

## NIFA Federal Assistance Programs Indirect Cost Guidance

Indirect costs (otherwise known as facilities and administration costs) may be limited by legislation under NIFA awards. The following chart is to assist in the understanding of the applicable indirect cost rate under NIFA programs. NIFA applicants should follow any indirect cost limitation identified in the applicable request for applications (RFA) and awardees must comply with any indirect cost limitation identified in an award.

When indirect costs are allowable, such costs may be claimed under the Federal portion of the award budget or as a matching contribution. Unless explicitly authorized in the RFA, indirect costs may not be claimed on both the Federal portion of the award budget and as a matching contribution. If indirect costs can be claimed on both portions of the budget, the total claimed cannot exceed the maximum allowed indirect costs or the institution's negotiated indirect cost rate, whichever is less. For example, if an awardees' indirect costs are capped at 30 percent pursuant to FY 2015 appropriated funds, Section 715 of the Consolidated and Further Continuing Appropriations Act, 2015 ( Pub. L. 113-235), the awardee may request 15 percent of the indirect costs on both the Federal portion of the award and the matching contribution. Or, the awardee may request any similar percentage that, when combined, does not exceed the maximum indirect cost rate of 30 percent. In the table below, if historically indirect costs could be claimed from the matching portion of the budget, directions are included in the "Indirect Costs from Matching" column. If there is no match requirement associated with a particular program, it is so noted. If there is a conflict between the program's RFA and this chart, the RFA controls.

NIFA Program	CFDA #	Legal Authority	Allowable Indirect Cost	Indirect Cost Limitation Authority
1890 Capacity Building – Teaching & Research	10.216	7 U.S.C. 3152(b)(4) (§ 1417(b)(4) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of awarded Federal funds	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
1890 Facilities Grant Program	10.500	7 U.S.C. 3222b (§ 1447 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	No indirect costs allowed	7 U.S.C. 3222b(e) (§1447(e) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
1994 Institutions (Extension Work)	10.500	7 U.S.C. 301 note (§ 3(b)(3) of the Smith-Lever Act, as added by § 534(b) of the Equity in Educational Land-Grant Status Act of 1994)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
AgrAbility	10.500	7 U.S.C. 5933 (§ 3(d) of the Smith-Lever Act (7 U.S.C. 343(d)); § 1680 of the Food, Agriculture, Conservation, and Trade Act of 1990)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Agriculture and Food Research Initiative (AFRI)	10.310	7 U.S.C. 450i(b) (§ 2(b) of the Competitive, Special, and Facilities Research Grant Act)	Not to exceed 30% of Federal Funds awarded.  None, if awarded as an equipment, conference, or post-doc fellowship grant	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)  For equipment, conference, or post-doc fellowship grants see 7 CFR part 3430, subpart G.

Agriculture Risk Management Education Program	10.500	7 U.S.C. 1524(a)(3) (§ 524(a)(3) of the Federal Crop Insurance Act)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Alaskan and Hawaiian Native-Serving Institutions	10.228	7 U.S.C. 3156 (§ 1419B of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Aquaculture Centers	10.200	7 U.S.C. 3322(d) (§ 1475(d) of NARETPA)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Aquaculture Assistance	10.200	7 U.S.C. 3322(b) (§ 1475(b) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Beginning Farmer and Rancher Development Program	10.311	7 U.S.C. 3319f (§ 7405 of the Farm Security and Rural Investment Act of 2002)	<b>GRANTS:</b> Not to exceed 10% of Federal Funds Awarded	<b>GRANTS:</b> § 7409 of the Agricultural Act of 2014 (Pub. L. 113-79)
			<b>COOPERATIVE AGREEMENTS (if only CCC funding made available):</b> Full Negotiated Rate.  <b>COOPERATIVE AGREEMENTS (if discretionary funding made available):</b> <ul style="list-style-type: none"> <li>• Not to exceed 10% of total direct cost of agreement if made to a nonprofit institution (including an educational institution)</li> <li>• Full Negotiated Rate if made to an entity other than a nonprofit institution</li> </ul>	<b>COOPERATIVE AGREEMENTS:</b> 7 U.S.C. 3319f (§ 7405 of the Farm Security and Rural Investment Act of 2002) & For FY 2015 appropriated funds, § 704 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)

Biodiesel Fuel Education Program	10.306	7 U.S.C. 8106 (§ 9006 of the Farm Security and Rural Investment Act of 2002)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Biomass Research and Development Initiative	10.312	7 U.S.C. 8108(e) (§ 9008(e) of the Farm Security and Rural Investment Act of 2002)	Full negotiated rate	7 U.S.C. 3310(a) (§1462(a) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Biotechnology Risk Assessment Grants Program	10.219	7 U.S.C. 5921 (§ 1668 of the Food, Agriculture, Conservation, and Trade Act of 1990 )	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Capacity Building Grants for Non Land Grant Colleges of Agriculture	10.326	(§1473F of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Children, Youth, Families at Risk Program	10.500	7 U.S.C. 343(d) (§ 3(d) of the Smith-Lever Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Community Food Projects Program	10.225	7 U.S.C. 2034 (§ 25 of the Food and Nutrition Act of 2008)	Full negotiated rate	7 U.S.C. 2034 (§ 25 of the Food and Nutrition Act of 2008)
Critical Agricultural Materials	10.200	7 U.S.C. 178c(d) (§ 5(d) of the Critical Agricultural Materials Act)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Crop Protection and Pest Management	10.329	7 U.S.C. 7626 (§ 406 of the Agricultural Research, Extension, and Education Reform Act of 1998)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Farm Business Management and Benchmarking	10.319	7 U.S.C. 5925f (§ 1672D of the Food, Agriculture, Conservation and Trade Act of 1990)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Federal Administration Extension	10.500	7 U.S.C. 3318(c) (§1472(c) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Federal Administration Research	10.200	7 U.S.C. 3318(a) (§1472(a) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)

Federally Recognized Tribes Extension Program	10.500	7 U.S.C. 343(d) (§ 3(d) of the Smith-Lever Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Food and Agricultural Defense Initiative (aka Homeland Security)	10.304	7 U.S.C. 3318(c) (§ 1472(c) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 10% of total direct cost of agreement	§ 704 of the Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Food Animal Residue Avoidance Databank (FARAD)	10.500	7 U.S.C. 7642 (§ 604 of the Agricultural Research, Extension, and Education Reform Act of 1998)	19% of Federal Funds Awarded	7 U.S.C. 7642(d) (§ 604(d) of the Agricultural Research, Extension, and Education Reform Act of 1998)
Global Change and UVB Monitoring	10.200	7 U.S.C. 450i(c)(1)(B) (§ 2(c)(1)(B) of the Competitive, Special, and Facilities Research Grant Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Higher Education Challenge Grants	10.217	7 U.S.C. 3152(b)(1) (§ 1417(b)(1) of National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Hispanic Serving Institutions Education Grants Program	10.223	7 U.S.C. 3241 (§ 1455 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
IR-4 Minor Crop Pest Management	10.200	7 U.S.C. 450i(c)(1)(B) (§ 2(c)(1)(B) of the Competitive, Special, and Facilities Research Grant Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Multicultural Scholars	10.220	7 U.S.C. 3152(b)(5) (§ 1417(b)(5) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	A cost-of-education allowance is provided in lieu of indirect costs.	See RFA; 7 U.S.C. 3152(b) (§ 1417(b) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
National Biodiesel Fuel Education Program	TBD	31 U.S.C. 1535 (Economy Act)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
National Extension Integrated Pest	10.500	7 U.S.C. 343(d) (§ 3(d) of the Smith-Lever Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)

Management Special Projects Program				
National Needs Graduate Fellowships Program	10.210	7 U.S.C. 3152(b)(6) (§ 1417(b)(6) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	A cost-of-education allowance is provided in lieu of indirect costs.	See RFA; 7 U.S.C. 3152(b) (§ 1417(b) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
New Technologies for Agriculture Extension	10.500	7 U.S.C. 343(d) (§ 3(d) of the Smith-Lever Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Organic Agriculture Research and Extension Initiative	10.307	7 U.S.C. 5925b (§ 1672B of the Food, Agriculture, Conservation, and Trade Act of 1990)	Not to exceed 22 percent of Federal Funds Awarded (if CCC funding made available).  Not to exceed 30 percent of Federal Funds Awarded (if discretionary funding made available).	7 U.S.C. 3310(a) (§ 1462(a) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977) & For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Rangeland Research	10.200	7 U.S.C. 3333 (Section 1480 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	None, unless award is made to a Federal lab	7 U.S.C. 3319; 7 CFR 3401.5 (§ 1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Renewable Resources Extension Act National Focus Funds	10.500	16 U.S.C. 1671 et seq (Renewable Resources Extension Act of 1978)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Resident Instruction Grants for Insular Areas	10.308	7 U.S.C. 3363 (§ 1491 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Regional Rural Development Centers	10.303	7 U.S.C. 450i(c)(1)(B) (§ 2(c)(1)(B) of the Competitive, Special, and Facilities Research Grant Act) & 7 U.S.C. 2204a (Title V of the Rural Development Act of 1972)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Rural Health and Safety	10.500	7 U.S.C. 2662(i) (§ 502(i) of the Rural Development Act of 1972)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)

Rural Youth Development	10.500	7 U.S.C. 7630 (§ 410 of the Agricultural Research, Extension, and Education Reform Act of 1998)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Secondary Education, and 2-Yr Postsecondary Education and Agriculture in the K-12 Classroom Challenge Grants	10.226	7 U.S.C. 3152(j) (§ 1417(j) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Small Business Innovation Research Program	10.212	15 U.S.C. 638 (§ 9 of the Small Business Act)	Full negotiated rate  For Phase I applications only: If no rate has been negotiated, a reasonable dollar amount (i.e., amounts equal to or less than 30% of total direct costs) in lieu of indirect costs may be requested with supporting documentation. If the amount exceeds the reasonable dollar threshold and such applications are recommended for funding, an indirect cost rate application* (the indirect cost rate application should not be submitted as part of application for award) to support the amount of indirect costs requested; the indirect cost rate application is subject to NIFA's review/negotiation.	7 U.S.C. 3310(b) (§ 1462(b) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977) & For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Smith-Lever Special Needs Projects	10.500	7 U.S.C. 343(b) (§ 3(b) of the Smith-Lever Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)

Special Research Grants	10.200	7 U.S.C. 450i(c)(1)(B) (§ 2(c)(1)(B) of the Competitive, Special, and Facilities Research Grant Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Specialty Crop Research Initiative	10.309	7 U.S.C. 7632 (§ 412 to the Agricultural Research, Extension, and Education Reform Act of 1998)	Not to exceed 22 percent of Federal Funds Awarded (if CCC funding made available).  Not to exceed 30 percent of Federal Funds Awarded (if discretionary funding made available).	7 U.S.C. 3310(a) (§ 1462(a) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977) & For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Sun Grants	10.320	7 U.S.C. 8114 (§ 7526 of the Food, Conservation, and Energy Act of 2008)	<ul style="list-style-type: none"> <li>4 percent of the total funds provided to each Center/Sub-center may be budgeted for admin costs in awarding the competitive grants.</li> <li>For identified research, extension, and education activities conducted at the centers/sub-center, not to exceed 30% of Federal Funds awarded to center/subcenter</li> </ul>	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Supplemental and Alternative Crops	10.200	7 U.S.C. 3319d(c) (§ 1473D(c) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Sustainable Agriculture Research and Education (Sustainable Agriculture Projects)	10.500	7 U.S.C. 343(d) (§ 3(d) of the Smith-Lever Act) & 7 U.S.C. 5925 (§ 1621 of the Food, Agriculture, Conservation and Trade Act of 1990)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)
Tribal Colleges Education Equity Grants Program	10.221	7 U.S.C. 301 note (§ 534(a) of the Equity in Educational Land-Grant Status Act of 1994)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Tribal Colleges Research Grants Program	10.227	7 U.S.C. 301 note (§ 536 of the Equity in Educational Land-Grant Status Act of 1994)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)

National Integrated Water Quality Program	10.303	7 U.S.C. 7626 (§ 406 of the Agricultural Research, Extension, and Education Reform Act of 1998)	Not to exceed 30% of Federal Funds Awarded	For FY 2015 appropriated funds, § 715 Consolidated and Further Continuing Appropriations Act, 2015 (Pub. L. 113-235)
Youth Farm Safety Education and Certification Program	10.500	7 U.S.C. 343(d) (§ 3(d) of the Smith-Lever Act)	No indirect costs allowed	7 U.S.C. 3319 (§1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977)