

# Subpart 31.3 - Contracts with Educational Institutions

**Parent topic:** [Part 31 - Contract Cost Principles and Procedures](#)

## 31.301 Purpose.

This subpart provides the principles for determining the cost of research and development, training, and other work performed by educational institutions under contracts with the Government.

## 31.302 General.

The OMB Uniform Guidance at 2 CFR part 200, subpart E and appendix III, provides principles for determining the costs applicable to research and development, training, and other work performed by educational institutions (defined as institutions of higher education in the OMB Uniform Guidance at 2 CFR part 200, subpart A, and [20 U.S.C. 1001](#)) under contracts with the Government.

## 31.303 Requirements.

(a) Contracts that refer to this [subpart 31.3](#) for determining allowable costs under contracts with educational institutions (defined as institutions of higher education in the OMB Uniform Guidance at 2 CFR part 200, subpart A, and [20 U.S.C. 1001](#)) *shall* be deemed to refer to, and *shall* have the allowability of costs determined by the *contracting officer* in accordance with, the OMB Uniform Guidance at 2 CFR part 200, subpart E and appendix III, in effect on the date of the contract.

(b) Agencies are not expected to place additional restrictions on individual items of cost.