead>
<tr>
<th>#</th>
<th>WHO</th>
<th>Tasks/Steps in the Process</th>
<th>When</th>
</tr>
</thead>
</table>
| 1 | Regional Program Manager | Initiate and complete an overview of expenditure request process with input from College and Career Advisor(s). This step requires completion of the following:  
  - **School Quarterly Activity Plan form**: Indicates GUK activities planned in each school for the upcoming quarter, including those with and without associated use of GUK funds  
  - **School Quarterly Expenditure Plan form**: Indicates associated costs of GUK activities planned in each school for the upcoming quarter  
  - **Use of Funds form**: Individual forms are required to be submitted with Quarterly Activity Plan detailing expenditures where prior written approval is required per guidelines | Annually – at the beginning of the school year |
| 2 | Regional Program Manager | Review expenditure request process with school site team including:  
  - Allowable expenditures guidelines  
  - What GUK will provide | Annually – at the beginning of the school year |
| 3 | Regional Program Manager | • Provide guidance to College and Career Advisor/school site team in preparing School Quarterly Activity Plan  
  • Establish cost estimates for planned activities and include on Quarterly Expenditure Plan. All requests for monies must include a budget narrative (explanation of calculation of cost basis) | Quarterly per schedule |
| 4 | Regional Program Manager and/or College and Career Advisor | Assist and facilitate development of draft School Quarterly Activity Plan for each school site team | Quarterly per schedule |
| 5 | Regional Program Manager | Review, discuss and finalize School Quarterly Activity Plan and Expenditure Plan with each school site team including:  
  - Items that will not be approved  
  - Items with questionable impact  
  - Items that exceed recommended cost limits | Prior to submission deadline each quarter |
| 6 | Regional Program Manager | Collect final School Quarterly Activity Plan and Expenditure Plans from all schools to create a combined Regional Activity Plan and a combined Regional Expenditure Plan. | |
| 7 | Regional Program Manager | Submit Regional plan to Director for Program Services according to following schedule:  

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Activity Period Covered</th>
<th>Plan Due to GUK Central Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
<td>July 1—Sept 25</td>
<td>June 1</td>
</tr>
<tr>
<td>2nd</td>
<td>Sept 26—Dec 31</td>
<td>August 1</td>
</tr>
<tr>
<td>3rd</td>
<td>Jan 2—Mar 31</td>
<td>December 1</td>
</tr>
<tr>
<td>4th</td>
<td>April 1—June 30</td>
<td>March 1</td>
</tr>
</tbody>
</table>

| Director for Program Services | Review Regional Quarterly Activity Plan and Expenditure Plan for:  
  - Accuracy and cost basis  
  - Allowable, reasonable, and allocable  
  - If complete – submit to Executive Director for approval  
  - If incomplete – return to Regional Program Manager for corrections | Per fiscal agent deadline |
| Executive Director | Approve – send copy of approved Regional Quarterly Expenditure Plan to fiscal agent  
Disapprove – return for further action | |
Establishing and Documenting Match - Central Office

**PURPOSE:** To provide GEAR UP staff with the approved roles and regulations for establishing match in the central office.

- This policy applies to all GUK staff who serve as designated program liaisons to a partner or vendor where match is claimed.

<table>
<thead>
<tr>
<th>#</th>
<th>WHO</th>
<th>TASKS/STEPS</th>
</tr>
</thead>
</table>
| 1 | Coordinator, Director or Executive Director | Establish match commitment  
  - New partner/vendors (w/ no completed Partner ID form): proceed to Step 2  
  - Existing partner or vendor: locate Partner ID form and Cost Share Worksheet (federal). If there is a signed form on file—skip to Step 4. |
| 2 | Coordinator, Director or Executive Director | Begin the process for Program Management - Development of A New Partnership. |
| 3 | Coordinator, Director or Executive Director |  
  - Discuss use of federal funds for the agreed upon services—costs, discounts, etc.  
  - Discuss match—what services, materials or cash resources will be provided by partner toward GUK.  
  - Complete a new (or review existing) cost share worksheet based on proposed scope of work.  
  **Document match sources and identify organization contact**  
  - Use the match worksheet to specify each service and the goods to be provided from non-federal funds.  
  - Identify partner contact for documenting service or product delivery.  
  - Identify the source of funding for each matching contribution.  
  - Establish a cost-basis for the value of the contribution; how was value derived.  
  - Acquire and retain the documents that document and support cost share. |
| 4 | Coordinator, Director or Executive Director | Document matching contributions and details  
  Prepare agreement for new budget/fiscal period:  
  - Not an existing partner/vendor—proceed to Program Management - Development of A New Partnership  
  - Existing partner or vendor—proceed to Program Management: Renewing or Modifying an Existing Contract or Agreement |

**Resource(s):**

Establishing and Documenting Match – Schools and Districts

**PURPOSE:** To provide GEAR UP staff with the approved roles and regulations for establishing match in partnering schools and districts.

- This policy applies to all GUK staff who serve as the designated liaison to a school or district where match is claimed.

<table>
<thead>
<tr>
<th>#</th>
<th>WHO</th>
<th>TASK</th>
<th>WHEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Executive Director</td>
<td>Complete Partner ID and Match Form and obtain signature of school principal.</td>
<td>Beginning of the project</td>
</tr>
<tr>
<td>2</td>
<td>Executive Director</td>
<td>Approve and sign Partner ID and Match Form.</td>
<td>Beginning of the project</td>
</tr>
<tr>
<td>3</td>
<td>Compliance and Budget Analyst</td>
<td>Maintain originals at GUK Central Office for the duration of the grant project.</td>
<td>Ongoing</td>
</tr>
<tr>
<td>4</td>
<td>School site team</td>
<td>Complete School Match Report and submit to Regional Program Manager for review and approval. Forms require approval of school principal or his/her designee.</td>
<td>Quarterly</td>
</tr>
<tr>
<td>5</td>
<td>Regional Program Manager</td>
<td>Sign and submit school match forms to Compliance and Budget Analyst.</td>
<td>See deadlines for quarterly submission</td>
</tr>
<tr>
<td>6</td>
<td>Compliance and Budget Analyst</td>
<td>Compile quarterly school match report for Program Management Team.</td>
<td>Quarterly</td>
</tr>
<tr>
<td>7</td>
<td>Compliance and Budget Analyst</td>
<td>Annually review Partner ID and Match Forms to monitor progress toward meeting pledged match &amp; report status to Regional Program Managers. If updates are needed, schools will be notified by their Regional Program Manager.</td>
<td>Annually</td>
</tr>
</tbody>
</table>

**Resource(s):**

- **Volunteer T/E Rate** [http://www.volunteeringinamerica.gov/pressroom/value_states.cfm](http://www.volunteeringinamerica.gov/pressroom/value_states.cfm)
<table>
<thead>
<tr>
<th>Budget Item</th>
<th>Allowable Expenses in GUK</th>
<th>Items GUK Will Reimburse</th>
<th>Exceptions, Limitations &amp; Notations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries/ Wages</td>
<td>Payment for salaries or wages, full or part-time</td>
<td>May be permitted in rare instances with CPE prior written approval, and requires a sub-agreement agreement between CPE, GUK fiscal agent and school or community agency.</td>
<td>GUK central office arranges all employment of staff deployed to all participating schools to implement GUK strategies. School administrators are invited to participate in the selection process.</td>
</tr>
<tr>
<td>Benefits</td>
<td>May be permitted in rare instances with CPE prior written approval, and requires a sub-agreement between CPE, GUK fiscal agent &amp; school/community agency.</td>
<td>May be permitted in rare instances with CPE prior written approval, and requires a sub-agreement between CPE, GUK fiscal agent &amp; school/community agency.</td>
<td>Same as above.</td>
</tr>
</tbody>
</table>
| Contractual Services | Guest speakers—including GUK alumni  
- Motivational speakers  
- Trainers for custom PD  
- Transportation for GUK sponsored activities such as campus visits  
Parent volunteers—including stipends, materials | Speaker per diem up to $500  
Bus charter for student/parent transportation for GUK student activities that complement and support GUK strategies as appropriate:  
- Campus visits, Career Discovery Days  
- Travel to campuses for students to attend GUK Summer Academy  
Optional:  
- Field Trips—in conjunction with Operation Preparation, etc.  
- Job shadowing activities  
Cost for group transportation may vary from school to school and region to region, however; across regions a maximum average applies.  
The payment of stipends to parent volunteers may be permitted provided that:  
- Stipends are issued in at least two payments  
- Amount of stipend does not exceed $50/day or $300 for the year  
- Up to $200 may be used to provide supplies for in-school parent activities | Requests to engage contractors for services for any GUK audiences require prior written approval, and must:  
- Be included in Quarterly Activity/Expenditure Plan  
- Include a completed Use of Funds form  
- Not exceed $500 for a single school—amounts over $500 may be considered for combination of schools with specific detailed justification by the RPM. Expenditures limits will apply.  
An average of $1,200 per school/region has been established for transportation costs (charter buses) for campus visits in any one year.  
**Campus Visits:** It is unlikely that GUK funds can support a campus visit for every student in every year of the program (6 campus visits per student). RPMs and CCAs must monitor student participation within region and plan expenditures accordingly. Campus visits must be provided to every student so it may be necessary to manage participation by establishing regional intervals (e.g. type of institution in which year, proximity of institution to school, grade level that goes on visits each year, etc.). No GUK student should be barred from participation solely on merit. |
| Meetings & Workshops | Costs associated with meetings within region for GUK school personnel, parents, and stakeholders that are critical to the success of the program, such as:  
- Site team or school leadership meetings or trainings  
- Workshops & other GUK-sponsored activities for school staff, parents, partners and GUK alumni | The following costs for meetings are eligible for reimbursement:  
- rental of facilities  
- trainers/speakers’ fees—see above for per diem limits  
- other items such as fees related to these meetings | Requests for meeting expenses for any GUK audiences require prior written approval and must:  
- Be included in a Quarterly Activity/Expenditure Plan  
- Include a completed Use of Funds form  
All food purchases will be reviewed on a case-by-case basis to establish the necessity and prudence of each request.  
Items identified as entertainment, amusement or social activities, including door prizes, are not permitted under any circumstances. |
# Budget and Match Policies and Procedures

<table>
<thead>
<tr>
<th>Budget Item</th>
<th>Allowable Expenses in GUK</th>
<th>Items GUK Will Reimburse</th>
<th>Limitations &amp; Notations</th>
</tr>
</thead>
</table>
| **Food**    | Purchase of food may be offered to participants in conjunction with a structured GUK activity in which the participants are receiving GUK-sponsored training and information. Typical activities include:  
- Campus visits  
- After school programs, field trips  
- Family/parent night, workshops and trainings  
- GUK-sponsored workshops and meetings for school personnel | Food must be in conjunction with a GUK activity and is limited to:  
- Meal—the meal that would normally occur during the time in which the GUK activity is occurring  
- Light refreshments—beverages, continental breakfast-type items, fruit, crackers and cheese | Requests to purchase food supplies of any kind using GUK funds require prior written approval and must:  
- Be included on a Quarterly Activity/Expenditure Plan  
- Include a completed Use of Funds form at least 30 days prior to the event.  
All food purchases are reviewed on a case-by-case basis to establish the necessity and prudence of each request. Use the following guidelines when planning to provide food for a GEAR UP event. Items must not exceed:  
- $8/student, parent or staff - for meals at a family/parent night event  
- $7 per student per meal - for meals on field trips or college visits  
- $1 per day per student - for snacks during field trips, college visits, after school programs  
- $3 per person per event - for site team meetings, parent meetings, chaperone and volunteer meetings  
Note: The bar for using federal funds in this manner is extremely high; therefore, avoid planning meetings that overlap meal times. Alcohol must not be included on receipts submitted for reimbursements. |

| Parent Engagement Services | Costs associated with implementing GUK parent engagement activities and resources, such as:  
- EPAS workshops  
- ILP, IC, KHEAA parent nights  
- Take the LEAD curricula including mini-conferences, at school or off-site workshops  
Costs associated with printing and distribution  
- Reproduction of GUK parent resources/tools  
- Postage | Food must be in conjunction with a GUK activity and is limited to:  
- Meal – the meal that would normally occur during the time in which the GUK activity is occurring  
- Healthy snacks  
- Lite refreshments – beverages, continental breakfast-type items, fruit, crackers and cheese | Requests to purchase food supplies for parent engagement workshops/nights require prior written approval and must:  
- Be included in Quarterly Activity/Expenditure Plan  
- Include a completed Use of Funds form at least 30 days prior to the event  
- Not exceed $50 per event.  
Request for Take the LEAD meeting expenses require prior written approval and must:  
- Be included in Quarterly Activity/Expenditure Plan  
- Include a completed Use of Funds form at least 30 days prior to the event  
- Not exceed $300 per region (inclusive of food, supplies, transportation and rental fees).  
The following average amounts per region for printing and distribution in any one program have been established as follows:  
- $700 per region for printed materials and communications supplies such as postage. |

| Recognition Awards | Achievement and recognition items | Purchasing certain recognition mementos/award items may be permitted only in combination with a GUK activity where students are recognized for improvement in their development.  
**Purchase of promotional items (trinkets) is not allowed by schools as these are not included in the GUK proposal.** | Requests to purchase items used to recognize student, school (not school staff) or parent achievement (improvement and behavior change) require prior written approval and must:  
- Be included on a Quarterly Activity/Expenditure Plan  
- Include a completed Use of Funds form the quarter preceding the event  
Before requesting incentive materials or supplies, check with the Director for Strategic Initiatives for items available in the GUK central office.  
The bar for using federal funds in this manner is extremely high; therefore look for innovative ways to recognize students in their schools and seek support from local partners. |
## Budget Item

### Supplies
- Publication and printing costs necessary to implement GUK services in school
- Instructional supplies required to implement GUK-2 strategies such as candy bars used in the financial literacy classes
- Technology—computers, laptops, printers, etc.
- Support and software updates, ink cartridges, etc.
- Allocable costs for postage, telephone, fax, etc.

Printed materials are permitted on a limited basis. Expenditure limits may apply.

All purchase of technology/technology supplies are made by GUK central office and distributed to GUK schools

A limited list of office supply items will be available at the central office—CCAs must access these supplies through their RPM.

The purchase of selected instructional supplies may be permitted from an approved list available on the GUK website.

The following average amounts per school/region have been established in any one year:
- $350 per school/region for printed materials and communications costs such as postage, etc.
- $500 per school/region for supplies and instructional materials.

Before purchasing incentive materials or supplies, check with the Director for Strategic Initiatives for a list of items that are available in the GUK central office.

### Out-of-State Travel

**Out-of-State Travel to conferences & professional development events are permitted only for the following NCCEP/GEAR UP activities (no exceptions):**
- NCCEP Annual Conference
- Superintendent Leadership Institute
- Annual NCCEP Student Youth Congress
- NCCEP Alumni Leadership Institute
- NCCEP Annual Parent Institute

For GUK staff, school staff, district personnel, students, parents, and/or community advocate:
- Hotel accommodations
- Meals with overnight travel only
- Mileage
- Airport buses, shuttles, taxis
- On-time applicable registration fees

Requests for all in-state travel require prior written approval and must:
- Be included in a Quarterly Activity/Expenditure Plan
- Include a completed Use of Funds form submitted not less than 60 days prior to the event.

Travel expenditures not requested in advance and approved in a Quarterly Expenditure Plan (or amended plan) will not be reimbursed.

The estimated average cost for attendance at the NCCEP conference is $2000 per person per trip. The following guidelines and reasonable rates apply:

- **Hotels:** must not exceed negotiated conference hotel rates
- **Meals:** Room service is never allowed.

**Other public transportation:** costs for airport shuttles, rail, etc. are allowable; taxis rates must be reasonable based on location and availability of less expensive or public transportation. Car rentals are never allowed.

**Cancellation fees** are not permitted. Late registrants will be considered to attend the next event when on-time registration can be arranged.
**POLICIES AND PROCEDURES**

**BUDGET AND MATCH**

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| **In-State Travel: GUK-Sponsored Activity** | In-state travel costs may be permitted for school personnel, parents, or GUK partners (including GUK alumni) that attend GUK sponsored activities required for the success of the program. **Examples include:**  
- Site team meetings/trainings within region  
- GUK school leadership training/meetings within region  
- School improvement workshops & other GUK-sponsored activities  
- EPAS and other assessment data training  
- GUK sponsored parent activities within region  
- Parent summits, workshops & trainings | For GUK school staff, students, parents, district personnel, and/or community partners:  
- Hotel accommodations (if overnight stay is required)  
- Meals with overnight travel only  
- Mileage per state rates only  
- Reasonable parking fees  
The estimated average cost per trip for school personnel travel is approximately $200 per person. It is estimated that the average number of trips per school personnel will not exceed three. | Requests for all in-state travel require prior written approval and must:  
- Be included in a Quarterly Activity and Expenditure Plan  
- Include a completed Use of Funds form submitted at least 30 days prior to the event.  
Travel expenditures not requested in advance or approved in a Quarterly Expenditure Plan (or amended plan) will not be reimbursed.  
Use the following guidelines when planning for in-state travel expenses:  
- An individual must reside 50 miles or more away from the event location in order to qualify for reimbursement for overnight stay.  
- State rate allowance/maxima apply: |
| **In-State Travel: Conferences** | Permitted only for travel to official GUK Institutes (in-state). There are no other in-state conferences approved for use of GEAR UP funds. | For GUK staff, school staff, district personnel, students, parents, community partners:  
- Hotel accommodations  
- Meals with overnight travel only  
- Mileage (per state rate)  
- Reasonable parking fees  
- Applicable registration fees | Requests for all in-state travel require prior written approval and must:  
- Be included in a Quarterly Activity/Expenditure Plan  
- Include a completed Use of Funds forms submitted at least 30 days prior to the event.  
Travel expenditures not requested in advance and approved in a Quarterly Expenditure Plan (or amended plan) will not be reimbursed.  
Use the guidelines for state rate employee meal reimbursement maximums.  
Alcohol must not be included on receipts submitted for reimbursements. Room service and car rentals are never allowed. |

Note: CPE does not pass on the allowance of indirect costs to its schools or partner organizations. For more information contact GUK/CPE.