

## ATTACHMENT 1 – STATEMENT OF WORK

### 1.0 INTRODUCTION

1.1 This cooperative agreement (CA) is entered into between the United States of America, hereinafter called the Government, represented by the U.S. Army Contracting Command, Mission and Installation Contracting Command (MICC), and **PARTNER NAME** (hereinafter referred to as Recipient or as **PARTNER INITIALS**).

1.2 Joint Base Lewis-McChord (JBLM), with the concurrence of the Department of the Army, has determined that it is in the best interest of the Army to continue to implement and maintain an Army Compatible Use Buffer (ACUB) program to limit the incompatible development of lands in the vicinity of JBLM, for the protection of open lands and other natural resources, and to pursue other projects that will enhance JBLM installation resilience. The overall goal of the JBLM ACUB program is to avoid or minimize potential adverse impacts to JBLM's training, testing and operational missions.

1.3 The development of lands in the vicinity of JBLM for incompatible purposes will likely result in conflicts and land use restrictions adversely impacting necessary military activities. ACUBs preserving open lands and natural resources near JBLM will lessen land-use restrictions on military lands and programs.

1.4 JBLM is a joint Army/Air Force installation and a Tier 1 Power Projection Platform, the only one on the West Coast, with primary responsibility for the Pacific Region. It is home to I Corps, 7th Infantry Division, 62nd Airlift Wing, two Stryker brigades, and two Special Operations Command (SOCOM) units, as well as being a Regional Command Training Center for all Reserve Component units within a 500-mile radius.

1.5 JBLM is located in a rapidly urbanizing region of West Central Washington about one hour south of Seattle and under an hour two hours east of Olympia. The south Puget Sound region has experienced rapid population growth, and the region is expected to continue to grow, with a more than 30% population increase over 2010 levels by 2040. The installation is abutted by Pierce County and adjacent cities to the east and Olympia and several cities to the south and west of the installation. Aviation routes used for airborne operations crisscross the area to allow aircraft to approach the drop zones on JBLM as well as routine routes approaching and leaving McChord and Gray Army Airfield (**GAAF**).

1.6 JBLM is home to four species listed as endangered under the Endangered Species Act (ESA) (Yelm pocket gopher, Roy Prairie pocket gopher, Taylor's checkerspot butterfly, and streaked horned lark) and one candidate species for listing (Oregon vesper sparrow). The JBLM ACUB program will allow for optimized utilization of the installation training and maneuver areas by

seeking off-post conservation credits for the four ESA-listed species referenced throughout this plan.

1.7 Recipient certifies and represents that it is a not-for-profit corporation, organized and incorporated under the laws of the State of **STATE** and authorized to conduct business in the State of Washington. The stated principal organizational purpose of **PARTNER** is **INSERT MISSION STATEMENT** and therefore is an eligible entity in accordance with 10 U.S.C. § 2684a(b)(2).

**OR if partner is a state agency, delete the first 1.5 section above and use:**

**1.7 PARTNER certifies that it is a State or political subdivision of a State and therefore and eligible entity in accordance with 10 U.S.C. § 2684a(b)(1).**

1.8 The Recipient is committed to working with JBLM to preserve open space and natural resources near JBLM to avoid or minimize the potential for adverse impacts to JBLM's training and testing mission.

1.9 Recipient's Board of Directors and Staff have the proven expertise to encumber private lands with permanent conservation easements or other means, and to collaborate with private landowners and public agencies to develop land use plans that provide for land uses that are consistent with such easements.

1.10 This CA provides that, in the implementation of this CA, the Recipient shall only take direction from the Technical Cooperative Agreement Manager (TCAM), Cooperative Agreement Manager (CAM), Alternate Cooperative Agreement Manger (ACAM), Agreements Administrator (AA), or Grants Officer (GO).

1.11 Nothing in this CA is meant to preclude Recipient from conducting their normal business outside of ACUB.

## 2.0 **[RESERVED]**

## 3.0 **OBJECTIVES**

3.1 This CA's authorized purpose<sup>1</sup> is to support and sustain the military mission and help facilitate future testing and training requirements at JBLM through:

- a. prevention, reduction, or elimination of incompatible land uses on properties adjacent to and/or in the vicinity of JBLM and their mission activities, or

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<sup>1</sup> In accordance with 10 USC § 2684a(a)

- b. preserving habitat for threatened, endangered, and at-risk species in a manner that may eliminate or reduce current or anticipated environmental restrictions to military training, testing, or operations, or that may maintain or improve JBLM *installation resilience*<sup>2</sup>, or
- c. protecting Clear Zone Areas from use that is incompatible with the military mission of JBLM

3.2 By limiting incompatible land uses near JBLM, this CA will indirectly serve to conserve significant sections of open lands near JBLM to allow for continued land uses such as agriculture and recreation. Limiting incompatible land uses will also serve to protect water quality and watersheds, stabilize the regional water table, and allow for low impact outdoor recreation opportunities on these lands.

#### 4.0 RECIPIENT PROJECT TASKS

4.1 Recipient will work with JBLM to set priorities and develop an ACUB acquisition strategy that is appropriate for the long-term goal of meeting the purpose of the CA. Priorities may be re-evaluated upon development of other compelling relevant information. Such acquisition must be supported by concurrence of JBLM to ensure that the terms support the military mission while (i) sustaining the military mission by preventing or limiting development that will negatively impact training realism and capability; or (ii) providing for ecological protection of off-post habitat for threatened, endangered, and at-risk species while preventing or reducing environmental restrictions on-post; or (iii) maintaining or improving military installation resilience (as defined in 10 U.S.C. § 101(f)(8)).

4.2 For projects related to the prevention, reduction, or elimination of incompatible land uses, or that otherwise involve the purchase of a real property interest, Recipient will, after approval from the Technical Cooperative Agreement Manager (TCAM), establish contact with the owners of priority parcels in priority areas designated by the CA or as otherwise contained in an approved ACUB proposal.

4.3 For natural resource projects designed to eliminate or reduce current or anticipated environmental restrictions to military operations, or maintain or improve JBLM installation resilience, the Recipient will submit a written Request to Proceed (RTP) to the Technical Cooperative Agreement Manager (TCAM) prior to incurring any costs that will be funded with military funds or counted as partner match. The RTP will include a description of the project, project objectives, benefit to a specific military mission(s), anticipated costs to the military and Recipient, anticipated timeline to project completion, and a map(s) of the project area in relation to approved JBLM ACUB priority areas. If JBLM concurs and funding is available, the TCAM will issue a formal Notice to Proceed (NTP), to include the costs to the military and Recipient.

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<sup>2</sup> As defined in 10 U.S.C. § 101(f)(8)

4.4 If Recipient reaches an agreement in principle for the purchase of a real property interest, Recipient will submit a written RTP with due diligence on the property to the JBLM TCAM. If JBLM concurs and funding is available, the TCAM will issue a formal NTP with due diligence, to include the costs to the military and Recipient. Notwithstanding anything contained herein, the Recipient may enter into an option or other purchase agreement with landowners within the project area of this CA prior to receiving a written NTP, provided such agreements do not contain or imply any commitments by the US Government.

4.5 For projects that involve purchase of a real property interest, after receiving an NTP with due diligence, Recipient will perform due diligence and confer as set forth below prior to acquisition of the real property interest. This will include, at a minimum:

4.5.1 Appraisal of the interest being acquired to establish Fair Market Value using methods and standards substantially equivalent to 42 U.S.C. § 4651.

4.5.2 An environmental site assessment (ESA) that complies with the requirements of 42 U.S.C. § 9601(35)(B)(i) and uses methodologies consistent with the latest American Society for Testing and Materials (ASTM) Standard E-1527 or some lesser documented environmental assessment provided Recipient and the Army agree that a more thorough level of due diligence is not necessary. Based on this assessment, Recipient and JBLM will determine whether additional field investigations of soil, sediment, surface water, and other environmental media are warranted.

4.5.3 A boundary survey of the property interest being acquired, as necessary, as determined by the Recipient with the concurrence of TCAM.

4.5.4 A title search of the property to determine if any possible flaws in title require correction by the owner prior to acquiring the property interest. The title search should include a review of property ownership that is sufficient to allow the TCAM to determine that no Army or Department of Defense official who is personally and substantially involved in the ACUB program will benefit financially from the transaction.

4.6 Once due diligence is completed and Recipient is satisfied: (i) that the acquisition can occur within a reasonable range of the appraised Fair Market Value<sup>3</sup>, (ii) that no environmental hazards requiring remediation have been discovered by an environmental assessment on the site, and (iii) that from the title due diligence there are no encroachments or other issues that must be cleared in order to obtain title insurance, Recipient and JBLM will informally confer to develop a negotiation strategy and establish the cost for purchase of the subject property interest and determine the relative share, if any, of direct and indirect acquisition costs and/or post-acquisition management and stewardship costs. Recipient will then submit a formal written RTP

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<sup>3</sup> The portion of purchase price borne by the United States cannot exceed the fair market value without approval of the Secretary of the Army.

with the acquisition of the property to the JBLM TCAM, detailing the terms for the acquisition of the property and agreed to relative share, if any, of direct and indirect acquisition costs and/or post-acquisition management and stewardship costs. Any problems identified through the due diligence process should be remedied before closing or be deemed acceptable by Recipient and JBLM, otherwise the transaction will be terminated.

4.7 If JBLM agrees with the terms of the purchase and sale agreement and sufficient funds are obligated to the CA for the military's portion of the transaction, it will authorize Recipient, through a formal NTP, to finalize a purchase and sale agreement in accordance with the terms agreed upon with JBLM. Recipient is then authorized to indicate the Army's contribution of available funding, up to the agreed-upon share of acquisition costs, to demonstrate good faith. Recipient shall include in any purchase and sale contract a condition that closing remains subject to the property being in suitable condition for transfer and the title being clear of any defects.

4.8 Once Recipient and the landowner agree on a price of the real property interest to be acquired, Recipient shall: a) invoice the Army for reimbursement of the agreed-upon Army share after real property transaction is closed; or, b) invoice the Army in advance of closing on the acquisition of any real property transaction for the Army share and, when funds are received, promptly finalize the transaction. (See Article 8 of the CA for details regarding advance payments). In either case, this invoice shall indicate all costs incurred by Recipient in execution of the transaction and any matching funds or in-kind services provided by Recipient in accordance with the allowable and authorized costs table in Section 8.0 of this Statement of Work. Any additional costs related to the administration of the ACUB project invoiced or claimed as partner share must also be consistent with the allowable and authorized cost table in Section 8.0 of this Statement of Work.

4.9 A real property interest acquired pursuant to 10 U.S.C. § 2684a must be acquired by an Eligible Entity as defined in 1.5 above. IAW the FY24 Department of Defense Readiness and Environmental Protection Integration (REPI) Program Guide, "That could be the same eligible entity that is party to the agreement under which the acquisition is authorized, or another eligible entity that is not party to that agreement, but rather to a sub-agreement with an eligible entity that is a party."

4.9.1. If the Recipient serves as a pass-through entity in order to subaward funding obligated to the Cooperative Agreement to another Eligible Entity, via a sub-agreement, for that Eligible Entity's acquisition of a real property interest, allowable transaction structures include, but may not be limited to:

- a. The Recipient could acquire the real property interest utilizing its own funds and then, subsequently, that real property interest could be acquired by another Eligible Entity utilizing the sub-awarded funds;

- b. An Eligible Entity that is not party to the Cooperative Agreement could utilize the sub-awarded funds to acquire the real property interest directly from the landowner; or
- c. The Recipient could assign its contract at closing to another Eligible Entity that would utilize the sub-awarded funds to acquire the real property interest directly from the landowner.

4.9.2 If it is the business model of the Recipient to facilitate and/or fund real property transactions, but not take title to the real property interests acquired under this agreement as a result of those transactions, instead allowing for another Eligible Entity that is not party to this agreement to hold those titles, a copy of the sub-agreement between the Recipient and the Eligible Entity that will hold title to those real property interests must be included within the Cooperative Agreement.

4.9.3 The sub-agreement between the Recipient and any Eligible Entities that may hold title to real property interests acquired under this agreement on behalf of the Recipient, must be sufficient to: 1) ensure that the Army's third party contingent rights to demand transfer IAW 10 U.S.C. § 2684a are retained; 2) that the Army's processes for executing voluntary transfer of parcels from one Eligible Entity to another is upheld, and 3) that the Army process for issuing disposition instructions IAW 2 CFR § 200.311 will be observed, if needed.

4.9.4 It remains the responsibility of the Recipient to ensure that required deliverables, as described in 5.0 below, are being prepared accordingly and received in a timely manner by the Army IAW the terms of the CA, although another eligible entity may hold title to the subject ACUB interests.

4.9.5 It remains the responsibility of the Recipient to ensure that monitoring and enforcement actions, as described in 4.9 below, are being conducted IAW the terms of the CA, although another eligible entity may hold title to the subject ACUB interests.

4.10 Any parcel either encumbered through an easement, other permanent real property restriction, or purchased in fee simple pursuant to this CA shall be monitored and enforced by or on behalf of Recipient, or another Eligible Entity approved in writing by the Army, for the purposes set forth in this CA, and implemented according to the terms of the real property documents. The specific monitoring and enforcement obligations of the holder of the conservation easement or other restrictive document shall be set forth in such instrument and shall be assumed by Recipient or the other Eligible Entity accepting the real property interest. The acceptance at closing by Recipient or other Eligible Entity of such instrument, and the recording of such instrument shall, without more, be deemed to constitute an assumption of such obligations.

4.10.1 JBLM and the Army will not be responsible for monitoring of any property, or interest therein, acquired under this CA for compliance with purposes for which it was acquired

or easement terms and conditions. Monitoring by or on behalf of Recipient shall be done at least annually, in a manner appropriate to the size and restrictions of each property, and documentation (including reports, updated photographs, and maps) shall be kept of each monitoring activity.

4.10.2 Monitoring, at a minimum, shall include: annual site monitoring visits where the condition of the property is compared to baseline (including photographs) and the property is monitored for compliance with any deed restrictions; site visit reports (including photographs) that are maintained in a central repository; regular contact with landowners; and education of new landowners on terms and conditions of easements.

4.10.3 Funds invoiced for monitoring or claimed as partner share for monitoring or enforcement shall be used for said purpose.

4.11 In the event a parcel is to be purchased for the express purpose of protecting habitat (e.g., for threatened and endangered species) in order to prevent or relieve a regulatory restriction on-post, steps 4.2 through 4.8 above shall be followed, but with the NTP approval level at U.S. Army Environmental Command (USAEC). If applicable, this will also include additional USAEC approval of an NTP for land management activities in a management plan. Recipient will send an RTP to the TCAM, who will then coordinate with the USAEC Cooperative Agreement Manager (CAM) for approval.

4.12 For properties purchased for the express purpose of restoring or protecting habitat, the Recipient will coordinate with JBLM in the development of any management plan(s) required related to habitat management, species recovery efforts, or regulatory crediting.

4.13 Recipient will conduct all negotiations with owners of all parcels proposed for acquisition or encumbrance. Recipient shall involve TCAM in development of any easement, deed provision, or other property transfer document and obtain TCAM concurrence before closing any transaction.

4.14 Prior to making an offer to the landowner, Recipient shall provide the landowner/seller with the appropriate notifications in accordance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 to the extent applicable. Recipient shall notify the owner in writing that it will not acquire the property if negotiations fail to result in an amicable agreement. Recipient shall also inform the owner in writing of what it believes to be the market value of the property.

4.15 Upon closing, Recipient shall record all deeds of transfer, including conservation easement, and all other agreed-upon notices in the local land records in accordance with the requirements of the law of the state in which the land is located.

4.16 Recipient agrees to provide to JBLM all data, reports, investigations, or determinations relevant to the ownership and condition of the property. This documentation shall be free of any disclosure restriction unless required by the real property owner to be held in confidence. The confidential nature of any information shall not prevent its delivery to JBLM for use within the U.S. Government. Such confidential information shall be deemed to be subject to the Trade Secrets Act, 18 USC 1905, which makes its improper release by a Government employee a criminal offense. Confidential information will be free of any restriction if the owner sells a fee simple interest pursuant to the terms of this CA.

## **5.0 DELIVERABLES**

5.1 Annual reports of the progress made toward project tasks in section 4.0 shall be submitted to the USAEC in coordination with JBLM by USAEC's established due date (normally by 31 October) after the close of each federal fiscal year. The report shall provide information on how funds have been expended during the reporting period and include information that JBLM and USAEC need to properly promote and manage the project. Such information shall include a map with the parcels acquired or proposed for acquisition under this CA, corresponding geospatial data, and a table that lists: the acquisition name; nature of realty interest acquired, ACUB priority area, acreage, costs, source of funds, land uses (current or intended), and a list of any agreements or management plans for the parcel. Any differences between advanced invoice requests and actual expenditures must be addressed within the report. Any ACUB land sales or transfers and any program income must also be addressed in the report. Geospatial data attributes must include, at a minimum: parcel name, parcel owner, interest acquired, easement holder (as applicable), date closed (or target date), parcel acres, acres under conservation, and ACUB priority area.

5.2 Documentation related to natural resource management/resilience projects including, but not limited to documentation of regulatory consultations, biological assessments, flora or fauna surveys, biological opinions, habitat management plans, crediting agreements, and Memoranda of Agreement/Understanding.

5.3 Due diligence and recorded transactional documents developed to carry out the tasks performed under this CA shall be provided to both USAEC and JBLM as they are available or at least annually with the annual report mentioned in section 5.1. Such documents include, but are not limited to, inspections or investigations, appraisals, title searches or insurance, and deeds.

5.4 Baseline documentation reports on all properties protected through this CA shall be provided to both USAEC and JBLM and should conform to standards as established by the Land Trust Alliance (LTA).

5.5 Annual monitoring reports on all properties protected through this agreement shall be provided to both USAEC and JBLM as they are available or at least annually with the annual report mentioned in 5.1. Said monitoring reports should conform to standards as established by

the LTA and described in section 4 above. This requirement shall survive expiration of this CA in accordance with (IAW) 2 CFR § 200.344(b).

5.5.1 While long term monitoring and reporting efforts may be transferred from the original Recipient to another eligible entity IAW 6.4 below, as the entity with whom this agreement is made, the original Recipient, as long as they retain ownership of the property or easement, remains responsible for ensuring that monitoring actions are occurring in a manner sufficient to ensure that the property is not used or developed for purposes inconsistent with the purposes of the CA, and that the entity conducting monitoring efforts is providing annual monitoring reports to both USAEC and JBLM IAW 5.4. This requirement shall survive expiration of this CA.

5.6 Annual documentation of funds acquired from sources other than the Army or Department of Defense pursuant to the CA and the expenditure of these funds shall be submitted with the annual report.

5.7 Annual SF425, Federal Financial Report, shall be submitted to the TCAM, USAEC, and MICC per the terms and conditions of the CA.

5.8 At the end of this CAs period of performance, the Recipient will assist the awarding agency in closing out the CA IAW 2 CFR § 200.343.

## **6.0 SPECIAL CONDITIONS**

6.1 The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, shall have the right of access to any documents, papers, or other records of the non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel for the purpose of interview and discussion related to such documents.

6.2 Recipient shall not enter non-federal real property to collect information regarding the property unless the owner has: (a) Consented to the entry; (b) Been provided reasonable notice of the entry; and (c) Been notified that any raw data collected from the property must be made available at no cost, if requested by the landowner.

6.3 Title to the real property interest acquired, whether fee simple, easement, or other land use restriction, shall be held by Recipient, or other eligible entity, subject to the Army's right to demand transfer under 10 U.S.C. § 2684a(e)(5) of that portion of the real estate property interest necessary to ensure the property is developed and used consistently with the purposes of this CA and 10 U.S.C. § 2684a. Recipient shall place a notice on record in the Register of Deeds office for the county where the property interest is located to inform any party examining title to the property of the Army's contingent right to demand transfer of the property or property interest. It

shall be sufficient for such notice to be contained in the granting instrument by which Recipient or other eligible entity acquired the interest, and in such case no separate notice instrument shall be required.

6.4 No provision of this CA shall preclude Recipient, after consultation with and concurrence by the Army, from transferring the acquired real property interest to other eligible entities described in 10 U.S.C. § 2684a(b) (such as, state agencies, political subdivisions, and private conservation organizations) for purposes of this CA. IAW 2 CFR § 200.311(b)<sup>4</sup>, the Army, as the Federal awarding agency, may waive the requirement that the “real property will be used for the originally authorized purpose as long as needed for that purpose” If, pursuant to the above-referenced consultation, the Army determines that the property is no longer needed “for the originally authorized purpose,” subsection (c) of § 200.311 provides three options for disposition of the property<sup>5</sup>. If Recipient or other eligible entity acquires fee interest or an easement in a parcel and proposes to transfer that interest, it shall request instructions (in the form of a written Notice to Proceed) from the TCAM, who will coordinate the action with the Grants Officer (representing the “Federal awarding agency” under 2 CFR § 200.311), the CAM, and Headquarters, Department of the Army (HQDA). The Army will have the following options:

6.4.1 Approve of the transfer subject to Recipient’s commitment to transfer the interest subject to the Army’s rights under 10 U.S.C. § 2684a(e)(5);

6.4.2 Exercise its rights under 10 U.S.C. § 2684a(e)(5) and direct Recipient to convey to the Army an interest in real property sufficient to ensure that the property is not used or developed for purposes inconsistent with the purposes of the CA; or

6.4.3 Direct Recipient or other eligible entity to transfer to another eligible entity, as determined by the Army, an interest in real property sufficient to ensure that the property is not used or developed for purposes inconsistent with the CA.

6.5 Should the Recipient allow real property acquired under this CA to be used or developed for purposes inconsistent with the purposes of this CA, the Army may exercise its rights under 10 U.S.C. § 2684a(e)(5) and/or 2 CFR § 200.311 to require the Recipient to transfer to the United States, all or a portion of the property or interest acquired under the agreement or a lesser interest therein.

6.6 When real property is no longer needed by the U.S. Government for the originally authorized purpose or other “use” (see 6.4 above), the non-Federal entity must obtain disposition

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<sup>4</sup> 2 CFR § 200.311(b) Use. Except as otherwise provided by Federal statutes or by the Federal awarding agency, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the non-Federal entity must not dispose of or encumber its title or other interests.

<sup>5</sup> See para. 6.6. below for additional detail.

instructions from the Federal awarding agency. The instructions must provide for one of the following alternatives:

6.6.1 Retain title after compensating the Federal awarding agency<sup>6</sup>. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the non-Federal entity is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.

6.6.2 Sell the property and compensate the Federal awarding agency<sup>7</sup>. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the Federal award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the non-Federal entity is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.

6.6.3 Transfer title to the Federal awarding agency or to a third party designated/approved by the Federal awarding agency<sup>8</sup>. The non-Federal entity is entitled to be paid an amount calculated by applying the non-Federal entity's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

6.7 In the event the Secretary of the Army requires that real property interests be transferred to the Government, Recipient will do so and will be reimbursed for only costs incidental to the transfer (recording fees, certified copies, etc.).

6.8 Indirect rate is determined by a Negotiated Indirect Cost Rate Agreement (NICRA). The NICRA is negotiated between [RECIPIENT] and the [U.S. Department of XXXXXX], and is accepted by all other federal agencies. In fiscal year xxxx this rate is xx.xx%.

Or...“Recipient does not currently have a Negotiated Indirect Cost Rate Agreement (NICRA) with a Federal entity and elects to use the de minimis rate of 10% in accordance with CFR § 200.414(f). Recipient shall use the de minimis rate until such time as a new indirect rate may be successfully negotiated with MICC or another federal agency.”

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<sup>6</sup> 2 CFR § 200.311(c)(1)

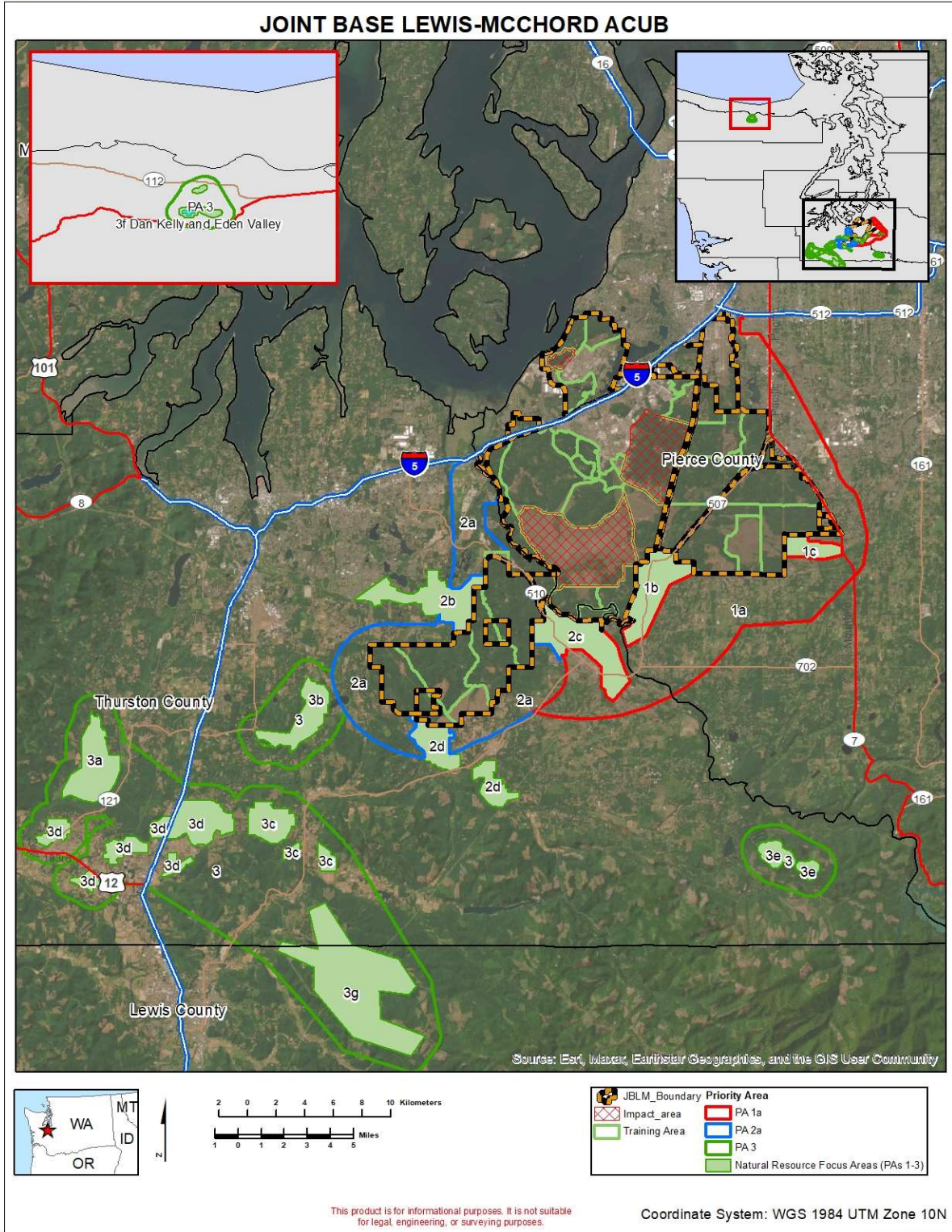
<sup>7</sup> 2 CFR § 200.311(c)(2)

<sup>8</sup> 2 CFR § 200.311(c)(3)

6.9 Partner share minimum percentage: 20%

# Section 7.0 ACUB MAP

UNCLASSIFIED



**Section 8.0 ALLOWABLE AND AUTHORIZED COSTS**

1. This Allowable and Authorized Costs guide (AACG) provides the regulatory framework and program-level approval authorities for costs associated with Army Compatible Use Buffer (ACUB) cooperative agreements (CAs). To ensure that applicants to a new CA understand the existing funding parameters, the AACG will be included in the Notice of Funding Opportunity (NOFO) package. The AACG will also be retained in the resulting CA for ease of reference and to maintain proper governance of funds throughout the life of the agreement. This guide may also be incorporated into previously awarded CAs when their period of performance is extended, or as needed, pending the approval of all signatories of those agreements. This document standardizes allowable and authorized costs for the ACUB program, with the intent of providing the maximum benefit to the Army while ensuring proper stewardship of taxpayer dollars. Though a cost may be listed as allowable and authorized herein, reimbursement or advance is not necessarily guaranteed, but rather dependent upon the amount and type of funding available, the necessity of the cost to the ACUB project, and overall benefit to the Army. Partners should follow the Request to Proceed (RTP) and Notice to Proceed (NTP) protocol outlined in the current ACUB Business Process Guide (BPG) before incurring any conditional costs, as detailed below in Table 2. The partner is expected to contribute to costs of the ACUB project, at least to the minimum specified by the cooperative agreement, but to the maximum amount possible.

2. The Office of the Secretary of Defense (OSD) places restrictions on the use of Readiness and Environmental Protection Integration (REPI) funding, which comprises the majority of ACUB funds. Specific restrictions should be verified based on current annual REPI guidance. If any cost is unauthorized to be paid for with REPI funds (Table 1), but is listed as allowable and authorized in this guide (Table 2), it may be eligible to be paid for by Service Funds, which, for the purposes of ACUB includes Operations and Maintenance (O&M) funds or Research, Development, Testing, and Evaluation (RDT&E) funds in the case where an installation is primarily funded with RDT&E funds. Note that Service Funds are not guaranteed to be obligated to any given CA, but they may be obligated at the HQ level (HQDA, HQ Installation Management Command (HQ IMCOM), or USAEC), or they may be requested at the installation level. If Service Funds are not available, costs not eligible for REPI funding must be borne by the Partner, whether in the form of cash, in-kind services, or through program income. Some of the administrative and planning costs that are REPI funding ineligible may be counted as Partner match in the form of in-kind services (IAW Table 2). The current year REPI guidance will take precedence over the contents of this AACG and must be consulted regularly to ensure continued compliance. Based on the FY24 REPI guidance, REPI funding eligibility is listed below. Note: USAEC policy restricts the use of any military funds for natural resource management and management accounts as described in Table 2 footnotes.

Table 1: REPI Funding Eligibility (from the FY24 REPI Guide)

<b>REPI PROGRAM FUNDING ELIGIBLE</b>
Due diligence (e.g., appraisals, surveys, title searches, insurance, and reviews of mineral and water rights) and easement monitoring and enforcement activities performed by partners
Direct costs for partners, to include contacts with landowners to generate interest (outreach), landowner negotiations, mapping, preliminary natural resource planning, and direct labor that the partner would not incur in the absence of the project
Natural resources management, restoration, enforcement, or maintenance beyond the installation boundary (e.g., invasive species control, exclusive devices such as signs and fences, equipment to directly support natural resource management, education in support of natural resource management, species monitoring, species translocation or reintroduction, necessary reports, future updates to adaptive management plans)
Management accounts to pay for future costs of natural resources management as a lump sum and with the ability to earn interest, including any post-transaction fees associated with third party management of the funds
Establishment of a pre-compliance wetland mitigation or habitat conservation bank or pre-compliance acquisition of credits from an existing bank
Planning (e.g., permitting, NEPA, NHPA) and implementation (e.g., wetland or oyster reef restoration and maintenance, fuel load management and reduction to reduce the risk of wildfires, water right lease agreements) activities that will preserve or restore natural infrastructure beyond the installation boundary in order to maintain or improve military installation resilience to climate change and extreme weather events, that, in the absence of protection, could negatively impact test, training, or operations
<b>REPI PROGRAM FUNDING INELIGIBLE</b>
Due diligence and easement monitoring and enforcement activities performed by DoD personnel
Administrative costs that are not directly tied to actions/deliverables of the agreement or REPI program (e.g., overhead, office space, rentals, utilities, enterprise-level support staff time [e.g., Human Resources, payroll, billing], and all indirect costs)
Natural resources management or natural infrastructure enhancement activities within the installation boundary
Landowner relocation expenses
Research
Compliance activities associated with federal environmental response requirements (e.g., Clean Water Act (CWA); Safe Drinking Water Act (SDWA); Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA); Resource Conservation and Recovery Act (RCRA)) or other similar state requirements.
Built infrastructure planning, construction, and improvements not directly in support of natural infrastructure enhancements (e.g., pipelines, buildings, roads, utilities)
Public use facilities (e.g., public bathrooms, picnic areas)
Land within the boundaries of airfield CZs
Costs to comply with any non-discretionary conservation measures or terms and conditions of an ESA BO, per Section 7(A)(2) of the ESA (16 U.S.C. § 1536(a)(2))
Land to be acquired for the primary purpose of training or testing

3. US Army Environmental Command (USAEC) developed a table of direct costs associated with the ACUB program (Table 2), which includes several elements as follows:

- a) Column 1 identifies possible direct costs associated with the ACUB program, by category;
- b) Column 2 indicates whether those costs are allowable under current regulations;
- c) Column 3 indicates whether those costs are authorized to be paid using REPI/Service Funds per USAEC;
- d) Column 4 indicates if the costs can be counted as partner match;
- e) Column 5 includes a legal citation for the appropriate regulation in which the specific cost is referenced.

4. Costs in Table 2 identified as “Conditional” in column 3 may be authorized if certain conditions are met as indicated in the footnotes. For example, habitat management costs are only allowed for projects that result in direct regulatory credit or relief for the US Army, and would require approval of these costs by USAEC. In another example, geological surveys may be allowed in cases where mineral rights have been severed from the property deed; allowability of this cost would be negotiated on a per-parcel basis. Costs identified as “Conditional” may necessitate differing levels of approval authority depending on their nature, which may be granted at the installation level by the Technical Cooperative Agreement Manager (TCAM), or at the USAEC level. Any cost not identified in this guide should be considered unallowable and unauthorized. Invoicing for allowable and authorized costs must be accomplished per conditions of the CA and following the current ACUB Business Process Guide.

5. Citations in Column 5 provide reference to specific costs, as detailed in Column 1. General governing regulations, in addition to these citations, include the following:

a) 32 CFR §32 and 32 CFR §33 - The DoD Grant and Agreement Regulations (DoDGARs) governing award and administrative requirements for non-profit organizations and States respectively. These CFRs were written to work in conjunction with Office of Management and Budget (OMB) Circulars intended to provide additional guidance. The majority of 32 CFR §32 and 32 CFR §33 have been superseded by 2 CFR §200 (as summarized in 2 CFR §1103.100). This is intended as interim guidance until full content of the DoDGARs are fully incorporated into their respective subchapter of 2 CFR §200, and as such, may change. Other provisions of Chapter I, Subchapter C of Title 32, CFR are still applicable to overall governance of DoD grants.

b) 2 CFR §200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Although an OMB regulation, it subsumes the stipulations of 32 CFR §32 and 32 CFR §33 (IAW 2 CFR §1103.100) and acts as the primary regulatory framework for this AACG.

c) 2 CFR §200.405 - Allocable Costs. Provides general parameters for how allocable costs are defined.

d) 2 CFR §200.408 - Limitation of allowance on costs. Provides authority for limitation of allowable costs under a Federal award.

e) 2 CFR §200.412 - Classification of costs. Stresses the need to charge direct costs and indirect costs in a consistent manner to prevent double-charging Federal awards.

f) 2 CFR §200.413 - Direct costs. Defines direct costs as those that can be identified directly assigned to specific activities. Also provides examples of indirect costs.

g) 2 CFR §200.414 - Indirect costs. Defines indirect costs (See 6(a) below for details) and discusses establishment of negotiated indirect costs rates.

h) 2 CFR §200.420 - 2 CFR §200.475 - General provisions for selected items of cost. Largely comprises the citations in Column 5.

#### 6. Select Items of Cost:

a) Indirect Costs and Rates (see 2 CFR §200.414 Indirect (F&A) costs): Indirect costs are those incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Indirect rates for each CA must be established with the Grants Officer. For organizations with an indirect rate established with a cognizant Federal agency other than the US Army, that rate must be agreed to by the US Army. Alternatively, an indirect rate may be established in accordance with 2 CFR §200.414(f) which states:

*“In addition to the procedures outlined in the appendices in paragraph (e) of this section, any non-Federal entity that has never received a negotiated indirect cost rate, except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph D.1.b, may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. As described in §200.403 Factors affecting allowability of costs, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.”*

Regardless of method used for establishing the indirect rate, the CA must identify the indirect rate. IAW 2 CFR §200.414, indirect costs are classified within two broad categories; “Facilities” and “Administrative”. Indirect costs within the “Facilities” category may include depreciation on buildings, equipment and capital improvement, utilities, and operations and maintenance expenses. Indirect costs within the “Administrative” category may include general administration and general expenses such as the director’s office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of “Facilities”. A cost may not be allocated to

a Federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal award as a direct cost.

b) Habitat Management Costs: Habitat management costs will only be authorized with prior approval from USAEC. Approval will require documented assurance of regulatory relief from the appropriate regulatory agency (e.g., USFWS, US Army Corps of Engineers, etc.) prior to incurring those costs. This may include direct credits for federally listed species, wetlands, or other natural resource, or future consideration in the form of a Memorandum of Understanding or similar document. If approved, natural resource management will be funded through an endowment, which will require additional approval from the Office of the Deputy Chief of Staff, G-9 (ODCS, G-9).

c) Monitoring and Enforcement Costs: Monitoring real property interests in perpetuity for compliance with deed restrictions is the responsibility of the partner. Military funding for monitoring may not exceed 5% of the property interest fair market value (FMV) or \$20,000, whichever is less. Costs over this limit will require approval from the installation and USAEC. Military funding for enforcement of the terms and conditions of an easement is limited to \$5,000. Monitoring and enforcement costs are authorized only as a one-time upfront cost to eliminate long-term recurring costs associated with ACUB properties.

d) Travel Costs: Before incurring costs for travel that requires overnight stays or airline or rail travel, partners must first submit a travel request to the installation TCAM and receive written pre-approval. The TCAM will review estimated travel costs to ensure they don't exceed current GSA per diem rates. Actual travel expenses may not exceed the pre-approved estimated cost by more than 10%.

Table 2: ACUB Direct Costs

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C <sup>9</sup> )	4. Authorized Partner Match (Y/N/C)	5. Citation <sup>10</sup>
<b>A. Pre-Acquisition Costs</b>				
1) Appraisal <sup>11</sup>	A	Y	Y	2 CFR §200.459
2) Appraisal Review	A	Y	Y	2 CFR §200.459
3) Boundary Survey	A	Y	Y	2 CFR §200.459
4) Phase 1 Environmental Site Assessment	A	Y	Y	2 CFR §200.459
5) Baseline Condition Survey	A	Y	Y	2 CFR §200.459
6) Geological Survey	A	C <sup>12</sup>	C	2 CFR §200.459
7) Title, Abstract Search, Examination	A	Y	Y	2 CFR §200.459
8) Title Commitment	A	Y	Y	2 CFR §200.459
9) Attorney Fees	A	Y	Y	2 CFR §200.459
10) Courier Fee	A	Y	Y	2 CFR §200.473
11) Wiring Fee	A	Y	Y	2 CFR §200.473
<b>B. Acquisition Costs</b>				
1) Purchase Price of Property – Fee Simple Title	A	Y	Y	2 CFR §200.403 10 USC §2684a(e)(1)
2) Purchase Price - Easement	A	Y	Y	2 CFR §200.403 10 USC §2684a(e)(1)
3) Purchase Price – Option to Purchase	A	C <sup>13</sup>	Y	2 CFR §200.403 10 USC §2684a(e)(1)
4) Purchase Price - Water Rights	A	C <sup>14</sup>	Y	2 CFR §200.403 10 USC §2684a(e)(1)
<b>C. Closing Costs/Recordation</b>				
1) Closing Fee	A	Y	Y	2 CFR §200.459
2) Title Fee	A	Y	Y	2 CFR §200.403
3) Title Insurance	A	Y	Y	2 CFR §200.459
4) Recording Fee	A	Y	Y	2 CFR §200.459
5) Document Stamp Tax	A	Y	Y	2 CFR §200.459
<b>D. Monitoring and Enforcement</b>				

<sup>9</sup> “C” – Conditional.

<sup>10</sup> All professional services costs under these citations must not be contingent upon recovery of the costs from the federal government.

<sup>11</sup> Appraisal may be waived “...in cases involving the acquisition by sale or donation of property with a low fair market value.” 42 U.S.C. §4651(2)

<sup>12</sup> Requires prior approval from USAEC CAM.

<sup>13</sup> Authorized if cost is deducted from final price of the property interest being acquired. Requires prior approval from installation TCAM.

<sup>14</sup> Requires prior approval from USAEC and only with regulatory relief.

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C <sup>9</sup> )	4. Authorized Partner Match (Y/N/C)	5. Citation <sup>10</sup>
1) Monitoring (one-time fee, in place of individual labor charges)	A	Y <sup>15</sup>	Y <sup>16</sup>	2 CFR §200.430 10 USC §2684a(e)(3)
2) Labor – Monitoring Visit	A	N <sup>17</sup>	N	2 CFR §200.430
3) Enforcement Fee (one-time fee, only as needed)	A	Y <sup>18</sup>	Y	2 CFR §200.430 10 USC §2684a(e)(3)
<b>E. Habitat Management</b>				
1) Habitat Management Plan preparation	A	C <sup>19</sup>	C	2 CFR §200.459 10 USC §2684a(e)(3)
2) Habitat Management <sup>20</sup>	A	C <sup>21</sup>	C	2 CFR §200.459 10 USC §2684a(e)(3)
3) Equipment Purchase: Invoice must list specific equipment and the equipment must be identified in, or associated with, the approved habitat management plan.	A	C <sup>22</sup>	C	2 CFR §200.313 2 CFR §200.439(a)(2) 2 CFR §200.436 (Depreciation)
4) Equipment Rental (with same conditions as above)	A	C <sup>23</sup>	C	2 CFR §200.465
5) Vehicle Purchase (with same conditions as above)	A	C <sup>24</sup>	C	2 CFR 200.439(b)(1)
6) Endowment for Habitat Management	A	C <sup>25</sup>	C	2 CFR §200.403 10 USC §2684a(e)(3)(B)
<b>F. Miscellaneous</b>				

<sup>15</sup> Authorized costs for monitoring are limited to 5% of the property interest fair market value or \$20,000, whichever is *less*, paid in a single installment, in advance.

<sup>16</sup> Partner match for monitoring costs is also limited to 5% of the property interest fair market value or \$20,000, whichever is *less*.

<sup>17</sup> Considered to be included in the one-time upfront fee.

<sup>18</sup> Military share of the cost of enforcement is limited to a single installment of \$5,000 per parcel, not per incident.

<sup>19</sup> Requires prior approval from USAEC

<sup>20</sup> Habitat Management actions must be directly related to the ACUB cooperative agreement, in a USAEC-approved management plan, and result in a direct regulatory benefit to the US Army. Specific activities must be identified on the invoice in order to be paid by the Army/DoD. Authorized actions include: prescribed burn, invasive species control/removal, pest control, erosion control, wetland delineation, stream determination, species or habitat survey, soil survey, planting / thinning, habitat enhancement (provided specific enhancement is identified), animal or plant propagation/translocation/ reintroduction, soil sampling, and groundwater sampling. Signage, fences, or other controls if these are required in the applicable management plan. Costs must be approved prior to incurring expense.

<sup>21</sup> Requires prior approval from USAEC.

<sup>22</sup> Requires prior approval from USAEC.

<sup>23</sup> Requires prior approval from USAEC.

<sup>24</sup> Requires prior approval from USAEC. Partner must demonstrate vehicle purchase is more cost effective than vehicle rental and include percentage of use for ACUB. Vehicle must be pro-rated for life of the CA.

<sup>25</sup> Requires prior approval from USAEC and ODCS,G-9 and only with regulatory relief.

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C <sup>9</sup> )	4. Authorized Partner Match (Y/N/C)	5. Citation <sup>10</sup>
1) Property Tax (ACUB property)	A	C <sup>26</sup>	Y	2 CFR §200.470
2) Business and Occupation (B&O) Tax	A	Y	Y	2 CFR §200.470
3) Interest on Loans (not on borrowed capital)	A	C <sup>27</sup>	Y	2 CFR §200.449
4) Audit Services – Applies only to audits required by, and performed IAW, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507)	A	C <sup>28</sup>	N	2 CFR §200.425
5) Travel while in “travel status” - Travel requiring overnight stay and/or air/rail transit. Includes costs of airplane or train ticket, lodging, rental vehicle, POV mileage, meals, tolls, and parking	A	C <sup>29</sup>	Y	2 CFR §200.474
6) Travel for daily ACUB actions – Includes rental vehicle, parking, POV mileage, and tolls. <sup>30</sup>	A	Y	Y	2 CFR §200.474
<b>G. Personnel, Facility, and Administrative Costs</b>				

<sup>26</sup> Only if partner is actively seeking exemption or is not able to obtain an exemption from property taxes and requires prior approval from USAEC.

<sup>27</sup> Requires prior approval from USAEC (to determine validity of reason for getting the loan).

<sup>28</sup> Will not be authorized if partner is exempted under the Single Audit Act due to expenditures under Federal awards being less than \$750,000 in a given fiscal year. Will not be authorized if costs for audit services have been included in the calculation of the indirect rate for a given CA. If billed as direct, reimbursable amount of audit costs will be percentage-based and will correlate to what percentage of the \$750,000 of expenditures under Federal awards can be directly attributed to furtherance of the ACUB program. For example, if a Partner expends \$500,000 (66%) under an ACUB Cooperative Agreement and \$250,000 (33%) under an unrelated Federal Agreement, 66% of the audit cost will be reimbursable with ACUB funds. If a Partner expends \$750,000 or more under an ACUB Cooperative Agreement for a given fiscal year, audit costs will be covered in-full with ACUB funds. Requires prior approval from USAEC and may require supporting documentation from the third-party auditing entity.

<sup>29</sup> For travel that requires overnight stays or airline travel, the Partner must submit a travel request to the installation TCAM and receive written pre-approval. Any travel authorized will be capped at the current GSA per diem rates and paid as reimbursement only. All travel costs must “...not exceed charges normally allowed by the non-Federal entity in its regular operations as the result of the non-Federal entity’s written travel policy.” Cost must be at the “...basic least expensive unrestricted accommodations class” (200.474(e)) (2 CFR §200.474).

<sup>30</sup> Travel must be associated with specific pre-acquisition and acquisition ACUB actions (landowner meetings, conducting due diligence, TCAM meetings, etc.) and not routine administrative or general management tasks for the organization. Prior approval from the installation TCAM is not required for daily travel. However, if during the course of daily travel, conversion to “travel status” (overnight stay) is necessitated, the partner must notify the TCAM on the following business day and determine if further authorization is required.

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C <sup>9</sup> )	4. Authorized Partner Match (Y/N/C)	5. Citation <sup>10</sup>
1) Labor – Communicating with landowners, Installation ACUB Team, and other ACUB stakeholders; providing for and reviewing due diligence; and preparing transactional documents.	A	C <sup>31</sup>	Y	2 CFR §200.430
2) Labor – ACUB Program Reporting (Annual Report to USAEC, annual financial report)	A	C <sup>32</sup>	Y	2 CFR §200.327-328 2 CFR §200.430 2 CFR §200.459
3) Labor – Invoicing/Accounting	A	C <sup>33</sup>	Y	2 CFR §200.430
4) Labor – Fringe Benefits	A	C <sup>34</sup>	N	2 CFR §200.431
5) Labor – Fundraising	A	N	N	2 CFR §200.442 2 CFR §200.460
6) Utilities	A	N	N	2 CFR §200.452
7) Facilities rental	A	N	N	2 CFR §200.465
8) Selling and marketing products and services.	U <sup>35</sup>	N	N	2 CFR §200.467
9) Travel costs of dependents	U	N	N	2 CFR §200.474
10) Mapping and/or GIS Products/Resources	A	Y	Y	2 CFR §200.439
11) Subscriptions – Business, technical or professional periodicals	A	N	N	2 CFR §200.454
12) Dues / Fees / Licenses / Memberships – Country Club, Social or Dining Club or Organization, lobbying organization	U	N	N	2 CFR §200.454
13) Insurance and Indemnification	A <sup>36</sup>	N	N	2 CFR §200.447
14) Bonding	A	N	N	2 CFR §200.427

<sup>31</sup> Must be labor associated with specific ACUB actions. General administrative labor is included in the negotiated indirect rate. Indirect costs are not REPI-eligible.

<sup>32</sup> Must be labor associated with specific ACUB actions. General administrative labor is included in the negotiated indirect rate. Indirect costs are not REPI-eligible.

<sup>33</sup> Must be labor associated with specific ACUB actions. General administrative labor is included in the negotiated indirect rate. Indirect costs are not REPI-eligible.

<sup>34</sup> Should be included in negotiated indirect rate. If not, may be billed as direct with prior approval from USAEC CAM. Not REPI-eligible.

<sup>35</sup> Unallowable except as direct costs with prior approval by the awarding agency.

<sup>36</sup> Allowable “pursuant to the Federal award”, but not required for ACUB.

1. Cost	2. Allowable /Unallowable Per Reg. (A/U)	3. Authorized Cost (Y/N/C <sup>9</sup> )	4. Authorized Partner Match (Y/N/C)	5. Citation <sup>10</sup>
15) Outreach (includes public meetings to promote the ACUB program or promote a successful project.)	A <sup>37</sup>	N	Y	2 CFR §200.421
16) Recruitment	A	N	N	2 CFR §200.463
17) Conference <sup>38</sup> (directly related to work under the ACUB agreement)	A	C <sup>39</sup>	C	2 CFR §200.432
18) Meetings, conventions, conferences, convocations, or other events related to non-ACUB activities	U	N	N	2 CFR §200.421
19) Computing devices or peripherals	A	N	N	2 CFR §200.453
20) Cell phones	A	N	N	2 CFR §200.313 2 CFR §200.439
21) Photography equipment	A	N	N	2 CFR §200.439(a)(2)
22) Postage / Shipping	A	C <sup>40</sup>	Y	2 CFR §200.473
23) Document Stamp Tax	A	C <sup>41</sup>	Y	2 CFR §200.459
24) Publication / Printing	A	C <sup>42</sup>	Y	2 CFR §200.461
25) Office Supplies	A	N	N	2 CFR §200.453
26) Training	A	C <sup>43</sup>	C	2 CFR §200.472
27) Goods or services for personal use	U	N	N	2 CFR §200.445
28) Lobbying	U	N	N	2 CFR §200.450
29) Pre-Agreement Costs	U	N	N	2 CFR §200.458
30) Entertainment	U	N	N	2 CFR §200.438
31) Alcoholic beverages	U	N	N	2 CFR §200.423

<sup>37</sup> Only for "...specific purposes necessary to meet the requirements of the Federal award."

<sup>38</sup> "A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award." (2 CFR §200.432)

<sup>39</sup> Requires prior approval from USAEC.

<sup>40</sup> Should be included in negotiated indirect rate. If not, may be billed as direct but must be associated with specific ACUB tasks, projects, or parcels.

<sup>41</sup> Should be included in negotiated indirect rate. If not, may be billed as direct but must be associated with specific ACUB tasks, projects, or parcels.

<sup>42</sup> Should be included in negotiated indirect rate. If not, may be billed as direct but must be associated with specific ACUB tasks, projects, or parcels.

<sup>43</sup> Only for ACUB-specific training. Requires prior approval from USAEC.