

1. Allowable/Unallowable Costs Matrix **ALL AWARDS**

Item of Cost	Description Key: A = Allowable U = Unallowable AC= Allowable with conditions	Competitive	Capacity	Facilities	Notes
Employer Contributions to Retirement Systems	Use of Federal funds for employer contributions to land-grant college retirement systems under capacity awards (currently Smith-Lever, Section 1444, Section 1445, Hatch Act, and AHDR) are limited to 5 percent of that portion of the salaries paid, under the award, to employees who participate in the employer-sponsored retirement system (7 U.S.C. 331). Note that the 5 percent limitation does NOT apply to any State or individual contribution. Contributions of funds under this award may not exceed the contributions from non-Federal sources made by or on behalf of the individual concerned.	N/A	AC	N/A	Up to 5% of salaries paid to employees who participate in the system Applicability of 5% cap to RREA, McIntire Stennis and EFNEP is under legal review. The guide will be updated as soon as the review is complete.
Entertainment	Costs of entertainment, including amusement, diversion, and social activities and any associated costs.	U	U	U	
Equipment	Equipment means tangible personal property (including information technology systems) having a useful life of more than 1 year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. Equipment can be defined as general purpose (2 CFR 200.48) or Special Purpose (2 CFR 200.89).	AC	AC		Prior approval required for capacity grantees for general purpose equipment costing more than \$5000 and special purpose equipment costing more than \$250,000. Competitive grantees follow the research terms and conditions which waive prior approval for certain items. Check the research terms and conditions for details.
Fixed Equipment and acquisition	The purchase or installation of fixed equipment in such spaces; or for the planning, repair, rehabilitation, acquisition, or construction of a building or facility.	U/A	A/U	A	Competitive awards: unallowable for grants under certain funding

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or construction of Real Property					authorities: check the RFA and award terms and conditions. Capacity awards: Refer to specific capacity program authorization for allowability
Incentives	Cash or cash value items (i.e. gift cards) provided to individuals to incentivize behavior.	U	U (except EFNEP)	U	For nearly all NIFA programs, incentive payments are unallowable as they do not benefit the award. The exception is EFNEP, which programmatically allows incentives – please refer to the EFNEP manual .
Indirect Costs	Statutory language may limit or prohibit the amount of allowable indirect costs. When indirect costs are limited, the indirect costs allowable will be the lesser of the following amounts: (1) the Federally approved negotiated indirect cost rate and base, or (2) the limit identified in the statutory language. Any limitation or prohibition of indirect costs on the awardee also applies to subcontracts under the funded awards. The use of unrecovered indirect costs for cost sharing or matching purposes is subject to any applicable statutory language limiting or prohibiting indirect costs.	AC	U	U	A listing of program specific indirect cost guidance can be found at on the NIFA website .
Lobbying	Any actions designed to influence the obtaining of grants or influence or give special consideration to action on an award or regulatory matter.	U	U	U	
Meals/Food	Business meals may not be charged as project costs when individuals decide to go to breakfast, lunch, or dinner together when no need exists for continuity of a meeting. Such activity is considered to be an entertainment cost. On the other hand,	AC	AC	U	See support and documentation section below

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	meals that are part of the costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable as are costs of transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences. Note: Meals consumed while in official travel status do not fall in this category. They are considered to be per diem expenses and should be reimbursed in accordance with the organization's established travel policies subject to statutory limitations.				These provisions does not include food for EFNEP demonstrations, which is a programmatic cost.
Memberships	Costs membership in or of subscriptions to business, technical, and professional organizations or periodicals.	A	A	AC	There needs to be a direct benefit of this cost to the research award.
Memberships	Costs of membership in organization whose primary purpose is lobbying.	U	U	U	
Personal Injuries	Grant funds cannot be used for compensation for injuries to persons or loss, theft, or damage to property during project activities.	U	U	U	
Pre-award costs	Costs incurred prior to the effective date of the Federal award directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work.	AC (90 days pre-award)	U	AC (90 days pre-award)	As outlined in 2 CFR 200.458, pre-award costs prior to the effective date of the award are allowable only with the written approval of the USDA awarding agency. See Pre-award Costs section under IX. Allowable Costs. As outlined in 2 CFR 200.308 (d)(1), all costs incurred before the USDA awarding agency makes the award are at the risk of the recipient. The USDA awarding agency is under

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					no obligation to reimburse costs if for any reason the: (1) award is not made; (2) award is less than anticipated; or (3) award is inadequate to cover such costs.
Promotional items	Items to give away: Conference giveaways; t-shirts; bags, pens, pencils, etc.	U	U	U	
Renovation or refurbishment of research spaces	Renovation or refurbishment of laboratories or other research spaces	U	AC	A	
Salaries	Salaries and fringe benefits paid to individuals who work on the grant project.	AC	AC		See support and documentation section below
Social Security (Old Age Survivors Insurance), and other Faculty and Staff Benefits	Funds under capacity awards may be used to pay employer contributions toward old age and survivors insurance on that portion of the salary paid under this award to any employee subject to the Federal Insurance Contributions Act (FICA). For capacity awards, these employer contributions may be in addition to the 5 percent limitation for employer contributions to retirement systems pursuant to 7 U.S.C. 331 (if applicable). Award funds for the employer contributions for other faculty and staff benefits are authorized in accordance with 2 CFR 200.431.	A	A	A	
Travel (Domestic)	Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business.	AC	AC	U	See support and documentation section below.
Travel - Foreign/ International	Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business. Foreign travel includes any	AC	AC	U	Reference 2 CFR 200.474. See support and documentation section below

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	travel outside of North American and/or U.S. Possessions. Domestic travel includes Canada Mexico, and U.S. Possessions.				
Tuition Remission	Reimbursing college or university of tuition costs of students with NIFA award dollars or charging student tuition costs to the NIFA award.	AC/U	U	U	For competitive programs, check the RFA as to whether tuition reimbursement is allowable and what conditions apply.
T-shirts, Clothes	For staff or participants. May be so personnel can be identified as working on the project or as give aways/promotion of the program.	U	U	U	Considered Promotional items – prohibited under 2 CFR 200.421(e)(3).
Uniforms and safety equipment	Must be necessary for performance of activities under the award.	AC	AC	U	<p>Allowable uniforms include protective gear for special circumstances, such as working with hazardous chemicals</p> <ul style="list-style-type: none"> ○ Respirators ○ Special gloves ○ Lab coats <p>Unallowable are matching shirts so personnel can be identified as working on the project</p>