UNIVERSITY OF ALASKA
UNIFORM GUIDANCE WORKING GROUP

Section Number & Name: 200.462 Rearrangement and reconversion costs
A-21 Reference: J40

BACKGROUND INFORMATION:

A. Does the revised guidance contain new language? ☒ Y ☐ N

Specifically describe the new language and how it differs: See attached.

B. Is the new guidance more or less restrictive than university processes? ☐ More ☒ Less

Specifically describe how it is more or less restrictive:
Costs incurred in the restoration and rehabilitation of the entity's facilities prior to start of Fed award and less costs related to normal wear and tear are allowable

C. Cite any relevant system-wide policies/regulations/procedures:
Accounting and Administrative Manual D-03 Accounting for Unallowable Costs

D. Cite any MAU-level relevant processes or manuals:
_____

E. Is there an impact to electronic systems (Banner HR/Finance, Web Timesheets, Effort Reporting, etc.)? ☐ Y ☒ N

List specific system(s) impacted and method of impact:
_____

ACTION PLAN: Is specific action needed? ☒ Y – see below ☐ N – no action needed

Recommended Action(s):

1. Update Accounting and Administrative Manual D-03 Accounting for Unallowable Costs definition and citation

UA responsible area requiring documentation of compliance:

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~~40.~~**200.462 Rearrangement and ~~alteration~~reconversion costs.**

(a) Costs incurred for ordinary ~~or~~and normal rearrangement and alteration of facilities are allowable~~.~~ as indirect costs. Special ~~arrangement~~arrangements and ~~alteration~~alterations costs incurred specifically for ~~the project~~a Federal award are allowable as a direct cost with the prior approval of the ~~sponsoring~~Federal awarding agency~~.~~ or pass-through entity.

(b) Costs incurred in the restoration or rehabilitation of the non-Federal entity's facilities to approximately the same condition existing immediately prior to commencement of Federal awards, less costs related to normal wear and tear, are allowable.