

**QUICK REFERENCE LIST FOR ALLOWABLE/UNALLOWABLE COST-SHARING*
UNDER THE 1890 INSTITUTION CAPACITY BUILDING GRANTS PROGRAM**

	<u>Allowable</u>	<u>Unallowable</u>
<u>RESEARCH AND TEACHING:</u>		
	Equipment purchased for use on the project	Equipment already on hand
	Equipment use charges if it is normal university policy	Equipment use charges if part of Indirect Cost Rate base
	Space rental/lab use charges necessary to complete project	Entertainment costs, memorabilia, etc.
	Minor alterations/renovations/repairs needed to conduct the project	Major building construction costs
	Indirect Costs: Lesser of 1. Congressionally mandated rate: 19% of Total Federal Funds Awarded (TFFA) or 2. University's Negotiated approved Research or Instruction Indirect Cost Rate	Any amount in excess of the allowed Indirect Costs
<u>RESEARCH ONLY:</u>	Salaries and Wages for student workers for actual work performed on the project	Stipends/scholarships for students
	Tuition Remission (Subject to the conditions of OMB circular A-21 Section J. 36. Scholarship and student aid costs)	
<u>TEACHING ONLY:</u>	Stipends/Scholarships for students	Tuition Remission
	Salaries and Wages for student workers for actual work performed on the project	

Any item in question should be referred to the Cooperative State Research, Education, and Extension Service (CSREES), Office of Extramural Programs (OEP), for determination of its allowability.

*This list includes, but is not limited to, the allowable /unallowable cost-sharing items shown.