

# Reviewing for Federally Defined

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## Allowable and Unallowable Costs

New Mexico Tech Business Office

Last modified June 27, 2019

Technology's (NMIMT)

defined allowable and unallowable costs for  
procedure facilitates training of individuals involved  
r that they become familiar with governing  
of expenditures that are included in the indirect

This is a working document and as such, we would appreciate any information and/or insight which would help us develop stronger policies for NMIMT's research community.





## **II. Definitions**

### **A. Allowability**

Allowability refers to costs, direct or indirect (F&A), that are appropriately charged











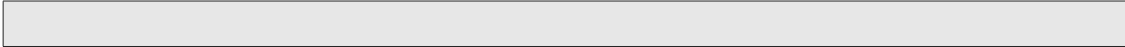
## V. Guidelines

### A. Determining Allowable Costs

The U.S. Code of Federal Regulations, 41 CFR 101-11.600-2.282, p. 01rTw95.4op 0 1(orTw95.437-2(24iT

## **VI. Federally Defined Unallowable Activities**

Unallowable Activities are generally recorded in separate FUNDS specifically designated for these purposes. Allowable account codes may be used with these FUNDS since the FUND is not incorporated into the overhead study for reimbursement purposes.







## VIII. References

Code of Federal Regulations Title 2: Grants and Agreements Part 200 Uniform Administrative Requirements, Cost Principles

**IX. Flowchart**

