**OKLAHOMA GEAR UP**

**COST PRINCIPLES FOR PARTNERSHIP SUPPORT AWARDS**

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| **Items of Cost**  | **OMB Uniform Guidance, Circular 2 CFR, Part 200** |
| Advertising (See Public Relations)  | Allowable Recruitment of grant personnel; procurement of goods and services; and disposal of surplus materials except when disposal cost is reimbursed.Unallowable Other advertising costs not specified above; cost of meetings and related activities including, displays, demonstrations, exhibits; cost of space rental; salaries/wages for employees doing set up, demonstrations, and briefings; cost for promotional material and gifts; costs for solely promoting the governmental unit.  |
| Advisory Councils or Committees | Unallowable - includes travel to advisory board meetings, stipends for attendance, food costs, etc. |
| Alcoholic Beverages  | Unallowable  |
| Alumni/ae Activities  | Unallowable |
| Audit Costs and Related Services | Allowable: audits required by and conducted in accordance with the Single Audit Act (OMB Circular A-133).Other audit costs are allowable if included in a cost allocation plan or indirect cost proposal; or with prior specific approval as a direct cost. |
| Awards for Recognition  | Allowable when reasonable in cost and when necessary to accomplish program objectives. Acceptable awards and incentives include certificates, plaques, ribbons, and small trophies nominal in cost (less than $25 ea.), or inexpensive instructionally-related items such as pens/pencils to be used in the classroom. |
| Award Ceremonies  | Not Addressed – Seek Permission |
| Bad Debts  | Unallowable  |
| Charter Bus | Allowable if needed to transport students to GEAR UP sponsored college tours and evidence that district transportation is not available is clearly documented and on file. |
| Commencement & Convocation Costs  | Unallowable |
| Communication Costs (includes telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like)  | Allowable   |
| Compensation for Personnel Services (includes salaries, wages, and fringe benefits)  | Allowable if costs are reasonable, comparable for similar work, and charges are supported with time distribution records or other documentation as stipulated in Section 8. Unallowable costs that constitute personal compensation. |
| **Items of Cost**  | **OMB Uniform Guidance, Circular 2 CFR, Part 200** |
| Conferences and Meetings  | Allowable where the primary purpose is the dissemination of technical information. This includes meals, transportation, rental of facilities, speakers’ fees, and other items incidental to such meetings or conferences. District must follow their travel policies or the state travel policies, whichever is more restrictive. |
| Contingencies  | Unallowable Exclusion: self-insurance reserves, pension plan reserves, post­retirement health and other benefit reserves.  |
| Contributions and Donations (See Donations and Contributions)  | Unallowable  |
| Curriculum Supplies and Materials | Allowable for core content courses as long as it is supplemental and not supplanting. |
| Displays, Demonstrations, and Exhibits  | Unallowable unless approved by OK GEAR UP staff |
| Donations and Contributions  | Unallowable  |
| Employee Health, and Welfare  | Allowable  |
| Employee Service Awards  | Unallowable  |
| Entertainment (including tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities). | Unallowable unless approved in the Federal award. |
| Equipment and Other Capital Expenditures(May include ancillary charges such as taxes, duty, protective in transit insurance, freight, and installation) Equipment is defined as an article of nonexpendable, tangible property having a useful life of more than one year and an acquisition cost of $500 or more. | Unallowable  |
| Executive Lobbying Costs  | Unallowable  |
| Field Trips  | Allowable as long as they are directly related to core curriculum or college tours  |
| Fines and Penalties  | Unallowable, except when incurred as a result of compliance with specific federal award provisions. |
| Food/Meals  | Allowable if related specifically to technical assistance, generally unallowable see guidelines. |
| Fringe Benefits  | Allowable  |
| Fundraising and Investment Management Costs (Including financial campaigns and solicitation of gifts, donations, and contributions, etc.) | Unallowable1. Costs of organized fund raising and similar expenses incurred to raise capital or obtain contributions.
2. Training on fund raising.
3. Decorations for fund raising events.
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| Furniture | Unallowable |
| Gifts or Items that appear to be Gifts i.e., gift cards to be given away for participation or incentives | Unallowable  |
| Goods or Services for Personal Use  | Unallowable  |
| Gratuities or Tips  | Unallowable  |
| Hospitality Rooms  | Unallowable  |
| Housing and Personal Living Expenses  | Unallowable  |
| **Items of Cost** | **OMB Uniform Guidance, Circular 2 CFR, Part 200** |
| Insurance and Indemnity  | **Insurance** Allowable: 1. Insurance required or approved and maintained pursuant to the Federal award.
2. Insurance in connection with general conduct of activities (type, extent and cost of coverage are in accordance with policy and sound business practice).

Costs incurred because of losses not covered under nominal deductible insurance and minor losses not covered by insurance.1. Contributions to a reserve for certain self-insurance programs.
2. Actual claims paid for workers' compensation, unemployment compensation, severance pay, and similar employee benefits.

Unallowable 1. Actual losses which could have been covered by permissible insurance unless provided for in this circular.
2. Commercial insurance protecting against the contractor for correction of contractor's own defects in materials or workmanship.
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| Interest | Allowable 1. Financing costs (including interest) paid or incurred which are associated with the allowable costs of building purchase, construction, or remodeling completed on or after October 1, 1980.
2. Financing costs (including interest) paid or incurred on or after September 1, 1995, for land or associated with otherwise allowable costs of equipment.

Unallowable 1. Costs incurred for interest on borrowed capital or the use of the governmental unit's own funds, except as specifically provided for in Section .
2. Interest attributable to fully depreciated assets.
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| Investment Management  | Allowable if for pensions and self-insurance funds.Unallowable if solely to enhance income. |
| Labor Relations  | Unallowable  |
| Leadership Development | Allowable |
| Legal Expenses  | Allowable when required for the administration of the grant program. Unallowable for legal expenses for claims against the federal or state government and retainer fees.  |
| Legislative Expenses and expenses for similar governmental bodies (such as school boards)  | Unallowable  |
| Lobbying  | Unallowable  |
| Losses on Other Awards  | Unallowable  |
| Maintenance, Operations, and Repairs  | Unallowable  |
| Materials and Supplies  | Allowable  |
| **Items of Cost** | **OMB Uniform Guidance, Circular 2 CFR, Part 200** |
| Meetings and conferences(Includes rental of meeting space and equipment; supplies/materials/consultant fees, etc.)See “Conferencing and Meetings” | AllowableCosts for the dissemination of technical information, including costs of meals, transportation, rental of facilities, speakers’ fees, and other items incidental to such meetings or conferences.Unallowable Grant funds may not be used to pay for souvenirs, memorabilia, promotional items, (i.e. giveaways) or gifts. |
| Memberships  | Allowable 1. Membership in business, technical, and professional organizations related to the grant program. Membership must be in the name of the grantee organization and not in the name of an individual.

 Unallowable Membership in any social organization or organizations substantially engaged in lobbying  |
| Memorabilia  | Unallowable  |
| Mentoring | Allowable if directly related to the GEAR UP Project. |
| Motivational Speaker | Unallowable |
| Professional and Consultant Services | Allowable with prior specific approval from OK GEAR UP. Professional and consultant services are allowable only when provided by non-employees and when the grantee organization does not possess the expertise. No individual can serve as a consultant and Consulting Company must maintain $1 million of liability insurance. |
| Professional Development | Allowable for costs related to Professional Learning Communities ONLY. |
| Promotional Items.  | Unallowable  |
| Public Relations  | Allowable1. Costs specifically required by the award.

 Unallowable 1. Costs of public relations designed solely to promote the district.
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| Publication and Printing Costs (includes distribution and mailing of publications) | Allowable if specifically required by the award. |
| Rent of Facilities or equipment | Unallowable |
| Scholarships and financial aid costs | Unallowable- Oklahoma received a scholarship waiver and uses OKPromise as its scholarship component.Allowable for course fees, and books not covered by state monies. |
| Selling and Marketing  | Unallowable unless as allowable public relations costs or as allowable proposal costs.  |
| Social Activities  | Unallowable unless GEAR UP approved activity such as college tours. |
| Souvenirs  | Unallowable  |
| Stipends for Non-Employees (i.e., participant support costs) and teachers  | Allowable. Stipends cannot be more than district negotiated federal stipend rate used for other federal programs. Teachers cannot be on contract time.  |
| Student Activity Costs  | Allowable only if directly related to GEAR UP activities, i.e., HEROS Student Organization, student agendas, Rookie Camp costs, FAFSA Event costs, etc. |
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| **Items of Cost** | **OMB Uniform Guidance, Circular 2 CFR, Part 200** |
| Subscriptions  | Allowable Costs of business, professional, and technical periodicals when related to the grant program. Subscriptions must be in the name of the grantee organization and not in the name of an individual.  |
| Taxes  | Allowable except for self-assessed taxes.  |
| Technology | Allowable required for GEAR UP related activities as a per unit cost of less than $200, i.e. graphing calculators.Unallowable if it meets the definition of equipment (unit cost of $500 or more) or is a classroom set of technology that exceeds $200 per item. |
| Textbooks | Unallowable unless it directly relates to a GEAR UP approved curriculum i.e., Advanced Placement  |
| Transportation Costs  | Allowable for transportation costs to or from grant activities. Unallowable for transportation costs incurred for transporting students to and from the regular school day.  |
| Transportation of goods  | Allowable for transporting goods purchased with grant funds.  |
| Travel Costs  | Allowable |
| T-Shirts/Clothing | Unallowable |
| Tutoring | Allowable as it pertains specifically to the grant program. |
| Utilities  | Unallowable |
| Web Based or Educational Software | Allowable if approved by the GEAR UP Project |
| Web Development  | Allowable if directly related to the GEAR UP Project. |