

## 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.

**Parent topic:** [Subpart 31.3 - Contracts with Educational Institutions](#)