

ORDER FOR SUPPLIES OR SERVICES										PAGE 1 OF 16	
1. CONTRACT/PURCH. ORDER/ AGREEMENT NO. W912HQ22C0068			2. DELIVERY ORDER/ CALL NO.		3. DATE OF ORDER/ CALL (YYYYMMDD) 2022 Jul 13		4. REQ./ PURCH. REQUEST NO. W74RDV11601025		5. PRIORITY		
6. ISSUED BY USACE HUMPHREYS ENGR CTR SPT ACTIVITY ATTN: CEHEC-CT, 7701 TELEGRAPH ROAD ALEXANDRIA VA 22315-3860			CODE W912HQ		7. ADMINISTERED BY (if other than 6) SEE ITEM 6				8. DELIVERY FOB <input checked="" type="checkbox"/> DESTINATION <input type="checkbox"/> OTHER (See Schedule if other)		
9. CONTRACTOR NAME AND ADDRESS PENNSYLVANIA STATE UNIVERSITY, THE PENN STATE 201 OLD MAIN UNIVERSITY PARK PA 16802-1503			CODE 7A720		FACILITY 7A720		10. DELIVER TO FOB POINT BY (Date) (YYYYMMDD) SEE SCHEDULE 12. DISCOUNT TERMS Net 30 Days		11. MARK IF BUSINESS IS <input type="checkbox"/> SMALL <input type="checkbox"/> SMALL DISADVANTAGED <input type="checkbox"/> WOMEN-OWNED		
13. MAIL INVOICES TO THE ADDRESS IN BLOCK See Item 15											
14. SHIP TO SERDP PROGRAM OFFICE PROGRAM MANAGER 4800 MARK CENTER DRIVE, SUITE 16F16 ALEXANDRIA VA 22350-3600			CODE W74RDV		15. PAYMENT WILL BE MADE BY USA CORP ENG FINANCE CTR 40042 5722 INTEGRITY DRIVE MILLINGTON TN 38054-5005				MARK ALL PACKAGES AND PAPERS WITH IDENTIFICATION NUMBERS IN BLOCKS 1 AND 2.		
16. TYPE OF ORDER		DELIVERY/ CALL		This delivery order/call is issued on another Government agency or in accordance with and subject to terms and conditions of above numbered contract.							
		PURCHASE		X		Reference your quote dated Furnish the following on terms specified herein. REF:					
ACCEPTANCE. THE CONTRACTOR HEREBY ACCEPTS THE OFFER REPRESENTED BY THE NUMBERED PURCHASE ORDER AS IT MAY PREVIOUSLY HAVE BEEN OR IS NOW MODIFIED, SUBJECT TO ALL OF THE TERMS AND CONDITIONS SET FORTH, AND AGREES TO PERFORM THE SAME.											
NAME OF CONTRACTOR			SIGNATURE			TYPED NAME AND TITLE			DATE SIGNED (YYYYMMDD)		
<input type="checkbox"/> If this box is marked, supplier must sign Acceptance and return the following number of copies:											
17. ACCOUNTING AND APPROPRIATION DATA/ LOCAL USE See Schedule											
18. ITEM NO.		19. SCHEDULE OF SUPPLIES/ SERVICES				20. QUANTITY ORDERED/ ACCEPTED*		21. UNIT	22. UNIT PRICE	23. AMOUNT	
		SEE SCHEDULE									
* If quantity accepted by the Government is same as quantity ordered, indicate by X. If different, enter actual quantity accepted below quantity ordered and encircle.					24. UNITED STATES OF AMERICA TEL: 703-428-6420 EMAIL: Douglas.E.Pohlman@usace.army.mil BY: DOUGLAS E POHLMAN			25. TOTAL \$250,000.00		26. DIFFERENCES	
27a. QUANTITY IN COLUMN 20 HAS BEEN <input type="checkbox"/> INSPECTED <input type="checkbox"/> RECEIVED <input type="checkbox"/> ACCEPTED, AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED											
b. SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE						c. DATE (YYYYMMDD)		d. PRINTED NAME AND TITLE OF AUTHORIZED GOVERNMENT REPRESENTATIVE			
e. MAILING ADDRESS OF AUTHORIZED GOVERNMENT REPRESENTATIVE						28. SHIP NO.		29. DO VOUCHER NO.		30. INITIALS	
f. TELEPHONE NUMBER		g. E-MAIL ADDRESS				<input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL		32. PAID BY		33. AMOUNT VERIFIED CORRECT FOR	
36. I certify this account is correct and proper for payment.						31. PAYMENT <input type="checkbox"/> COMPLETE <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL		34. CHECK NUMBER		35. BILL OF LADING NO.	
a. DATE (YYYYMMDD)		b. SIGNATURE AND TITLE OF CERTIFYING OFFICER									
37. RECEIVED AT		38. RECEIVED BY		39. DATE RECEIVED (YYYYMMDD)		40. TOTAL CONTAINERS		41. S/R ACCOUNT NO.		42. S/R VOUCHER NO.	

Section B - Supplies or Services and Prices

ITEM NO	SUPPLIES/SERVICES	QUANTITY	UNIT	UNIT PRICE	AMOUNT
0001	WP21-1308 Pennsylvania State Univ CPFF The Contractor, The Pennsylvania State University, Applied Research Laboratory, (PENN STATE), shall furnish all management, facilities, supplies, personnel, and equipment and do all things necessary for the performance of the work required in response to a Statement of Need in BAA W912HQ20S0004, Program Area: FY21 SERDP Core Solicitation Statement of Need: WPSON-21-C4: Structural Repair of Defense Assets under their Proposal entitled "Wire Arc Additive Manufacturing for Aircraft Components". The Initial Proposal is dated 5 March 2020, Revision 1 is dated 15 September 2020, Revision 2 is 22 October 2020, and Revision 3 is dated 10 Jun 2022. FOB: Destination MILSTRIP: W74RDV11601025 PURCHASE REQUEST NUMBER: W74RDV11601025 PSC CD: AJ12	1	Project	\$250,000.00	\$250,000.00
				ESTIMATED COST	\$238,095.00
				FIXED FEE	\$11,905.00
				TOTAL EST COST + FEE	\$250,000.00
	ACRN AA CIN: W74RDV116010250001				\$250,000.00

ITEM NO	SUPPLIES/SERVICES	QUANTITY	UNIT	UNIT PRICE	AMOUNT
0002	DD1423 CDRLS CPFF Data is as specified in Exhibit A, Contract Data Requirements List, DD Form 1423. This CLIN is not separately priced. The cost for this CLIN has been included in CLIN 0001. PURCHASE REQUEST NUMBER: W74RDV11601025				NSP
				ESTIMATED COST	\$0.00
				FIXED FEE	\$0.00
				TOTAL EST COST + FEE	\$0.00

Section E - Inspection and Acceptance

INSPECTION AND ACCEPTANCE TERMS

Supplies/services will be inspected/accepted at:

CLIN	INSPECT AT	INSPECT BY	ACCEPT AT	ACCEPT BY
0001	Destination	Government	Destination	Government
0002	N/A	N/A	N/A	N/A

CLAUSES INCORPORATED BY FULL TEXT

52.246-9 INSPECTION OF RESEARCH AND DEVELOPMENT (SHORT FORM) (APR 1984)

The Government has the right to inspect and evaluate the work performed or being performed under the contract, and the premises where the work is being performed, at all reasonable times and in a manner that will not unduly delay the work. If the Government performs inspection or evaluation on the premises of the Contractor or a subcontractor, the Contractor shall furnish and shall require subcontractors to furnish all reasonable facilities and assistance for the safe and convenient performance of these duties.

(End of clause)

Section F - Deliveries or Performance

DELIVERY INFORMATION

CLIN	DELIVERY DATE	QUANTITY	SHIP TO ADDRESS	DODAAC / CAGE
0001	POP 13-JUL-2022 TO 12-JUL-2024	N/A	SERDP PROGRAM OFFICE PROGRAM MANAGER 4800 MARK CENTER DRIVE, SUITE 16F16 ALEXANDRIA VA 22350-3600 571-372-6400 FOB: Destination	W74RDV
0002	N/A	N/A	N/A	N/A

CLAUSES INCORPORATED BY FULL TEXT

52.242-15 STOP-WORK ORDER (AUG 1989) - ALTERNATE I (APR 1984)

(a) The Contracting Officer may, at any time, by written order to the Contractor, require the Contractor to stop all, or any part, of the work called for by this contract for a period of 90 days after the order is delivered to the Contractor, and for any further period to which the parties may agree. The order shall be specifically identified as a stop-work order issued under this clause. Upon receipt of the order, the Contractor shall immediately comply with its terms and take all reasonable steps to minimize the incurrence of costs allocable to the work covered by the order during the period of work stoppage. Within a period of 90 days after a stop-work is delivered to the Contractor, or within any extension of that period to which the parties shall have agreed, the Contracting Officer shall either--

(1) Cancel the stop-work order; or

(2) Terminate the work covered by the order as provided in the Termination clause of this contract.

(b) If a stop-work order issued under this clause is canceled or the period of the order or any extension thereof expires, the Contractor shall resume work. The Contracting Officer shall make an equitable adjustment in the delivery schedule, the estimated cost, the fee, or a combination thereof, and in any other terms of the contract that may be affected, and the contract shall be modified, in writing, accordingly, if--

(1) The stop-work order results in an increase in the time required for, or in the Contractor's cost properly allocable to, the performance of any part of this contract; and

(2) The Contractor asserts its right to the adjustment within 30 days after the end of the period of work stoppage; provided, that, if the Contracting Officer decides the facts justify the action, the Contracting Officer may receive and act upon the claim submitted at any time before final payment under this contract.

(c) If a stop-work order is not canceled and the work covered by the order is terminated for the convenience of the Government, the Contracting Officer shall allow reasonable costs resulting from the stop-work order in arriving at the termination settlement.

(d) If a stop-work order is not canceled and the work covered by the order is terminated for default, the Contracting

Officer shall allow, by equitable adjustment or otherwise, reasonable costs resulting from the stop-work order.

(End of clause)

Section G - Contract Administration Data

SECTION "G" CLAUSESG001 CONTRACTING OFFICER AUTHORITY

Only a warranted Contracting Officer (either a Procuring Contracting Officer (PCO) or an Administrative Contracting Officer (ACO)), acting within their delegated limits, has the authority to issue modifications or otherwise change the terms and conditions of this contract. If an individual other than the Contracting Officer attempts to make changes to the terms and conditions of this contract you shall not proceed with the change and shall immediately notify the Contracting Officer.

G002 PAYMENT SCHEDULE AND INVOICE SUBMISSION

The Contractor shall submit invoices pertaining to this contract action via e-mail.
The subject line shall include the contract number, project number, if known, and an invoice number.

CEFC-S0invoices@usace.army.mil

Additionally, the Contracting Officer's Representative (COR) and SERDP/ESTCP Program Office shall be copied on all invoice submissions.

The COR's email is provided in separate correspondence.

The SERDP/ESTCP Program Office email for invoices

osd.mc-alex.ousd-atl.mbx.serd-estcp-invoices@mail.mil

The final invoice should be marked as such. If more than 30 days have passed since the invoice was submitted. Questions regarding status of payment should be directed to the USACE Finance Center at:

CEFC-Payments@usace.army.mil

Instructions for Final Invoices

1. **Cost Contracts:** The final invoice (**public voucher**) must be submitted directly to the Contracting Officer and is subject to review and acceptance the Program Manager and requires approval by the Contracting Officer prior to final payment being released.
- **Universities:** Final payments will be approved once the Contracting Officer verifies the cumulative amount invoiced matches the contract price. If the amount invoiced does not match the final contract price a modification to de-obligate unused funds may be necessary prior to paying the final invoice (public voucher).
- **Businesses:** The final invoice will not be approved for payment until after the Program Manager accepts all deliverables prior to payment, and the invoice is reviewed and approved by the Contracting Officer. Final payment will not be approved until the Contracting Officer receives an audit or receives a low-risk memorandum from DCAA or another cognizant Government authority.

In accordance with **FAR 42.705**: All final Indirect Cost rates are subject to review and approval by the Contracting Officer. Once the audit or low-risk memorandum is received, the Contracting Officer will verify the final invoice cumulative amounts matches the final contract price and complete a modification to de-obligate unused funds if necessary prior to approving payment for the final invoice.

Summary: For cost contracts, final Public Voucher's must **always** be reviewed/approved by a KO, and the P.M. must be involved - i.e. acceptance.

2. **Firm Fixed-Price Contracts:** The final invoice must be submitted directly to the Contracting Officer and is subject to review and acceptance the Program Manager and requires approval by the Contracting Officer prior to payment being released.
- **Final invoice that match the contract price:** once the Program Manager accepts the final deliverables, the Contracting Officer will approve the final invoice for payment.
 - **Final invoices that do not match the contract price:** once the Program Manager accepts the final deliverables, the invoice is subject to review and approval by the Contracting Officer. A modification to de-obligate unused funds may be necessary prior to paying the final invoice.
- Summary: For firm-fixed-price contracts: All final invoices for FFP contracts could go to CT for KO review; however, anytime the invoice total does NOT match the contract price, CT needs the final invoice so that a de-obligation modification can be started, and a KO can approve the invoice.

ACCOUNTING AND APPROPRIATION DATA

AA: 97104001101 088000 255YJL98DH0603716D8Z0 NA 44213
 AMOUNT: \$250,000.00

ACRN	CLIN/SLIN	CIN	AMOUNT
AA	0001	W74RDV116010250001	\$250,000.00

Section H - Special Contract Requirements

SECTION "H" CLAUSES**H002** GOVERNMENT RESERVED RIGHTS

The Government reserves the right to approve contractor recommended changes in technical personnel during the life of the contract.

H008 TRAVEL COSTS

Travel will be reimbursed at actual direct cost in accordance with the limitations set forth in FAR 31.205-46 (Commercial Organizations), FAR 31.3 (Educational Institutions), or FAR 31.7 (Nonprofit Organizations). The appropriate Government Official, Quality Assurance Personnel or Contracting Officer shall approve travel. All invoices for travel shall be accompanied by supporting receipts

H010 REVIEW FOR CONTRACTORS RELEASE OF TECHNICAL REPORTS

The Contractor shall be free to use the results of the subject research for its own teaching, research, educational, clinical, and publication purposes. The Contractor shall not release any reports with the SERDP or ESTCP logo, in any form (interim, draft, and final reports), to any person or agency, including those within the Department of the Army, without the prior written approval of the SERDP/ESTCP program office.

H012 TECHNICAL DATA - WITHHOLDING OF PAYMENT

In accordance with DFARS 252.227-7030, entitled "Technical Data – Withholding of Payment", the Government may withhold payment to the Contractor of ten percent (10%) unless a lesser withholding amount is specified in the contract. As such, the Government reserves the right to withhold \$25,000.00 or 10% of the contract value, whichever is the smaller amount, pending receipt and acceptance of all required deliverables.

Section I - Contract Clauses

CLAUSES INCORPORATED BY REFERENCE

52.204-10	Reporting Executive Compensation and First-Tier Subcontract Awards	JUN 2020
52.204-19	Incorporation by Reference of Representations and Certifications.	DEC 2014
52.204-23	Prohibition on Contracting for Hardware, Software, and Services Developed or Provided by Kaspersky Lab and Other Covered Entities	NOV 2021
52.204-25	Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment	NOV 2021
52.209-6	Protecting the Government's Interest When Subcontracting With Contractors Debarred, Suspended, or Proposed for Debarment	NOV 2021
52.209-10	Prohibition on Contracting With Inverted Domestic Corporations	NOV 2015
52.215-17	Waiver of Facilities Capital Cost of Money	OCT 1997
52.216-7 Alt II	Allowable Cost and Payment (AUG 2018) - Alternate II	AUG 2012
52.216-8	Fixed Fee	JUN 2011
52.216-11	Cost Contract--No Fee	APR 1984
52.216-15	Predetermined Indirect Cost Rates	APR 1998
52.219-4	Notice of Price Evaluation Preference for HUBZone Small Business Concerns	SEP 2021
52.219-28	Post-Award Small Business Program Rerepresentation	SEP 2021
52.222-3	Convict Labor	JUN 2003
52.222-21	Prohibition Of Segregated Facilities	APR 2015
52.222-26	Equal Opportunity	SEP 2016
52.222-35	Equal Opportunity for Veterans	JUN 2020
52.222-36	Equal Opportunity for Workers with Disabilities	JUN 2020
52.222-37	Employment Reports on Veterans	JUN 2020
52.222-40	Notification of Employee Rights Under the National Labor Relations Act	DEC 2010
52.222-50	Combating Trafficking in Persons	NOV 2021
52.223-18	Encouraging Contractor Policies To Ban Text Messaging While Driving	JUN 2020
52.225-13	Restrictions on Certain Foreign Purchases	FEB 2021
52.227-1 Alt I	Authorization And Consent (JUN 2020) - Alternate I	APR 1984
52.227-2	Notice And Assistance Regarding Patent And Copyright Infringement	JUN 2020
52.227-11	Patent Rights--Ownership By The Contractor	MAY 2014
52.227-14 Alt IV	Rights in Data--General (May 2014) - Alternate IV	DEC 2007
52.228-7	Insurance--Liability To Third Persons	MAR 1996
52.232-9	Limitation On Withholding Of Payments	APR 1984
52.232-20	Limitation Of Cost	APR 1984
52.232-22	Limitation Of Funds	APR 1984
52.232-23	Assignment Of Claims	MAY 2014
52.232-25 Alt I	Prompt Payment (Jan 2017) Alternate I	FEB 2002
52.232-33	Payment by Electronic Funds Transfer--System for Award Management	OCT 2018
52.232-39	Unenforceability of Unauthorized Obligations	JUN 2013
52.232-40	Providing Accelerated Payments to Small Business Subcontractors	NOV 2021

52.233-1	Disputes	MAY 2014
52.233-3 Alt I	Protest After Award (Aug 1996) - Alternate I	JUN 1985
52.233-4	Applicable Law for Breach of Contract Claim	OCT 2004
52.242-1	Notice of Intent to Disallow Costs	APR 1984
52.243-2 Alt V	Changes--Cost-Reimbursement (Aug 1987) - Alternate V	APR 1984
52.243-6	Change Order Accounting	APR 1984
52.244-2	Subcontracts	JUN 2020
52.244-6	Subcontracts for Commercial Products and Commercial Services	JAN 2022
52.249-5	Termination For Convenience Of The Government (Educational And Other Nonprofit Institutions)	AUG 2016
52.249-14	Excusable Delays	APR 1984
52.251-1	Government Supply Sources	APR 2012
52.253-1	Computer Generated Forms	JAN 1991
252.203-7000	Requirements Relating to Compensation of Former DoD Officials	SEP 2011
252.203-7002	Requirement to Inform Employees of Whistleblower Rights	SEP 2013
252.204-7003	Control Of Government Personnel Work Product	APR 1992
252.204-7006	Billing Instructions	OCT 2005
252.204-7012	Safeguarding Covered Defense Information and Cyber Incident Reporting	DEC 2019
252.204-7015	Notice of Authorized Disclosure of Information for Litigation Support	MAY 2016
252.204-7018	Prohibition on the Acquisition of Covered Defense Telecommunications Equipment or Services	JAN 2021
252.209-7004	Subcontracting With Firms That Are Owned or Controlled By The Government of a Country that is a State Sponsor of Terrorism	MAY 2019
252.225-7048	Export-Controlled Items	JUN 2013
252.227-7013	Rights in Technical Data--Noncommercial Items	FEB 2014
252.227-7016	Rights in Bid or Proposal Information	JAN 2011
252.227-7030	Technical Data--Withholding Of Payment	MAR 2000
252.227-7037	Validation of Restrictive Markings on Technical Data	APR 2022
252.227-7039	Patents--Reporting Of Subject Inventions	APR 1990
252.232-7003	Electronic Submission of Payment Requests and Receiving Reports	DEC 2018
252.232-7010	Levies on Contract Payments	DEC 2006
252.235-7011	Final Scientific or Technical Report	DEC 2019
252.242-7006	Accounting System Administration	FEB 2012
252.244-7001	Contractor Purchasing System Administration	MAY 2014
252.247-7023	Transportation of Supplies by Sea	FEB 2019

CLAUSES INCORPORATED BY FULL TEXT

52.216-7 ALLOWABLE COST AND PAYMENT (AUG 2018) -- ALTERNATE II (AUG 2012)

(a) Invoicing.

(1) The Government will make payments to the Contractor when requested as work progresses, but not more often than once every two weeks, in amounts determined to be allowable by the Contracting Officer in accordance with FAR subpart 31.3 in effect on the date of this contract and the terms of this contract. The Contractor may submit to an authorized representative of the Contracting Officer, in such form and reasonable detail as the representative may require, an invoice or voucher supported by a statement of the claimed allowable cost for performing this contract.

(2) Contract financing payments are not subject to the interest penalty provisions of the Prompt Payment Act. Interim payments made prior to the final payment under the contract are contract financing payments, except interim payments if this contract contains Alternate I to the clause at 52.232-25.

(3) The designated payment office will make interim payments for contract financing on "30th" day after the designated billing office receives a proper payment request.

In the event that the Government requires an audit or other review of a specific payment request to ensure compliance with the terms and conditions of the contract, the designated payment office is not compelled to make payment by the specified due date.

(b) Reimbursing costs. (1) For the purpose of reimbursing allowable costs (except as provided in subparagraph (b)(2) of the clause, with respect to pension, deferred profit sharing, and employee stock ownership plan contributions), the term "costs" includes only--

(i) Those recorded costs that, at the time of the request for reimbursement, the Contractor has paid by cash, check, or other form of actual payment for items or services purchased directly for the contract;

(ii) When the Contractor is not delinquent in paying costs of contract performance in the ordinary course of business, costs incurred, but not necessarily paid, for--

(A) Supplies and services purchased directly for the contract and associated financing payments to subcontractors, provided payments determined due will be made--

(1) In accordance with the terms and conditions of a subcontract or invoice; and

(2) Ordinarily within 30 days of the submission of the Contractor's payment request to the Government;

(B) Materials issued from the Contractor's inventory and placed in the production process for use on the contract;

(C) Direct labor;

(D) Direct travel;

(E) Other direct in-house costs; and

(F) Properly allocable and allowable indirect costs, as shown in the records maintained by the Contractor for purposes of obtaining reimbursement under Government contracts; and

(iii) The amount of financing payments that have been paid by cash, check, or other forms of payment to subcontractors.

(2) Accrued costs of Contractor contributions under employee pension plans shall be excluded until actually paid unless--

(i) The Contractor's practice is to make contributions to the retirement fund quarterly or more frequently; and

(ii) The contribution does not remain unpaid 30 days after the end of the applicable quarter or shorter payment period (any contribution remaining unpaid shall be excluded from the Contractor's indirect costs for payment purposes).

(3) Notwithstanding the audit and adjustment of invoices or vouchers under paragraph (g) of this clause, allowable indirect costs under this contract shall be obtained by applying indirect cost rates established in accordance with paragraph (d) of this clause.

(4) Any statements in specifications or other documents incorporated in this contract by reference designating performance of services or furnishing of materials at the Contractor's expense or at no cost to the Government shall be disregarded for purposes of cost-reimbursement under this clause.

(c) Small business concerns. A small business concern may receive more frequent payments than every 2 weeks.

(d) Final indirect cost rates. (1) Final annual indirect cost rates and the appropriate bases shall be established in accordance with Subpart 42.7 of the Federal Acquisition Regulation (FAR) in effect for the period covered by the indirect cost rate proposal.

(2)(i) The Contractor shall submit an adequate final indirect cost rate proposal to the Contracting Officer (or cognizant Federal agency official) and auditor within the 6-month period following the expiration of each of its fiscal years. Reasonable extensions, for exceptional circumstances only, may be requested in writing by the Contractor and granted in writing by the Contracting Officer. The Contractor shall support its proposal with adequate supporting data.

(ii) The proposed rates shall be based on the Contractor's actual cost experience for that period. The appropriate Government representative and the Contractor shall establish the final indirect cost rates as promptly as practical after receipt of the Contractor's proposal.

(iii) An adequate indirect cost rate proposal shall include the following data unless otherwise specified by the cognizant Federal agency official:

(A) Summary of all claimed indirect expense rates, including pool, base, and calculated indirect rate.

(B) General and Administrative expenses (final indirect cost pool). Schedule of claimed expenses by element of cost as identified in accounting records (Chart of Accounts).

(C) Overhead expenses (final indirect cost pool). Schedule of claimed expenses by element of cost as identified in accounting records (Chart of Accounts) for each final indirect cost pool.

(D) Occupancy expenses (intermediate indirect cost pool). Schedule of claimed expenses by element of cost as identified in accounting records (Chart of Accounts) and expense reallocation to final indirect cost pools.

(E) Claimed allocation bases, by element of cost, used to distribute indirect costs.

(F) Facilities capital cost of money factors computation.

(G) Reconciliation of books of account (i.e., General Ledger) and claimed direct costs by major cost element.

(H) Schedule of direct costs by contract and subcontract and indirect expense applied at claimed rates, as well as a subsidiary schedule of Government participation percentages in each of the allocation base amounts.

(I) Schedule of cumulative direct and indirect costs claimed and billed by contract and subcontract.

(J) Subcontract information. Listing of subcontracts awarded to companies for which the contractor is the prime or upper-tier contractor (include prime and subcontract numbers; subcontract value and award type; amount claimed during the fiscal year; and the subcontractor name, address, and point of contact information).

(K) Summary of each time-and-materials and labor-hour contract information, including labor categories, labor rates, hours, and amounts; direct materials; other direct costs; and, indirect expense applied at claimed rates.

(L) Reconciliation of total payroll per IRS form 941 to total labor costs distribution.

(M) Listing of decisions/agreements/approvals and description of accounting/organizational changes.

(N) Certificate of final indirect costs (see 52.242-4, Certification of Final Indirect Costs).

(O) Contract closing information for contracts physically completed in this fiscal year (include contract number, period of performance, contract ceiling amounts, contract fee computations, level of effort, and indicate if the contract is ready to close).

(iv) The following supplemental information is not required to determine if a proposal is adequate, but may be required during the audit process:

(A) Comparative analysis of indirect expense pools detailed by account to prior fiscal year and budgetary data.

(B) General organizational information and limitation on allowability of compensation for certain contractor personnel. See 31.205-6(p). Additional salary reference information is available at

<https://www.whitehouse.gov/wp-content/uploads/2017/11/ContractorCompensationCapContractsAwardedBeforeJune24.pdf> and <https://www.whitehouse.gov/wp-content/uploads/2017/11/ContractorCompensationCapContractsAwardedafterJune24.pdf>.

(C) Identification of prime contracts under which the contractor performs as a subcontractor.

(D) Description of accounting system (excludes contractors required to submit a CAS Disclosure Statement or contractors where the description of the accounting system has not changed from the previous year's submission).

(E) Procedures for identifying and excluding unallowable costs from the costs claimed and billed (excludes contractors where the procedures have not changed from the previous year's submission).

(F) Certified financial statements and other financial data (e.g., trial balance, compilation, review, etc.).

(G) Management letter from outside CPAs concerning any internal control weaknesses.

(H) Actions that have been and/or will be implemented to correct the weaknesses described in the management letter from subparagraph G) of this section.

(I) List of all internal audit reports issued since the last disclosure of internal audit reports to the Government.

(J) Annual internal audit plan of scheduled audits to be performed in the fiscal year when the final indirect cost rate submission is made.

(K) Federal and State income tax returns.

(L) Securities and Exchange Commission 10-K annual report.

(M) Minutes from board of directors meetings.

(N) Listing of delay claims and termination claims submitted which contain costs relating to the subject fiscal year.

(O) Contract briefings, which generally include a synopsis of all pertinent contract provisions, such as: Contract type, contract amount, product or service(s) to be provided, contract performance period, rate ceilings, advance approval requirements, pre-contract cost allowability limitations, and billing limitations.

(v) The Contractor shall update the billings on all contracts to reflect the final settled rates and update the schedule of cumulative direct and indirect costs claimed and billed, as required in paragraph (d)(2)(iii)(I) of this section, within 60 days after settlement of final indirect cost rates.

(3) The Contractor and the appropriate Government representative shall execute a written understanding setting forth the final indirect cost rates. The understanding shall specify (i) the agreed-upon final annual indirect cost rates, (ii) the bases to which the rates apply, (iii) the periods for which the rates apply, (iv) any specific indirect cost items treated as direct costs in the settlement, and (v) the affected contract and/or subcontract, identifying any with advance agreements or special terms and the applicable rates. The understanding shall not change any monetary ceiling, contract obligation, or specific cost allowance or disallowance provided for in this contract. The understanding is incorporated into this contract upon execution.

(4) Failure by the parties to agree on a final annual indirect cost rate shall be a dispute within the meaning of the Disputes clause.

(5) Within 120 days (or longer period if approved in writing by the Contracting Officer) after settlement of the final annual indirect cost rates for all years of a physically complete contract, the Contractor shall submit a completion

invoice or voucher to reflect the settled amounts and rates. The completion invoice or voucher shall include settled subcontract amounts and rates. The prime contractor is responsible for settling subcontractor amounts and rates included in the completion invoice or voucher and providing status of subcontractor audits to the contracting officer upon request.

(6)(i) If the Contractor fails to submit a completion invoice or voucher within the time specified in paragraph (d)(5) of this clause, the Contracting Officer may--

(A) Determine the amounts due to the Contractor under the contract; and

(B) Record this determination in a unilateral modification to the contract.

(ii) This determination constitutes the final decision of the Contracting Officer in accordance with the Disputes clause.

(e) Billing rates. Until final annual indirect cost rates are established for any period, the Government shall reimburse the Contractor at billing rates established by the Contracting Officer or by an authorized representative (the cognizant auditor), subject to adjustment when the final rates are established. These billing rates--

(1) Shall be the anticipated final rates; and

(2) May be prospectively or retroactively revised by mutual agreement, at either party's request, to prevent substantial overpayment or underpayment.

(f) Quick-closeout procedures. Quick-closeout procedures are applicable when the conditions in FAR 42.708(a) are satisfied.

(g) Audit. At any time or times before final payment, the Contracting Officer may have the Contractor's invoices or vouchers and statements of cost audited. Any payment may be (1) Reduced by amounts found by the Contracting Officer not to constitute allowable costs or (2) Adjusted for prior overpayments or underpayments.

(h) Final payment. (1) Upon approval of a completion invoice or voucher submitted by the Contractor in accordance with paragraph (d)(5) of this clause, and upon the Contractor's compliance with all terms of this contract, the Government shall promptly pay any balance of allowable costs and that part of the fee (if any) not previously paid.

(2) The Contractor shall pay to the Government any refunds, rebates, credits, or other amounts (including interest, if any) accruing to or received by the Contractor or any assignee under this contract, to the extent that those amounts are properly allocable to costs for which the Contractor has been reimbursed by the Government. Reasonable expenses incurred by the Contractor for securing refunds, rebates, credits, or other amounts shall be allowable costs if approved by the Contracting Officer. Before final payment under this contract, the Contractor and each assignee whose assignment is in effect at the time of final payment shall execute and deliver--

(i) An assignment to the Government, in form and substance satisfactory to the Contracting Officer, of refunds, rebates, credits, or other amounts (including interest, if any) properly allocable to costs for which the Contractor has been reimbursed by the Government under this contract; and

(ii) A release discharging the Government, its officers, agents, and employees from all liabilities, obligations, and claims arising out of or under this contract, except--

(A) Specified claims stated in exact amounts, or in estimated amounts when the exact amounts are not known;

(B) Claims (including reasonable incidental expenses) based upon liabilities of the Contractor to third parties arising out of the performance of this contract; provided, that the claims are not known to the Contractor on the date of the execution of the release, and that the Contractor gives notice of the claims in writing to the Contracting Officer within 6 years following the release date or notice of final payment date, whichever is earlier; and

(C) Claims for reimbursement of costs, including reasonable incidental expenses, incurred by the Contractor under the patent clauses of this contract, excluding, however, any expenses arising from the Contractor's indemnification of the Government against patent liability.

(End of clause)

52.252-2 CLAUSES INCORPORATED BY REFERENCE (FEB 1998)

This contract incorporates one or more clauses by reference, with the same force and effect as if they were given in full text. Upon request, the Contracting Officer will make their full text available. Also, the full text of a clause may be accessed electronically at this/these address(es):

<https://www.acquisition.gov/>

(End of clause)

252.235-7010 Acknowledgment of Support and Disclaimer. (MAY 1995)

(a) The Contractor shall include an acknowledgment of the Government's support in the publication of any material based on or developed under this contract, stated in the following terms: This material is based upon work supported by *The US Army Corps of Engineers and The Department of Defense Strategic Environmental Research and Development Program (SERDP)* under Contract No. W912HQ22P0078.

(b) All material, except scientific articles or papers published in scientific journals, must, in addition to any notices or disclaimers by the Contractor, also contain the following disclaimer: Any opinions, findings and conclusions or recommendations expressed in this material are those of the author(s) and do not necessarily reflect the views of the *The Department of Defense Strategic Environmental Research and Development Program*.

(End of clause)

Section J - List of Documents, Exhibits and Other Attachments

SECTION "J" CLAUSES

J001 ADDITIONAL DOCUMENTATION

The attached DD Form 1423, Contract Data Requirements List (CDRL) is part of Contract Line Item Number (CLIN) 0002.