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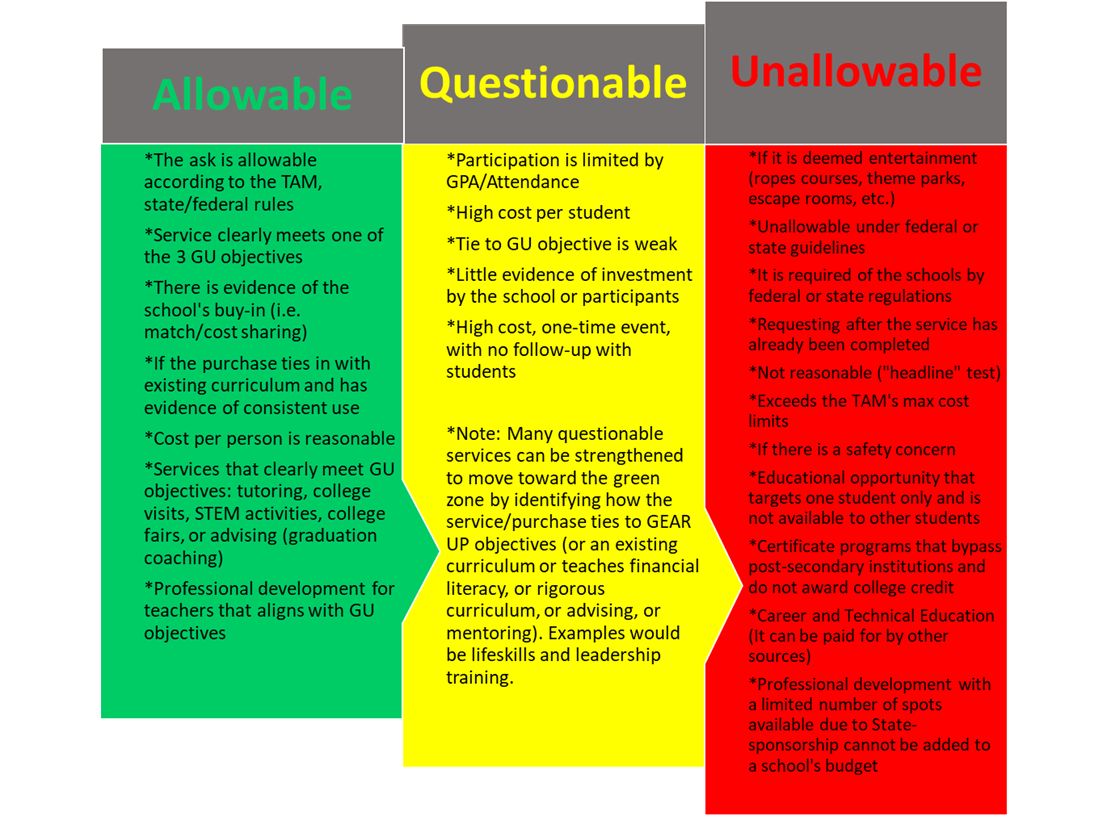
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# Section 2: GEAR UP Fiscal Administration

GEAR UP funds may be spent on things that are allowable, reasonable, and within purchasing guidelines. The Planning Success Guide **(Figure 1)** is a tool designed to help you meet with success when planning your budget. When services closely align with GU objectives, and follow program guidelines/regulations, their expenditures will likely be allowable. Services that do not focus on GU objectives or have high cost and low impact, will likely not be approved. Expenditures that fall under “unallowable” do not follow the rules and regulations for GU. Expenditures that do not closely align with GU objectives will not be approved. It is recommended that you review proposed services and expenditures with this tool in mind.

Figure 1 Planning Success Guide



## 2.1 Budget Development

A GEAR UP plan consists of an Implementation Plan (IP) and budget. The budget is an integral component of a GEAR UP plan.

The school’s local management team will develop an annual Implementation Plan (IP) (see Section 1) and budget for mapping out the year’s GEAR UP-related services and initiatives. **The deadline for submitting a draft annual IP and budget for review and approval is the third Wednesday in May**. (Schools may request GEAR UP funds for the liaison’s time beyond his or her contract if needed. Funding for such requests will be considered on a case-by-case basis.) Local management teams may also develop IPs and budgets for local summer programs related to GEAR UP goals and objectives. **The deadline for submitting a summer program IP and budget for review and approval is the first Friday in March.**

The budget is prepared by the local management team and corresponds to services outlined in the IP. An example of a local GEAR UP budget is included as **Figure 2-1**. The budget is divided into two categories—personnel services and operating expenses—with the following sub-sections:

|  |  |
| --- | --- |
| **Personnel Services** | **Operating Expenses** |
| Salaries/Stipends and Hourly Wages | Contracted Services |
| Employer paid Benefits such as (Social Security, Medicare, Worker comp, etc.) | Consumable Supplies |
| Employer paid Health Insurance Benefits | Student Travel – College Visits |
|  | Staff Travel – Professional Development |
|  | College Application Fees |
|  | AP/Dual Credit Fees |
|  | Other |

A sample of items placed in each category is shown in **Table 2**.

**The STate will not reimburse requests made after the fact or for expenditures made in previous fiscal years. The State does not give verbal approvals.**

The first column in the budget is labeled GU ID. This unique number is automatically generated in the GEAR UP database, “GEARS,” for each line in the budget. The GU ID is a tool that enables local management teams and state staff to reference items in the budget and tie actual expenditures to actual events/activities outlined in the Implementation Plan.(see Section 2.9 for more information about how to use the GU ID for fiscal reporting).

### 2.1.1 Expense Categories

**Personnel Services**

All wages, salaries, and stipends paid using GEAR UP funds must follow the same pay scale, payroll policies, and personnel guidelines that are established for the school district. Compensation must be comparable with similar positions within the school district. If there are not similar positions within the school district, compensation should be comparable with similar positions within the local area.

The following language is recommended when including salaries in the GEAR UP budget:

SALARY: (*name of individual/s, job title/position*) \_\_ Full Time Equivalent at an annual contracted salary of $\_\_\_\_.

* Identify the individual being paid, their job title, and their payment information. The payment information for a salaried employee includes the percentage of full time equivalent (FTE) being paid from the grant and the annual contracted salary.
* All employees who are paid with GEAR UP funds are required to submit **Form 5A Monthly Time and Effort Certification or Form 5B Quarterly** **Time and Effort Certification.** (See Appendix of Commonly used forms.) The State will provide schools with a Time and Effort Certification form, along with other fiscal reporting documents, at the beginning of a grant period.

When the State has concerns over supplanting, it will ask for **FORM 1 Attestation** to be completed and signed by the school Superintendent. This asks the superintendent to attest that the GU funds will not be used on expenditures it must provide whether GU is in the school or not. Examples include hiring of a classroom aide, requesting funds to purchase books or computers.

The following language is recommended when including stipends in the GEAR UP budget:

STIPEND: (*name of individual/s, job title/position*) A stipend of $\_\_\_\_ to be paid *monthly/quarterly/annually/once* for time beyond the normal contracted day for the completion of these duties as outlined: *duties*. (Rationale for stipend amount: *rationale*.) \*Stipends are paid upon completion of outlined duties and are not funded based on actual hours worked.

* A stipend is compensation given to employees for time contributed to the GEAR UP program beyond the contracted day. A stipend is like a contract: a specific amount is paid to compensate the employee to cover certain identified duties and/or responsibilities. All typical employee/employer taxes are calculated against stipends.
* Identify the individual being paid, their job title, and a basic rationale for payment amount. In the comments to the budget please include a basic rationale on how the stipend amount was determined with the estimated number of hours required to perform identified duties multiplied by the employee’s hourly rate. **Once identified duties have been performed, stipends will be paid in full (i.e., stipends will not be paid based on actual hours worked).**
* The budget description for all stipends must indicate that the stipend is to cover time beyond the normal contracted day and must specify the duties to be performed prior to stipend payment. Stipend amounts for certain duties outside of the academic year must follow established pay guidelines. (See **Table 2.2** MTGU Guidelines for Specific Costs.)

##### Hourly Wages

The following language is recommended when including hourly wages in the GEAR UP budget:

HOURLY: (*name of individual/s, job title/position*) $\_\_\_\_ per hour for \_\_ hours.

* Identify the individual being paid, their job title, and their payment information. The payment information for hourly employees includes an hourly rate and a total number of hours.
* Bus driver’s pay for college trips and other student travel should be listed here if the driver is an employee of the district.
  + If the bus driver works for a bus service that contracts with the school, bus driver pay should be listed under Contracted Services or Student Travel (depending on how the district codes bus expenses) instead.
* Similarly, substitute teachers can fit under this category or contracted services depending on how they are normally paid by the school district.
* All hourly employees who are paid with GEAR UP funds are required to submit **Form 5A Monthly Time and Effort Certification or Form 5B Quarterly Time and Effort Certification.** (See Appendix of Commonly used forms.) The State will provide schools with a Time and Effort Certification form, along with other fiscal reporting documents, at the beginning of a grant period.

##### Bus Drivers Flat Rate Wages

The following language is recommended when including flat rate wages in the GEAR UP budget:

FLAT RATE: (*name of individual/s, job/duty*) $\_\_\_\_ per (day/trip/event).

* Identify the individual being paid, their job title, and their payment information. The payment information for flat rate employees includes a per-day, per-trip, per-event, etc., rate.

##### Benefits

Employer paid benefits such as Social Security, Medicare, Worker’s Compensation insurance, and pension contributions are allowable and should be applied against the salaries, stipends, and/or wages charged against the grant at the current federal and state established percentages in accordance with established IRS rates. An accurate percentage must be included in the budget description. (Check with the district payroll clerk to determine an accurate percentage.)

##### Health Insurance

Health insurance is listed separate from benefits in the budget. The health insurance premiums charged against the grant must be in accordance with district policy and be proportional to the percentage of applicable salaries and wages allocated in the budget. Monthly and annual premium amounts must be included in the budget description, along with the number of months covered.

##### Paid Leave

Paid sick or personal leave may be charged against the grant if the amounts earned are in accordance with district policy and leave taken is charged proportional to the percentage of the employee’s time allocated in the approved GEAR UP budget.

Examples of personnel services budget entries are included in **Figure 2-1** Sample Budget.

**Operating Expenses**

For operating expenses, it is important to supply enough detail in the budget description to identify the expense and give a reasonable estimate of cost. Guidelines for specific costs related to operating expenses can be found in **Figure 2-1** Sample Budget.

##### Contracted Services

* Services supplied by individuals who are not employees of the school and the services provided are outlined in a written contract. Example: Bus drivers who work for a bus service or professional development (PD) trainers.
* If PD trainers’ travel expenses are included in the contract, these expenses must be included in contracted services, rather than the “Staff Travel” category.

##### Consumable Supplies

* Supplies that will “get used up” or that have a limited useful life. For example:
  + Food for GEAR UP events
  + Office and technology equipment (Equipment must be for staff supported specifically because of GEAR UP or for specific GEAR UP activities.)
  + Incentives
  + Generally, one incentive item per meeting/event is allowable, not to exceed $25.00. Incentives must be educational, or college/career related. **Gift certificates AND GIFT CARDS are not allowable**.
  + Entertainment is not allowable. Supplies that are considered entertainment include but are not limited to sporting goods (e.g., footballs, baseballs, frisbees),

toys (e.g., fidget spinners, play dough), and music CDs. On a case by case basis, the State team may consider the purchase of educational games that can be used to encourage reading, higher order reasoning, or mathematical skills.

* Specify what is being purchased, per-unit costs, and number of units. Knowing the quantities and estimated costs will ensure you maximize the funds awarded. If an item purchased with GEAR UP funds is to be taken home by students, you must provide the State GEAR UP office a copy of the school policy related to home use.

**When requesting Computers, robotics, software, magazines, etc. please complete form 2 Return on Investment.**

##### Student Travel – College Visits

* Only costs incurred while students and school staff are, in fact, traveling are legitimate expense items for this category. These costs include meals, lodging, transportation, registration fees for workshops, entry fees for special events, etc. Travel costs must follow State of Montana travel policies whenever applicable.
  + Sample budget entry:
    - Purpose of trip, number of people, food, mileage, lodging, other (registration fees, entry fees)
* Fees paid to Chaperones or Staff (i.e. stipends or wages) who travel with students would not be included in the budget under “Student Travel,” but instead are put in one of two places. If it is a staff, it will go under “Personnel Services,” because GEAR UP will pay a portion of their benefits. If chaperones are not employees, their stipend should go under “Contracted Services.” (Additional details about chaperones are found in **Table 2-2a**.)
  + **Meals**: Student and chaperone meals are based on outlined meal rates (see **Table 2-2f**). Schools should select restaurants with meal options that are in accordance with outlined meal rates. Actual receipts must be maintained as documentation for all student meals. Receipts may be requested by the state office as part of the reimbursement process. It is the responsibility of the liaison or designated chaperone to ensure that meal rates are not exceeded, and actual itemized invoices/receipts are collected and filed at the school. Tips are allowed at sit down restaurants and cannot exceed 18%. *Note: A credit card receipt, without an itemized list is not enough.*
  + **Lodging**: Schools should shop around for reasonable rates that are in line with state rates when possible. Schools should maximize the number of students per room and follow all applicable district policies for lodging.
    - **Example**: Number of rooms, times cost per night, times number of nights
      * 6 rooms x $95 x 2 nights= $1140
  + **Transportation**: If a bus is used as the mode of transportation, all actual usage costs are permitted. Using a per-mile rate and calculating total miles being traveled is the best way to set a budget for bus travel. Verify the correct per-mile rate with the bus service or base it on previous bus travel costs.
  + **Fees**:
* Conference or workshop registration fees should be identified as Registration Fees
* Entry fees that result in educational enrichment and, in some cases, cultural enrichment, are **allowable.** Entry fees that are considered entertainment are **unallowable**.

|  |  |  |  |
| --- | --- | --- | --- |
| |  | | --- | | Table 1 Allowable Activities | | |  |
| Allowable | |  | |
| Museum Fees (e.g., Museum of the Rockies) | | Guided Tour Fees (e.g., Lewis and Clark Caverns, Gates of the Mountains) | |
| Zoo/Wildlife Center Fees (e.g., Grizzly Bear and Wolf Recovery Center) | | POW WOW Fees | |
| **Not** Allowable | |  | |
| Movie/Film Festival Tickets | | Play/Theater Tickets | |
| Concert/Music Festival Tickets | | Sporting Event Tickets | |
| Amusement Park Tickets/Ride Fees | | Water Park/Hot Spring Tickets | |
| Escape Houses/Room | | Ziplines or Ropes courses | |

Note: *In cases where educational activities are integral to an event that occurs at a venue whose entry fees are considered unallowable (e.g., Silverwood Theme Park’s Physics Day), non-entry fee expenses (e.g., travel costs) may be allowed. In such cases, activity lesson plans with lesson durations specified are required for reimbursement.*

##### Staff Travel – Professional Development:

See Section 2.2.3 for general travel guidelines.

###### Locally Funded Professional Development

Staff travel for PD ***included in the local GEAR UP budget*** must follow a more restrictive state travel policy than student travel. Meals and mileage must be calculated and paid based on the current state per diem rates, and lodging rates should follow state rates when available. Other allowable expenses include registration fees, parking fees, luggage fees, etc. Current state per diem rates can be found at <http://www.gsa.gov/portal/content/104877>. Out of state professional development travel requires a strong justification and must be pre-approved by the Federal Program Officer if total costs exceed $5,000. Staff who attend out of state trainings are encouraged to share information with other school staff.

###### State-Sponsored Professional Development

Staff travel for professional development ***offered and*** ***paid directly at the state level***  is processed via reimbursement to the school district and should not be budgeted or paid out of school grant funds. All applicable receipts must be kept and submitted with a district reimbursement form to the Montana GEAR UP office within **30 days** of conclusion of the event. All Office of the Commissioner of Higher Education (OCHE) non-employee travel policies apply. (Refer to sub-section Travel under Section 2.2.3 for information regarding travel reimbursement.)

##### College Application Fees

College application fees should be included in the school’s annual IP and budget. Two college application fees of up to $50 each per student are allowable. (The school will pay the application fee from their annual grant. Montana GEAR UP will not reimburse any student directly.) It is the school’s responsibility to document application fee payments.

AP/Dual Credit Fees

**GEAR UP encourages students to take college level coursework.**

* A school may request funding for dual enrollment opportunities for students during their junior or senior year. Support of dual enrollment opportunities for younger students will be considered on a case-by-case basis.
* Use of GEAR UP funds should occur after students have utilized the 1, 2, Free program offered through the Montana University System. (https://mus.edu/one-two-free/)
* A school may request the AP test fee for any junior or senior student taking an AP course.
* School districts should have a policy in place for dual enrollment.

##### Other

Software and licenses that have a useful life of one year or less should be categorized as “Other” in the budget.

Examples of operating expenses budget entries are included in **Figure 2-1**.

Acronyms for budget expense categories used in the IP are presented in **Table 2**.

|  |  |  |
| --- | --- | --- |
| Table 2 Expense Categories and Associated Acronyms Used in the IP | | |
| **Expense Category** | **Acronym** | **Examples** |
| Personnel Services | PS | Salary, Benefits, Health Insurance, Stipends for staff |
| Contracted Services | CSV | Nonemployee Chaperones, Consultants,  On-site Trainers, Professional Speakers,  Stipends for Non-staff |
| Consumable Supplies | CSP | Incentives, food used when not traveling, Books for AP classes, Calculators, Office supplies |
| Student Travel/college visits | CV | Food, Mileage, Lodging, Registration or Entry Fees |
| Staff Travel/Professional Development | PD | Food Per Diem, Lodging, Mileage, Registration Fees, Baggage fees, shuttles |
| College Application Fees | CAF | College Application Fees |
| AP/Dual Enrollment | AP | Enrollment Fees, Placement Testing Fees |
| Other | Other | Software Licenses, Honoraria |

The sample budget that follows demonstrates the level of detail needed in a budget. Please note the level of detail increases for services involving travel. You must include the amount you are using for each meal. For example, Breakfast at $8, Lunch at $10, Dinner at $18. The actual rate should be spelled out so clerks, chaperones, and the State office can tell how much is being allocated per event.

*Note: There are different food rates depending on whether you have students with you or not. Mileage rates are lower during State-sponsored trainings. Please consult your School Grant Manager for the most current rates.*

Figure 2-1. Example of Local GEAR UP Budget

|  |  |  |  |
| --- | --- | --- | --- |
| **Personnel Services** | | | |
| GU ID | Implementation Plan Services | Description    (Salary, Stipend/Hourly) + Benefits | Approved GEAR UP Funds |
| GU100 | All Services | (Jack Sparrow, full-time liaison) 1 FTE at an annual contracted salary of $38,000. Quarterly Time and Effort Certification Required. | $38,000.00 |
| GU101 | 1.1 Student performance in Mathematics | (Shauna Pfaff, teacher) Stipend of $2,000 to be paid at end of the 13 weeks for time after the contract day running the robotic club. Stipends are paid on estimated, not actual hours worked. | $2,000.00 |
| GU102 | All Services | (Juanita Tapia, Paraprofessional) Stipend to chaperone student travel $186.24 x 3 days. $186.24 to be paid upon completion of each trip. Stipends are paid on estimated, not actual hours worked. | $558.72 |
| GU ID |  | Personnel Benefits    *(Social Security, Medicare, Worker's Comp Insurance & Pension)* | Approved GEAR UP Funds |
| GU103 | All Services | Sparrow’s benefits $38,000 x 16% = $6,080  Pfaff’s benefits $ 2,000 x 16% = $320  Tapia’s benefits $558.72 x 16% = $89. | $6,489.40 |
| GU ID |  | Health Insurance Benefits | Approved GEAR UP Funds |
| GU104 | All Services | Sparrow’s health insurance 12 months x $877 per month | $10,524.00 |
|  | | **Personnel Services Sub Total:** | **$57,572.12** |
| **Operating Expenses** | | | |
| GU ID | Contracted Services | Detailed Rationale and Cost Breakdown | Approved GEAR UP Funds |
| GU107 | 1.3 Professional Development | 1-day, onsite Texas Instruments Training provided by professional trainer Julia Robertson, for 25 staff | $1,900.00 |
| GU ID | Consumable Supplies | Detailed Rationale and Cost Breakdown | Approved GEAR UP Funds |
| GU108 | 1.1 Student performance in Mathematics | Snacks for afterschool tutoring  $3 per 15 students x 4 days a week x 13 weeks= $2,340 | $2,340.00 |
| GU109 | 1.1 Student performance in Mathematics | 7th Grade students will use TI 84+ CE model calculators in math classes. 28 calculators at $125 | $3,500.00 |
| GU110 | 1.2 Academic Preparation for College | Testing Support (Pre ACT and ACT Testing-Fall and Spring):  10 packs of pencils at $3.50 each =$35  $3 snacks x 150 students= $450  $485 x 2 events= $970 | $970.00 |
| GU111 | 1.2 Advanced Placement (AP)/ Dual Enrollment | Books for AP classes 6 x $150 each | $900.00 |
| GU112 | 2.1 Graduation rates of GEAR UP students | After-school peer mentoring program: $1 snacks for 30 students x 1 day a week x 36 weeks | $1,080.00 |
| GU125 | 1.1 Student performance in Mathematics | 4 robotics kits @ 350 each plus $300 misc. robotic supplies. | $1700.00 |
| GU113 | 2.3 School Initiative | PRE-APPROVAL REQUESTED:1 Laptop for data entry by Liaison @ $1200  Supplies for Liaison (Paper at $60, Toner $120, $50 Misc.) = $230 | $1,430.00 |
| GU ID | Student Travel-College Visits | Detailed Rationale and Cost Breakdown | Approved GEAR UP Funds |
| GU114 | 1.1 Student performance in Mathematics | Expanding Your Horizons Conference (5 students, 2 staff)  (Meal rates are $8 B, $10 L, $18 D)  7 people x $ 28 LD x 1 day= $196  7 people x $36 BLD x 2 days = $504  3 rooms @ $100 x 2 days= $600  744 miles round trip x .545= $405.48  Registration 5 people x $30 = $150 | $1,855.48 |
| GU115 | 1.2 Student Academic Preparation for College | Glacier National Park trip to study history and geology  125 8th graders, 6 staff, 3 drivers  134 people x $10 Lunch= $1340  Tip 18% = $241 | $1581.00 |
| GU117 | 3.1 College and Career Awareness | College visit U of M, Missoula: 30 students + 2 staff  Bus Mileage 690 miles roundtrip @ $1.80/mi = $1,242.  Meals 32 ppl x $10L/$18D = $896  Lodging 12 rooms @ $90/room = $1,080 | $3,218.00 |
| GU ID | Staff Travel-Professional Development | Detailed Rationale and Cost Breakdown | Approved GEAR UP Funds |
| GU118 | 1.3 Professional Development | Montana School Counselor Association Conference: 1 staff  Mileage 290 miles roundtrip Bozeman @ 0.58 = $168.20.  Per Diem (2 Dinners @ $14.50) = $29.  Lodging (1 night @ $90) = $90; Registration $150 | $437.20 |
| GU ID | College Application Fees | Detailed Rationale and Cost Breakdown | Approved GEAR UP Funds |
| GU119 | 2.5 College Application Week | College application fee 20 fees x $50 | $1,000.00 |
| GU ID | AP/Dual Credit Fees | Detailed Rationale and Cost Breakdown | Approved GEAR UP Funds |
| GU120 | 1.3 Advanced Placement (AP)/ Dual Enrollment | AP exam fee: 12 students x $85 + $1020.00  Tuition for GFC Dual Enrollment Math Classes  12 Students X $172.02 for 2 classes $2064.24 | $3,084.24 |
| GU ID | Other (Specify) | Detailed Rationale and Cost Breakdown | Approved GEAR UP Funds |
| GU122 | 2.1 Graduation Rates of GEAR UP Students | Annual Licensing Fee for Odyssey Software for use in credit recovery $2750 | $2,750.00 |
| GU124 | All Services | 5% or less of this total budget is set aside as reserves for service opportunities that may arise throughout the year. Expenditures must be approved prior to use by the State office of GEAR UP through the written amendment process. | $2,500 |
|  | | **Operating Expenses Sub Total:** | **$29945.95** |
| Approved: (Date)  By: (Name) Total Budget: | | | **$87,517.74** |

The language in the tables below reflects the purpose of the items, For example, “Academic Success tools.”

|  |  |  |  |
| --- | --- | --- | --- |
| Table 2-2a. MTGU Guidelines for Specific Costs – Chaperoning/Professional Development | | | |
| **Chaperoning/Professional Development**  *These guidelines primarily apply to staff working outside of the academic year (i.e., during the summer period).* | | | |
| Item | Budget Category/  Sub-Section | Description | Amount |
| Chaperone Pay or Stipend | Personnel Services - Salaries/Stipends/Hourly Wages | Chaperoning activities include riding in a bus or car, staying in a motel, and/or attending an activity for the purpose of managing and assisting students during GEAR UP supported activities. | The maximum hourly rate is $15 per hour. The maximum hours per day is 16. |
| Driver Pay or Stipend | Personnel Services - Salaries/Stipends/Hourly Wages | Hourly rate can be applied for student activities for which a school vehicle or personal vehicle is used. Hours should include all time on a given trip in which payee is designated as a driver. | The maximum hourly rate is $20 per hour. |
| Professional Development Stipend | Personnel Services - Salaries/Stipends/Hourly Wages | Stipends can only be offered to staff beyond contracted time (e.g., during summer period). Stipends cannot be offered to staff if college credit will be earned or certifications will be awarded as such accolades could bump staff up in pay scale. | District rates for beyond contract time should be followed. In the absence of an established district policy, the maximum stipend rate is $100 per day. Written district policy may be requested for documentation purposes. |
| Table 2-2b. MTGU Guidelines for Specific Costs – Guest Speakers/Facilitators | | | |
| **Guest Speakers/Facilitators**   * *Speaking and Facilitator fees shall be no more than 10% of a school’s total annual or summer budget.* * *Content must focus on college/career planning, educational achievement, or other skills and abilities related to academic success. It is strongly recommended that permission is obtained from the GEAR UP program prior to booking a speaker.* | | | |
| Item | Budget Category/  Sub-Section | Description | Amount |
| Contracts for motivational speakers and student workshop facilitators | Operating Exp. -  Contracted Services | College/career planning and awareness.  Leadership and soft skill development.  Preparation or motivational. | Up to $3,000 for professional speakers per event not to exceed $6,000 per school year. |
| Honoraria for motivational speakers, workshop facilitators, or college students participating on a student panel | Operating Exp. -  Other | A payment for “usual academic activity or activities” with the intent of showing appreciation for participation or services provided. Activities may include but are not limited to lecturing, teaching, sharing knowledge, performance (when the audience is composed of non-paying students and/or open to the general public free of charge). | Up to a $500 honorarium for non-professional speakers, per school year.  A token of appreciation honorarium is capped at $25 per person, per event.  It is the responsibility of the liaison to ensure that appropriate documentation is collected and filed at the school (at a minimum, a flyer or memo documenting the recipient’s participation in the speaking event and a Form W9).  The school is required to prepare and submit 1099 documents (taxable income) to the IRS and the recipient of the honorarium. |

| Table 2-2c. MTGU Guidelines for Specific Costs – Academic Success Tools | | | |
| --- | --- | --- | --- |
| **Academic Success Tools**  *Tools Given to Students to Help them attain Post-Secondary Education; The combination of Academic Success Tools and Incentives shall be no more than 2% of a school’s total annual or summer budget.* | | | | |
| Item | | Budget Category/  Sub-Section | Description | Amount  *Amounts do not include sales tax or shipping and handling fees* |
| Academic Success Packages | | Operating Exp. -  Consumable Supp. | **For College Freshmen Only** | Follow guidelines below; Postage is allowable  Maximum of contents $25 |
| Backpacks | | Operating Exp. -  Consumable Supp. | **Backpacks filled with Academic Success tools are for college freshmen only.** Empty backpacks can be used as incentives for students but should be distributed in the first half of the year. | Up to $20 each; may be filled with up to $20 of Academic Success Tools. |
| Books  *See also “Textbooks” and “Magazines”* | | Operating Exp. -  Consumable Supp. | Educational and career books, schoolwide novels | Up to $20 each  *This rate does not apply to teacher’s manuals or literature used for professional development.* |
| Calculators | | Operating Exp. -  Consumable Supp. | Reward for high achievers | Up to $20 each |
| Educational guides | | Operating Exp. -  Consumable Supp. | Laminated guides on various STEM topics (for e.g. college algebra formulas, APA/MLA writing guides, Science, Math., English | Up to $7.00  http://www.barcharts.com/products/reference-study-guides/  http://www.quickstudy.com/laminated-reference-guides/ |
| Flash drives | | Operating Exp. -  Consumable Supp. | Customized flash drives promoting GEAR UP, flash drives loaded with materials for college and career units | Up to $10 each |
| Laundry Bags | | Operating Exp. -  Consumable Supp. | **For College Freshmen only.** | Up to $7.00; 1 per person |
| Magazines and magazine subscriptions | | Operating Exp. -  Consumable Supp. | Scholastic MATH magazine and Science World magazine for academic enrichment in math and science classrooms, English | Up to $11 per issue |
| School supplies (pens, pencils, color pencils, binders, folders, index cards, paper, rulers, math compass, highlighters, mini staplers, lanyards, markers, graphing paper, sticky notes, and other school supplies) | | Operating Exp. -  Consumable Supp. | **Orientation kits for students in grades 7-12** with various Academic Success Tools | Up to $20 per student per annual or summer budget including the cost of any pouch or drawstring bag purchased to hold the items |
| Textbooks | | Operating Exp. -  Consumable Supp. | Supply (e.g., textbooks for college-level courses such as AP US History, AP US Government, AP Language Arts, AP Literature, and dual enrollment/dual credit classes) | Full costs of books are allowable  *See* ***Table 2-2e*** *for tuition and test fee guidelines.* |
| Water bottles  See also “Coffee mugs, cups” | | Operating Exp. -  Consumable Supp. | For students attending summer camps for hydration and safety. | Up to $15 each |

Gifts, cash, gift certificates, or gift cards are NOT allowable.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Table 2-2d. MTGU Guidelines for Incentives | | | | |
| ***Incentives***  *Rewards and enticements for parents and students to increase participation in GEAR UP Services; The combination of Academic Success Tools and Incentives shall be no more than 2% of a school’s total annual or summer budget. Only one incentive can be offered per parent event or community event.* | | | | |
| Item | | Budget Category/  Sub-Section | Description | Amount  *Amounts do not include sales tax or shipping and handling fees* |
| Clothing items that promote school, college, and other GEAR UP activities | | Operating Exp. -  Consumable Supp. | College hoodies for “College Reveal Nights” and T-shirts for college visits, field trips, etc., to promote GEAR UP and ensure student safety | Up to $20 each  *This amount includes printing and/or setup charges if applicable.* |
| Coffee mugs, cups  *See also “Water bottles”* | | Operating Exp. -  Consumable Supp. | Mementos for families participating in a GEAR UP service | Up to $5 each |
| Event Food + Incentive | | Operating Exp. -  Consumable Supp. | This is nontravel-related food. Maximum Snack $3, Breakfast $8, Lunch $10, Dinner $18 for parents and students.  **Do not count staff.** | One (1) incentive, maximum of $25 can be offered per parent event or community event. |
| Hats, scarves, bags that promote GEAR UP and college/career readiness | | Operating Exp. -  Consumable Supp. | N/A | Up to $10 each  *This amount includes printing and/or setup charges if applicable.* |
| Magnets or key chains | | Operating Exp. -  Consumable Supp. | Calendar magnets; “Class of…” key chains; Brag tags honoring student achievement, hard work, and citizenship, e.g., “Student of the Month”, “Most Improved”, and “Outstanding Classmate” | Up to $2 each |
| Pennants that promote college | | Operating Exp. -  Consumable Supp. | For example, to help students visualize where they will apply. | Up to $10 each |
| Stickers, bumper stickers | | Operating Exp. -  Consumable Supp. | Reward/incentive (e.g., “My Class Had Perfect Attendance Today!” stickers for classes with perfect attendance; “Today Counts, Attendance Matters” stickers for participating in an attendance initiative; bumper stickers that promote GEAR UP and college/career readiness “Proud Parent of a GEAR UP Student”, “College: It’s not a dream; it’s a plan”) | Up to $0.50 per sticker  Up to $3.00 per bumper sticker |
| Table 2-2e. MTGU Guidelines for Grant Activity Supplies | | | |
| Grant Activity Supplies  Supplies Used for GEAR UP Services or Events  For this section only, the State will decide on a case by case basis if costs may exceed stated limits. | | | | |
| Item | | Budget Category/  Sub-Section | Description | Amount  *Amounts do not include sales tax or shipping and handling fees* |
| Decorations | | Operating Exp. -  Consumable Supp. | Flowers, centerpieces, banners, and balloons | Up to $25 per event |
| Headphones for Multi-year use | | Operating Exp. -  Consumable Supp. | Ear buds for use with online software and learning programs | Up to $12 |
| Educational games | | Operating Exp. -  Consumable Supp. | Games that promote math, reading, or reasoning | Up to $20 each |
| Classroom Calculators | | Operating Exp. -  Consumable Supp. | TI-84 calculators and caddy; **calculators** **must stay with the school** | Up to $125 per single calculator; $100 for a caddy |
| Pennants that promote college | | Operating Exp. -  Consumable Supp. | For example, to decorate a career center | Up to $10 each |

| Table 2-2f. MTGU Guidelines for Specific Costs – Meal, Beverage, and Snack Allowances | | | |
| --- | --- | --- | --- |
| Meal, Beverage, and Snack Allowances  Food and beverages may be offered to students/families only in conjunction with GEAR UP structured activities where participants receive GEAR UP information, per the following guidelines. | | | |
| Item | Budget Category/  Sub-Section | Description | Amount |
| Meals for student travel and meals/ refreshments for student and family activities | Operating Exp. -  Student Travel-  College Visits  Operating Exp. - Consumable Supp. | Meals for students, their accompanying family, chaperones (e.g., teachers, liaisons, counselors), and bus drivers travelling to college and career fairs, field trips, college visits, etc.  Food for family or student at GEAR UP events. **(Do not include staff in budget request unless they are traveling.)** | *Per-person rates:*  $8 breakfast, $10 lunch, $18 dinner ($36/day)  *Out of state per-person rates:*  $13 breakfast, $14 lunch, $23 dinner ($50/day)  *These rates do not include sales tax or gratuity if applicable. Gratuities must be reasonable (15-18%) and in line with normal practices.*  ***Catered meals must follow the designated rates noted above.***  It is the responsibility of the liaison or designated chaperone to ensure that meal rates are not exceeded, and actual itemized invoices/receipts are collected and filed at the school. |
| Meals for staff travel (per diem) | Operating Exp. – Staff Travel-Professional Development | Per diem for staff attending events that align with GEAR UP objectives such OPI Indian Education for All Best Practices Conference and Montana College Access Network Conference. | *Per-person rates:*  $7.50 breakfast, $8.50 lunch, $14.50 dinner ($30.50/day)  *Out of state per-person rates:*  $13 breakfast, $14 lunch, $23 dinner ($50/day)  **Meals for staff meetings, GEAR UP events, or professional development are not allowable unless staff are in travel status.** *Meals included in the cost of a professional development registration cannot be requested as per diem.* |
| Snacks | Operating Exp. -  Consumable Supp. | Snacks for students/parents attending GEAR UP activities such as before- and after-school tutoring and ACT testing, FAFSA events. | Up to $3 per student or parent  **Candy is not allowed.**  *This rate does not include sales tax if applicable.*  *The state office may provide catered snacks for school staff who are in travel mode for State- required meetings that last over 4 hours (up to $3.00 per person per day).* |

Chart of meal costs for groups of people. For example 15 meals times $18 equals $270.

| Table 2-2g. MTGU Guidelines for Specific Costs – Tuition and Fees | | | |
| --- | --- | --- | --- |
| **Tuition and Fees** | | | |
| Item | Budget Category/  Sub-Section | Description | Amount |
| College application fees | Operating Exp. -  College App. Fees | College application fees for students; after 1 free one is used during college application week. | Two college application fees of up to $50 each per student are allowable. |
| Tuition and test fees for students- **allowable after they used up 1, 2, Free** | Operating Exp. -  AP/Dual Enroll. | Tuition and test fees (AP/dual enrollment) for college credits are allowable for 11th and 12th grade students, as well as other students as approved. Students must be enrolled prior to high school graduation. | Full costs of tuition and test fees are allowable.  *See* ***Table 2-2c*** *for textbook guidelines.* |
| Tuition and credit fees for staff | N/A | Tuition and fees for college credits are not allowable for staff under any circumstances including college credits associated with professional development opportunities. (Note: Registration and travel costs for an event where college credits are offered and not included in the cost of registration are allowable.) | **NOT ALLOWABLE** |

Alcohol and candy are never allowable; Receipts should not include alcohol or candy expenses. Individual snacks, purchased separately from a meal, are not allowable if they are not included in the approved budget. GU will not reimburse for food/items purchased in behalf of a fundraiser. GU will not reimburse for Limos.

### Table 2-2h MTGU Guidelines for Travel Vouchers

|  |  |  |  |
| --- | --- | --- | --- |
| *Student Travel Vouchers*  *Vouchers for Campus Visits or Orientation: Maximum allowable 1 voucher per year, per student, up to a maximum of $500. Vouchers are restricted to students who are in 11th grade or 12th grade and the summer following graduation. Reimbursement is to help offset the cost, not cover entire cost. Voucher use requires having the vouchers in an approved annual or summer budget. Reimbursement requires written proof of visit or attendance at orientation.\** | | | |
| Item | Budget Category/Sub-Section | Description | Amount |
| Mileage | Student Travel | Reimbursement for vehicle use | .27 per mile *Note:* *GEAR UP will not reimburse for the cost of plane tickets.* |
| Food | Student Travel | Food is capped at  1 student and 1 parent/caregiver | $7.50 breakfast  $8.50 for lunch  $14.50 for dinner  *Receipt is not required.* |
| Lodging | Student Travel | 1 night/room allowable after 150 miles one way (or over 300 round trip)  Maximum of 2 nights allowable after 500 miles one way (or over 1000 miles round trip) | Up to $125 including taxes/fees  *Note: No rooms are allowable on a trip of less than 300 miles round trip*  *Motel receipts with a zero balance are required, even when paid with a credit card* |
| Orientation Fee | Student Travel | Cost of orientation if it is not added to first quarter/semester bill | Not to exceed $150  *Receipt Required.* |

\*Example of “proof of visit” or “attendance at orientation” includes items like orientation agenda signed by leader, student listed in names orientation attendees, e-mail confirmation from orientation confirming attendance, signatures from each department visited during the campus visit.

**Form 11B Student Voucher** (see Section 5 of TAM Commonly used forms) is required to be included in requests for reimbursement.

## 2.2 Budget Guidelines

### 2.2.1 Supplementing Existing Services

GEAR UP services included in a school’s budget are to *supplement* and not *supplant* existing school services. A school’s approval signature page includes a statement affirming that GEAR UP funds will be used to supplement and not supplant existing funds.

* *Supplement* means to enhance or increase funding beyond current educational requirements/practices.
* *Supplant* refers to replacing required expenses within a program with federal funds. It would be considered supplanting if GEAR UP funds replaced an expense that would be required even in the absence of federal funds.

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### 2.2.2 Following School District Policies

Per EDGAR (Education Department General Administrative Regulations), when setting wages, determining compensation for services, and/or procuring outside services or products for the GEAR UP grant, schools must follow the same written school board policies and procedures required for other school district funds. For more information go to: [http://www.ecfr.gov/cgi-bin/text-idx?SID=ae1fa4119438ae2122b41475ffcab4f8&node=pt2.1.200&rgn=div5#sp2.1.200.d](http://www.ecfr.gov/cgi-bin/text-idx?SID=ae1fa4119438ae2122b41475ffcab4f8&node=pt2.1.200&rgn=div5%23sp2.1.200.d%20). Documentation of written district policy may be requested by and kept on file at the state office if deemed prudent.

### 2.2.3 General Guidelines

General guidelines for using GEAR UP funds are included below. Additionally, guidelines and allowable costs for specific expenses are included in **Table 2-2**.

#### Personnel Changes

Whenever there is a change in key personnel at the school district (for e.g. superintendent, principal, liaison, or assessment coordinator) the liaison should inform the school grant manager as soon as possible. Whenever any person whose job is paid 50% or more with GEAR UP funds, is vacating their position the liaison or designee must inform the school grant manager within a month of them vacating of the position. Upon the hire of a replacement, the liaison or designee must provide the Board minutes approving of the hiring to the school grant manager. Failure to do so may result in withholding of reimbursement.

Proper documentation outlining salaries and benefits for all positions supported at 50% or more of an employee’s time, with GEAR UP funds should be sent to the State Office upon hire, whenever there is a change, or if health insurance funding is requested. **Persons designated as liaisons or co/assistant-liaisons shall provide copies of their position’s contract annually.** This does not apply for persons who receive a stipend.

#### Food

Montana GEAR UP recognizes the importance of providing food to increase attendance for student and parent activities; therefore, food is an allowable use of GEAR UP funds, **if the food is used for a** **GEAR UP activity involving students, parents, or both**. Food expenditures should be listed under “Consumable Supplies” in the budget.

Good judgment must be used in the purchase and supply of food, as this practice can be abused. All food expenditures will be closely scrutinized by GEAR UP state staff for compliance. In cases where attendance is lower than anticipated, the State reserves the right to reduce the reimbursement of food purchases to the allowable amount per person. **It is recommended that you plan by building in a cushion, by using less than the maximum amount per person.**

#### Equipment

For purposes of a school’s GEAR UP budget, “equipment” means any article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds $500 as established through the GEAR UP program. Equipment purchases with a single unit cost of $5,000 or greater require program officer approval. This includes software and licensing costs.

Equipment or supplies with a useful life longer than a year are considered property of Montana GEAR UP and, therefore, can only be used as approved or directed by the program. This equipment cannot be sold, traded, or disposed of without notifying Montana GEAR UP and requesting permission. It is the school’s responsibility to safeguard the equipment and it is the expectation that the school will investigate and replace any lost, stolen, or damaged equipment if it is deemed necessary for the success of the program.

The state GEAR UP office will maintain equipment inventory records for all equipment purchased by the schools with GEAR UP dollars with a per unit cost of $500. Through the annual IP and budget approval process, schools will receive authorization to purchase equipment or supplies that meet the above definition.

During site visits, state staff will place Montana GEAR UP inventory tags on newly purchased equipment and will inspect and inventory previously acquired equipment. A physical inventory of the equipment will be taken, and all items accounted for on a regular basis. Missing or damaged equipment will be reported back to the state office for adjustments to the inventory records and to determine whether further actions will be taken.

#### Travel

##### Reimbursement of State-Sponsored Travel Expenses

State-sponsored professional development opportunities by application will be identified by the state GEAR UP office when applicable and appropriate. Budgetary guidelines and parameters for such opportunities will be outlined and explained in the application materials distributed to GEAR UP schools and posted on the GEAR UP website. All state-sponsored PD by application will follow OCHE non-employee travel policies referenced below.

State-Sponsored events include: the Capacity Building Workshop, GEAR UP West, and NCCEP Annual conference. You must apply to attend and may not put these in your local budget. Officials other than the liaison will be considered.

Travel expenses that may be reimbursed include meals, lodging, mileage, registration fees, shuttle/taxi, parking, airline luggage fees, and substitute teacher costs. All costs will be reimbursed at the current OCHE non-employee rates for mileage, lodging, and per diem meals, even if the school district reimbursement rate is higher. Current rates can be found at <http://www.mus.edu/gearup/travel.asp>. Montana GEAR UP will not reimburse late registration fees, meals covered by the event, or college credit costs. All attendees must receive the required approval following school district policies prior to registering or incurring other travel-related costs. Reimbursement costs are outlined and submitted via the GEAR UP district reimbursement form for state-sponsored travel.

Montana GEAR UP school districts are encouraged to advance travel expenses to their staff. Advanced amounts must be approved by the state office prior to the event to ensure that amounts align with state rates. These expenses may include meals and costs associated with the use of a school-owned vehicle. School districts will be reimbursed through submission of **Form 11A District Reimbursement**, found at <http://mus.edu/gearup/travel.asp>, or district form that accurately contains the required information and uses the correct reimbursement amounts. (See Appendix of Commonly used forms.)

##### Multiple Attendee Vehicle Policy

When a school sends more than one staff member to any given event, Montana GEAR UP requires carpooling for up to three participants and always encourages using a school-owned vehicle when one is available. Vehicle use over and above this ratio will not be reimbursed by Montana GEAR UP, and terms of payment for these expenses will be between the school and attendees. Local GEAR UP funds will not be allowed for use of additional vehicles. Exceptions to this policy must be approved prior to travel and will be noted and justified on the reimbursement travel form.

#### Academic Success Packages

If you choose to include Academic Success Packages (ASP) to former GU students in your budget, the ASP should be delivered **after September first** to those who are now college freshmen. It is preferable that the ASP be delivered during the first quarter or semester. **ASPs that are purchased must be based on actual number of enrolled students, not estimates.**

A model Academic Success Package would include items from the Academic Success Tools list, and some of the following:

* Information and reminders on upcoming dates (i.e. when to submit next year’s FAFSA, Study Tips, Local Resources; Notes of encouragement from teachers, students, family members; offers to help with academic planning, etc.)

**Each Package must be delivered in conjunction with a service.** Possible services could include:

* Getting students from a lower grade to help put the academic success packages together and talking about why we are giving it (addressing homesickness, need to know deadlines, knowing people want you to succeed); Having the younger students write a note of encouragement to include
* Gathering and delivering notes from Home and then including them in the package; talk to caregivers about ways to support the student
* Inviting freshmen students to have lunch while younger students who are visiting campus and talking about what college is like- then giving the ASP to the freshmen
* Sending the ASP through the mail and following up with a phone call to the student and determining how they are doing and offering support
* Delivering the package and have a one on one conversation to see what supports they might need and taking them to appropriate supports on campus

It is a requirement to have students sign off that they received the ASP; follow your school’s policy around providing a 1099 form. There must be a minimum of one 15-minute GEARS entry for every freshman who receives an ASP.

**Orientation Packages**

Students in grades 7-12 may receive one Orientation Package with Academic Success Tools at the beginning of the academic year or summer program.

A model Orientation Package would include items from the Academic Success Tools list, and some of the following:

* The GEAR UP planner, a list of what to do if you fall behind in homework, a list of planned GEAR UP events, where to go for tutoring, test taking strategies, etc.

**Each Orientation Package must be delivered in conjunction with a service.** Examples include:

* An assembly that is your school orientation, a tour for students new to the school, a session on how to use a planner, going over the school’s conduct code, etc.

#### Culturally Themed Initiatives or Community Events

The State office of GEAR UP recognizes the important role that **culturally themed initiatives or community events** can have in forming a positive identity, strengthening student success, and improving graduation rates. **Culturally themed community events** should clearly identify GEAR UP as a sponsor and include at least one of the following:

* A table with GU information on tutoring, college visits, parent services, CAW, FAFSA
* Students who will go to college speaking about why they are going on
* College students talking about why they went to college and how it will benefit them or the local community
* Banners, photos, slide shows of GEAR UP activities, graduation, and current college students
* An Elder talking about how Post-Secondary Education helps the community
* Students who are going to pursue Post-Secondary Education circulate the crowd and talk to younger students about GU and why they should try hard in school and graduate
* Other ways your local program chooses to promote college access, as preapproved by the State office

College visits are encouraged during cultural events on campus like powwows or other cultural celebrations and should involve a campus tour; Regional cultural events held on college campuses will be considered on a case by case basis and funding will be limited to days spent visiting campus and learning about what that institution has to offer.

Culturally themed initiatives will be considered on a case by case basis. For example, traditional clothing made for graduation regalia (8th or 12th) is allowable and in line with GEAR UP objectives.

#### Social Emotional Learning

GEAR UP recognizes the important role that social emotional learning plays in developing students who are prepared for college success. Because of this, the state office encourages schools to include services and expenditures to help students develop social and emotional skills. In order to fund SEL, expenditures must align closely with GEAR UP goals and objectives. There must be evidence of administrative buy-in as evidenced that the request is part of a larger plan. The State office may ask how the need for the program was determined and how it fits into the school’s SEL program overall. SEL requests cannot supplant what the school should be doing (i.e. cannot focus only on students in special education) or be requests for tools or equipment that can be used for gaming or entertainment.

Examples of SEL expenditures that GU would consider include:

* Professional development for teachers and other staff so SEL can be incorporated into the daily structure of the classroom (trauma informed practices, adolescent development, SEL skills).
* Stipend to pay for staff attending planning sessions outside of the contract day to work with a consultant to create a cohort-wide approach to SEL.
* Purchase of a research-backed curriculum and workbooks that staff can use with all students in the classroom. (Mawi or suggested by CASEL <http://secondaryguide.casel.org/>)
* Apps or software to use in structured activities to help students develop goals, practice problem solving, learn digital citizenship skills, and decision making (as determined on a case by case basis). <https://www.classcraft.com/blog/features/the-5-best-social-emotional-learning-apps-for-teachers/> <http://www.middleschoolconfidential.com/#http://www.middleschoolconfidential.com/>
* Assessment software to help schools track social emotional growth over time
* The State team will consider requests that are not included on this list. It is recommended that you consult with the state team early on, for ideas outside of what is stated above.

## 2.3 Budget and IP Approval Process

### 2.3.1 Annual Grants

Annual grants run from September 1 to June 30 to best match up with the school year and the school’s fiscal accounting year (**Table 2-3**). There is a general understanding that Montana schools start their annual school year on different dates, so if there are necessary expenditures prior to the annual September 1 start date, a pre-approval request must be included in the annual budget proposal. (For schools that start in August or need to purchase items ahead of September 1, please refer to the Pre-approval Expenditures Request Procedure below.)

|  |  |  |
| --- | --- | --- |
| ***Table 2-3. Grant Timetable*** | | |
| **Grant** | **Start** | **End** |
| Annual | September 1 | June 30 |
| Summer | June 1 | July 31 |

### 2.3.2 Summer Program Grants

Summer grants may run from the last day of school (which varies by district) or June 1 through July 31 (**Table 2-3**). There is a general understanding that Montana schools start their summer program on different dates, so if there are necessary summer program expenditures prior to the summer June 1 start date, a pre-approval request must be included in the summer budget proposal. (Please refer to Pre-approval Expenditures Request Procedure below.)

Pre-approvals are for expenditures incurred in the current fiscal year. GU will not reimburse for expenditures made in previous fiscal years.

## 2.3.3 Budget Approval

When the full budget has been reviewed and approved for allowable expenses, clarity, justification, and rationale in connection with the school’s GEAR UP IP, the State team will approve the IP as well as the school’s budget. Upon approval, an approval letter, signature page, approved IP, and approved Budget will be sent to the school. The State office reserves the right to withhold reimbursement for a current year’s expenditures, until the previous year’s requirements are satisfactorily met (i.e. program service entry, student data input, and fiscal reporting is complete).

*Please Note: Summer budgets should not be used to complete tasks from the annual award period. If you need time outside of your contract to wrap up end-of-year tasks, please work with the State office to determine the best way for you to receive reimbursement.*

## 2.3.4 Pre-Approval Expenditures Request Procedure

In some cases, schools start prior to the September 1 annual grant start date or have needs prior to the summer program start date of June 1. To prepare or execute GEAR UP planned activities in a timely manner, the GEAR UP local management team may need to purchase supplies, make airline reservations, register for a conference, or have personnel charges against the grant prior to the start date. The following details the procedure for requesting and receiving authorization for pre-approval of expenditures. This procedure is to be followed for both summer and annual program expenditure pre-approvals. **Please note that pre-approvals are not given during the amendment process.**

***Making the Request***

During the development of your annual or summer budget, please type in capital letters, in the first line of the budget description box, the item for which you are requesting pre-approval. For example: “PRE-APPROVAL REQUESTED for Liaison Salary beginning August 20…”

Once the school’s pre-approval request has been reviewed and approved by the State team, the school grant manager will notify the school in writing that your pre-approval request is “Approved” or “Denied.” If approved, the approved item(s) will be listed on the signature page sent with the approved IP and Budget. By including a request for pre-approval of an expenditure in the annual or summer budget and IP proposals, we eliminate the need for separate reviews and approval documentation.

## 2.4 Budget Amendments

As the year progresses, a school may find it necessary to make changes to its approved budget and/or Implementation Plan to achieve its GEAR UP goals and objectives. Schools are allowed up to two budget amendments per school year. Amendments to summer budgets are generally not allowed. The deadline for requesting amendments to an annual budget for equipment, technology, or license purchases is the **last business day in February**. The deadline for requesting amendments to an annual budget for non-equipment, non-technology, or non-license purchases is **May 1st**. Changes will not be considered after these deadlines. Late requests will not be considered.

**Please note that amendments requesting to transfer budgeted funds between personnel services and operating costs are generally not permitted.** Please also note that all proposed changes should be supported by local management team members.

GEAR UP funds that are not expended by the end of the fiscal year will be retained by the state for use as overall grant carryover or other state program expenses.

The State will never give verbal permission for budget requests. An initial budget or an Amendment is CONSIDERED “Approved” at the time that an email notification is sent to the superintendent, liaison, clerk, and other team members.

### 2.4.1 When to Request an Amendment

Once an annual budget is approved, all new spending, or service requests, require a written amendment. The approved Implementation Plan and Budget are contractual obligations. In most cases, if a school wants to deviate from the approved plan, an amendment is required. In all cases, such requests should be presented in writing using either **Form 3A Amendment Request (Excel) or Form 3B Amendment Request (Word).**

***When is a plan/budget amendment required?***

**1. Is a new activity being added to the GEAR UP plan?**

Yes. A written request is required, even if the activity does not require funding. This helps us track what a school is doing and helps monitor projects for compliance. The School Grant Manager can add the activity to your IP.

**2. Is an activity being deleted from the plan?**

Yes. Written request is needed for plan/budget deletions, even if the activity does not require funding. Please explain in writing why you wish to alter your plan. This helps us track what you are doing and helps monitor your project for compliance.

**3. Was more spent on a planned activity than was budgeted?**

No, if the budget has the funds to cover the overage and no other activity will be deleted to cover the overage, no request is needed. If cost increase was $100 or more higher, a written explanation must be provided to the School Grant Manager. This will not require an amendment, but the documentation noting the change will be placed in the fiscal record.

Yes, if the budget does not have funds available to cover the overage, without having to cancel an approved service.

**4. Is the scope of an activity being altered?**

Yes. Notify the School Grant Manager of the proposed alteration and the reason behind it, in writing, so a determination can be made. The School Grant Manager will provide a written response and alter the IP if needed or will inform the school if a budget revision is necessary. Examples include changing a location of a trip, starting later in the year than planned, reducing, or discontinuing a program mid-year. This helps the state team track what schools are doing and helps monitor projects for compliance.

**5. Schools wish to use funding set aside in “other”.**

Yes, a written amendment is required.

Schools are Encouraged to Do their final AMENDMENT By the last business day of february. No amendment Requests will be accepted after May 1st.

### 2.4.2 The Amendment Process

All requests must be done in writing. A written response from the state team will be provided within two weeks of receiving an amendment. **Form 3A in Excel or Form 3B in Word should be used to request an amendment.** (See Appendix of Commonly used forms.) To request an amendment, provide the following information in writing to your school grant manager:

1. Complete the amendment request sheet (available in word or excel format). Incomplete forms will be returned.

2. Send the amendment to the School Grant Manager, who will review it. If the team has questions, a request will be made in writing. If a response is not received from the requestor with 3 business days, the team will decide based on the information available, to keep to the two-week time frame.

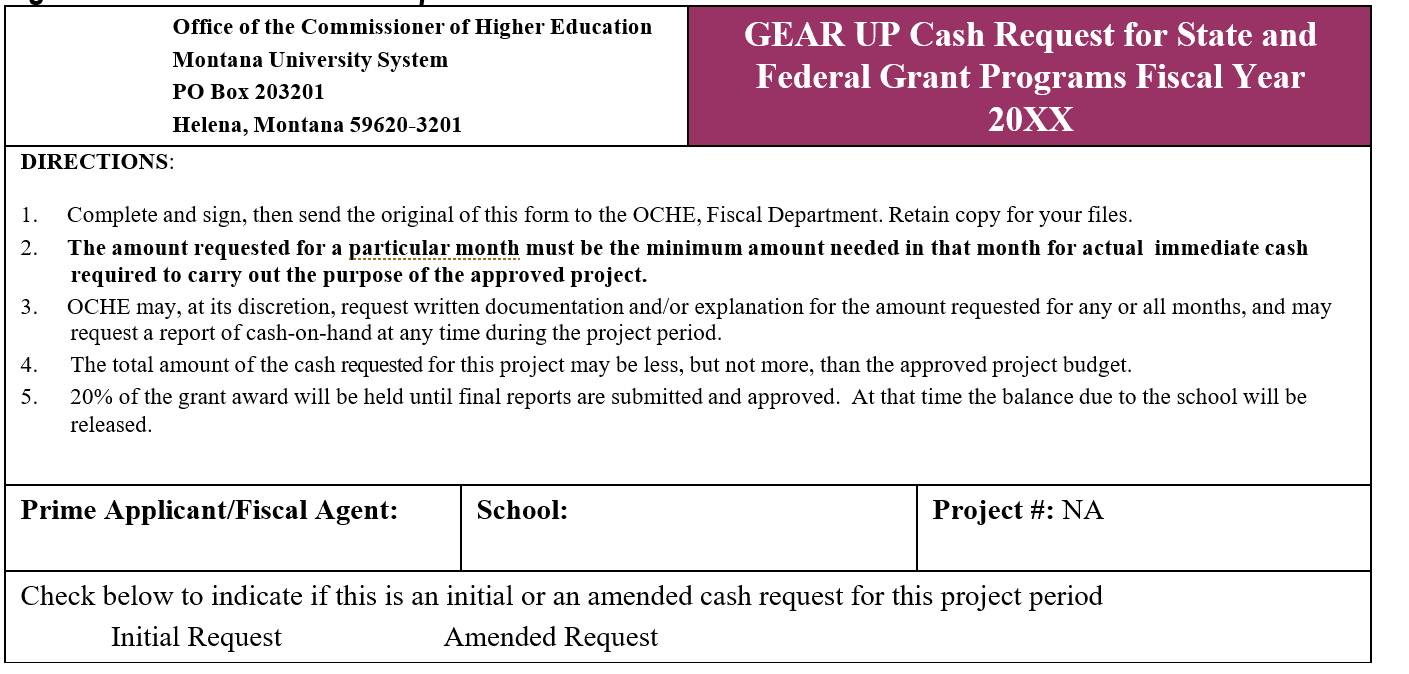
3. Funds cannot be deleted or spent prior to receiving the state team’s decision. The IP and Budget are contractual obligations, and spending funds that a school does not have approval for, puts the district at risk of not being reimbursed.

4. An amendment request is considered approved when an email is sent out to the superintendent, liaison, clerk, and other members of the local team. At that point funds may be spent or deleted.

## 2.5 Cash Requests

Funds can be requested monthly, typically on a reimbursement basis with a copy of the previous months detailed expenditure ledger and enough documented matching funds to meet the request. If a school has a planned event or purchase, they can ask for an advance based on 30 days’ worth of expected cash flow if explanation is attached with a “Cash Request Form” which can be requested directly from the federal accountant (**Figure 3 shows a portion of this form**). GEAR UP fiscal reports will be reviewed by the state team and used to monitor cash disbursements. GEARS match reporting tools will also be reviewed to ensure reported match is in line with the amount of cash being disbursed. At least 20% of grant funds will be retained until final fiscal and program reports are received and complete. The cash request form must include the proper authorized signatures. **No funds will be made available for a given year’s award period until all of the previous year’s programmatic and fiscal reports are received and approved and an IP and budget are approved for the given year by the GEAR UP office.**

Figure 3 Cash Request Form



## 2.6 Reimbursement Requests for Reimbursement Only Schools

If a school is labeled “high risk” by OPI, or if fiscal concerns have arisen from previous years’ awards, a school will be put on a strictly “reimbursement only” basis. Reimbursement Only schools are required to submit monthly requests for reimbursement, in addition to quarterly reports, along with match and expenditure documentation (see Section 3.1 for details on Match). Match entries must be current in GEARS. If no request is being made for a particular month, the school is required to check in with the state federal accountant to communicate their status. Funds will be reimbursed after the state team reviews and approves required documentation for fiscal reporting and the school grant manager verifies that fiscal reporting aligns with service reporting in GEARS.

## 2.7 Fiscal Reporting

Major components of fiscal reporting for the Montana GEAR UP program are:

* Initial budget development
* Quarterly fiscal reporting
* Final fiscal closeout reporting

### 2.7.1 Quarterly and Final Fiscal Reports

The State will provide a pre-populated **Form 6 Fiscal Report** (See Appendix of “Commonly Used Forms.) with schools’ approved budgets for annual and summer grants. The report, which is a fillable Excel spreadsheet, is used to complete quarterly and final fiscal reports, so please save electronic copies of submitted forms for use in the next reporting period.

* For annual sub-grants, quarterly fiscal reports are due **30 days after each quarter** (due the **last business days in January and April**) and final fiscal reports are due **June 30th** (see GEAR UP calendar for specific dates). If your school cannot meet this deadline, please submit a formal written request for an extension.
* For summer sub-grants, final fiscal reports are due the **first Friday in** **August** (see GEAR UP calendar for specific dates).

Upon successful submission of a fiscal report, funds due to the school will be dispersed within 30 days for annual awards and within 30 days for summer awards.

Fiscal reports cover the actual cash expenditures and match earned through the expenditure reporting period marked on the GEAR UP fiscal report. As part of the review of the fiscal report and supporting documentation, some assumptions are made, and questions are raised:

1. Regular/timely personnel service costs should have been charged to GEAR UP if the budget indicates wages are paid from the grant. Is there a similar amount of benefits being charged in relation to the salary?
2. Do the expenditures follow the IP and approved or amended budget?
3. Do figures reported on the fiscal report tie back to expenditures reported in the school’s accounting system?
4. When did purchases occur? While some travel and supplies may not occur immediately following approval, equipment and classroom supplies should be purchased right after approval. Supplies for special services should be purchased within 30 days of the event.
5. Does the school’s “funds received to date” figure agree with the state’s records? Does the school show the same amount of cash received that GEAR UP shows as having advanced (if applicable)?

These questions provide a framework for the evaluation of the quarterly fiscal reports. The school should provide an explanation in the comment section of the fiscal report if there is any unforeseen reason why the budget and the match does not follow the expected assumptions outlined above. If there are major issues or concerns, a member of the state team will contact the school liaison for clarification.

### Required Documentation for Quarterly Fiscal Reporting

* **GEAR UP Fiscal Report** – Report filled out with collaboration by the GEAR UP liaison and the school clerk. It is the subgrantee’s responsibility that the report is submitted within the reporting deadline and services are updated.
* **Accounting Ledger** - Detailed expenditure reports from the school’s primary accounting system.
  + All actual expenditures reported on a GEAR UP fiscal report should agree with expenditures listed on the school’s primary accounting system records.
  + All accounting system entries for GEAR UP expenditures should be detailed with enough information to easily tie expenditures back to the approved GEAR UP budget. Including the GU ID in accounting system entries is highly recommended for this purpose. If detail is not provided, the State will contact the school to request additional information and, in some cases, will request backup documentation.
    - Posts for payroll must include employee name, pay date/s, and payroll type (i.e., salary, hourly, stipend, etc.)
    - Posts for travel will be carefully reviewed.
    - Posting dates will be carefully reviewed. For example, if there are several payments out of or accounting transfers (adjustments) into the grant during the month of June, the State will ask questions, ask for supporting documentation, and may request a written explanation.
  + Although ***schools must retain supporting documentation for all actual grant expenditures***, they are generally not required to submit said documentation for reimbursement unless the state team determines that the detailed expenditure ledger does not provide enough information necessary to reimburse the reported expenditures. Two exceptions are expenditures that have been included in the ledger as part of a Journal Voucher (JV) or other adjustment and expenditures that require payment directly to school staff.
    - JVs and other adjustments always require copies of the original invoices to be submitted as supporting documentation.
    - Payments made to school staff for supplies, travel, etc., always require supporting documents to be submitted.

To tie supporting documentation (receipts, invoices, etc.) for all grant expenditures to the approved budget, the GU ID should be used. The GU ID can be written directly on supporting documents or included on a GEAR UP sticky note (provided by school grant managers), which is placed on the supporting documents. Typically, liaisons note the GU ID on supporting documents, which are submitted to the clerk who enters the expenditure in the school’s accounting system. As stated previously, it is recommended that GU IDs be included as part of the description in the accounting system entries. (Note: Multiple GU IDs may be listed on one GEAR UP sticky note.)

* **Budget Tracking Sheet** - Budget tracking sheet that ties to the total expenditures listed on the accounting ledger. Updated by the GEAR UP liaison (budget tracking sheets are provided to schools by the federal accountant).
* **Quarterly Time and Effort Certifications for all staff paid through the grant during that quarter**.
* **Matching Reports** **and Documentation** - Two matching reports from GEARS are required along with all the supporting documentation for claimed match. They are the List Match Report and the Matching Contributions (In-Kind) Report. **Please see TAM Section 3 for more details on match.**

### Required Documentation for Monthly Reimbursement Requests (Reimbursement Only Schools)

Reimbursement Only schools are required to submit monthly requests for reimbursement by the **10th day of each month**. Monthly requests should include all expenses through the last day of the previous month.

The following documentation is required for all monthly requests (see previous section for more information about what is meant by an accounting ledger, budget tracking sheet, etc.):

* **Accounting Ledger**
* **Budget Tracking Sheet**
* **Monthly Time and Effort Certifications for all staff paid with GU funds during the month**
* **Matching Reports and Documentation**
* **Supporting Documentation for Actual Expenditures**

Please note that prior to the release of funds to the school for reimbursement of an expenditure, a service entry must be completed in GEARS (if applicable). Also, the GEAR UP Fiscal Report –Report filled out by the GEAR UP liaison in coordination with the school clerk- should be included with quarterly reports, but the monthly report.

**Examples of Supporting Documentation that May Be Required/Requested during Quarterly and Final Fiscal Reporting or Reimbursement Request Processing**

* Time and Effort Certifications: Time and Effort Certifications are required for all salaried and hourly employees paid with grant funds. The Time and Effort Certification provides documentation that the employee has worked the hours specified in the contract and should be reviewed by schools regularly to ensure that actual hours worked align with hours budgeted and paid. The Time and Effort Log provides documentation of in-kind match contributed by school staff. (A Time and Effort Log is included as **Figure 2-8**.)
* Substitute Request Forms
* Transportation/Bus Driver Logs
* Copies of Signed Contracts
* Purchase Orders/Requisitions
* Paid Invoices
* Detailed Receipts
* Staff Travel Forms
* Payroll Ledger

### 2.7.2 Fiscal Reporting Requirements

Each GEAR UP school is required to follow OCHE, Montana GEAR UP fiscal reporting requirements. These requirements include:

1. Fiscal control and fund accounting procedures: A grantee shall have fiscal control and accounting procedures in place that ensure proper disbursement and accounting of federal funds. Federal funds must be easily identified in the accounting records. OCHE will require a grantee to furnish reports from their accounting system that support the federal expenditures reported on fiscal reports as well as documentation on all matching funds.
2. The School District agrees to create and retain records documenting the GEAR UP-supported expenditures and School District match for a period of three years after either the completion date of the seven-year grant or the conclusion of any claim, litigation, or exception relating to this contract taken by the State of Montana or a third party.
3. All GEAR UP expenses (federal as well as non-federal matching) must be verifiable, necessary, and reasonable for the accomplishment of the program’s objectives. Federal dollars should be spent to support the objective of the program during the award period. Large expenditures at the end of the grant period will require justification.
4. Recipients must ensure that GEAR UP funds *supplement* and not *supplant* funds expended for existing programs.
   * *Supplement* means to enhance or increase funding beyond current educational requirements/practices.
   * *Supplant* refers to replacing required expenses within a program with federal funds. It would be considered supplanting if GEAR UP funds replace an expense that would be required even in the absence of federal funds.
5. If a school expends $750,000 or more in federal awards during one fiscal year, an audit is required in accordance with OMB (Office of Management and Budget) 2 CFR 200.501.
6. Required documentation for personnel services/salaries and benefits:

When an employee is supported with GEAR UP funds, basic payroll records substantiate the personnel expenses. If an employee supported with GEAR UP funds is salaried or hourly, they are required to maintain and submit appropriate time distribution records (i.e., either Form 5A or 5B Time and Effort Certifications) that document they have met the GEAR UP agreements specified in the contract (i.e. if they are full-time then it certifies they have worked full-time on GEAR UP only). If questions arise about the accuracy of those certifications additional detailed daily logs may be required.

Federal requirements state that an allocation process can be used to pay personnel expenditures through the payroll process, but that an “after-the-fact” procedure needs to be in place to ensure that only actual hours worked are charged against a federal grant. This is called time and effort reporting.

1. Laws & regulations effecting federal programs must be followed.

* Federal Program-specific Requirements
  + Higher Education Act of 1965 (Public Law 105-244) as amended in 2008
  + Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP), (34 CFR 694) [www.ed.gov/programs/gearup/index.html](http://www.ed.gov/programs/gearup/index.html)
  + U.S. Department of Education, Education Department Administrative Regulation (EDGAR) in 34 CFR Part 75, 77, 79, 82, 86, 2 CFR 200 <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
* General Administrative Requirements
  + 2 CFR 215 Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations [www.gpo.gov](http://www.gpo.gov)
* Audit
  + 2 CFR 200 Subpart E Audits of States, Local Governments, Non-Profit Organization <http://www.whitehouse.gov/omb/circulars_default>
* Cost Principles
  + 2 CFR 200 Code of Federal Regulations S Part 200—Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards <http://www.ecfr.gov>