

## **31.205-48 Research and development costs.**

*Research and development*, as used in this subsection, means the type of technical effort described in [31.205-18](#) but sponsored by a grant or required in the performance of a contract. When *costs* are incurred in excess of either the price of a contract or amount of a grant for *research and development* effort, the excess is unallowable under any other Government contract.

**Parent topic:** [31.205 Selected costs.](#)