



Expenditure & Match Documentation Guidelines

GEAR UP funds may only be used to pay for activities that support GEAR UP Iowa goals and objectives, as outlined in the approved Implementation Plan. Expenditures must be *allowable*, *allocable* and *reasonable* per [2 CFR Part 200](#) to ensure the purchase is perceived as a good use of taxpayer dollars.

GEAR UP Iowa is required to follow the procurement standards issued in the U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements that apply to all federal awards. If there are any questions or concerns please ask the Program Coordinator for clarification.

Reimbursement and match claims are due on a monthly basis and must be submitted through Iowa Grants by the last weekday of the following month. Claims submitted after this deadline will not be reimbursed. The submitting party is expected to provide support for all expenses claimed. All claims documents must be self-explanatory. Please note the following considerations:

- Districts will follow their established, official travel policies, not to exceed federal policy limitations (whichever is more restrictive).
 - GEAR UP Iowa may request copies of district policies and contract agreements if warranted.
- GEAR UP Iowa reserves the right to deny any claim deemed unallowable, unallocable, and unreasonable.
- Under NO circumstances may federal funds be used to pay for entertainment to include amusement or social activities.

The following table lists the budget categories outlined in Iowa Grants. Included are acceptable line items listed under each category and the required claim documentation to be submitted on claims for reimbursement and for match.

GEAR UP Expenditure & Match Items		
Budget Category	Line Item	Required Claim Documentation
Salaries & Wages	All Staff Paid by the Grant (or Used as Match)	<ul style="list-style-type: none"> – Time & Effort Report – Payroll Report – Attendance Roster (if applicable)
Employee Benefits	All Staff Paid by the Grant (or Used as Match)	<ul style="list-style-type: none"> – Time & Effort Report – Payroll Report – Attendance Roster (if applicable) <li style="padding-left: 20px;">The percentage claimed cannot exceed the salary percentage
Travel – Includes Student Events, Professional Development & Required Meetings & Events	Airfare	<ul style="list-style-type: none"> – Flight Itinerary – Proof of Payment
	Airport Shuttle / Cab Fare / Car Rental	<ul style="list-style-type: none"> – Receipt – Proof of Payment
	Parking	<ul style="list-style-type: none"> – Receipt – Proof of Payment
	Baggage Check Fees	<ul style="list-style-type: none"> – Receipt – Proof of Payment
	Charter Bus	<ul style="list-style-type: none"> – Bill or Invoice – Proof of Payment – Attendance Roster
	District Bus	<ul style="list-style-type: none"> – Bill or Invoice – Proof of Payment – Attendance Roster

	District Bus Driver	<ul style="list-style-type: none"> - Drivers employed by the district should be listed under "Salaries &
	Entrance Fees for Educational Activities	<ul style="list-style-type: none"> - Receipt or Invoice - Proof of Payment - Attendance Roster
	Food & Non-alcoholic Beverages	<ul style="list-style-type: none"> - Receipt or Bill - Proof of Payment
	Hotel	<ul style="list-style-type: none"> - Hotel Receipt or Bill - Proof of Payment
	Registration	<ul style="list-style-type: none"> - Agenda, Schedule or Equivalent - Registration Confirmation or Invoice - Proof of Payment
	Staff Mileage	<ul style="list-style-type: none"> - District approved travel log - Proof of Payment
Materials & Supplies	Educational Materials (Computers, Tablets, Calculators, Projectors, Non-textbook Books, etc.)	<ul style="list-style-type: none"> - Receipt, Invoice or Catering Order (Internal Food Purchase) - Proof of Payment - Attendance Roster
	Event Materials & Supplies	<ul style="list-style-type: none"> - Receipt or Invoice - Proof of Payment - Attendance Roster (if applicable)
	Office Supplies	<ul style="list-style-type: none"> - Receipt or Invoice - Proof of Payment
	Outreach Materials	<ul style="list-style-type: none"> - Receipt or Invoice - Proof of Payment
	Postage	<ul style="list-style-type: none"> - Receipt or Documentation of Meter - Proof of Payment
	Printing	<ul style="list-style-type: none"> - Receipt or Copy Log Details - Proof of Payment
Consultants & Contracts	Charter Bus Service (ongoing)	<ul style="list-style-type: none"> - Receipt or Invoice - Proof of Payment
	Consultant/Speaker	<ul style="list-style-type: none"> - Invoice or Bill - Proof of Payment - Attendance Roster (if applicable) - Time & Effort (if staff event)
	Facility Space or 100% Devoted Office Space	<ul style="list-style-type: none"> - Invoice or Bill - Proof of Payment
	Food Service/Event Catering	<ul style="list-style-type: none"> - Receipt or Invoice - Proof of Payment - Attendance Roster (if Applicable)
	Stipend	<ul style="list-style-type: none"> - Time & Effort Report - Proof of Payment
	Non-Employee Tutor/Mentor	<ul style="list-style-type: none"> - Time & Effort Report - Payroll Report - Attendance Roster
	Volunteers	<ul style="list-style-type: none"> - Time & Effort Report - Attendance Roster

This table details the specific pieces of information needed on items required for claims documentation.

GEAR UP Expenditure Documentation Detail	
Required Documentation	Document Must Include
Agenda or Schedule	<ul style="list-style-type: none"> - Event Begin & End Dates & Times - Location (City/State) - Event Title
Attendance Roster	<ul style="list-style-type: none"> - Student or Attendee First & Last Name - Date of Activity - School Name - Name of Activity - Duration of Event (Start & End Times) - Signature of School Personnel Coordinating the Event Handwritten Signature or Verified Electronic Signature; Typed names cannot be accepted. Signature must be dated on or after the last day services were provided. - If traveling, destination is needed. - If mentoring services are provided, the mentor's first & last names are needed. - If tutoring services are provided, the tutor's first & last names are needed as well as the subject being tutored. <p>Data entry completed in SCRIBE system or completion of the GEAR UP Iowa Student Event Log / Student Services Log / Family Event Sign-In as appropriate. (Equivalent documents are allowed but must be approved by the GEAR UP Iowa Project Coordinator prior to use.)</p>
Bill or Invoice	<ul style="list-style-type: none"> - Vendor Information (Name, City/State) - Invoice Number - Date of Purchase - Itemized List of Charges Item Quantity, Description & Unit Price - Order Date - Final Total
Flight Itinerary	<ul style="list-style-type: none"> - Traveler First Name & Last Name - Destination - Travel Dates - Flight Cost (If not listed on itinerary, include separate invoice.)
Payroll Report	<ul style="list-style-type: none"> - Employee First & Last Name - Pay Period Covered - Total Amount Paid - Itemization of Benefits - Total Salary & Benefit Amount Please provide a breakout of the salary and benefit amounts covered by the grant. <p>This documentation can be a check stub, a payroll report or a journal entry report.</p>
Proof of Payment	<ul style="list-style-type: none"> - Date Paid - Total Paid - Who was Paid - Payment Method

	This documentation can be a copy of a check, a journal report, or a credit card receipt.
Receipt	<ul style="list-style-type: none"> - Vendor Information (Name, City/State) - Date of Purchase - Itemized List of Charges <ul style="list-style-type: none"> Item Quantity, Description & Unit Price For transportation receipts, include starting point, destination & rate per mile (if applicable.) - Final Total - Method & Amount of Payment
Registration Confirmation	<ul style="list-style-type: none"> - Event Name - First & Last Name of Attendee(s) - Total Registration Amount
Time & Effort Report	<ul style="list-style-type: none"> - First & Last Name - Position - Month & Year Services Provided - Hours of Service by Date - Description of Services Provided - Total Hours - Value Information <ul style="list-style-type: none"> Rate and Calculated Total of Hourly Salary Rate and Calculated Total of Hourly Benefits Calculated Total Value of Time & Effort - Signed by Employee or Supervisor <ul style="list-style-type: none"> Handwritten Signature or Verified Electronic Signature. Typed names cannot be accepted. Signature must be dated on or after the last day services were provided. <p>Complete the GEAR UP Iowa Time & Effort Report. (Equivalent documents are allowed but must be approved by the GEAR UP Iowa Project Coordinator prior to use.)</p>
Travel Log	<ul style="list-style-type: none"> - Date - Total Miles - Purpose of Travel - Starting Point & Destination - First Name & Last Name of Travelers - Rate per Mile