(b) **Indirect costs.** Use of indirect costs as in-kind matching contributions is subject to §3430.52(b).

(c) **Waiver authority.** NIFA may waive the matching requirement specified in paragraph (a) of this section with respect to a grant if NIFA determines that:

1. The results of the project, while of particular benefit to a specific agricultural commodity, are likely to be applicable to agricultural commodities generally; or
2. When all three of the following conditions are present:
   (i) The project involves a minor commodity,
   (ii) The project deals with scientifically important research, and
   (iii) The grant recipient is unable to satisfy the matching funds requirement.

§ 3430.505 Funding restrictions.

(a) **Construction.** Funds made available for grants under this subsection shall not be used for the construction of a new building or facility or the acquisition, expansion, remodeling, or alteration of an existing building or facility (including site grading and improvement, and architect fees).

(b) **Indirect Costs.** Subject to §3430.54, indirect costs are allowable.