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# Section 3 Match

## 3.1 Fiscal Match (Dollar-for-Dollar)

GEAR UP schools are required to provide match equal to or greater than the amount expended in granted funds. This means a school with $150,000 award will be required to show matching dollars of $150,000 if the full grant is used. It is the intent of Congress that schools bring together resources locally to advise and assist with college readiness. For every dollar of Federal money, there must be at least one dollar in state, local, institutional, or private money provided as in-kind or cash supporting the GEAR UP project in your school.

**All federal cost principles that guide spending apply equally to matching contributions.** If the use of federal funds is not permissible for a purchase, then the use of non-federal funds for such a purchase is also not permissible as match. Matching contributions must meet the allowable, allocable, and reasonable test, just as they would if federal funds were to be used.Funds or efforts that would be occurring in the absence of GEAR UP are not allowable match.

Table 1 Six Types of Match

|  |  |
| --- | --- |
| **Scholarships**- Financial assistance designated for GEAR UP students.  Type: Cash Match | **Waivers**- The amount of tuition, fees, room, board waived or reduced for GEAR UP students (from tribal or community colleges only).  Type: In-Kind |
| **Cash**- Cash donated to purchase materials, supplies, or services for a GEAR UP project.  Type: Cash Match | **Discounts**- The documented amount on the price of products or services that is waived or reduced for a GEAR UP project.  Type: In-Kind |
| **Time and Effort**- The amount contributed in time, on GEAR UP services, by volunteers or paid staff.  Type: In-Kind | **Donated Items**- The documented value of donated items such as equipment, supplies or use of facilities. Must be from a third-party.  Type: In-Kind |

## 3.1.2 What are the matching requirements For GEAR UP?

* **Dollar-for-dollar match:** Section 404(b) of the Higher Education Opportunity Act requires that at least 50% of the **total** cost of a GEAR UP project is paid with state, local, institutional, or private funds. That is, for each dollar of federal funds received, at least one dollar of non-federal funds must be contributed. This match requirement relates to actual funds spent, not on the total funds granted.
* **Overall match:** Contributions are matched “overall” as opposed to category by category. That is, a school does not need to match federal funds spent within each expenditure category, but the overall dollar amount must be matched.
* **Source of matching contributions:** Matching contributions may be made from any non-federal source, including non-federal grants. Match or cost share requirements may be satisfied by (1) any necessary and reasonable costs paid by the grantee and verifiable in the accounting records; or (2) the value of third-party in-kind contributions.
* **Exception to the rule:** If a school is located on an Indian Reservation and the school receives federal funds “in lieu of taxes,” those federal funds, referred to as Impact Aid Funds, may be used as matching contributions.

A good question to ask when trying to determine whether a specific item or activity qualifies as allowable match is: *“Does the GEAR UP program benefit from this activity or expense and how can I document it?”*

## 3.1.3 Are there any limitations with respect to matching contributions?

* **Match needs to tie back to the Implementation Plan.** This means that as you plan, you are thinking of match. If you ask for $1500, can you see a pathway to provide a portion of $1500 in match? Whose time and resources will be contributing to the service? How will you capture that contribution?
  + If you are using items as match that were developed as a result of having GEAR UP in your school, it may or may not count as match. It will be reviewed by the State Team. If you intend to count it, please provide the date the service originated, and propose it to the State Team. If approved, it should be included in the IP as match. Examples of this include counting the time of someone hired to monitor attendance because the school sees the value of going the extra mile to encourage attendance or hiring a para to assist in classes to help students struggling to keep up. Ask yourself, is this something the school is required to do because of licensing or State law? If the answer is yes, it will likely not be allowable match.
* **All matching contributions must be verifiable in the grantee’s records.**
* **Matching contributions can be counted only one time:** A matching contribution may be counted as cost-sharing towards only one federal project. Multiple GEAR UP grants given to one school during one grant period qualifies as one federal project. If a grantee has multiple federal grants, the same contributions cannot be counted as cost sharing for two or more federal grants.
* **Matching contributions must be incurred solely to advance the goals of GEAR UP:** If matching contributions benefit both a GEAR UP project and another project or entity, the matching contribution must be credited in the proportion that it benefits the GEAR UP project. For example, if a GEAR UP school hires a tutor to work with both GEAR UP students and students that are not in the GEAR UP program, only the time spent with the GEAR UP students may be counted as match. Another example is when a school pays for software that benefits all grades in the school. Only a portion of the cost can be counted-that which covers GEAR UP students.
* **Matching contributions cannot be shifted from one project to another:** Grantees that have more than one federal grant must document match separately for each grant. Matching contributions cannot be shifted from one project to another. However, GEAR UP will allow both an annual GU grant and a summer GU grant that are under the same grant cycle to be tracked at the same time.
* **Matching contributions must occur during the grant period:** Reported matching contributions must occur during the same year as the grant and align with the established GEAR UP year (September 1 to August 31). Additional match reported over the dollar-for-dollar requirement cannot be used to meet future years’ match requirements. However, please report any additional match available. This reduces the need to go back and find additional match if not all the original match submitted is allowed. It also may reduce the match required in later years.
* **Teacher salaries and benefits and certified Counselor’s cannot be counted as GEAR UP match if their contribution is done during the contract day.** However, if they are working beyond their contract day on activities directly related to GEAR UP, that time may be counted. If they are chaperoning after hours, that can be match also.
* **Other school staff’s time** (not certified teachers or counselors) may be counted during the workday if they are working directly on GEAR UP goals. Time and Effort Match Forms should be used to count their actual time.
* If the cost is not allowable under Federal or State rules, then the cost is not allowable as match.
  + For example, the school may have a higher meal rate than the State allows. The difference cannot be counted as match.
  + Entertainment is not allowable, so entertainment the school pays for is not allowable as match.

Please review the following chart for what is allowable or not allowable regarding GEAR UP Match. **Keep in mind that match must tie back to Gear Up services and objectives.**

Table 2 Allowable/Never Allowable

|  |  |
| --- | --- |
| Never Allowable | Allowable |
| Match already being counted for another Grant | % of IT costs associated with use of inventoried computer electronics that GU students use, IT salaries related to maintenance, and actual operating costs associate with IT needs |
| Funding donated from another Federal Source (except for Impact Aid Funds) | Impact Aid Funds that are used to support specific GEAR UP activities and are allowable under all other grant guidelines- for GU-related activities |
| Allowable match that occurred outside of this present grant period | Indirect costs- if your school has an indirect cost agreement with OPI |
| Time and Effort of Military recruiters | Scholarships-for previous year’s GU graduates who actually attend college in the next year |
| Time and Effort from someone who is getting a stipend or gift for their contribution | Fee Waivers from Community or Tribal Colleges |
| Anything that would not be allowable under normal GU guidelines | Use of space- at your school and at other locations for GU activities as long as actual fee schedule exists for public use of the space |
| Alta Care and Private Student counseling services | % of custodial wages and custodial operating costs based on GU regular on-going use of space |
| AmeriCorps or Vista volunteer’s time (they are federally funded) | **Administrator’s time** (Principals, Superintendents) doing GEAR UP activities- Going to GU activities, Taking GU issues to the Board |
| Time and Effort from Talent Search and 21st Century staff | **Administrative Staff time** during work that directly contributes to GU activities in the IP or are required by GU (for e.g. clerks time preparing GU fiscal reports) |
| A certified **teacher’s time** during the contract day-even when GEAR UP related | **Teacher’s time** beyond the contract day-if it is GU related or relates to a Professional Development opportunity that directly benefits and ties back to the GEAR goals such as travel time and travel costs if not paid from GU grant. |
| A **school counselor’s time** during the contract day if they are a certified staff. | A **school counselor’s time** when engaged in GU Activities- *if* they are designated as an administrator or if she/he is classified as a certified counselor and the time engaged in GU activities is after their contract day |
| A **school counselor’s time** on activities that would be occurring in the absence of GEAR UP | **Substitute teacher’s pay** while teacher is on a GU event when GU is not paying for the substitute |
| A **paraprofessional’s time** if they would be doing their job because it is required by State or Federal Regulations | A **paraprofessional’s time** if the position exists to support GEAR UP Goals, or a portion of their time if significant tasks are carried out in support of GEAR UP objectives and the duties are part of the current Implementation Plan and their work is not required by licensing, State or Federal regulations. |
| Discounts that are offered to everyone (BOGO; 20% sale) | Discounts that are GU specific- You asked for a GU discount. |
| Supplies donated to the school for general use without a direct link to GU: Ask “Would these donations have occurred without GU?” | Student time volunteering as interns for GEAR UP tasks |
| School expenditures to buy equipment that it would buy in the absence of GEAR UP. | Student jobs paid by the school who do GEAR UP tasks |
| Bus expenses for **normal** pick up/delivery, including for after school drop off | Bus expenses if added on to cover GU services exclusively (e.g. for after school tutoring) |
|  | Daycare coverage for GU Events |

## 3.1.4 How should grantees document matching contributions?

The following chart provides an overview of the most common kinds of supporting documentation that may be used. A full narrative follows with more details. At a minimum, the supporting documentation should outline the date, the relationship to GEAR UP, and the length of time spent. Whenever possible the signature of the entity providing match should be obtained.

*Table 3 Supporting Documents*

|  |  |
| --- | --- |
| Type of Match | Examples of Supporting Documentation |
| Scholarships or Fee Waivers for the previous year’s senior cohort | Written document prepared by the school listing the student’s name, the scholarship name, and the amount |
| Discounts | Copies of invoices or contracts |
| Time and Effort of Staff | Time and Effort Match Form School Staff  Travel request documents- if applicable  Sign in sheets for GU specific meetings- agendas and minutes also provide the needed details |
| Volunteers Time  (Non-school staff) | Volunteer Sign-In Sheet  In Kind Matching Report |
| School Staff’s Time | Time and Effort Match Form  Attestation  School Travel Vouchers |
| Donations | Volunteer sign in Sheet or In-Kind Matching report  Receipts if available  Written, Signed, and Dated Statement that donation is for GEAR UP  Award Notification for Private Grants |
| Indirect Cost Rate | Annual Statement from OPI website- “Approved Indirect Cost Rates”  http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting |
| Facilities Usage  Custodial/utility Costs associated with GU space | % of Current year depreciation expenditure found on the annual Financial Trustee Report  Expenditure detail ledgers from General Fund or Impact Aid fund and payroll reports for specific custodian- Match Capture Help Form in GEARS |
| Technology Usage  IT costs and overhead | Match Capture Help form in GEARS-current inventory list from IT department, Expenditure detail ledgers and payroll information from General Fund or Impact Aid funds |
| Bus Usage | Daily Usage Rate (Quote from Bus Company and gas receipts)  Mileage Rate (School’s established rate for all bus activities – if one does not exist then current approved OPI rate of $1.80 per mile) |
| Bus Drivers Time or Mileage | School’s pre-authorization trip ticket  Bus Driver’s Log at end of trip |
| Substitute Teacher’s Pay | Substitute request form |
| College Visits or Special Events | Flier, Printed program, Itineraries, Agenda |
| Facility Use somewhere else | A formal statement of their rental costs |
| Miscellaneous | Invoices, Receipts, Contracts, Email from provider, Outlook Calendars |

All match must be entered/tracked and summarized in GEARS and each match entry needs to be supported with actual documentation and submitted to OCHE as part of the fiscal reporting process.

Tips for Entering Match into GEARS are available in GEARS under the “Add Match” screen at the top right corner. We encourage that you review that help screen before entering match into GEARS.

To avoid a potential audit penalty, the kind of funds used as match (school district general funds, private funds, or in-kind match) should be noted in the supporting documentation or correctly identified in the match entry in GEARS. Expenditure reports from the school’s accounting system, invoices, Time and Effort Logs, timesheets, and activity sign-in sheets/logs that document the date and activity/purpose are some of the types of documents that can be used as documentation.

* **Scholarships or Fee Waivers:** . The State office will need the name of the student, the name of the scholarship, and the amount awarded to the student. If a student receives a four-year scholarship or fee waiver, divide it by four because only the first year can be counted as GEAR UP match. If the school will give you a list of scholarships, you can attach that to a scholarship spreadsheet.
* **Discounts:** A discount of the cost of services or supplies may be counted as match, if it is not a discount offered to everyone. Discounts that you ask for and receive in behalf of GEAR UP should be documented on the invoice or within the contract. Ask for discounts from guest speakers, on licenses, on supplies, or even books used for test preparation. Some vendors may agree to a lower price, others may agree to offer free items because of your large purchase.
* **Valuation of in-kind contributions:** “In-kind” refers to contributions that occur which are valuable to the program but for which NO CASH exchanges hands and no expenditures are recorded in the school’s accounting records. In most cases, in-kind matching contributions are made by third parties for services, supplies, travel expenses, or facility usage for GEAR UP- related activities. All in-kind matching contributions must be supported by documentation that shows how the value of the contribution was derived.
* **Donated Time** 
  + If the in-kind match relates to volunteer services, a description of the activity as well as type of duties performed, date of the activity, name and signature of the volunteer, and the number of hours worked must be noted. The per-hour rate for volunteer chaperones and/or other general volunteer services is updated annually and can be found at <http://www.independentsector.org/volunteer_time> (use the hourly rate given for the state of Montana). The rate remains constant for a full school grant period. The State Team will look up this rate and provide the current rate at the start of each grant year.
  + Volunteer services furnished by professionals, technical personnel, consultants, and other skilled workers may be counted as match if the service is a necessary part of the program. For example, professionals (doctors, lawyers, etc.) volunteering at a career fair or in a job shadowing program may be matched at their professional salary. Rates for professional volunteer services must be consistent with those paid for similar work in the local labor market.

 The GEARS match system automatically applies 30% to all salary or donated pay entered in the system, so please do not include benefits when entering personal service costs into GEARS. The benefit contribution will update in your Matching Contribution report.

* + - Since many schools, as part of their GEAR UP program, offer college visits or host college recruiters, the current volunteer rate can be used to calculate the value of college recruiter time at: <http://www.independentsector.org/volunteer_time> (use the hourly rate given for the state of Montana).
  + *The person or organization providing the contribution must sign the in-kind form.* Fill in as much information on the in-kind form as possible to limit the imposition on the contributor’s time.
  + **During the planning process of events, be thinking about match. Gather as much information or supporting documentation prior to the event as possible.** There are three forms to choose from when capturing match for an event. Regardless of the form you use, GU will require actual signatures, so plan and have these ready before events happen.
    - 1) Complete **Form 9A Sign in Sheet Match- Actual Rate** when capturing match for a group of people whose wages you know. For example, use this during your monthly GEAR UP Team Meeting. It’s an easy way to capture the time of many people at once. By signing the form staff attest that their work is for the GEAR UP project and students. (See Appendix of Commonly Used Forms.)
    - 2) For one event you can capture volunteer time for planning, set up, having the event, and cleaning up. In this case, you may not want to capture wages, instead you want to use **Form 9B Sign in Sheet Match- Volunteer Rate**. (See Appendix of Commonly Used Forms.)
    - 3) **Form 7 In-Kind Match Report** is a good form to use when you are capturing someone’s time who also made a material donation in support of GEAR UP; this form allows you to capture time spent traveling to your school to provide services, as well as food or motel. **The key to using this form is to get the information from the volunteer.** If possible, obtain copies of receipts. If not, you may ask them to provide a fair market value of any supplies. It may be helpful to speak to the federal accountant for advice using this form. (See Appendix of Commonly Used Forms.)
  + When an employer other than the grantee furnishes the services of an employee, these services shall be valued at that employee’s regular rate of pay.

There is another match form that can be used to capture administrative staff’s monthly time and effort spent doing GEAR UP specific tasks. **Form 10 Time and Effort Match** is most often used by staff like your principal, superintendent, and clerk. It is used to track the time they spend each month doing GU specific tasks. Some common examples will be when the administrator attends the Monthly GU Meeting, or participates in GU planning. A clerk may count their time spent reconciling GU expenditures with the liaison, but not their time doing the normal activities of their job. (See Appendix of Commonly Used Forms.)

* **Donations**
  + Donations counted as match must have been given in support of GEAR UP. This means general donations cannot be used as match.
  + There are many physical things that people may donate to GEAR UP that you can count. For example, a guest speaker may bring several handouts to distribute to students. Ask the speaker to provide the fair market value of the handouts. During a college visit each student may be given a bag of promotional items. You can ask the person you are working with to provide a valuation of the items, withholding the cost of promotional items that are entertainment (for e.g. frisbees are frequently a promotional item at universities). Promotional items, like catalogues, pens, stress balls, can add up, and are match. **Form 7 In-Kind Match Report** is the form to use when you are capturing a material donation made in support of GEAR UP. (See Appendix of Commonly Used Forms.)
  + Equipment usage is an allowable matching expenditure. The valuation of equipment usage is based on usage hours and fair market value. For example, someone lets GEAR UP use microphones for free for an event and the usual cost is $50 hour. Use **Form 7 In-Kind Match Report**
* **School’s Approved Indirect Cost Rate Used as Match**
  + An indirect cost (IDC) is a cost incurred for a common or joint purpose benefiting more than one cost objective but not readily assignable to the specific programs benefited. IDCs are pooled and charged by allocation to various programs.
  + GEAR UP federal requirements state that a GEAR UP grantee may charge as match indirect costs of eight percent (8%) or the grantee’s OPI negotiated indirect cost rate–**whichever is less**–of allowable GEAR UP federal funds expended. The grantee must have an approved indirect cost rate agreement in order to use this as qualifying match, and a copy of this approved rate must be included in the match documentation submitted with the school’s final fiscal closeout report. **(See** **Figure 3-4)**

Figure 3- 1 Indirect Costs



* + All other services provided by the school must be **specifically identified** to be used as match. For example, the district clerk’s time spent preparing GEAR UP quarterly and final fiscal closeout reports could be counted for additional match because the actual time can be identified. However, if the district clerk is part of the indirect cost calculation and the school uses the IDC as match, the district clerk’s time cannot be used as match.
* **Form 8 Facility and IT Maintenance Match** is designed to assist schools with capturing facilities usage. Only areas of the school that can be identified as regular/daily use in the GEAR UP program can be captured as match. Determining a percentage that can be applied to monthly/ annual utility and custodial costs paid with school’s general funds can be determined by finding the square footage of the room(s) used divided by the total square footage of the building. Identify each area individually showing the details of the calculation and a short description on why it qualifies as match. (See Appendix of Commonly Used Forms.)
  + ***Liaison’s office space always qualifies as match.*** The school signed a Memorandum of Agreement (MOA) stating that the school will provide office space for the GEAR UP Liaison. Therefore, this space automatically qualifies as match, whether the space is an actual office or the use of a classroom after or between class offerings. The actual size of the room can be used for this calculation, or an 8-foot by 12-foot space would be reasonable.
  + Areas such as computer labs or classrooms can also be counted as match if they are used daily for GEAR UP-related activities. (This does not count general education courses.) It includes classroom use for afterschool tutoring, Dual Enrollment courses, and new courses developed as a result of having GEAR UP in your school.
  + Once a percentage of space is determined for each area identified as regularly used for GEAR UP activities, that percentage can also be used to capture match for utility costs and custodial costs associated with the space.
  + Facility use donated by a third party is allowed as match and can be based on a per-hour rate, if the third party has signed the In-Kind Form and a copy of their established rates are attached.

|  |
| --- |
| Example: |
| Actual utility cost starting in September to current date associated with the liaison’s office space equals times percentage of space used. |
| Actual custodial cost (wages or supplies used) for the same time period associated with the liaison’s office space times percentage of space used. |

The maintenance of, and costs related to technology upkeep, can be captured as match. **Form 8 Facility and IT Maintenance Match** is designed to calculate the allowable percentage of costs for you. Technology includes devices such as computers, iPads, and Chromebooks. The form is used in conjunction with backup documentation (*see below*).

* To be eligible the devices must be accessible to and used by GEAR UP students and/or GU paid staff.
* The match will be a percentage of the salary/wages of IT professionals from September 1 through current date and the operating costs of the IT department for the same timeframe.
* To get the percentage, the total number of devices used by GU Students and paid GU staff divided by the total numbers of devices in the school.
* Once the percentage is determined, it is multiplied by the IT staff wages and operating costs. This match entry in GEARS can be updated as earned throughout the grant period.
* The form does all the calculations for you.
  1. An inventory list of computers and devices with their location noted, and identified as student or staff, **is required** to justify the percentage applied to overall technology costs.
  2. A payroll accounting ledger or IT accounting ledger with payroll detail included is required for documentation.
  3. An accounting ledger is required to document year to date operating costs of the IT department.

Technology Match Documentation

* **Bus Usage:** The use of a bus and bus driver’s time can be counted as match for travel outside the normal daily school delivery. However, most after-school programs would fall under normal school delivery. There are two ways this rate can be determined, but a school must choose one option and use it consistently over the total grant period. Either:
  + **Daily Usage Rate** is a flat rate for the use of a bus. The company that owns the school buses can determine this rate; [www.busbank.com](http://www.busbank.com/) can be visited for current rates, or a privately-operated bus company can be called to obtain a quote on chartered bus services. If a school uses a flat rate, it can also include the actual gas expenses for the trip; fuel receipts would therefore be required; or
  + **Mileage Rate** is a rate that is applied to the total number of miles traveled. This rate considers maintenance costs on the bus and the cost to operate the bus, so gasoline costs would not be counted. The company owning and operating a school’s buses would establish this rate or if the school uses a standard rate to allocate costs to other programs then that same rate should be used. Actual school records that document the date(s), location, purpose, and school authorization for the trip need to be supplied to document these trips.
  + **Bus driver’s time or mileage** related to GEAR UP travel event needs to be supported by school records such as a pre-trip authorization form or after trip school report listing-the purpose of the trip, location, mileage driven, dates/times, and name of bus driver.
* **Substitute Teachers:** If GEAR UP is not paying for the substitute, the school may use the cost of a substitute as match when the teacher is on a GEAR UP trip. The school’s Substitute Request Form may be submitted.
* **College Visits and Special Events:** A large portion of matching contributions can come from college visits and special events. Itineraries, agendas, flyers, invitations, printed programs, etc., can be used as supporting documentation for match.

It is impossible to list every possible source of match a school might use. If you need assistance on determining if your match is allowable or have questions about how to document it, the federal accountant and school grant manager are available to assist. Here are some other miscellaneous possibilities:

* Educational resources and supplies used by the program but paid by non-federal funds or donated by a private party.
* Office equipment and specialized equipment for specific activities, i.e., sound system, microphones for special assemblies.
* Time spent by volunteers on tutoring, mentoring, assisting with program activities, speakers that encourage higher academic achievement, or presenting information about college options and financial aid.
* Additional professional development activities related to the three GEAR UP goals for teachers and others initiated through GEAR UP but not paid with GEAR UP funds.
* Annual licenses or start-up costs for software and/or databases used to capture required student information.
* Parental involvement and student award activities: Kitchen staff preparation and serving time can be counted as match, as well as janitor time for cleanup. If food for the activity is not being paid with GEAR UP funds, it can be used as match.
* Funds raised by clubs and other non-federally funded programs offered in the school which meet the goals and objectives of GEAR UP may be used as match, as costs associated with supplies, advisor time, etc. However, federally funded programs such as Talent Search and 21st Century cannot be used as match.

## 3.1.5 Quarterly or Monthly Reporting of Match

* **Matching Reports** **and Documentation** - Two matching reports from GEARS are required along with all the supporting documentation for items claimed match.
  + List Match Report: Print or copy and paste your full match list that ties back to your supporting documentation.
    - Please ensure there is a supporting document for each item listed on this report and that supporting documentation is in the same order presented on the match list with assigned ID numbers written directly on all supporting documentation.
  + Matching Contributions (In-Kind) Report (Matching Contributions for Budget Year): Print your current budget year matching contributions (organized by match category) with detailed match totals.
  + Supporting Documentation for Claimed Match:
    - Volunteer Sign in Match **Form 9B** or “In-Kind Matching Reports” must be submitted for in-kind match. Reports must include the signature of the person donating his/her time, travel, supplies, etc., and must include activity date/s and description.
    - The Time and Effort Match **Form 9A or Form 10** for school staff must be submitted for staff who are not paid with GEAR UP funds who are counting their time and effort working on GEAR UP activities as match.
  + *Documentation for Cash Match* (invoices, receipts, etc.). Documentation should prove purchase with general school, local, institutional, or private funds and not with GEAR UP or other federal program dollars (an exception is Impact Aid Funds).

In some cases, the school may need to provide an attestation statement certifying that a staff’s time and effort is not required by State or Federal regulations. **Form 1 Attestation** is used when the school wants to use the time and effort of staff who’s role appears to be required, for example someone monitoring attendance or paraprofessionals. Many paraprofessionals are required, as when the class size is too large or and IEP is in place. When a staff is required, their time and effort during the contract day cannot be counted as match because this would be an example of GEAR UP supplanting existing services. Since the use of GEAR UP funds is not allowable in this case, neither is the use of this as match.

If the State team has any concerns, they will request that the liaison have the school’s Superintendent complete **Form 1 Attestation**. (See Appendix of Commonly Used Forms.)

## 3.1.6 What are the consequences for failure to provide matching dollars for the GEAR UP funds spent?

Failure to provide adequate match to meet federal expenditures or providing match that does not meet the program objectives can result in GU only releasing the amount of reported grant expenditures that have been matched or a request to refund OCHE for any federal funds advanced during the grant period over documented match. It could also result in a reduction in the next year’s award amount, removal of items purchased with GEAR UP funds, or denial to award further GEAR UP funds to a school, i.e., removal from the GEAR UP program.