receipts. If the value of the timber exceeds the value of the service work the remaining funds are kept by the forest as retained receipts which can be used on future stewardship contracts.

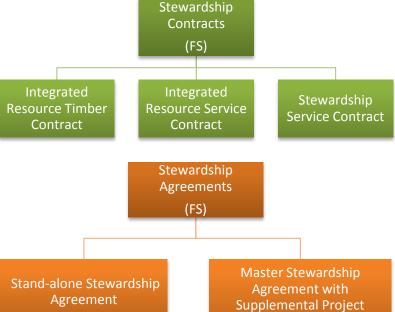
## WHAT ARE THE DIFFERENT TYPES OF STEWARDSHIP CONTRACTS AND AGREEMENTS?

**INTEGRATED RESOURCE TIMBER CONTRACTS** (IRTCs) are used when the value of goods is greater than the value of services. All service work is identified up front in the form of mandatory and optional work. IRTCs can produce retained receipts.

**INTEGRATED RESOURCE SERVICE CONTRACTS** (**IRSCs**) are used when the value of goods is less than the value of services, so funds must be added to the contract in the form of appropriated dollars or retained receipts. Funding can be added to the contract but receipts cannot be retained.

**STEWARDSHIP SERVICE CONTRACTS** do not involve a goods-for-services trade (they are used to spend retained receipts). Usually Service Contracts are awarded for a single task or category of work, and are designed for small and/or highly specialized projects that do not involve timber removal.

**STEWARDSHIP AGREEMENTS** provide for the mutual interest and benefit of the land management agency and a partner (which can be a state or local government, tribe, and/or non-profit). Agreements can be terminated by either party, require ongoing involvement from the agency, and require cost-sharing from the partner. Therefore, in addition the best value criteria described above, considerations for agreements include the extent of mutual interest and benefit and the advantages and effectiveness of mutual participation. Stewardship agreements do not require a trade of goods for services.



Agreements are very flexible, and additional work can be added after the agreement is finalized.

Agreements

Partners are required to provide a 20% project match (cash, non-cash, or in-kind contribution) based on 20% of the total project value *less the value of timber*. The funding levels of the agency and partner should reflect the benefit each receives.

MASTER STEWARDSHIP AGREEMENTS (MSAS) WITH SUPPLEMENTAL PROJECT AGREEMENTS (SPAS) are used to designate large areas, typically at the regional level, where a series of projects may take place across a landscape, and may be entered into at the region or forest level. SPAs tier from a MSA and outline the details of a specific project. SPAs cannot serve as standalone agreements. MSAs with SPAs are useful mechanisms for partners who intend to have multiple stewardship agreements with the agency.

