



North American Wetlands Conservation Act
Canada Grant Program

Eligibility Criteria

Updated March 2026

INTRODUCTION

This document contains the factors used to determine whether a proposal is eligible for North American Wetlands Conservation Act (NAWCA) grants in Canada. For Proposal Instructions, Proposal Template, and other information visit: <https://www.fws.gov/service/north-american-wetlands-conservation-act-nawca-canada-grants> .

The U.S. Fish and Wildlife Service (FWS) administers the NAWCA grant program. The FWS Program Office, Division of Bird Habitat Conservation within the Migratory Bird Program, is responsible for ensuring grant recipients are compliant with the North American Wetlands Conservation Act, [2 CFR § 200](#), [49 CFR Part 24](#), Financial Assistance Interior Regulations ([FAIR, 2 CFR 1402.329\(c\)](#)), Department of Interior and U.S. Fish and Wildlife Service policy, and other applicable rules and regulations.

The eligibility criteria in this document apply to awards issued after the date of publication, beginning with the FY2026 grant cycle.

DEFINITIONS

Grant Agreement / Notice of Award (NOA) is the legal instrument of financial assistance that the NAWCA Program uses to provide funding to a recipient for an approved proposal.

Federal Grant / Award refers to the overall grant/award with a defined scope of work (protection, restoration, enhancement, management) in the proposal approved by the Migratory Bird Conservation Commission (MBCC).

Match/Non-Federal Share is the portion of costs in the project paid with amounts provided by non-Federal United States sources and must be at least equal to the amount of grant funds. For projects in Canada, funds from Canadian sources may comprise up to 50 percent of the non-Federal share of the costs of the project.

Project refers to the scope of work in a successfully funded NAWCA proposal that was selected through the competitive review process and formally approved by the Migratory Bird Conservation Commission. Each project consists of one or more NAWCA-eligible, on-the-ground activities implemented at the tract-level that collectively advance shared, clearly defined conservation objectives.

Programmatic Grants were an expansion or continuation of an existing grant agreement (base award) by adding funding and project deliverables from additional funding cycles (projects approved by the Migratory Bird Conservation Commission (MBCC)). Programmatic projects did not extend for more than 6 years and did not have more than four separate grant proposals incorporated into a single grant agreement (that is, no more than three new proposals were added to an existing grant agreement). Although annual performance and financial reports were combined, acre accomplishments and project budgets were achieved individually based on the activities and budgets approved by the MBCC. Programmatic grants are being phased out. Applications for new programmatic grants will not be accepted.

Program refers to general or larger conservation efforts, for example NAWCA, NAWMP and Joint Venture efforts, that are not linked to the delivery of acre objectives at the tract level in a specific grant NOA.

Add Acres refers to new acres that have never been reported to FWS as a NAWCA accomplishment for which eligible activities are being pursued. A specific acre can only be reported to NAWCA as a new or add acre once.

Non-Add Acres refers to acres that have already been reported to FWS as a NAWCA accomplishment for which additional eligible activities are being pursued. These acres may be part of another activity category in the current grant, or they may have been previously acquired, restored, enhanced, or managed under a different NAWCA grant. Non-add acres allow recipients to report new eligible activities on acres that have already been reported to FWS as a NAWCA accomplishment.

Federal Interest describes the percentage of Federal participation in a grant or a specific tract within a grant. For purposes of [2 CFR 200.330](#) or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a Federal award, it is:

- The percentage of NAWCA Federal participation (grant and match) in the overall award; or
- The percentage of NAWCA Federal participation (grant and match vs non-match) in the total fair market value of the real property, equipment, or supplies.

For acquisition of real property interests, this refers to the percentage of Federal project participation in the total cost of real property. It is based on the proportion of grant and match compared to non-match, if applicable. Properties acquired with only grant and match will have a 100% Federal project interest.

Acquired properties must have a NAWCA interest to be eligible. This means that grant or match must be used towards the fair market value of the acquisition. Use of grant or match funds only for ancillary expenses such as appraisals or closing costs is ineligible.

Attributable Share refers to the specific percentage of interest assigned to each person or entity that contributed to the acquisition or improvement of real property, equipment, or supplies. This percentage becomes relevant if the property, equipment, or supplies are disposed of, as it may result in a repayment of funds to FWS. Repayment amounts are calculated based on the grant to match ratio of the award after determining the NAWCA Federal interest in the specific tract. Additionally, if NAWCA funds were used to enhance or restore the tract being disposed of, any costs associated with these activities that have not reached their expected lifespan are included in the attributable share. In these cases, there is no prorated adjustment, the full cost is considered. For further guidance on disposal procedures, please refer to the NAWCA Canada Grant Administration Standards.

ELIGIBLE GRANT COSTS

All eligible costs must be directly linked to eligible acquired, restored, enhanced, or managed acres that are completed during the project period.

All expenses must be:

- **Allowable:** Must be necessary and reasonable for the performance of the Federal award, and meet the general criteria list in [U.S. Code of Federal Regulations 2 CFR 200.403](#);
- **Allocable:** A cost is allocable to a particular Federal award or other cost objective if the goods and services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost is incurred specifically for the Federal award; benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and is

necessary to the overall operation of the non-Federal entity and is assignable to the Federal award. See 2 CFR 200.405 for more information regarding allocable costs; and

- **Reasonable:** A cost is reasonable if it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. Consideration in determining reasonable costs is listed in 2 CFR 200.404.

All costs must be adequately documented. All costs should be verifiable, with supporting documentation, as to the costs' allowability, allocability and reasonability. Costs must be incurred during the approved budget period or through eligible pre-award costs when requested.

Unless a grant or match cost is explicitly allowed, the cost should be assumed to be ineligible unless otherwise informed in writing by FWS.

What are direct and indirect costs?

All direct costs charged to a grant must meet the grant program's eligibility rules and the requirements of 2 CFR 200, 49 CFR Part 24, and the FAIR.

Indirect costs are costs incurred for a common or joint purpose benefitting more than one cost objective or award and are costs that are not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Examples of indirect costs include costs for general administration (supervisory / executive salaries, accounting, HR, and IT support), facilities (such as building depreciation, rent, utilities, and maintenance), and general supplies (office supplies, telephone costs, postage, IT equipment). These costs are grouped into common pools and allocated through an indirect cost rate.

Indirect costs are calculated using a negotiated indirect cost rate (NICRA) or using the 15% *de minimis* method. Indirect costs are eligible only if an organization:

- has a current Negotiated Indirect Cost Rate Agreement (NICRA) with an agency of the Federal government; or
- will obtain a rate after the grant agreement is awarded by FWS; or
- does not have a NICRA and will follow the 15% *de minimis* rule.

Indirect costs may only be charged at the rate specified and during the period specified in the NICRA submitted to FWS. Grantees must submit renegotiated rates during the project period if the NICRA submitted with the proposal expires during the project period.

As described in 2 CFR 200.403 *Factors affecting allowability of costs*, costs must be consistently charged as either indirect or direct costs may not be double charged or inconsistently charged as both. Once selected, this methodology 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.

While 2 CFR 200 provides the overarching cost principles (necessity, reasonableness, allocability, etc.), the specific grant's legislation, program regulations, and award terms and conditions dictate additional eligibility criteria and any exclusions for both direct and indirect costs.

Where can grant activities occur?

Activities must be carried out as defined in the approved scope of work incorporated in the grant agreement. Activities for to be determined tracts must be carried out consistent with priority areas and selection processes described in the grant proposal.

When can grant activities occur?

Costs associated with long-term migratory bird and wetlands conservation work are eligible when conducted during the time periods as follows:

- **Pre-award Grant Activities** - between the time when FWS receives the proposal and the NOA is issued. Pre-award costs must be requested in proposals and approved by FWS;
- **Pre-Award Match Activities** – up to the beginning of the calendar year two years prior to the date the proposal is submitted to FWS. Pre-award costs must be requested in proposals and approved by FWS; or
- **Grant or Match Activities** – activities completed during the period of performance of the award.

Pre-award costs are incurred at the recipient's risk. If the proposal is not approved for funding, the Federal government is under no obligation to pay for any costs incurred or to accept any match costs incurred.

In all cases, a recipient may not obligate more grant funds than awarded.

The date that costs are incurred is when the following actions occur, irrespective of whether payment is made immediately or in the future:

- take title to an interest in real property;
- place an order or sign a contract; or
- receive a service.

What are eligible costs?

The following expense categories are eligible grant expenses:

1. Acquisition

The obtaining of a real property interest in lands or waters, including water rights, of a wetland ecosystem and associated habitat if the obtaining of such interest is subject to terms and conditions that will ensure that the real property will be administered for the long-term conservation of such lands and waters and the migratory birds and other fish and wildlife dependent thereon.

Acquired acres must adhere to foreign land acquisition requirements in the Financial Assistance Interior Regulations (2 CFR 1402.329(c)). When NAWCA funds (grant and / or match) are utilized with non-matching funds to acquire a real property interest, a portion of NAWCA funds must be applied directly to the cost of the specific property interest being acquired. The acres acquired with NAWCA funds must be clearly identified and supported with legal documentation. Under 2 CFR 1402.6, eligible acquisition activities include purchasing a real property interest through fee title or conservation easement. Other instruments may be eligible if they meet all Federal real property requirements, including appraisal and recording standards. Applications must specify the types of acquisition instruments that will be used. Recipients are responsible for complying with the perpetual real property reporting requirements per 2 CFR 1402.329(d).

Acquisition activities must protect wetlands and their associated uplands. Protecting large, contiguous tracts that include multiple habitat types is eligible when the surrounding lands directly support the ecological health of wetland ecosystems. However, the primary focus of NAWCA remains wetlands and wetland-dependent migratory birds.

Long-term Protection Requirements

Acquisitions of real property interests must ensure long-term conservation of wetland habitats. When perpetual protection is not possible, lands must be protected for as long as feasible, with a minimum duration of 10 years. Long-term protection includes monitoring and managing habitat for the duration of the legal protection. All acres acquired or protected with NAWCA funds must be managed accordingly.

Eligible Acquisition Costs

Eligible costs include closing costs and other ancillary costs directly related to acquiring properties (such as property surveys and appraisals) with a NAWCA interest, provided they are pre-approved and occur within the grant period. Property taxes incurred at the time of acquisition are allowable; ongoing annual taxes after acquisition are the responsibility of the grantee or title holder.

Timing and Federal Requirements

The acquisition of a real property interest must be completed before the end of the project period or during an approved pre-award cost period. Acquisition costs are incurred at the time of title transfer, not when a purchase agreement is signed. To be eligible for funding, the title must be transferred after a proposal is received and, if applicable, pre-award costs requested in the proposal and approved by FWS. Any obligation made before Federal funds are awarded is at the recipient's risk. All acquisitions must comply with Federal regulations regardless of timing.

Conditions on Real Property Interests

All real property interests acquired must include terms and conditions ensuring long-term conservation and management of the wetland ecosystem and the fish and wildlife dependent thereon. A Notice of Federal Participation must be recorded for all acquired interests. All acquisitions must be from willing sellers.

Easement Requirements

Easements must meet all real property requirements including the identification and valuation of the specific acres in which NAWCA is receiving an interest. Easement terms, such as durations, retained landowner rights, and habitat protections, must align with the information provided in the proposal and valuation documents. Additionally, easements must:

- Ensure long-term protection of wetlands and associated uplands;
- Clearly list restrictions, allowed activities, and reserved rights, and demonstrate how they support long-term habitat conservation;
- Be legally enforceable by an organization that can demonstrate ability or experience in enforcing the terms;
- Be recorded according to local law, rules or regulations;
- Be held by or transferred to a qualified conservation organization; and
- Exclude rights to pursue wetland or wildlife mitigation credits.

Public Access

Public access is encouraged when it does not interfere with habitat conservation or long-term ecological integrity. In some cases, conservation needs may limit or preclude public access. For lands acquired in fee with Federal funds, access must not be restricted based on club membership or similar requirements, though reasonable limits on timing or number of visitors may be appropriate.

Recommended Standards and Practices

Organizations are encouraged to follow the Canadian Land Trust Standards and Practices (2019) <https://aclt-acoc.ca/standards-and-practices/> or the Land Trust Alliance's Land Trust Standards and Practices.

2. Restoration

The restoration of wetland ecosystems and associated habitat for migratory birds and other fish and wildlife species if such restoration is conducted on lands and waters that are administered for the long-term conservation of such lands and waters and the migratory birds and other fish and wildlife dependent thereon.

The term "restoration" in the definition of the term "wetlands conservation project" refers to the on-the-ground rehabilitation of degraded wetland ecosystems and habitats associated with wetland ecosystems.

Restoration activities may only occur on tracts that are protected by a long-term mechanism, such as a landowner agreement or easement. This protection must extend for the full duration of the restoration benefits. Proposals and reports must describe the restoration work, expected duration of benefits, and all associated costs. The recipient is responsible for maintaining and managing the restored habitat for the entire duration committed to within the grant.

Examples of eligible restoration activities include:

- Restoring small wetlands using earthen plugs;
- Re-establishing wetland function in degraded wetlands, such as building or repairing berms;
- Restoring larger wetlands using berms, water control structures, or rock spillways;
- Wetland establishment;
- Restoring associated upland habitat by converting cultivated acres to perennial forages and native grasses (only direct landowner costs are eligible – fuel, seed, equipment, etc.);

Eligible costs must be directly related to the implementation of restoration activities (e.g. engineering surveys / designs, environmental compliance / permitting, and implementation contracts).

The costs of developing landowner agreements may be eligible if the restoration activities are implemented during the same grant period in which landowner agreement is developed.

Payments to landowners may be allowable when they represent actual costs that are necessary, reasonable, and allocable, and are supported by documentation that shows how the payment amount relates to real implementation expenses. Payment to landowners may not function as income replacement, bonuses, incentive payments, or general participation rewards.

Restoration acres are considered new or add acres only if NAWCA has not counted the acres before under

any activity.

3. Enhancement

The enhancement of wetland ecosystems and associated habitat for migratory birds and other fish and wildlife species if such enhancement is conducted on lands and waters that are administered for the long-term conservation of such lands and waters and the migratory birds and other fish and wildlife dependent thereon.

The term "enhancement" in the definition refers to the on-the-ground modification of wetland ecosystems and habitats associated with wetland ecosystems to improve their value for migratory birds and other fish and wildlife.

Enhancement can only occur on acres that are protected by a long-term mechanism, such as a landowner agreement or easement. This protection must extend for the full duration of the enhancement benefits. Proposals and reports must describe the enhancement work, expected duration of benefits, and all associated costs. The recipient is responsible for managing enhanced habitats for the entire duration committed to within the grant.

Eligible enhancement activity examples include:

- Establishing perennial forages and native grasses to improve habitat for NAWCA priority species
- Replacing water control structures that have reached the end of their useful lifespan
- Reinforcing existing berms that are no longer functioning effectively
- Installing cross-fencing to improve grassland conditions
- Installing boundary fences when needed to protect NAWCA habitat values
- Planting fall/winter cereal crops for wintering waterfowl on agricultural lands near coastal habitats (crops may be used for foraging but harvesting is not allowed)
- Inter-seeding native or desirable species into existing perennial cover to improve plant diversity and nesting habitat
- Breaching dikes to restore wetland function
- Removing invasive species, including one follow-up treatment within the grant period

Enhancement requires on-the-ground habitat improvement. As a result, activities that prevent future impacts are not allowable as enhancement expenses.

On-the-ground implementation of sustainable land-use Best Management Practices (BMPs) may be eligible if the activities directly improve habitat for priority NAWCA species within the period of performance of the specific grant. Proposed BMPs may not be related to mitigation, regulatory requirements, or permitting requirements.

Costs must be directly related to the implementation of enhancement activities (e.g. engineering surveys / designs, environmental compliance / permitting, and implementation contracts). Costs to develop landowner agreements may be eligible if the related enhancement activities occur within the same grant period. Payments to landowners may be allowable when they represent actual costs that are necessary, reasonable, and allocable, and are supported by documentation that shows how the payment amount relates to real implementation expenses. Payment to landowners may not function as income replacement, bonuses, incentive payments, or general participation rewards.

Enhancement acres are considered new or add acres only if NAWCA has never counted the acres before under any activity.

4. Rebuilds

Replacement or rebuilds under restoration or enhancement activities may be eligible after they have reached the end of their useful life and agreement term. The rebuild must be described in the proposal, and a new corresponding protection mechanism that meets the requirements described above is required to protect the rebuild investment. Rebuild activities and acres must be identified in proposals and reports under the appropriate activity category (e.g. enhancement) and must be reported as non-add acres.

5. Management

The management of wetland ecosystems and associated habitat for migratory birds and other fish and wildlife species if such management is conducted on NAWCA acquired lands and waters that are administered for the long-term conservation of such lands and waters and the migratory birds and other fish and wildlife dependent thereon.

Minimally required management activities are on-the-ground actions that must occur in wetland ecosystems and habitats associated with wetland ecosystems.

By accepting an award, the recipient is committed to undertaking the management of the property for long-term conservation based on the period established in the grant agreement. **Funds for management are intended to be used during the initial grant period only to get the property to an acceptable state so the recipient can then continue to ensure that the interest will be administered for the long-term conservation and management of the wetland ecosystem and the fish and wildlife dependent thereon.** Proposals must clearly describe how management activities and costs will be used for this purpose.

Eligible management activities are those directly related to and occur during the same grant period as the associated NAWCA acquisition, restoration or enhancement activity. Management activities ensure successful delivery and long-term benefits from acquisition, restoration or enhancement.

Because management must occur with other NAWCA activities delivered during the same grant, management acres are always proposed or reported as non-add acres.

Examples of eligible management activities include:

- Conducting prescribed burns to maintain habitat conditions
- Maintaining culverts and dams to control water levels
- Completing initial and follow-up invasive species treatments
- Repairing and maintaining water control structures to ensure functionality
- Performing post-construction adjustments when needed to support habitat stability/functionality
- Maintaining fencing, grates, and watering systems
- Applying agricultural inputs (such as lime) needed for habitat value
- Taking actions to support the viability of foraging or nesting habitat (excluding nest boxes and hen houses)
- Managing water levels to support habitat needs

Management plans may be eligible when they are directly related to NAWCA habitat objectives and when the activities outlined in the plan are implemented during the same grant period that funded the plan. Because management funding is intended to bring a property to an acceptable condition during the initial grant period, eligible plans should focus on activities needed to achieve that purpose. Applicants are encouraged to consult with the FWS Program Office before assuming planning efforts are eligible.

6. Equipment

Equipment costs must be related to the implementation of eligible activities described above and must be secured by the most cost-effective and feasible method:

- If equipment will be rented or leased solely for the NAWCA project, use the cost of renting or leasing;
- If equipment will be used solely for the NAWCA project is purchased within the project period, use the full purchase price; or
- If equipment will also be used on ineligible activities or activities outside of the NAWCA project, calculate, and use the cost relative to NAWCA project only.

Equipment costs require pre-approval and must be included in the proposal.

7. Grant Administration

Grant administration activities include administering the NAWCA grant agreement and conducting grant specific work that cannot easily be assigned to other activity categories.

Examples of eligible grant administration activities include:

- Completing and submitting annual/final performance and/or financial reports;
- Requesting modifications to the grant; and
- Grant specific communication with FWS.

If these costs are charged as direct costs, the activities cannot also be included in an organization's NICRA. These costs must be part of an approved budget, allocable to the specific award, and must occur during the period of performance of the grant.

8. Close Out Costs

Administrative costs associated with the closeout activities of a Federal award are allowable under 2 CFR 200.472. The recipient or subrecipient may charge the Federal award for necessary administrative costs, such as salaries of personnel preparing final reports, as well as related indirect costs, associated with the closeout of the Federal award. Costs must be part of an approved budget, allocable to the specific award, and can be incurred until the due date of the final report. If incurred, these costs must be liquidated prior to the due date of the final report and charged to the final budget period of the award unless otherwise specified by the Federal agency. Recipients should consult with FWS to ensure reimbursement requests for closeout costs are conducted within the 120-day liquidation period.

If close out costs are charged as direct costs, they cannot also be included in an organization's NICRA. These activities must be allocable to a specific award.

9. Endowment Costs

Endowment costs are only eligible as match. Endowment funds are funds set aside for the long-term management of real property acquired through a NAWCA grant. These funds must be placed in a dedicated account used solely for the management or maintenance of NAWCA-acquired property. While endowment funds may be held in an account with funds for other properties, they may not be placed into general operating accounts.

Recipients should have an endowment policy that aligns with NAWCA requirements. Endowment funds

used as match must be identified in both the executive summary and the full proposal, and endowment accounts must be available for review by FWS upon request. Base funds contributed to an endowment account and claimed as match for a project cannot be claimed again as match for future projects, even when later withdrawn and spent on management activities.

10. Indirect Costs

As described above, indirect costs are different from directly attributable administrative costs and must be supported by a NICRA approved by the Federal government for the applicable period, or by using the *de minimis* rate (2 CFR 200.414). Recipients must apply indirect rates consistent with Federal regulations. All expenses included in an organization's Base or Modified Total Direct Costs may only be applied against eligible direct costs.

ELIGIBLE MATCH COSTS

Generally, all items listed as Eligible Grant Costs are also eligible as match costs. In some cases, these conditions allow certain costs to qualify as match even when they would not be allowable as grant-funded expenses. All match costs must comply with [2 CFR 200.306](#) and be tied to an eligible activity. Match costs:

- Must equal or exceed the grant request. At least half of the match must come from non-Federal U.S. sources, and up to half may come from Canadian sources.
- Must be non-Federal. Funds retain their Federal nature even when passed through a non-Federal entity.
- Must be documented with signed and dated Match Letters submitted with the proposal.
- Must be necessary and reasonable for achieving the project's objectives.
- Must be verifiable through the recipient's records.
- Must be contributed either:
 - i. No earlier than the beginning of the calendar year two years before the proposal submission (if approved as pre-award match); or
 - ii. During the project period after receipt of the Notice of Grant Agreement (NOA).
- Must not be reimbursed by NAWCA or by another organization claiming the same as match. Match contributions must be permanently dedicated to the project by the proposal due date. For example, if one organization funds an acquisition but is later reimbursed by another, the acquisition may be counted as match only once.
- May include donated title to real property where the donation increases the proposal's resource values or support wetlands and migratory bird conservation.
- May include the fair rental value of loaned equipment.
- May not have been used as match for another U.S. Federal award.
- May not be program income.

INELIGIBLE GRANT AND MATCH COSTS

The following direct costs/activities are ineligible to be paid with NAWCA grant funds or to be used as match:

- Activities that cannot be attributed to the on-the-ground delivery of an acre accomplishments for a specific grant and tract.
- Activities that benefit land use generally but lack a specific, identifiable on-the-ground

accomplishment under the NAWCA grant.

- Activities without a NAWCA interest.
- Salaries, travel, or other associated costs associated with acre accomplishments funded by non-match sources.
- Non-project related salaries and travel.
- Unsuccessful prospecting (only activities that result in protected, restored, or enhanced acres during the grant period of performance, and are allocable to a particular grant and tract, are eligible).
- Actions intended to generate credits for wetland mitigation banks or that are required for permitting or regulatory compliance.
- Indirect costs calculated on a base inconsistent with the organization's NICRA, 2 CFR 200, and the NAWCA Eligibility Criteria.
- Real property acquisition costs over fair market value or associated with building envelopes or non-habitat acres.
- Easements subordinate to a mortgage or lien.
- Real property interests acquired through imminent domain.
- Interest on loans.
- Contingencies.
- Evaluations, inventories, studies, research, assessments, decision support tools, and similar activities conducted solely to document resource values or identify future project areas.
- Planning activities.
- Proposal planning and development costs.
- Routine operational costs and periodic repair/maintenance activities.
- Inspections.
- Government relations or policy work.
- Training and education activities including materials, salaries and educational signage, signs, kiosks, etc.
- Outreach, celebratory events, fact sheets, demonstrations, communications, landowner surveys, and press conferences.
- Observation towers, blinds, boat ramps, parking lots, roads, and other public access infrastructure.
- Fundraising.
- Stewardship, reconnaissance and design, coordination, and communication activities.
- Management of existing habitat that is not being acquired, restored, or enhanced in the same grant.
- Installation or maintenance of hen houses or nest boxes.
- Property access management costs.
- Landowner incentive payments.
- The value of existing residences or structures unnecessary for wetland conservation, and the costs to construct, remove or repair them.
- Acquisition of tractors or other equipment when renting or using existing equipment would be more cost-effective.
- Acquisition of vehicles (ATVs are considered equipment if over \$10,000 per unit).
- Opportunity costs (e.g., loss of income from converting crops) or loss of income (e.g., lost grazing revenue).
- Short-term annual conservation activities (e.g., annual predator management).
- Enhancement or restoration activities that protect existing habitat or prevent future impacts.

- Projects that degrade fisheries resources, such as creating freshwater impoundments in naturally occurring saltwater estuaries.
- Decommissioning of NAWCA-funded projects.
- Procurement, repair or service of Designated Unmanned Aircraft Systems.
- Law enforcement.
- Legal fees other than those associated with normal closing costs of approved acquisition activities during the period of performance.
- Owed taxes, liens, debts, past due taxes, or property taxes other than those associated with normal closing costs.
- Taxes for which exemptions are available.

NOTE: Unless a cost is explicitly allowed, it should be assumed ineligible unless confirmed in writing by FWS. Applicants are encouraged to contact the FWS Program Office to discuss allowability, policy requirements, and relevant CFR guidance.