GEAR UP NC Finance and Compliance Overview
As a federally-funded grant program, GEAR UP NC abides by federal regulations, cost principles, and guidelines as mandated by the following:

- Higher Education Act (HEA) and Higher Education Opportunity Act (HEOA) statute.
- Guidance from the federal GEAR UP Office at the U.S. Department of Education, Office of Postsecondary Education.

The U.S. Department of Education and Office of Management and Budget (OMB) detail these federal regulations, cost principles, and guidelines on their respective websites. School districts should review these documents in order to be fully versed in how they impact the implementation of the GEAR UP NC program. GEAR UP NC conducts Finance and Compliance meetings annually to review this information and to provide any relevant updates. In addition, school districts should contact the GEAR UP NC State Office with any questions regarding these materials, interpretation of the language, and how it impacts local implementation of the GEAR UP NC program.

GEAR UP NC is administered by a state agency, The University of North Carolina General Administration (UNC GA), and partners with public state school districts; thus, when appropriate, defers to both state policies and district policies when implementing the GEAR UP NC program.

GEAR UP NC Finance and Compliance Team
The GEAR UP NC Finance and Compliance team provides guidance and oversight to the fiscal implementation of the GEAR UP program to support school districts’ compliance with GEAR UP federal regulations and guidelines and appropriate state policies. As such, compliant and complete documentation of all GEAR UP NC financial transactions, both direct expenditures and in-kind cost-share, are managed and ensured at the school district level. To support school districts in interpreting federal regulations and guidance, ensuring compliant documentation, and execution of the claim reimbursement and cost-share processes, the GEAR UP NC Finance and Compliance team provides annual trainings to school district staff associated with the financial claim reimbursement and cost-share processes.
GEAR UP NC Subcontract, Work Plan, Budget Process and Progress Reports

The following figure outlines the GEAR UP NC work plan, budget, and subcontract process steps. Additional details regarding each process follows the figure. For a sample work plan, budget request form, and progress report, please go to the GEAR UP NC Resources section.

*Figure 4.1 GEAR UP NC Work Plan, Budget, and Subcontract Process Steps*

<table>
<thead>
<tr>
<th>STEP 1: School District Develops GEAR UP NC Work Plan, Budget, and Progress</th>
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<tbody>
<tr>
<td>Review progress on GEAR UP NC goals and objectives</td>
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<tr>
<td>Review GEAR UP NC Framework and District</td>
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<tr>
<td>Identify needs and priorities for upcoming year</td>
</tr>
<tr>
<td>Outline strategy for addressing needs and continued improvement in successes</td>
</tr>
<tr>
<td>District GEAR UP Advisory Team plans implementation approach for new year</td>
</tr>
<tr>
<td>Develop GEAR UP NC Work Plan by identifying activities, obj., dates, # served, etc</td>
</tr>
<tr>
<td>Build GEAR UP NC Budget using work plan, including all projected costs for district-based GEAR UP NC staff</td>
</tr>
<tr>
<td>Submit GEAR UP NC Work Plan, Budget, and Progress Report to the GEAR UP NC State Office at <a href="mailto:gearup@northcarolina.edu">gearup@northcarolina.edu</a> by June</td>
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<table>
<thead>
<tr>
<th>STEP 2: GEAR UP NC State Office Reviews Materials and Processes</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Office submits to UNC GA Sponsored Programs</td>
</tr>
<tr>
<td>UNC GA Sponsored Programs issues three signed subcontracts with appendices to school district</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>STEP 3: School District Finalizes Subcontract</th>
</tr>
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<tbody>
<tr>
<td>School District signs all three subcontracts, keeps one original for records and submits two</td>
</tr>
</tbody>
</table>

**COMPLETE: GEAR UP NC confirms receipt of subcontracts**

**GEAR UP NC Subcontract**

Annually, pending substantial progress on GEAR UP NC goals and objectives, school districts receive funding to implement the GEAR UP program at target schools through a GEAR UP NC subcontract from the University of North Carolina General Administration (UNC GA), the fiscal agent for GEAR UP NC. The initial GEAR UP NC subcontract and subsequent annual amendments are based on an approved GEAR UP NC work plan and budget request submitted annually by the school district to the GEAR UP NC State Office. The Year 01 subcontract is from
August 1, 2012 to July 23, 2013. Following Year 01, each amendment to the subcontract is from July 24 to July 23 of the following year through the 2018-19 academic year.

**Annual Substantial Progress**
The GEAR UP NC subcontract is a performance-based subcontract, and a determination is made annually as to whether or not the school district has made substantial progress toward implementing the GEAR UP program in regard to achieving the project’s overall goal, objectives, and performance measures. Substantial progress is reviewed through the progress report submitted annually by school districts, beginning in Year 02, with the work plan and budget request. If substantial progress has been made, GEAR UP NC, or UNC GA, issues the school district an amendment to the GEAR UP NC subcontract for continued funding for an additional year. The subcontract amendment is the legal document that extends the grant project period and provides additional funding to the subcontractor, or the school district. Any modifications to the GEAR UP NC subcontract are listed and described in the amendment, with specific appendices, as needed.

If substantial progress is not made, GEAR UP NC works closely with the school district and target schools to correct any identified problems or issues. Termination of the subcontract may occur if no progress is made despite repeated and documented attempts to take corrective action. Both parties, UNC GA and the school district, have the option of deciding not to continue the subcontracted relationship at the end of each fiscal year. Additionally, the termination clause, as listed in the subcontract, provides both parties the option of terminating the agreement with 30 days of notice.

**GEAR UP NC Work Plan and Budget**
Each subcontract and subsequent amendment is issued with the school district’s approved GEAR UP NC work plan and budget as appendices. The development of the GEAR UP NC work plan and budget occurs each spring for the following academic year and should reflect the school district’s plan for implementing the GEAR UP NC program objectives and services. The GEAR UP NC work plan and budget is determined by the district’s GEAR UP Advisory Team, aligned with the college access framework, and based on an analysis of the progress to date regarding achievement of the GEAR UP NC program goals and the school district needs. The GEAR UP NC work plan outlines the services and activities, by program objective, that are planned for the upcoming year, in addition to the anticipated dates, number of students, costs, and budget line items impacted by the activity. It is important that the school district review the expected programming, by target grade, provided in the GEAR UP NC Resources section to include costs associated with participation in required and recommended activities.

**Work Plan Grades Served**
As GEAR UP NC work plans are developed, school districts must ensure that students in the eligible grades are served proportionally by planned activities and services. Annually, school districts are able to serve students and their families in the eligible grades enrolled in the identified GEAR UP target schools, as listed in the table below. In addition, GEAR UP target
school staff who work with the grades identified annually and staff who will work with the grades identified in the following year are eligible to participate in GEAR UP NC-sponsored professional development. School district staff who work with the GEAR UP NC program are also eligible to participate in GEAR UP NC-sponsored professional development annually. The GEAR UP NC work plan and budget for any given year should reflect only those grades and staff eligible for service.

Table 4.1 GEAR UP NC Identified Grades Served Annually

<table>
<thead>
<tr>
<th>Grant Year</th>
<th>Academic Year</th>
<th>Grades Served</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year 01</td>
<td>2012-2013</td>
<td>7\textsuperscript{th} and 12\textsuperscript{th}</td>
</tr>
<tr>
<td>Year 02</td>
<td>2013-2014</td>
<td>7\textsuperscript{th}, 8\textsuperscript{th} and 12\textsuperscript{th}</td>
</tr>
<tr>
<td>Year 03</td>
<td>2014-2015</td>
<td>7\textsuperscript{th}, 8\textsuperscript{th}, 9\textsuperscript{th} and 12\textsuperscript{th}</td>
</tr>
<tr>
<td>Year 04</td>
<td>2015-2016</td>
<td>7\textsuperscript{th}, 8\textsuperscript{th}, 9\textsuperscript{th}, 10\textsuperscript{th} and 12\textsuperscript{th}</td>
</tr>
<tr>
<td>Year 05</td>
<td>2016-2017</td>
<td>8\textsuperscript{th}, 9\textsuperscript{th}, 10\textsuperscript{th}, 11\textsuperscript{th} and 12\textsuperscript{th}</td>
</tr>
<tr>
<td>Year 06</td>
<td>2017-2018</td>
<td>9\textsuperscript{th}, 10\textsuperscript{th}, 11\textsuperscript{th}, 12\textsuperscript{th}</td>
</tr>
<tr>
<td>Year 07</td>
<td>2018-2019</td>
<td>10\textsuperscript{th}, 11\textsuperscript{th}, 12\textsuperscript{th}</td>
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</tbody>
</table>

District Collaboration during Budget Development
Leadership in each school district, including the GEAR UP Liaison, GEAR UP Finance Officer, GEAR UP Student Coordinator, and the GEAR UP Family and Community Facilitator should work as a team and lead the creation of a plan that guides the development of the GEAR UP NC budget. Although this group will lead the effort, it should be done in conjunction with the district’s larger GEAR UP Advisory Team. The school district must develop a budget proposal that projects the cost of implementing all GEAR UP program activities in the district for the identified time period. In preparing the budget proposal, cost figures must be reliable and prudent. The school district must include the salary and benefits for the GEAR UP Student Coordinator(s) and GEAR UP Family and Community Facilitator(s) in the annual budget request, which should be no more than $40,000/employee using federal GEAR UP NC funds.

GEAR UP NC Subcontract, Work Plan, and Budget Process Deadlines
The annual GEAR UP NC work plan and budget are due by the school district to the GEAR UP NC State Office by June 1\textsuperscript{st} annually. The GEAR UP NC State Office staff is available to provide guidance and assistance during the GEAR UP NC work plan and budget development process each spring, leading up to the annual deadline. Any delays in submission of the work plan and budget beyond June 1\textsuperscript{st} could result in a delay of issuing an amendment to the GEAR UP NC subcontract.

Annual Review Criteria
In reviewing work plan and budget requests, the GEAR UP NC State Office considers substantial progress made to date by the school district on achieving the national GEAR UP goals and GEAR UP NC objectives; compliance with federal regulations and state guidelines; the rate of expenditures from the prior year to ensure funds are expended in a timely manner; and
additional information on the effectiveness of the school district’s GEAR UP program implementation. Upon the school district’s successful execution of the annual GEAR UP NC work plan and budget, the school district should expend all available GEAR UP NC funds on these proposed GEAR UP activities and services. GEAR UP NC does not provide carry-over funds to the following year’s subcontract amendment. Any remaining funds from the prior year are deducted from the new funding amount requested, and the difference is provided in the amendment to meet the total funds requested.

For example, if in Year 01, a school district receives a GEAR UP NC subcontract for $100,000 and expends only $60,000. Then in Year 02, the school district submits an (ultimately) approved request for $110,000, the $40,000 of unexpended funds from Year 01 is deducted from the $110,000 request, and an amendment for $70,000 to implement the GEAR UP NC program would be issued, bringing the school district’s total funds available in Year 02 to the $110,000 request.

**GEAR UP NC Claim Reimbursement Process**

On a monthly basis, school districts submit documentation of allowable and verifiable GEAR UP NC expenditures through a claim reimbursement process to the GEAR UP NC State Office. The GEAR UP NC State Office then reviews the school district claim reimbursement for accuracy and verifies the related GEAR UP NC expenditures with services entered into the GEAR UP NC Database. If additional clarifying information is needed, the GEAR UP NC State Office follows up accordingly to the appropriate district-based GEAR UP NC staff member. Upon final approval of the Claim Reimbursement Form, the UNC GA accounting office sends a check to the school district. As a reimbursement process, note that the subcontractor, in this case the school district, must initially expend funds on GEAR UP NC activities and services and then request to be reimbursed for these GEAR UP NC expenditures. For example, all GEAR UP NC expenditures, including the GEAR UP Student Coordinator and GEAR UP Family and Community Facilitator salaries must be expended by the school district in advance. The figure below outlines the GEAR UP NC Claim Reimbursement Process.
**GEAR UP NC Claim Reimbursement Process Steps**

**Step 1:** School District GEAR UP Finance Officer receives relevant financial information from district-based GEAR UP NC staff aligned to the GEAR UP NC work plan, budget, approved PAR, and services entered in the GEAR UP NC Database.

**Step 2:** School District GEAR UP Finance Officer submits documentation of allowable and verifiable GEAR UP NC expenditures through the monthly Claim Reimbursement Form to the GEAR UP NC State Office, and maintains records for retention purposes.

**Step 3:** GEAR UP NC State office ensures allowable, allocable, reasonable, and necessary expenses; checks activity information in the GEAR UP NC Database and either responds to the school district with additional questions or approves the claim. If requested by the GEAR UP NC State Office, district-based GEAR UP NC staff must provide additional clarifying information.

**Step 4:** GEAR UP NC State Office processes the claim reimbursement form and the school district receives reimbursement for claim from UNC GA.

**GEAR UP NC Claim Reimbursement Form**

To ensure efficient review and approval of the monthly claim reimbursement process, school districts should provide thorough details regarding the expenditures included on the GEAR UP NC Claim Reimbursement Form. To view the GEAR UP NC Claim Reimbursement Form and instructions on how to complete it, please go to the GEAR UP NC Resources section. For each item for which reimbursement is requested, the date and location of the event, the identified GEAR UP target schools and grades served, the number of participants served, and any other clarifying information should be provided. The GEAR UP NC State Office reviews information listed on the GEAR UP NC Claim Reimbursement Form with service data entered in the GEAR UP NC Database. GEAR UP NC only processes expenditures listed on the Claim Reimbursement Form for activities that have been entered into the GEAR UP NC Database. Additionally, as outlined in the Field Services section, GEAR UP Student Coordinators and GEAR UP Family and Community Facilitators are responsible retaining all necessary records of GEAR UP NC activities and services in the annual GEAR UP NC Documentation Notebook provided by the GEAR UP NC State Office.

**Coordination with the Project Activity Report (PAR)**

To ensure substantial progress on the GEAR UP NC work plan, execution of the GEAR UP NC budget, and to minimize expenditures on non-allowable GEAR UP expenses, school districts are required to submit a Project Activity Report (PAR) outlining the upcoming month’s activities by...
the 15th of each month. The GEAR UP NC State Office reviews the school district’s PAR, may request additional information, and provides final approvals to the school district within five working days.

_Budget Balance Spreadsheet_

On a monthly basis, school districts receive a budget balance spreadsheet from the GEAR UP NC State Office that outlines approved expenditures to date, remaining GEAR UP NC funds, and UNC GA check numbers and check dates for school district reimbursement checks.

_Eligible Budget Transfers_

Throughout the academic year, school districts may identify priorities and activities aligned with GEAR UP NC goals and objectives that were not originally included in the annual GEAR UP NC work plan and/or budget. In addition, some proposed GEAR UP NC activities may come in under cost, making funds available for additional activities related to the program goals and objectives. As these budget transfer needs are identified, the school district must submit the request to the GEAR UP NC State Office through email to gearup@northcarolina.edu. Requests should include specific information regarding the amount of funding, by budget line, requested for transfer to identified budget lines. Budget transfer requests are reviewed by the GEAR UP NC State Office on a case-by-case basis and, if approved, a new Claim Reimbursement Form is issued to the school district reflecting the transfer. Funds included in the salary line for GEAR UP Student Coordinator and GEAR UP Family and Community Facilitator are the only line items not eligible for increase. If a school district chooses to pay for a portion of the $40,000 salary and benefits provided annually for these district-based GEAR UP NC staff, any additional funds may, with pre-approval the GEAR UP NC State Office, be moved to other budget lines.

_GEAR UP NC Compliance with Federal Regulations and Guidelines_

GEAR UP NC expenditures and cost-share must be for expenses in the approved GEAR UP NC work plan and budget which are aligned with the GEAR UP NC goals, objectives, and required services. As a federally-funded grant project, GEAR UP NC expenditures and cost-share must be in compliance with federal regulations, guidelines, and cost principles including Education Department General Administrative Regulations (EDGAR) and Office of Management and Budget (OMB) Circulars, specifically A-87, A-102, and A-133. GEAR UP NC may disallow expenses, either before or after expenses are reported, reimbursed, or verified as cost-share, based on future audit or additional review.

_Federal Cost Principles_

Federal cost principles on allowable expenses state that costs must be:

- _Reasonable and necessary_: reflecting an action that a prudent person would take and generally recognized as necessary for the organization to accomplish a work plan activity, guided by established institutional policies and practices.
- _Allocable_: applied in proportion to relative benefits, as approximated through reasonable methods.
- _Allowable_: connected to the required or permissible services of the federal program.
• **Consistent**: treating anything not allowed by the partner organization as not allowed by GEAR UP.

• **Compliant**: follows limitations and exclusions as stated in federal cost principles, these guidelines, and the annual subcontract/amendment.

**GEAR UP NC Guidelines on Unallowable Expenditures**

In addition to those expenses specifically prohibited by federal cost principles, the following costs are not allowable for reimbursement from GEAR UP NC:

• Annual GEAR UP Student Coordinator salary and benefits (“total compensation”) in excess of $40,000. Any amount in excess must be paid from a non-GEAR UP source. These additional expenditures may be reported as match if this source is non-federal.

• Annual GEAR UP Family and Community Facilitator salary and benefits (“total compensation”) in excess of $40,000. Any amount in excess must be paid from a non-GEAR UP source. These additional expenditures may be reported as match if this source is non-federal.

• Educational field trips must be connected to GEAR UP NC goals and objectives, aligned with classroom activities, and pre-approved by the GEAR UP NC State Office through the Project Activity Report. Only tickets to non-profit or government venues may be purchased using GEAR UP NC funds.

• Costs for entertainment, socializing, incentives, and rewards are not allowable. GEAR UP NC funds may not be used for any portion of an activity that could be interpreted in these categories. For instance, school districts may not use GEAR UP NC funds to attend the ACC basketball tournament, although there may be a college fair component to the program. Additionally, school districts may not use GEAR UP NC funds to go to an amusement park, although there may be science related activities conducted. And gift cards may not be purchased with GEAR UP NC funds for distribution at a workshop to incentivize participation or to reward participants for attending.

• Food may not be purchased for GEAR UP NC activities. The only exceptions are the following instances:
  o Lunch for participants including students and chaperones during an approved GEAR UP NC college visit at a reasonable rate using the campus dining facility. GEAR UP NC can only reimburse for participant lunches that are used and cannot reimburse for participants that are “no-shows” at a program.
  o Snacks for sponsored GEAR UP NC activities during after-school or evening times such as tutoring and family events as necessary. Food purchases for these activities are limited to snacks only and should be reasonable in nature. Prior to purchasing or reporting as cost-share any food and/or drinks in support of the implementation of a GEAR UP NC work plan activity, school districts must secure

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approval from the GEAR UP NC State Office through the established monthly Project Activity Report (PAR).

- Meals for students participating in local summer enrichment programming as approved by the GEAR UP NC State Office.
- Meals for school district staff participating in GEAR UP NC-sponsored professional development that are not covered through the professional development opportunity and are aligned with state reimbursement policies.

Allocate by Eligible Grades
In addition to seeking pre-approval for expenditures through the GEAR UP NC work plan, budget, and the monthly Project Activity Report (PAR) form, school districts can only use GEAR UP NC funds for students and their families in the eligible grades in any given year. For instance, if 6-8th grades are included in an allowable activity and GEAR UP NC is only serving the 7th grade, only one-third of the costs are eligible for reimbursement through GEAR UP NC funds. Similarly, professional development is limited to those school district staff who work with the identified grades in any given year, and the staff who will serve students in eligible grade levels the following year. For instance, in Year 01, GEAR UP NC serves the 7th and 12th grades. Therefore, in Year 01, staff in the identified GEAR UP target schools who work with grades 7, 8, and 12 are eligible for GEAR UP NC services.

Supplement, Not Supplant
GEAR UP NC funds must be used to supplement, not supplant, funds for existing programs. GEAR UP NC funds are additional resources to provide targeted college access services beyond the basic education program. GEAR UP NC funds cannot replace or substitute funds from non-federal sources for existing or previously existing instructional programs or non-instructional services. In addition, GEAR UP NC funds may not be used to substitute or replace funds from other federal or state programs required by law for specific categories of students. State and local funds must be used for all activities that are school district responsibilities. School districts are responsible for all school operating requirements under state and local laws or policy. This includes but is not limited to teacher salaries, administrator salaries, and support personnel salaries; basic classroom supplies and materials; operation and maintenance of school(s); and required state assessments.

Coordination of Services
In addition to the GEAR UP NC program, school districts and identified GEAR UP target schools may be implementing Upward Bound or other available programs serving disadvantaged students. The U.S. Department of Education requires that school districts and target schools participating in multiple programs with similar missions put procedures in place at the school-level to promote collaboration and ensure that students are not being over-served to the detriment of other eligible students who could also benefit from the services of GEAR UP. Collaboration must include processes that minimize duplication of services.
Office of Management and Budget (OMB) A-133 Audit
The University of North Carolina General Administration will request annual certification from all school districts regarding status as to the most recent audit, per OMB Circular A-133.

Cost-Share, or Matching, Requirements
Cost-share (also referred to as "matching" or "in-kind") is defined as the value of third-party contributions to the costs of a federally assisted project not borne by the federal government. GEAR UP is a one-to-one match program, meaning that for every federal dollar received, one dollar of non-federal funds must be provided by the grant project’s fiscal agent. Therefore, cost-share is a required element of the GEAR UP NC program and school districts must commit this match throughout the seven-year project, which was outlined at the time of the grant application on the Partner Identification Worksheet.

Reporting Cost-Share
Federal cost principles and guidelines for expending, documenting and reporting cost-share are the same as expenditures that have been charged directly to the federal grant award. Cost-share must be verifiable in school district’s records, and expenses must be incurred and documented in accordance with EDGAR and OMB Circular A-87. School districts must submit cost-share to the GEAR UP NC State Office on a quarterly basis using a form provided by the State Office. Copies of documentation must accompany the cost-share. To view the GEAR UP NC Cost-Share Submission Form, please go to the GEAR UP NC Resources section.

Documentation of Cost-Share
School districts must maintain detailed records of each cost-share item, including item descriptions, value, and source of funding. Cost-share must be incurred solely to accomplish an approved GEAR UP NC work plan activity. Documentation must show that, were it not for GEAR UP NC, the contribution would not have occurred. For example, the value of a paid counselor’s time can only be reported as cost-share if it is evident that the counselor was compelled to spend the contributed time in order to accomplish a GEAR UP NC work plan activity. Documentation of cost-share should be recorded and maintained by the school district GEAR UP Finance Officer.

Federal Regulations for Cost-Share
Contributions, including cash and third party “in-kind,” can count toward the school district’s cost-share obligation when these expenses meet all of the following criteria:

- Necessary and reasonable for the proper and efficient accomplishment of a work plan activity.
- Verifiable from the school district’s records.
- Allowable under the applicable cost principles.
- Conform to the matching or cost-sharing provisions of EDGAR.
- Not paid by the federal government under another award.
- Not included as contribution for any other federally-assisted project or program.
**GEAR UP NC Guidance on Time and Effort Cost-Share**

Many districts count staff or volunteer time as cost-share. The following guidelines should be followed when determining if time and effort can be counted as cost-share.

- Teacher time may be counted as cost-share if it is uncompensated. For example, the teacher time occurs on a day or at a time that is not included as part of the teacher’s regular contract. If a substitute teacher fills in for a teacher who is away from a classroom to accomplish a GEAR UP NC work plan task during contract hours, the cost for that substitute can be counted as cost-share.

- Volunteer, or “in-kind” time may be counted as cost-share at fair market value. For example, rates an organization would typically pay to compensate an individual for similar work. Individual cost-share contribution forms, or sign-in sheets with language on the bottom indicating that the volunteer is aware that they are contributing their time to GEAR UP NC, must be used to document the time contributions.

**Partner Identification Worksheet Adjustments**

If, over the course of the seven-year GEAR UP NC project, a school district determines that the cost-share originally committed changes in a specific budget category, school districts may submit an adjusted Partner Identification Worksheet that reflects the match changes. If, over the course of the GEAR UP NC seven-year project, the total amount a school district is able to commit is reduced, the school district must submit a new Partner Identification Worksheet indicating this change. Note that, given the one-to-one match requirements, any significant reduction in match contributions could result in a reduced level of federal GEAR UP funding overall or to the school district.

**Records Retention**

In accordance with federal regulations, as stated in EDGAR, relevant GEAR UP NC records must be retained at least three years after the end of the seven-year grant period. Therefore, school districts must retain at least the following GEAR UP NC supporting documentation (but not limited to):

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

**GEAR UP NC Documentation Notebook**

GEAR UP NC provides district-based GEAR UP NC staff with an annual Documentation Notebook that houses supporting materials by month. The school district GEAR UP Finance Officer should retain transactions for GEAR UP NC expenditures and match in accordance with the school district’s established procedures. GEAR UP NC conducts regular site visits to partner school districts and reviews the GEAR UP NC documentation process during those meetings. For more information about the GEAR UP NC Documentation Notebook, please go to the Field Services section.