

## **31.702 General.**

The OMB Uniform Guidance at 2 CFR part 200, subpart E and appendix IV, sets forth principles for determining the costs applicable to work performed by nonprofit organizations (as defined in the OMB Uniform Guidance at 2 CFR part 200) under contracts (as well as grants and other agreements) with the Government. See [31.108](#) for exceptions to the cost principles for nonprofit organizations.

**Parent topic:** [Subpart 31.7 - Contracts with Nonprofit Organizations](#)