

SPECIAL PROVISIONS - COST REIMBURSEMENT CONTRACTS
SP-2 REV. 0 January 25, 2021

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PREAMBLE

- A. These Special Provisions are requirements of any contract in which this Special Provision document is incorporated. These Special Provisions are applicable in their entirety unless specifically deleted or amended in the Contract and are in addition to the General Provisions and other Special Provisions that apply to this Contract. In the event of a conflict between these Special Provisions and the General Provisions, these Special Provisions shall take precedence.
- B. Without in any way limiting the Federal Acquisition Regulation (FAR) and Department of Energy Acquisition Regulation (DEAR) clauses which may be applicable to this action by law or regulation, the FAR, DEAR and other regulation references herein are specifically incorporated into this contract. Applicability instructions and comments are provided for convenience only. Contractor is responsible for reviewing the full text of each clause and requesting clarification if the intent or applicability to this specific contract is not clear.
- C. If the payment schedule of the Contract does not provide for payment of fee, any reference to fee herein shall be of no effect.
- D. In the referenced clauses, the obligations of Buyer to the Government as provided in said clauses shall be deemed to be the obligations of the Contractor to Buyer unless otherwise noted below:
- E. Whenever necessary to make the context of the FAR/DEAR clauses applicable to this contract, the term "disputes" shall mean "claims" and the terms "Government," "Contracting Officer," and equivalent phrases shall mean Buyer except the terms "Government," and "Contracting Officer" do not change:
 - 1. in the phrases referencing "Government Property" and "Government-Owned Equipment,"
 - 2. in the clauses referring to "intellectual property rights", "Stop Work", "nuclear hazards indemnity"

3. when a right, act, authorization, or obligation can be granted or performed only by the Government or the Prime Contract Contracting Officer or duly authorized representative,
 4. when access to proprietary financial information or other proprietary data is required for purposes other than Buyer's obligation to evaluate Cost/Price data submitted by Contractor in conjunction with any provision of this contract,
 5. when title to property is to be transferred directly to the Government
- F. If there is a conflict between the referenced clauses and the terms and conditions found elsewhere in this Contract, the below FAR/DEAR and Regulatory references shall take precedence.
- G. Contractor shall flowdown to its subcontracts at all tiers the applicable portions of these provisions and referenced FAR/DEAR clauses. Referenced Clauses are available at:
http://management.energy.gov/policy_guidance/procurement_acquisition.htm

1.0 COSTS ASSOCIATED WITH WHISTLEBLOWER ACTIONS

A. Definitions

1. Adverse Determination means:
 - a. A judgment of liability against the Contractor and in favor of the employee in an action in a judicial forum;
 - b. A recommended decision under 29 CFR 24.6 by an Administrative Law Judge that the Contractor has violated the employee provisions of the statutes or executive orders for which the Secretary of Labor has been assigned enforcement responsibility;
 - c. An initial agency decision, under 10 CFR 708.10 that the Contractor has engaged in conduct prohibited by 10 CFR 708.5;
 - d. Any decision against the Contractor by the head of an executive agency under Section 6006 of the Federal Acquisition Streamlining Act, Pub. L. 103-355 (adding Section 315 of the Federal Property and Administrative Services Act of 1949 (41 U. S. C. 251, et seq.);
2. **Retaliatory or Discriminatory Acts** means(s) discharge, demotion, reduction in pay, coercion, restraint, threats, intimidation or other similar negative action taken against an employee by the Contractor during the term of this Contract as a result of activities protected by the statutes enumerated in 29 CFR 24.1(a) or as a result of the employee's disclosure of information, participation in a proceeding or refusal to engage in illegal or dangerous activities as set forth in 10 CFR 708.5(a).
3. **Employee Action** means an action filed in Federal or state court for redress of retaliatory or discriminatory action by the Contractor, any administrative procedure brought by an employee or federal agency under 29 CFR Part 24, or any other complaint filed against the Contractor for retaliatory or discriminatory acts under 10 CFR Part 708 by an employee of any other Contractor or subcontractor which is cognizable under 10 CFR 708.
4. **Litigation Costs** include attorney, consultant, and expert witness fees, but exclude costs of settlements and judgments.

- B. All costs incurred in the investigation and/or defense of an employee action under this Contract Clause shall be differentiated and accounted for by the Contractor so as to be separately identifiable. Subsequent to an adverse determination, such costs, as well as costs associated with any interim relief that may be granted, may not be paid from any advanced funding provided pursuant to this Contract. Notwithstanding the foregoing, Buyer may, in appropriate circumstances, provide for conditional payment upon provisions of adequate security, or other adequate assurance, and agreements by the Contractor to repay all litigation costs incurred subsequent to an adverse determination, as well as any interim relief cost, plus interest, unless there is a final determination that the Contractor is not liable for any retaliatory or discriminatory acts. The allowance of such costs, notwithstanding any other provision of the Contract, will be determined in accordance with this Clause.
- C. Litigation costs and settlement costs incurred in connection with the defense of, or a settlement of, an employee action is allowable if incurred by the Contractor before any adverse determination of the employee's claim, if approved as just and reasonable by Buyer and otherwise allowable under the Contract. Cost incurred in pursuit of mediation or other forms of alternative dispute resolution are allowable, if approved as just and reasonable by Buyer, and no adverse determination of the employee's claim has occurred. Additionally, Buyer may, in appropriate circumstances, reimburse the Contractor for litigation and costs of judgments and settlements, which, in aggregate, do not exceed any prior settlement offer approved by Buyer and rejected by the employee.
- D. Except as provided in paragraphs 2.0-C., 2.0-D. and 2.0-E., any other cost associated with an employee action (including litigation costs connected with, a judgment resulting from, or settlement subsequent to the employee action) are not allowable unless the Contractor receives a judgment or final determination favorable to the Contractor. In such event, reasonable litigation costs incurred by the Contractor are allowable, and the Contractor may submit a request for reimbursement for all such costs incurred subsequent to the adverse determination.
- E. Cost incurred by the Contractor as a result of an employee action for retaliatory or discriminatory acts that resulted from compliance with either (1) specific terms and conditions of the Contract or (2) written instructions from Buyer shall be allowable.
- F. Reasonable litigation costs and settlement costs incurred by, and judgments entered by the Office of Hearings and Appeals against, the Contractor as a result of an employee action for discrimination under 10 CFR 708 are allowable where the Office of Contractor Employee Protection has issued a proposed disposition denying the relief being sought by the employee and the employee requests a hearing by the Office of Hearing and Appeals.
- G. The provisions of this paragraph shall not apply to the defense of suits by employees or ex-employees of the Contractor under FAR 31.205-47.
- H. The Contractor shall insert or have inserted the substance of this Clause in all cost reimbursement subcontracts, with respect to work performed at a DOE-owned or -leased facility where 10 CFR 708 is also applicable under provisions of the Contract Clause entitled "Whistleblower Protection for Contractor Employees."

2.0 ADVANCED UNDERSTANDING OF COSTS

Contractor recognizes, understands and agrees that costs and fees billed against this contract will be submitted to the Department of Energy as charges in performance of the Buyer's prime contract. By submittal of an invoice, contractor represents that the invoiced amounts are reasonable, allocable to the contract and allowable charges to the government in accordance with FAR guidelines.

Accordingly, contractor shall obtain Buyer approval before incurring contract costs, which are not expressly authorized by the contract or which have been identified by the Buyer as requiring preapproval. In addition to cost

limitations specified elsewhere in this contract, the following types of costs require advanced approval by Buyer, as indicated below:

1. Travel must be in accordance with Federal Travel Regulations and authorized in advance by the cognizant BTR
2. Litigation and legal assistance must have Buyer Legal Counsel Consent and conform to the approved Buyer Legal Resource Management Plan and 10 CFR 719.
3. Conference attendance requires Buyer and Department of Energy authorization
4. Training must be contract-directed and authorized in advance by the cognizant BTR
5. Raises and direct hourly pay increases which affect contract costs, must be in accordance with contractor's compensation plan and agreed to in advance of the effective date by Buyer.

3.0 WITHDRAWAL OF WORK

- A. Buyer may, at its option and during the performance of this Contract unilaterally have any of the work contemplated in the Statement of Work of this Contract, performed by either another contractor or to have the work performed by Buyer or Buyer employees.
- B. Work may be withdrawn; (1) in order for Buyer to conduct pilot programs; (2) if the Contractor's estimated cost of the work is considered unreasonable; (3) for less than satisfactory performance by the Contractor; or (4) for any other reason deemed by Buyer to be in the best interests of Buyer.
- C. If the withdrawn work has been authorized under an annual Work Authorization Directive, the work shall be terminated in accordance with the procedures in the Contract Clause entitled "Termination (Cost-Reimbursement)."
- D. If any work is withdrawn by Buyer, the Contractor agrees to fully cooperate with the new performing entity and to provide whatever support is required.

4.0 LAWS, REGULATIONS, AND DOE DIRECTIVES

- A. In performing work under this Contract, the Contractor shall comply with the requirements of:
 1. Federal, state and local laws and regulations, unless relief has been granted in writing by the appropriate regulatory agency; and
 2. Those DOE directives, or parts thereof, identified in the List of Applicable Directives contained in this Contract.
- B. Buyer may, from time to time, revise the List of Applicable Directives (List) by unilateral modification to the Contract to add, modify, or delete specific requirements. Prior to revising the List, Buyer shall notify the Contractor in writing of Buyer's intent to revise the List and provide the Contractor with the opportunity to (1) assess the effect of the Contractor's compliance with the revised List on Contract cost and funding, technical performance, and schedule and (2) identify any potential inconsistencies between the revised List and the other terms and conditions of the Contract, including an alternative set of requirements incorporated by reference in accordance with paragraph 5.0-D. Within 30 days after receipt of Buyer's notice, the Contractor shall advise Buyer in writing of the potential impact of the Contractor's compliance with the revised List. Based on the information provided by the Contractor and any other information available, Buyer will decide whether to revise the List, and so advise the Contractor not later than 30 days prior to the effective date of the revision of the List. The Contractor and Buyer shall identify and, if appropriate, agree to any changes to other Contract terms and conditions, including cost and schedule, associated with the revision of the List.

- C. The ES&H requirements on the List may be superseded, in whole or in part, and with respect to all or part of the activities under this Contract, by an alternative set of requirements developed through a DOE-approved process (e.g., the Standards/Requirements Identification process or the Necessary and Sufficient process) and approved by Buyer pursuant to that process. An alternative set of requirements may be incorporated into the List by reference but, in any case, shall be construed as requirements of the Contractor as if included on the List. Any proposed changes to the alternative set of requirements shall be developed and approved in accordance with the applicable DOE-approved process.
- D. The Contractor shall be responsible for compliance with the requirements made applicable to this Contract, regardless of the performer of the work. Consequently, the Contractor shall be responsible for flowing down the necessary provisions to subcontracts at any tier to which the Contractor determines such requirements apply.

5.0 ALLOWABLE COST AND PAYMENT – FAR 52.216-7 (MODIFIED)

A. Invoicing.

Buyer shall make payments to the Contractor when requested as work progresses, but not more often than once every 4 weeks, in amounts determined to be allowable by Buyer in accordance with Subpart 31.2 of the Federal Acquisition Regulation (FAR) as supplemented by subpart 931.2 of the Department of Energy Acquisition Regulations (DEAR) in effect on the date of this Contract and the terms of this Contract. The Contractor may submit to an authorized representative of Buyer, 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.

B. Reimbursing costs.

- 1. For the purpose of reimbursing allowable costs (except as provided in subparagraph B. 2. below, with respect to pension, deferred profit sharing, and employee stock ownership plan contributions), the term "costs" includes only:
 - a. 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;
 - b. 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:
 - i. Materials issued from the Contractor's inventory and placed in the production process for use on the Contract;
 - ii. Direct labor;
 - iii. Direct travel;
 - iv. Other direct in-house costs; and
 - v. Properly allocable and allowable indirect costs, as shown in the records maintained by the Contractor for purposes of obtaining reimbursement under Buyer contracts; and
 - c. The amount of progress payments that have been paid to the Contractor's subcontractors under similar cost standards.
- 2. Contractor contributions to any pension or other postretirement benefit, profit-sharing or employee stock ownership plan funds that are paid quarterly or more often may be included in indirect costs for payment purposes provided, that the Contractor pays the contribution to the fund within 30 days after the close of the period covered. Payments made 30 days or more after the close of a period shall not be included until the Contractor actually makes the payment. Accrued costs for such contributions that are paid less often than

quarterly shall be excluded from indirect costs for payment purposes until the Contractor actually makes the payment.

3. Notwithstanding the audit and adjustment of invoices or vouchers under paragraph G. below, allowable indirect costs under this Contract shall be obtained by applying indirect cost rates established in accordance with paragraph D. below.
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 Buyer shall be disregarded for purposes of cost-reimbursement under this Clause.

C. Small business concerns.

If requested as part of their proposal and agreed to by Buyer in the resulting contract, a small business concern may request payments more frequently than every 4 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. The Contractor shall, within six months after the expiration of each of its fiscal years, or by a later date approved by Buyer, submit to the cognizant Buyer responsible for negotiating its final indirect cost rates and, if required by agency procedures, to the cognizant audit activity proposed final indirect cost rates for that period and supporting cost data specifying the contract and/or subcontract to which the rates apply. The proposed rates shall be based on the Contractor's actual cost experience for that period. The appropriate Buyer or Buyer representative and Contractor shall establish the final indirect cost rates as promptly as practical after receipt of the Contractor's proposal.
3. The Contractor and the appropriate Buyer or Buyer representative shall execute a written understanding setting forth the final indirect cost rates. The understanding shall specify (1) the agreed-upon final annual indirect cost rates, (2) the bases to which the rates apply, (3) the periods for which the rates apply, (4) any specific indirect cost items treated as direct costs in the settlement, and (5) 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.

E. Billing rates.

Until final annual indirect cost rates are established for any period, Buyer shall reimburse the Contractor at billing rates established by the Buyer or 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 Buyer may have the Contractor's invoices or vouchers and statements of cost audited. Any payment may be (1) reduced by amounts found by the Buyer not to constitute allowable costs or (2) adjusted for prior overpayments or underpayments.

H. Final payment.

1. The Contractor shall submit a completion invoice or voucher, designated as such, promptly upon completion of the work, but no later than one year (or longer, as the Buyer may approve in writing) from the completion date. Upon approval of that invoice or voucher, and upon the Contractor's compliance with all terms of this Contract, the Buyer 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 Buyer 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 Buyer has reimbursed the Contractor. Reasonable expenses incurred by the Contractor for securing refunds, rebates, credits, or other amounts shall be allowable costs if approved by the Buyer. 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--
 - a. An assignment to the Buyer, in form and substance satisfactory to the Buyer, of refunds, rebates, credits, or other amounts (including interest, if any) properly allocable to costs for which the Contractor has been reimbursed by the Buyer under this Contract; and
 - b. A release discharging Buyer and the Buyer, their officers, agents, and employees from all liabilities, obligations, and claims arising out of or under this Contract, except:
 - i. Specified claims stated in exact amounts, or in estimated amounts when the exact amounts are not known;
 - ii. 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 Buyer within 6 years following the release date or notice of final payment date, whichever is earlier; and
 - iii. 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 Buyer against patent liability.

6.0 REIMBURSEMENT OF TRAVEL EXPENSES AND EXTENDED PERSONNEL ASSIGNMENTS

- A. Travel Authorization: Only when authorized in advance by Buyer as part of the Contract, will Contractor personnel be reimbursed for travel expenses incurred in performance of this Contract. Expense reimbursement is limited to costs incurred for lodging plus meals and incidental expenses (M&IE) considered reasonable, allowable, and allocable, and that do not exceed the maximum per diem rates in effect at the time of travel as set forth in Federal Travel Regulations (FTR). Contractor is expected to take reasonable steps to minimize the amount of travel expenses. Links to the FTRs and current per diem rates can be found on the GSA web site (www.gsa.gov)
- B. Eligibility: Expense reimbursements will only be allowed for contractor personnel who travel from their permanent residence, if beyond a 100 mile radius of the temporary work location, for temporary assignment to the project site.

- C. Invoicing: Expense reimbursement requests must be invoiced in accordance with contract invoicing requirements in a timely manner, and must identify the name of the traveler, destination, purpose and date of the travel as well as document any required Buyer pre-approval. Submittal of an invoice to Buyer that includes travel expenses signifies Contractor's certification to all requirements identified herein.
- D. Receipts: Unless agreed in advance by Buyer, invoices must include original or legible copies of receipts to support the actual lodging and travel expenses incurred. Receipts for M&IE expenses are not typically required.
- E. Cancellation: When travel, arranged in accordance with these requirements, is cancelled in writing by Buyer, airline cancellation or rebooking charges may be invoiced and reimbursed provided that supporting documentation showing authorized travel and subsequent cancellation are provided.
- F. Short-Term Assignments: thirty (30) Days or Less): Lodging and M&IE will be paid in accordance with the rates established by the Federal Travel Regulations unless otherwise specified in this Contract.
- G. Rates: Expenses will be reimbursed using the following guidelines:
1. Transportation Other than Airline: Reimbursement of transportation costs will be at the current FTR per mile rate, for travel by personal automobile, or actual fares for other public conveyance, reasonably incurred by contractor's personnel in traveling by the shortest and most direct route from his/her home office to (Hanford Site) Richland, Washington, or to other such locations and return, at the request of Buyer. When travel is by automobile the most direct route must be used. Local mileage costs while at the Hanford Site will not be reimbursed, unless specifically authorized in advance by Buyer.
 2. Transportation by Airline: Every reasonable effort must be made to plan required travel to obtain the lowest advance-purchase fares available. Actual receipts must accompany invoices for all airfare costs.
 3. Car Rental: Travelers must use the least expensive compact car available. Should a compact or intermediate size vehicle not be available, use of a more expensive vehicle must be approved in advance by the Buyer Contract Specialist and must be limited only to the time necessary to obtain a lower cost alternative and include a certification by the employee of the effort made to obtain the compact vehicle. Actual receipts must document all car rental and fuel costs. NOTE: A Pre-Paid refueling option and optional rental car insurance will not be reimbursed.
 4. Personally-Owned Vehicle: Instead of using a rental car, a personally-owned vehicle may be used if determined to be more cost effective. However, arrangements must be pre-approved by the Buyer Contract Specialist. Buyer assumes no liability for accidents when personally owned or rental vehicles are used. Contractor retains all risks and liabilities associated with using personally-owned or rental vehicle.
 5. Lodging: Lodging will be reimbursed at the current FTR rate or at the actual cost if less than the allowable FTR rate. Actual receipts must document all lodging costs being invoiced under this contract. If contractor employee moves from hotel lodging into residential accommodations earlier than 30 days, the lodging will be reduced to 55% of the FTR rate day effective date of establishing residential accommodations.
 6. Meals and Incidental Expenses (M&IE): M&IE will be reimbursed at a flat rate per day; not to exceed the limits specified for the geographical location in the FTR. The daily living expense (M&IE) will be prorated per the FTR during the first and last day of travel, inclusive of weekend trips home. Weekend stay-over(s) are paid when continued work is required during the following week.
- H. Long-Term Temporary Work Assignments – (More than thirty (30) days, but less than three hundred sixty-five (365) Days). M&IE and lodging reimbursement limits will be reduced in accordance with DOE policy for extended travel assignments exceeding 30 days (ref. DOE-AL-2013-01 and DOE-H-2069).
1. Lodging: For the first 60 days and last 30 days of a long-term assignment, Buyer will reimburse costs associated with lodging at the lesser of actual cost or 100% of the FTR authorized rate at the assignment location. The intervening days will be reimbursed at the lesser of actual cost or 55% of the FTR rate.

2. M&IE: For the first 30 days and last 30 days of the assignment, Buyer will reimburse costs associated with M&IE at the lesser of actual cost or 100% of the FTR M&IE rate for the assignment location. The intervening days will be reimbursed at the lesser of actual cost or 55% of the FTR rate. The M&IE will be prorated per the FTR during the first and last day of travel, inclusive of weekend trips home.
- I. Travel Home: When on a long-term work assignment (more than 30 consecutive days), one trip home, to the primary residence, after each four (4) consecutive weeks of assignment (on travel status) to the Contract will be reimbursed when approved in advance by Buyer as follows:
1. Travel home must be booked via the most economical method and direct route in accordance with FTR guidance. If the project work assignment or an urgent situation prevents the Contractor employee from obtaining a minimum of (14) day airfare rates; approval must be obtained from Buyer prior to booking the airfare. If a personal vehicle is used to return to the primary residence, mileage will be paid at the current FTR rates up to a total not to exceed the fourteen (14) day advance airfare value.
 2. While traveling and at home, lodging and M&IE expenses are not reimbursable.
 3. The trips home are neither “bankable,” transferable nor cumulative.
- J. Permanent Work Assignments: Unless pre-approved by Buyer, work assignments of more than three hundred sixty-five (365) consecutive days are considered permanent. All incurred travel and living expenses, after three hundred sixty-five (365) consecutive days, are not reimbursable without written pre-approval from Buyer. The consecutive-day count for Contractor personnel who change employment to another contractor or whose break between assignments is less than 120 calendar days will not restart, but continue from the original contract assignment date.

7.0 CONTRACTOR TIMEKEEPING RECORD SIGNATURE REQUIREMENT

Contractor shall maintain adequate timekeeping procedures, controls and processes for billing work to the Buyer. Contractor shall provide monthly to the Buyer all timecards for Contractor and lower-tier subcontractor employees that perform work and charge time under this Contract.

- A. Timekeeping Records shall be provided with each invoice submittal or as otherwise directed by the Buyer.
1. In the event the Contractor is utilizing the Buyer’s Contracted Labor Time Recording System, Contractor timecards shall be submitted to a specific Buyer-designated location electronically no later than the 28th of each month.
 2. Timekeeping records submitted may be a system-generated document, or equivalent, that identifies the project (job) number, employee name, dates worked and all associated daily hours and totals.
 3. Timekeeping records shall be signed by the Contractor employee or, when applicable, lower-tier subcontractor employee and certified by the Contractor or lower-tier subcontractor employee’s supervisor.
 4. Timekeeping records must be provided for each Contract or Contract Release until all Contractor invoices are received and Work is complete.
- B. Submitting timecard records is a condition of payment under this Contract. Failure to provide timekeeping records as specified shall be a basis for Buyer to withhold Contractor payments.
- C. Consistent with the Accounts, Records, and Inspection clause of this Contract, all books of account and records relating to this Contract shall be subject to inspection and audit by Buyer, DOE, or a designee, at all reasonable times until a minimum of three years after the final payment has been made.

The Contractor shall include this clause in all cost-reimbursement, time and material, fixed hourly rate, and other non-fixed price lower-tier subcontracts where hours are billed directly to the Buyer.

8.0 CLAUSES INCORPORATED BY REFERENCE

The following Federal Acquisition Regulation (FAR) and Department of Energy Acquisition Regulation (DEAR) clauses are hereby incorporated by reference to this Contract. When included herein, text of the clause is provided for convenience only. Unless a revision is indicated, the full text of the clause as written in the regulation is invoked.

| FAR/DEAR REFERENCE | CLAUSE TITLE |
|---------------------------|---|
| FAR 52.215-16 | Facilities Capital Cost of Money (Jun 2003) |
| FAR 52.215-17 | Waiver of Facilities Capital Cost of Money (Oct 1997) |
| FAR 52.215-23 | Limitation on Pass-Through Charges (Oct 2009) Alternate I (Oct 2009) |
| FAR 52.216-17 | Waiver of Facilities Capital Cost of Money (Oct 1997) |
| FAR 52.216-8 | Fixed Fee (Jun 2011) |
| FAR 52.216-9 | Fixed Fee – Construction (Jun 2011) |
| FAR 52.216-10 | Incentive Fee (Jun 2011) |
| FAR 52.216-11 | Cost Contract – No Fee (Apr 1984) |
| FAR 52.242-1 | Notice of Intent to Disallow Costs (Apr 1984) |
| FAR 52.242-3 | Penalties for Unallowable Costs (May 2014) |
| FAR 52.242-4 | Certification of Final Indirect Costs (Jan 1997) |
| FAR 52.243-2 | Changes – Cost-Reimbursement (Aug 1987), Alternate I (Apr 1984) – for services only, Alternate II (Apr 1984) – for services and supplies, or Alternate II (Apr 1984) – for construction |
| FAR 52.249-6 | Termination (Cost-Reimbursement) (May 2004) |
| DEAR 950.251-70 | Contractor Employee Travel Discounts (Aug 2009) |