

Example 1: US Barley Wheat and Scab Initiative

Indirect Cost Rate: The USWBSI's review process focuses on the **competitiveness of total project costs** (direct and indirect). Fusarium head blight is a severe problem for the U.S. wheat and barley industries, and the USWBSI's resources are limited. Therefore, institutions are advised to limit indirect costs to 5%; in no case are indirect cost rates to exceed 10%.

Tuition remission is **permitted** under USDA-ARS **extramural agreements** with any type of recipient organization (i.e. universities). If tuition remission is budgeted as a direct cost, it **should be included in the "Other Direct Costs"** category of the Proposed Research Project Budget Justification Form (Section I).

Example 2: USDA Specialty Crops Research Initiative

Matching Requirement: 100 percent non-federal match is legislatively required for this funding opportunity. ALL applicants will be required to provide appropriate matching documentation in each application (see Part IV (B) (5) (a) (1), for more specific information).

Example 2a, still from the USDA SCRI – Extra Credit:

The maximum allowed indirect cost of 22 percent may be claimed under the Federal portion of the award, or the maximum allowed indirect cost of 22 percent may be claimed as matching contributions (if no indirect costs are requested). However, the maximum allowed indirect cost of 22 percent may not be claimed on both the Federal portion of the award and as matching contributions (Note: An awardee may, as an example, request 11 percent of indirect costs on both the Federal portion of the award and as matching contributions. Or, an awardee may request any other, similar percentage combination that, when combined, does not exceed the 22 percent maximum indirect cost allowed.) Nevertheless, the total combined percent of requested and contributed matching indirect costs cannot exceed 22 percent.

Example 3: NSF Research Experiences for Undergraduates

- **Indirect Cost (F&A) Limitations:**

An administrative allowance, limited to 25% of the participant support stipend amount (Line F.1. on the FastLane budget and Field E.2. on the Grants.gov budget) only, is allowed for REU Site and Supplement awards in lieu of indirect costs. That amount should be entered under Total Indirect Costs (Line I on the FastLane budget and Field H on the Grants.gov budget).