

DRD 1.0 – Aircraft Operations and Maintenance Schedule

CONTRACT APPLICATION INFORMATION FOR DRL _____					A. ITEM NO. 1.0
B. LINE ITEM TITLE: Aircraft Mission Schedule					
C. OPR. SI	D. TYPE 1	E. INSPECT/ ACCEPT 3	F. FREQ. WK	G. INITIAL SUB. Contract Effective Date	H. AS OF DATE 10/1
J. REMARKS: Type "D": Electronic submittal. Product shall be compatible with Microsoft Office suite of software. Schedules shall be distributed via e-mail.					
K. DISTRIBUTION NASA-KSC Chief of Flight Operations				TOTALS	
				NO.	TYPE
				3	D
DATA REQUIREMENT DESCRIPTION					
1. TITLE Schedule, Aircraft Mission				2. NUMBER 1.0	
3. USE To plan and implement an aircraft flight schedule that meets KSC requirements for program support, security, environmental assessments to ensure the best value of the Government and manage all requirements within budget.				4. DATE	
				5. ORGANIZATION	

7. INTERRELATIONSHIP

6. REFERENCES

8. PREPARATION INFORMATION

The Contractor shall develop an aircraft mission schedule for NASA aircraft on a weekly basis for approval by the NASA-KSC Chief of Flight Operations. Adjustments/changes to the schedule shall also be approved by the NASA-KSC Chief of Flight Operations.

Contractor format is acceptable after approval by NASA-KSC Chief of Flight Operations

DRD 2.0 – Aircraft Operations Report

CONTRACT APPLICATION INFORMATION FOR DRL _____					A. ITEM NO. 2.0
B. LINE ITEM TITLE: Aircraft Operations Report					
C. OPR. SI	D. TYPE 3	E. INSPECT/ ACCEPT 6	F. FREQ. MO	G. INITIAL SUB. Contract Effective Date + 30 Days	H. AS OF DATE 30/7
J. REMARKS: Type "D": Electronic submittal. Product shall be compatible with Microsoft Office suite of software. Reports shall be distributed via e-mail.					
K. DISTRIBUTION NASA-KSC Chief of Flight Operations TA-A					TOTALS NO. TYPE 1 D 1 D
DATA REQUIREMENT DESCRIPTION					
1. TITLE Report, Aircraft Operations				2. NUMBER 2.0	
3. USE Provides insight to the use and maintenance of NASA assigned aircraft.				5. DATE	
				5. ORGANIZATION	
7. INTERRELATIONSHIP				6. REFERENCES	

8. PREPARATION INFORMATION

The Contractor shall provide a monthly Aircraft Operations Report. The report shall provide comprehensive insight to the operations and maintenance of all NASA-KSC assigned aircraft to include the cumulative run-time, details of maintenance performed (type, findings, parts replaced), schedule of planned maintenance, and impacts to known operational requirements. The report shall provide in-depth insight to the budget, tracking plan versus actuals with an explanation of variances, corrective action if appropriate, and End-of-Year (EOY) estimate. The report shall also document personnel training and certification status and identify upcoming events that may potentially impact operational schedules.

DRD 3.0 – NASA Aircraft Cost Report

CONTRACT APPLICATION INFORMATION FOR					A. ITEM NO.
B. LINE ITEM TITLE: NASA Aircraft Cost Report					
C. OPR. GG/SI	D. TYPE 3	E. INSPECT/ ACCEPT 6	F. FREQ. See Block J	G. INITIAL SUB. 10 Working Days after the first financial reporting period	H. AS OF DATE See Block 8
J. REMARKS: Provide a monthly, quarterly and annual cost report of NASA aircraft operations. These reports shall be in compliance with OMB Circular A-126, and the NASA Agency-wide Functional Management System codes as shown on attached FMM Appendix 9121-52A. This product shall be submitted in Microsoft Excel. Data shall breakout costs as defined in Block 8.					
K. DISTRIBUTION GG-C-B SI-000				TOTALS	
				NO.	TYPE
				1	D
				1	D
DATA REQUIREMENT DESCRIPTION					
1. TITLE Report, NASA Aircraft Cost				2. NUMBER	

<p>3. USE</p> <p>This report will be used by NASA, Kennedy Space Center, to reflect costs in Agency dictated reporting.</p>	<p>4. DATE</p>
<p>7. INTERRELATIONSHIP</p>	<p>5. ORGANIZATION</p>
<p>6. REFERENCES</p> <p>8. PREPARATION INFORMATION</p> <ol style="list-style-type: none">1. Data shall include a breakout of financial activity as defined in OMB Circular No. A-126, and by appropriate NASA Function Code (attached) as defined in FMM Appendix 9121-52A.2. Detailed back-up data shall be provided to substantiate all costs and shall reconcile to the 533M reports.3. Format shall be at the Contractor's discretion, but shall include at minimum the data as indicated on the attached sample form.4. Cumulative Government fiscal year report due as follows: Monthly report due by the 10th working day after the end of each month. Quarterly report due by the 10th working day after the end of each quarter. Annual report due by the 10th working day after the end of each fiscal year.5. Contractor format acceptable as agreed upon by the Government.	

Standard Aircraft Program Cost Element Reporting Category Definitions

VARIABLE COSTS

The variable costs of operating aircraft are those costs that vary depending on how much the aircraft are used. The specific variable cost elements include:

1. Airfield Management – Wages Variable

2. Crew costs - variable - The crew costs which vary according to aircraft usage consist of travel expenses (particularly reimbursement of subsistence (i.e., per diem and miscellaneous expenses), overtime charges, and wages of crew members hired on an hourly or part-time basis.

3. Maintenance costs - variable - Unscheduled maintenance and maintenance scheduled on the basis of flying time vary with aircraft usage and, therefore, the associated costs are considered variable costs. In addition to the costs of normal maintenance activities, variable maintenance costs shall include aircraft refurbishment, such as painting and interior restoration, and costs of or allowances for performing overhauls and modifications required by service bulletins and airworthiness directives. If they wish, agencies may consider all of their maintenance costs as variable costs and account for them accordingly. Otherwise, certain maintenance costs will be considered fixed as described in a subsequent paragraph. Variable maintenance costs include the costs of:

Maintenance labor - variable - This includes all labor (i.e., salaries and wages, benefits, travel, and training) expended by mechanics, technicians, and inspectors, exclusive of labor for engine overhaul, aircraft refurbishment, and/or repair of major components.

4. Maintenance parts - variable - This includes cost of materials and parts consumed in aircraft maintenance and inspections, exclusive of materials and parts for engine overhaul, aircraft refurbishment, and/or repair of major components.

5. Maintenance Subcontracts - variable - This includes all contracted costs for unscheduled maintenance and for maintenance scheduled on a flying hour basis or based on the condition of the part or component.

6. Other variable Miscellaneous Costs

a. Engine overhaul, aircraft refurbishment, and major component repairs - These are the materials and labor costs of overhauling engines, refurbishing aircraft, and/or repairing major aircraft components.

Note 1: In general, the flight hour cost is computed by dividing the costs for a period by the projected hours flown during the period. However, when computing the flight hour cost factor for this cost category, divide the total estimated cost for the activities in this category (e.g., overhaul, refurbishment and major repairs) by the number of flight hours between these activities.

Note 2: Separate cost or reserve accounts for engine overhaul, aircraft refurbishment, major component repairs, and other maintenance cost elements, may, at the agency's discretion, be identified and quantified separately for mission-pertinent information purposes. Reserve accounts are generally used when the aircraft program is funded through a working capital or revolving fund.

b. Fuel and other fluids - The costs of the aviation gasoline, jet fuel, and other fluids (e.g. engine oil, hydraulic fluids and water-methanol) consumed by aircraft.

c. Lease costs - variable - When the cost of leasing an aircraft is based on flight hours, the associated lease or rental costs are considered variable costs.

d. Landing and tie down fees - Landing fees and tie down fees associated with aircraft usage are considered variable costs. Tie down fees for storing an aircraft at its base of operations should be considered part of operations overhead, a fixed cost.

FIXED COSTS

The fixed costs of operating aircraft are those that result from owning and support the aircraft and that do not vary according to aircraft usage. The specific fixed cost elements include:

1. Airfield Management – Wages Variable

2. Crew costs - fixed - The crew costs which do not vary according to aircraft usage consist of salaries, benefits, and training costs. This includes the salaries, benefits, and training costs of crew members who also perform minimal aircraft maintenance. Also included in fixed crew costs are the costs of their charts, personal protective equipment, uniforms, and other personal equipment.

3. Maintenance costs - fixed - This cost category includes certain maintenance and inspection activities which are scheduled on a calendar interval basis and take place regardless of whether or how much the aircraft are flown. Agencies are encouraged to simplify their accounting systems and account for all maintenance costs as variable costs. However, if they wish, agencies may account for the following costs as fixed costs:

Maintenance labor - fixed - This includes all projected labor expended by mechanics and inspectors associated with maintenance scheduled on a calendar interval basis. This does not include variable maintenance labor or work on items having a TBO or retirement life.

This category also includes costs associated with unallocated maintenance labor expenses, i.e., associated salaries, benefits, travel expenses and training costs. These costs should be evenly allocated over the number of the aircraft in the fleet.

4. Maintenance parts - fixed - This includes all parts and consumables used for maintenance scheduled on a calendar basis.

5. Maintenance subcontracts - fixed - This includes all contracted costs for maintenance or inspections scheduled on a calendar basis.

6. Other Fixed Costs

a. Lease costs - fixed - When the cost of leasing an aircraft is based on a length of time (e.g., days, weeks, months, or years) and does not vary according to aircraft usage; the associated leased costs are considered fixed costs.

b. Operations overhead - These include all costs, not accounted for elsewhere, and associated with direct management and support of the aircraft program. Examples of such costs include: personnel costs (salaries, benefits, travel, uniform allowances, training, etc.) for management and administrative personnel directly responsible for the aircraft program; building and ground maintenance; janitorial services; lease or rent costs for hangers and administrative buildings and office space; communications and utilities costs; office supplies and equipment; maintenance and depreciation of support equipment; tie down fees for aircraft located on base; and miscellaneous operational support costs.

c. Administrative overhead - These costs represent a pro-rated share of salaries, office supplies and other expenses of fiscal, accounting, personnel, management, and similar common services performed outside and the aircraft program but which support this program. For purposes of recovering the costs of operations, agencies should exercise their own judgment as to the extent to which aircraft users should bear the administrative overhead costs. Agencies may, for example, decide to charge non-agency users a higher proportion of administrative overhead than agency users. For purposes of A-76 cost comparisons, agencies should compute the actual administrative costs that would be avoided if a decision is made to contract out the operation under study.

d. Self-insurance costs - Aviation activity involves risks and potential casualty losses and liability claims. These risks are normally covered in the private sector by purchasing and insurance policy. The government is self insuring; the Treasury's General Fund is charged for casualty losses and/or liability claims resulting from accidents. For the purposes of analyses, government managers will recognize a cost for "self-insurance" by developing a cost based on rates published in OMB Circular No. A-76.

e. Depreciation - Depreciation represents the cost or value of ownership. Aircraft have a finite useful economic or service life. Depreciation is the method used to spread the cost of the purchase price, less residual value, over an asset's useful life. A-76 provides guidance on computing depreciation charges to be used in computing the fixed costs of an aircraft or aircraft program. Although these costs are not direct outlays in the sense of most other aircraft costs, it is important to recognize them for A-76 cost comparison purposes and when replenishing a working capital fund by recovering the full cost of aircraft operations. Depreciation costs depend on aircraft acquisition or replacement costs, useful life, and residual or salvage value. To calculate the cost of depreciation that shall be allocated to each year, subtract the residual value from the total of the acquisition cost plus any capital improvements and, then, divide by the estimated useful life of the asset.

7. Other Miscellaneous Costs

There are certain other costs of the aircraft program which should be recorded but are not appropriate for inclusion in either the variable or fixed cost categories for the purposes of justifying aircraft use or recovering the cost of aircraft operations. These costs include:

a. Accident repair costs - These costs include all parts, materials, equipment and maintenance labor related to repairing accidental damage to airframes or aircraft equipment. Also included are all accident investigation costs.

b. Aircraft costs - This is the basic aircraft inventory or asset account used as the basis for determining aircraft depreciation charges. These costs include the cost of acquiring aircraft and accessories, including transportation and initial installation. Also included are all costs required to bring aircraft and capitalized accessories up to fleet standards.

c. Cost of Capital - The cost of capital is the cost to the Government of acquiring the funds necessary for capital investments. The agency shall use the borrowing rate announced by the Department of Treasury for bonds or notes whose maturities correspond to the useful life of the asset.

9121-52A AIRCRAFT FUNCTION CODES

This 6-digit code is used in the Agency-wide Functional Management System (FMS) to identify aircraft financial transactions, be they procurement, travel, or labor distribution actions. A list of aircraft function codes and their definitions are provided in FMM Appendix 9121-52A.

Except for the following function codes, all previously established function codes are henceforth deleted and shall no longer be used for obligation effective immediately.

FC 00 00 00 Non Aircraft Related Financial Transactions

This function code shall be used to identify any financial transactions not related to aircraft ownership, management and, operations.

FC 50 00 00 Aircraft Ownership, Management, and Operations Financial Transactions

Federal Property Management Regulation 101-37 "Government Aviation Administration and Coordination" requires each Federal agency to establish an aircraft accounting system. FC 50 00 00 aircraft function codes are established to identify, track, and report financial transactions associated with NASA aircraft (including contracted aircraft/aircraft services) ownership, management, and operations. "Aircraft" as used in this document shall also include Uninhabited Aerial Vehicles (UAV) and Systems (UAS).

The six-digit numbering convention of the aircraft function codes is as follows:

- First 2 digits (50) signifies aircraft costs in general;
- Second 2 digits signifies aircraft type;
- Last 2 digits signify aircraft cost type.

Each type of aircraft currently in the NASA inventory is assigned a two-letter identifier as listed in the Aircraft Type Cross Reference Table, (see FMM Appendix 9121-52B). For aircraft specific costs, enter the two-digit identifier in place of the "XX" in the Function Codes. For non-aircraft specific costs or costs that can not be allocated to a specific aircraft type at the time of the financial transaction, please enter "00" in place of the "XX" in the Function Codes. For new aircraft types, for which aircraft type identifiers have not been established, please enter "01" in place of the "XX" in the Function Codes. For non-NASA aircraft costs that should be reimbursed to the performing Center, please enter "99" in place of the "XX" in the Function Codes.

In general, the last two digits of the aircraft function codes are set up to distinguish between aircraft ownership investments, aircraft overhead, and aircraft operations costs. FC 50 XX 10 series codes will be used to represent aircraft investment expenditures, while aircraft overhead and aircraft operations costs fall under FC 50 XX 20 and FC 50 XX 30 series codes, respectively. In the special case where the entire aircraft is the project (such as the HARV aircraft, the X-29, the X-31, etc.), all expenses for those aircraft will be identified as project costs and shall be identified with FC 00 00 00.

Please note that FC 50 00 00, FC 50 00 10, FC 52 00 20, and FC 53 00 30 are headings. Costs shall not be entered into the system using these codes. Lower level Function Codes shall be used instead. If a question arises concerning which code should be used, the cognizant Center Flight Operations Office will be the final determinant.

FC 50 XX 10 Aircraft Ownership Investments

Note: This is a category heading for various aircraft ownership investment expenditures. Investment expenditures shall be identified using lower level Function Codes.

FC 50 XX 11 Aircraft Purchases

This function code shall be used to identify the purchase costs of an aircraft, or the applicable cost of the purchase contract assigned to the accounting period. It shall also be used to report the expenditures that will lead to complete or partial ownership of aircraft through lease to own and fractional ownership acquisitions.

FC 50 XX 12 Aircraft Permanent Modifications & Upgrades

This function code shall be used to identify permanent aircraft modification and upgrade expenditures, e.g. those that are incorporated to meet general aviation or safety requirements. Permanent aircraft modification and upgrades are those that will be installed in the aircraft for two years or longer. Please exclude temporary modifications and upgrades, e.g. those that are incorporated to perform temporary functions specific to R&D missions, programs, and projects. Please also exclude any costs of science payload development.

FC 50 XX 13 Aircraft Support Asset Purchases

This function code shall be used to identify purchases of aircraft support equipment, test stands, tools, etc.

FC 50 XX 20 Aircraft Overhead

Note: This is a category heading for various aircraft overhead expenditures. Overhead costs shall be identified using lower level Function Codes.

FC 50 XX 21 Aircraft Administrative Overhead

This function code shall be used to identify any Corporate and Center G&A costs, which are fixed costs, allocated or assessed to aircraft operations.

FC 50 XX 22 Aircraft Operational Overhead

This function code shall be used to identify the operational overhead costs, which are fixed costs, associated with aircraft operations. Examples of typical aircraft operational overhead costs are:

- Salaries and paid benefits of government personnel and costs of contractor personnel performing aircraft operations management functions.
- Allocated Airfield, Facilities, and IT costs.
- Other aircraft operations overhead costs: e.g. home base airport costs not included in allocated facility costs and operational management consultant service costs.

FC 50 XX 30 Aircraft Operations – Fixed and Variable Costs

Note: This is a category heading for various aircraft operations costs. Aircraft Operations costs shall be reported using lower level Function Codes.

Fixed costs are those expenses incurred even if aircraft is not flown. Storage fees, calendar-based maintenance, and aircrew and maintenance crew personnel costs are typical fixed aircraft operation costs.

Variable aircraft operation costs are those expenses incurred as the aircraft is flown. Typical variable aircraft operation costs are those expenses that are incurred by flight hours or take offs and landings, etc. Fuel and other consumables costs are also typical variable aircraft operation costs. “Power By The Hour” type engine costs are treated as variable aircraft operation costs as well.

While some operational costs, fuel for example, are always considered as fixed or variable costs, the fixed and variable nature of the aircraft activity being acquired, such as procurement of parts or services, can not be pre-determined at the time of obligation. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

FC 50 XX 31 Aircraft Flight Crew Costs

This function code shall be used to identify government and contractor flight crew personnel costs, which include salaries, benefits, recurrent training, qualification, and travel costs associated with training and qualification. Flight crew costs can be either fixed or variable costs. Full time Government and contractor flight crew salaries and benefits are fixed costs. Costs associated with overtime, part time, and temporary government and contractor flight crew are considered variable costs. Travel costs associated with aircraft missions are also considered variable costs. Aircraft operators shall assess or allocate costs into fixed and variable categories for reporting to Headquarters.

FC 50 XX 32 Aircraft Maintenance Crew

This code shall be used to identify costs for government and contractor on-site maintenance crew personnel costs, which include salaries, benefits, recurrent training, qualification, and travel costs associated with training and qualification. Maintenance crew costs can be either fixed or variable costs. Full time Government and contractor maintenance crew salaries and benefits are fixed costs. Costs associated with overtime, part time, and temporary government and contractor flight crew are considered variable costs. Travel costs associated with aircraft missions are also considered variable costs. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

FC 50 XX 33 Aircraft Maintenance Parts and Material

This function code shall be used to identify the costs of parts and material used in performing aircraft and engine maintenance and repair that are performed at the home operating base. Typically, these types of maintenance are performed by on-site civilian or contractor maintenance crew. Maintenance parts can be either fixed or variable costs depending on the nature of the maintenance action. Calendar driven maintenance are considered fixed costs, while maintenance scheduled based on flight hours, take-off and landing cycles, etc., and unscheduled maintenance and repairs are considered variable costs. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

FC 50 XX 34 Aircraft Outsourced Maintenance

This function code shall be used to identify costs of aircraft and engine maintenance and repairs that are done, normally off-site, by other government agencies or contractors other than the on-site contractor maintainers, which shall be covered by FC 50 XX 32. Outsourced maintenance can be either fixed or variable costs depending on the nature of the maintenance action. Calendar driven maintenance are considered fixed costs, while maintenance scheduled based on flight hours, take-off and landing cycles, etc., and unscheduled maintenance and repairs are considered variable costs.

Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

FC 50 XX 35 Aircraft Petroleum and Other Lubricants (POL) & Consumable Gases

This function code shall be used to identify costs of fuel, oil, hydraulics, hydrazine, and other fluids consumed by the aircraft. It shall also be used for costs of oxygen, nitrogen, and any other gases consumed by the aircraft. These costs are considered variable costs.

FC 50 XX 36 Flight Support and Ground Service

This function code shall be used to identify flight Support and ground service costs, such as landing, tie-down, and other airport service fees at deployed locations. These costs are considered variable costs.

FC 50 XX 37 Aircraft Contracted Aviation Services (CAS) Costs

This function code shall be used to identify any lease, rental, charter, fractional ownership, and other types of variable CAS costs that are incurred as aircraft are flown. This code shall also be used to identify costs for aircraft services provided by other Government agencies. These costs can be either fixed or variable costs depending on the contractual agreement. Variable costs are usually per flight or per flight hour charges. Fixed costs are usually the monthly charges regardless of flights flown. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

FC 50 XX 38 Other Aircraft Operating Costs

Despite best attempts to cover all contingencies, there may well be aircraft operating costs that can not fit the above defined function codes. This code shall be used to identify all other variable operating costs that are not covered by the other FC 50 XX 30 series codes. These costs can be either fixed or variable depending on the nature of the transaction. Aircraft operators shall use aircraft operational data to assess or allocate costs into fixed and variable categories for reporting to Headquarters.

9121-52B AIRCRAFT TYPE CROSS-REFERENCE TABLE

ACFT TYPE	CODE	CENTERS	REMARKS
Non-Aircraft Specific	00	N/A	
New Aircraft Type	01	N/A	
Non-NASA Aircraft	99	N/A	
Small UAV (<200 lb)	81	N/A	
Medium UAV (200 – 500 lb)	82	N/A	

Large UAV (>500 lb)	83	N/A	
Boeing 747	74	ARC, JSC	
B-52	52	DFRC	
BE-200	07	DFRC, GSFC (WFF), LaRC	
ER-2	72	DFRC	
F-15	15	DFRC	
F-16	16	DFRC	
F-18	18	DFRC	
G-III	03	DFRC, HQ	
PIK-20E	20	DFRC	
T-34	34	DFRC, GRC	
YO-3A	33	DFRC/ARC	
DC-8	08	GSFC (WFF)	
P-3	42	GSFC (WFF)	
DHC-6 (Twin Otter)	06	GRC	
Learjet 20 Series	24	GRC	
S-3B	43	GRC	
B-377 (Super Guppy)	37	JSC	
DC-9	09	JSC	
G-II	02	JSC, MSFC	
T-38	38	JSC, DFRC	
WB-57	57	JSC	
UH-1H	11	KSC, LaRC	
Boeing 757	75	LaRC	

General Aviation Aircraft	04	LaRC	
OV-10	10	LaRC	

DRD 4.0 – NASA Aircraft Fuel Usage Report

CONTRACT APPLICATION INFORMATION FOR					A. ITEM NO. 4.0
B. LINE ITEM TITLE: NASA Aircraft Fuel Usage Report					
C. OPR. GG/SI	D. TYPE 3	E. INSPECT/ ACCEPT 6	F. FREQ. MO	G. INITIAL SUB. 10 Working Days after the first financial reporting period	H. AS OF DATE Contract Start
K. REMARKS: Provide a monthly, quarterly and annual usage report of NASA flight operations fuel usage. Type "D": Electronic submittal. Product shall be compatible with Microsoft Office suite of software. Reports shall be distributed via e-mail.					
K. DISTRIBUTION				TOTALS	
				NO.	TYPE
GG-C-B				1	D
SI-000				1	D
				1	D
DATA REQUIREMENT DESCRIPTION					
1. TITLE Report, NASA Aircraft Fuel Usage				2. NUMBER	

<p>3. USE</p> <p>This report will be used by NASA, Kennedy Space Center, to reflect costs in Agency dictated reporting.</p>	<p>5. DATE</p>
<p>7. INTERRELATIONSHIP</p>	<p>5. ORGANIZATION</p>
<p>8. PREPARATION INFORMATION</p> <ol style="list-style-type: none">1. Data shall include monthly aircraft fuel usage reporting.2. Data shall detail customer code fuel usage by date, aircraft tail number, quantity, and end-of-month storage tank/truck quantity level. Data shall include both monthly usage and cumulative year-to-date data.3. Format shall be at the Contractor's discretion, but shall include at minimum the data as indicated above.4. Contractor format acceptable as agreed upon by the Government.	<p>6. REFERENCES</p>