

MEMO

September 29, 2014

From: MinSun Park, Research Administrator, NSHE Sponsored Programs & EPSCoR Office

To: GEAR UP PI's and Ambassadors,

Office of Sponsored Projects, University of Nevada Reno,

Office of Sponsored Programs, University of Nevada Las Vegas,

Grants & Budget Office, Nevada State College,

Grants & Contracts Office, College of Southern Nevada,

Grants Office, Truckee Meadows Community College,

Grants Office, Great Basin College

CC: Lori Brazfield, Director, NSHE Sponsored Programs & EPSCoR Office

Renee Davis, NSHE GEAR UP Program Director

Re: GEAR UP Cost Share / In-Kind Match Documentation

NSHE GEAR UP Subgrant Recipients are required to match dollar-for-dollar contributions for their federal funds spent. All non-federal funds and in-kind services used as match contributions must be accurately documented and verifiable. To avoid a potential audit penalty, all match contributions should be noted in supporting documentation.

1. In compliance with U.S. Department of Education GEAR UP Program Specific Requirements for Cost Share / In-Kind Match Reporting and Documentation, Nevada Department of Education (NDE) requires all NSHE GEAR UP Subgrant Recipients must submit **supporting documentation** in reporting cost share / in-kind match on a **semi-annual program year basis** to NDE Office through NSHE SPO.
This is an additional reporting requirement to the Interim and Final Program Reports.
2. All supporting documentation for match contributions **MUST** be reviewed, certified, and signed by institutions' Office of Sponsored Projects/Programs or Grants Office.
3. **Submission format of the supporting documentation:**
Electronic submission is only accepted. All supporting documents should be scanned and made as **one pdf file** with a **cover letter** on institutions' letterhead. The supporting documentation file should be attached in Interim and Final Program Reports and submitted together.
The cover letter should be provided and signed by institutions' Office of Sponsored Projects/Programs or Grants Office. The cover letter should include following information: NSHE subaward number, period of cost share / in-kind match, amount of match contributions, and certification statement for cost share reporting and supporting documentation.
4. No specific or mandatory forms are required for the supporting documentation. However, GEAR UP PI's and Ambassadors should follow their institutions' policies and procedures on Cost Share / In-Kind Match Documentation. Following types of supporting documentation per budget categories are suggested and required by Nevada Department of Education.

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- (1) **Salaris and fringe benefit contributions:** Consolidated effort report from institutions' effort reporting system or database.
- (2) **Travel:** Copy of signed Travel Claim form for NSHE employees is required. Travel expense report from institutions' accounting system can be additionally considered.
- (3) **Materials /Supplies/ Food/Conference registration/ Other non-federal cash contributions:** Expense report from institutions' accounting system, copy of Spreadsheets to track match contributions.
- (4) **In-kind Match:** "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 a sub-recipient's institution's accounting system. 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. In-kind match documents should include following information:
 - Description of items and description of use
 - Name of donor(s) with an authorized signature
 - Date donated
 - Description of method used to determine value
5. This requirement is in effect for the FY14 GEAR UP Subgrant Final Program Report (due on October 31, 2014) and future program reports. However, the sub-recipients should provide supporting documentation for the first year GEAR UP Subgrant which program period was September 1, 2012 – August 31, 2013.
6. If any questions, please contact MinSun Park, Research Administrator, NSHE Sponsored Programs & EPSCoR Office at minsun_park@nshe.nevada.edu or (702) 522-7074.