

## 31.703 Requirements.

(a) Contracts which refer to this subpart 31.7 for determining allowable costs *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 IV in effect on the date of the contract.

(b) Agencies are not expected to place additional restrictions on individual items of cost. However, under 10 U.S.C. 3744 and 41 U.S.C.4304, the costs cited in 31.603(b) are unallowable.

**Parent topic:** Subpart 31.7 - Contracts with Nonprofit Organizations