

**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).