

FAIRMONT STATE BUDGET

BUDGET EXPLANATION

Each year the Fairmont State GEAR UP Office will develop a budget for each of their partners including the Local Educational Agencies (LEAs). The budgets that are given to the LEAs are based on the services that need to be provided to meet the federal rules and guidelines as defined by the U.S. Department of Education and the size of the school. Fairmont State will also determine products that are sustainable and needed in the schools to provide services to students which can be bought in large quantities at a discounted price. The funds needed for these products will be kept at the Fairmont State GEAR UP Office and be used at their discretion.

Once the Fairmont State GEAR UP Office has determined the appropriate amount of funds to be disbursed to the LEAs, a WV-48 agreement and county contract will be created and mailed to the fiscal officers within the county. The fiscal officer will then get the appropriate signature of an authorized individual. Once this agreement is signed and returned to the Fairmont State GEAR UP Office, the budget for the school year will run September 1st of that year through August 31st of the following year. The budget will need to be coded in the Fairmont State fiscal system so therefore, a budget development form will need to be devised. This form will need items broken into the object codes as follows:

ALLOWABLE & UNALLOWABLE COSTS

Oversight of grant funds is important and begins with understanding which costs are allowable and unallowable according to the U.S. Department of Education.

Allowable costs are those costs that are permitted by the laws, regulations, principles and standards issued by the U.S. Department of Education and other authoritative sources. It is imperative that each county review the budget with their GEAR UP schools to ensure that the products and services that are being planned are allowable. If there are any uncertainties as to whether the purchase is allowable, contact the Fairmont State GEAR UP office and we will help with the determination. In the process of determining if a cost is allowable ask questions such as:

- ✓ Is this necessary to the implementation of the program.
- ✓ Reasonable enough that a prudent person would allow the purchase (Reasonable).
- ✓ Allocable to the objectives of the grant.
- ✓ Compliant with the rules and regulations of the grant (Allowable).

Unallowable costs are a little more difficult to define, but are those costs that are not allowable based on the rules and regulations governed by the U.S. Department of Education and other authoritative sources. Any unallowable purchases must be purchased with non federal funds. Again, if there are any questions please contact the Fairmont State GEAR UP Office before making the purchase, so that there is not an audit finding. If for some reason there were items purchased by your county or school with GEAR UP funds that was an unallowable purchase, then your county or school will be responsible for paying back the amount of GEAR UP Funds used in the purchase of.

FAIRMONT STATE MATCHING

MATCHING COMPONENT

GEAR UP is a dollar for dollar match program. We are required per Federal Guidelines to match each dollar that is awarded to our institution. The annual dollar amount which needs to be met is established based on the information that Fairmont State submitted in their original grant proposal, regardless of the expenditures for each year. Exceptions to the annual obligation requirement may be made by our Program Officer at the U.S. Department of Education. Each Local Educational Agency (LEA) is also obligated to provide match to the project as turned in during the grant writing process, on the Partner Identification Form and Cost Share Worksheet. The LEAs agreed to provide match based on the estimated budget, services and products that their counties would receive.

Match contributions may be obtained by non federally funded services or products that meet GEAR UP goals and are allocable, allowable and reasonable. It is at the discretion of Fairmont State GEAR UP whether the match being submitted to our institution can be counted toward the matching requirements of the U.S. Department of Education.

Match is broken down into two categories by Fairmont State GEAR UP: Personnel and Non-Personnel.

PERSONNEL MATCH

Personnel match is time donated by personnel at the GEAR UP schools or county board offices and is reported on a quarterly Effort Turnaround Report (ETR). This report is a form which was designated as an official GEAR UP form, which requires the personnel to keep track of their time donated to the GEAR UP grant each day of the month. The forms are collected and the information which is provided on the ETRs is reported to the U.S. Department of Education annually by Fairmont State GEAR UP.

Examples of Personnel Match which can be counted include:

- Unpaid work performed outside of the normal work day for GEAR UP cohort teachers.
- County Employees who are not normally paid to perform services which are sponsored by GEAR UP.
- Organizational Meetings or Classes that are a result of GEAR UP or meet GEAR UP goals where teachers enhance their classroom instruction and/or environment.
- Clubs and Organizations that involve GEAR UP students and are organized by a GEAR UP teacher or county personnel.
- Motivational Activities outside of the normal workday.
- Data Collection and Reporting for academic reasons.
- Parent Teacher Conferences or Phone Calls where the GEAR UP student's academic progress is discussed.
- Educational Field Trip activities where time is spent after the normal paid work day hours.

NON PERSONNEL MATCH

Non-Personnel match is comprised of time or materials that are performed, discounted or donated, by outside individuals and organizations or companies. This information is collected on the Fairmont State Non Personnel Form. The match can be sent in to the Fairmont State GEAR UP Office at any time of the year. This information will also be reported annually to the U.S. Department of Education by the Fairmont State GEAR UP Office.

Examples of Non Personnel Match which can be counted include:

(discounts must be above and beyond that of the normal educational discounts provided)

- Non Federally Funded grants which meet GEAR UP Goals and Objectives.
- Initial purchase of equipment purchased by county or school funds for use in the GEAR UP classroom or labs where GEAR UP students will be using them regularly.
- Supplies/Materials that have been donated or discounted for use in the classroom or for a specific GEAR UP event.
- Space that has been donated or discounted by an entity, other than your county office, who normally charges for the usage of the facility.
- Food that has been donated or discounted by vendors for consumption at GEAR UP activities.
- Prizes that have been donated or discounted for giveaways at GEAR UP events or as incentives.
- County or School funds used to provide materials and services to GEAR UP (i.e. faculty senate monies, Step 7, copies, postage, telecommunications, tutors, etc.)
- Registrations paid for teachers or students to attend educational events.
- Bussing costs (i.e. drivers, gas and mileage)
- Sub costs for GEAR UP teachers for GEAR UP events.
- Speakers and Trainers who typically charge and are providing their services for free or at a discounted price.

VOLUNTEER TIME

All time spent on the GEAR UP Project by people who are volunteering their time may be turned in as match for the program. The county or school will need to gather the person's information such as: their name, title, address, signature, event title, date of event, etc. This information can be captured on the Program Match Requirement Form. Once Fairmont State GEAR UP receives the information from this form, they will calculate a dollar amount for the hours that services were rendered. The amount will be calculated by using the title of the individual and the average salary for his/her position based on information from the Independent Sector and U.S. Department of Labor website, for the state of West Virginia.

Examples of Volunteer Time which can be counted include:
(services provided by volunteers CANNOT be a part of their regular job duties)

- Speakers who work for local agencies.
- Volunteers who help at GEAR UP events.
- Career Fair exhibitors.
- Outside vendors who have provided services to your program for free to perform services specifically for the GEAR UP program.

Matching contributions can only be counted towards one Federal Project. It is cumulative match, so at any time the information can be turned in to the Fairmont State GEAR UP Office. Fairmont State GEAR UP will be able to accept match contributions until the end of the six year grant cycle (2011). All match must be documented in detail and reported on the correct Fairmont State GEAR UP forms.

FAIRMONT STATE RECORD RETENTION

DOCUMENTATION AND RETENTION REQUIREMENTS FOR RECORDS

According to Federal Guidelines, it is imperative to keep ALL records pertaining to the grant on file and easily accessible for at least three (3) years following the closeout date. The date that Fairmont State GEAR UP records may be disposed of will be determined by Fairmont State, and the institutions involved with the grant will be notified of that date.

Exact information pertaining to the retention and access requirements is referenced in the Office of Management and Budget Circular A-110.

Financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three (3) years from the date of submission of the final expenditure report (OMB Circular A-110, C.53.(b)).

Records should not only be accessible, but should be kept in orderly fashion where as little research to find the corresponding documents, has to be performed. By using the check off sheet which has been developed for use in the counties, the storage of event documentation should be more organized.