The University of Texas at Tyler
Internal Grants Program
Allowable/Unallowable Costs Guidance

1. **Allowable costs** include:
   a. Supplies and materials
   b. Specialized, well-justified equipment
   c. Software may be approved if directly related to the research activities described in the proposal.
   d. Wages* and fringe benefits for undergraduate and graduate students participating in the research activities described in the proposal
   e. Specific services
   f. Domestic travel to consult with collaborators or support research activities is allowed up to a maximum of $1,500.

2. **Unallowable costs** include:
   a. Faculty salaries during the academic year or the summer
   b. Computers, tablets, and other computational hardware, except in well-justified exigencies.
   c. Travel to attend conferences.

* Student employees should be hired following the policies and guidelines in the UT Tyler Human Resources Department student-worker-information document.
   d. Undergraduate students at the UT Tyler main campus should be paid using the Job Code 10066 (Undergrad Research Assistants)
   e. Graduate students at the UT Tyler main campus should be paid using the Job Code 10064 (Graduate Research Assistant).