

# **931.205-18 Independent research and development (IR&D) and bid and proposal (B&P) costs.**

(c) In addition to all the other FAR requirements for allowability of IR&D costs, costs for IR&D are allowable under DOE contracts to the extent: They are not otherwise unallowable; and they have potential benefit or relationship to the DOE program. The term "DOE program" encompasses the DOE total mission and its objectives. In addition to all the other FAR requirements for allowability of B&P costs, costs for B&P are allowable under DOE contracts to the extent they are not otherwise unallowable.

**Parent topic:** [Subpart 931.2 - Contracts With Commercial Organizations](#)