

## 31.205-31 Plant reconversion costs.

Plant reconversion *costs* are those incurred in restoring or rehabilitating the contractor's *facilities* to approximately the same condition existing immediately before the start of the Government contract, fair wear and tear excepted. Reconversion *costs* are unallowable except for the cost of removing Government property and the restoration or rehabilitation *costs* caused by such removal. However, in special circumstances where equity so dictates, additional *costs may* be allowed to the extent agreed upon before *costs* are incurred. Care *should* be exercised to avoid duplication through allowance as contingencies, additional profit or fee, or in other contracts.

**Parent topic:** [31.205 Selected costs.](#)