

# **PGI 217.7404-6 Allowable profit.**

To improve the documentation and provide guidance on determining the profit for UCAs with substantial incurred cost, contracting officers shall follow the mandatory instructions at DFARS [215.404-71-3\(d\)\(2\)](#) regarding lowering contract type risk assessments for the incurred costs when performing weighted guidelines analysis. Additional guidance on analyzing profit or fee (DAU continuous learning course (CLC) 104, Analyzing Profit or Fee) is provided at this website:  
[http://icatalog.dau.mil/onlinecatalog/courses.aspx?crs\\_id=239](http://icatalog.dau.mil/onlinecatalog/courses.aspx?crs_id=239)

**Parent topic:** [PGI 217.7404 RESERVED](#)