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.