

GSA ORDER

Subject: GSAR Amendment 2011-03, GSAR Case 2011-G503, Implementation of Information Technology Security Provision (Change 52)

1. Purpose. This order transmits a revision to the General Services Administration Acquisition Manual (GSAM).
2. Background. The General Services Administration issued a final rule to amend the GSA Acquisition Manual (GSAM) to revise coverage in section 501.106, OMB Approval under the Paperwork Reduction Act and Part 552 Solicitation Provisions and Contract Clauses. This guidance supplements the Federal Acquisition Regulation (FAR) coverage provided in FAR Part 507 and FAR Part 39 and in the FAR clauses found at FAR 52.239.

GSA published GSAR Case 2011-G503, Change 52, final rule, in the *Federal Register* at 77 FR 749 on January 6, 2012.

3. Effective date. January 6, 2012.
4. Explanation of changes. The GSAM revisions include the following –

Section 501.106, OMB Approval under the Paperwork Reduction Act, the chart will be revised to include the OMB approval of the collection requirement from 552.239-71, Security Requirements for Unclassified Information Technology Resources. The collection request was defined in the interim rule; however no OMB control number was available at time of the interim rule publication.

GSAR clause 552.239-71, Security Requirements for Unclassified Information Technology Resources, based on comments, paragraph (k) has minor changes.

5. Cancellations and Rescissions. None

6. Filing instructions. Insert the following pages to the GSAM:

Remove Pages

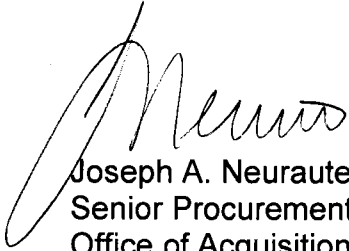
501-1 and 501-2

552-45 thru 552-48

Insert Pages

501-1 and 501-2

552-45 thru 552-48



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AMENDMENT 2011-03 JANUARY 6, 2012

PART 501—GENERAL SERVICES ADMINISTRATION ACQUISITION REGULATION SYSTEM

Subpart 501.1—Purpose, Authority, Issuance

501.101 Purpose.

(a) The General Services Acquisition Regulation (GSAR) contains agency acquisition policies and practices, contract clauses, solicitation provisions, and forms that control the relationship between GSA and contractors and prospective contractors.

(b) The GSAR addresses rules directly to you, the contracting officer, unless otherwise indicated.

501.103 Authority.

GSA’s Senior Procurement Executive issues the GSAR under the authority of the Federal Property and Administrative Services Act of 1949, as amended.

501.104 Applicability.

(a) *General.* The GSAR applies to contracts for supplies or services, including construction.

(b) *Acquisition of leasehold interests in real property.* [Part 570](#) establishes rules for the acquisition of leasehold interests in real property. Other provisions of 48 CFR Chapter 5 (GSAR) do not apply to leases of real property unless specifically cross-referenced in [Part 570](#).

(c) *Relationship to statute.* Some GSAR rules implement and interpret laws and other authorities affecting procurement. A GSAR rule specifically directed by statute has the force and effect of law.

(d) *GSAR/FAR Relationship.* The GSAR may deviate from the Federal Acquisition Regulation (FAR) if authorized. If the GSAR does not implement the FAR, the FAR alone governs.

501.105 Issuance.

501.105-1 Publication and code arrangement.

The GSAR is published in the following sources:

- (a) Daily issue of the Federal Register.
- (b) Annual Code of Federal Regulations (CFR), as Chapter 5 of Title 48.
- (c) GSA Acquisition Manual distributed within GSA.
- (d) GSA Home Page at <http://www.gsa.gov>. Click on either “Government Agencies” or on “Business and Industry,” then click on “Acquisition.”

501.105-2 Arrangement of regulations.

(a) The GSAR numbers and captions policies and procedures to correspond to how they appear in the FAR, e.g., 1.104 in the FAR is 501.104 in the GSAR.

(b) GSAR rules not implementing the FAR have numbers beginning with 70, e.g., part 570, subsection 515.209-70.

(c) The GSAR may have gaps in its numbering scheme because a FAR rule may not require GSAR implementation.

501.105-3 Copies.

The GSAR in CFR form may be purchased from: Superintendent of Documents, Government Printing Office, Washington, DC 20402.

501.106 OMB Approval under the Paperwork Reduction Act.

GSAR Reference	OMB Control No.	GSAR Reference	OMB Control No.
509.105-1(a)	3090-0007	552.214-71	3090-0200
		552.216-70	3090-0243
511.204(b)	3090-0246	552.216-72	3090-0248
		552.216-73	3090-0248
514.201-1	3090-0163	552.219-72	3090-0252
514.201-7(a)	3090-0200	552.219-75	3090-0286
516.203-4(a)(1)	3090-0243	552.219-76	3090-0286
516.506	3090-0248	552.232-72	3090-0205
519.708(b)	3090-0252	552.232-72	3090-0080
519.70	3090-0286	552.237-70	3090-0197
522.406-6	1215-0149	552.237-71	3090-0006
523.370	3090-0205	552.238-70	3090-0250
532.111(c)	3090-0080	552.238-72	3090-0262
532.905-70	9000-0102	552.238-74	3090-0121 3090-0250
532.905-71	3090-0080	552.239-71	3090-0294
537.110(a)	3090-0197	552.242-70	3090-0027
537.110(b)	3090-0006	552.246-70	3090-0027
538.273(a)(1)	3090-0250	552.246-71	3090-0027
538.273(a)(3)	3090-0262	GSA-72-A	3090-0121
538.273(b)(1)	3090-0121	GSA-527	3090-0007
542.1107	3090-0027	GSA-618D	1215-0149
546.302-70	3090-0027	GSA-1142	3090-0080
546.302-71	3090-0027	GSA-1364	3090-0086
		GSA-1678	3090-0027
552.211-77	3090-0246	GSA-2419	9000-0102
		570.802(c)	3090-0086
		570.802(d)	3090-0086

501.170 General Services Administration Acquisition Management System.

(a) *Description.* The General Services Administration Acquisition Management System consists of the General Services Administration Acquisition Regulation (GSAR) and agency and Service non-regulatory acquisition guidance documents.

(b) *Format.* For users' convenience, the General Services Administration Acquisition Manual (GSAM) contains the GSAR and nonregulatory agency acquisition guidance. The GSAM adheres to GSAR numbering and drafting conventions. GSAR material is shaded. Non-shaded material is non-regulatory. The shading distinguishes regulatory material from material that applies internally to GSA.

(c) *Agency policy.* Although GSAM requirements are not all regulatory, occasionally the requirements are mandatory for GSA personnel. The mandatory requirements reflect agency policy which must be followed to ensure uniformity or for other reasons.

(d) *Applicability.* The GSAM applies to contracts for supplies or services, including construction.

(e) *Acquisition of leasehold interests in real property.* [Part 570](#) establishes requirements for the acquisition of leasehold interests in real property. Other provisions of the GSAM do not apply to leases of real property unless specifically cross-referenced in [Part 570](#).

(f) *Availability.* The GSAM is available on the GSA Home Page at <http://www.gsa.gov>. Click on either "Government Agencies" or on "Business and Industry," then click on "Acquisition." You may also link to the GSAM on Insite at <http://insite.gsa.private>. Click on "Business Hot Links," then on "Acquisition."

501.171 Other GSA publications.

501.171-1 GSA orders and handbooks.

(a) Heads of contracting activities (HCA's) may issue internal agency guidance, as described in FAR 1.301(a)(2), in the form of a GSA order or handbook.

(b) GSA orders and handbooks must not unnecessarily repeat, paraphrase, or otherwise restate the FAR, GSAR, or GSAM.

(c) The handbook, Writing GSA Internal Directives (OAD P 1832.3B), prescribes policies and procedures for issuing GSA orders and handbooks.

501.171-2 Acquisition letters.

(a) Acquisition letters provide interim policies and procedures pending incorporation in GSA orders or handbooks.

(b) Acquisition letters expire one year after issuance, unless the letter indicates an earlier expiration date.

(c) The Senior Procurement Executive and HCAs, or designees, may issue acquisition letters.

(d) The issuing official must coordinate each acquisition letter with appropriate offices including Acquisition Policy, Counsel, and the Inspector General. Any proposed policy or procedure that affects the operation of the small business program, must be coordinated with the Office of Small Business Utilization (E).

(e) The issuing activity must identify each acquisition letter with an assigned number. The number should begin with the issuing office correspondence symbol, followed by the last two digits of the calendar year when issued, then numbered consecutively beginning with 1. For example, FC-97-5 would be the fifth acquisition letter issued by FSS in fiscal year 1997).

(f) The body of an acquisition letter should contain the following paragraphs, as appropriate:

- (1) Purpose.
- (2) Background.
- (3) Effective date.
- (4) Termination date.
- (5) Cancellation.
- (6) Applicability (offices to which the acquisition letter applies)
- (7) Reference to regulations (FAR or GSAR), handbooks, or orders.
- (8) Instructions/procedures.

(g) The issuing office is responsible for distributing its acquisition letters to affected contracting activities and the Office of Acquisition Policy. In addition copies should be distributed to:

- (1) For acquisition letters issued by the Office of Acquisition Policy or a Central Office Service:
 - (i) Associate General Counsel.
 - (ii) The Administrative Policy and Information Management Division (CAI).
- (2) For acquisition letters issued by a Region:
 - (i) Regional Counsel.
 - (ii) The regional clearance office as defined in the handbook, Writing GSA Internal Directives (OAD P 1832.3B).
 - (iii) Central office contracting activities, if appropriate.

(h) If an acquisition letter is distributed only electronically, then the issuing office may issue a notice to affected contracting activities, the Office of Acquisition Policy, and Associate General Counsel or Region Counsel in lieu of distributing paper copies. The notice must identify the subject, number, and location of the letter.

(i) Each issuing office must report on acquisition letters issued and canceled on a quarterly basis to the Office of Acquisition Policy. The Office of Acquisition Policy will issue a consolidated index of all acquisition letters issued or cancelled.

into by the Contractor with such an entity and the Federal Government is not a party.

(2) Where contract clauses refer to action by a Contracting Officer or a Contracting Officer of GSA, that shall mean the individual responsible for placing the order for the ordering activity (e.g., Federal Acquisition Regulation 52.212-4 at paragraph (f) and FSS clause I-FSS-249 B).

(3) As a condition of using this contract, eligible ordering activities agree to abide by all terms and conditions of the Schedule contract, except for those deleted clauses or portions of clauses mentioned in paragraph (a)(1) of this clause. Ordering activities may include terms and conditions required by statute, ordinance, regulation, order, or as otherwise allowed by State and local government entities as a part of a statement of work (SOW) or statement of objective (SOO) to the extent that these terms and conditions do not conflict with the terms and conditions of the Schedule contract. The ordering activity and the Contractor expressly acknowledge that, in entering into an agreement for the ordering activity to purchase goods or services from the Contractor, neither the ordering activity nor the Contractor will look to, primarily or in any secondary capacity, or file any claim against the United States or any of its agencies with respect to any failure of performance by the other party.

(4) The ordering activity is responsible for all payments due the Contractor under the contract formed by acceptance of the ordering activity's order, without recourse to the agency of the U.S. Government, which awarded the Schedule contract.

(5) The Contractor is encouraged, but not obligated, to accept orders from such entities. The Contractor may, within 5 days of receipt of the order, decline to accept any order, for any reason. The Contractor shall fulfill orders placed by such entities, which are not declined within the 5-day period.

(6) The supplies or services purchased will be used for governmental purposes only and will not be resold for personal use. Disposal of property acquired will be in accordance with the established procedures of the ordering activity for the disposal of personal property.

(7) The state or local government ordering activity will be responsible for purchasing products or services to be used to facilitate recovery from a major disaster declared by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 *et seq.*) or to facilitate recovery from terrorism or nuclear, biological, chemical, or radiological attack.

(b) If the Schedule Contractor accepts an order from an entity identified in paragraph (d) of the clause at [552.238-78](#),

Scope of Contract (Eligible Ordering Activities)—Alternate I, the Contractor agrees to the following conditions—

(1) The ordering activity is responsible for all payments due the Contractor for the contract formed by acceptance of the order, without recourse to the agency of the U.S. Government, which awarded the Schedule contract.

(2) The Contractor is encouraged, but not obligated, to accept orders from such entities. The Contractor may, within 5 days of receipt of the order, decline to accept any order, for any reason. The Contractor shall decline the order using the same means as those used to place the order. The Contractor shall fulfill orders placed by such entities, which are not declined within the 5-day period.

(c) In accordance with clause [552.238-74](#), Industrial Funding Fee and Sales Reporting, the Contractor must report the quarterly dollar value of all sales under this contract. When submitting sales reports, the Contractor must report two dollar values for each Special Item Number—

(1) The dollar value for sales to entities identified in paragraph (a) of the clause at [552.238-78](#), Scope of Contract (Eligible Ordering Activities)—Alternate I; and

(2) The dollar value for sales to entities identified in paragraph (d) of clause [552.238-78](#), Alternate I.

(d) A listing of the Federal Supply Schedule contracts for the products and services available for disaster recovery purchasing is accessible in GSA's Schedules e-Library at web site <http://www.gsaelibrary.gsa.gov>. Click on the link, "Disaster Recovery Purchasing, State and Local." The participating Contractors and the products and services available for disaster recovery purchasing will be labeled with the Disaster Recovery Purchasing icon.

(End of clause)

552.239 [Reserved]

552.239-70 Information Technology Security Plan and Security Authorization.

As prescribed in [539.7002\(a\)](#), insert the following provision:

INFORMATION TECHNOLOGY SECURITY PLAN AND SECURITY AUTHORIZATION (JUN 2011)

All offers/bids submitted in response to this solicitation must address the approach for completing the security plan and certification and security authorization requirements as required by the clause at [552.239-71](#), Security Requirements for Unclassified Information Technology Resources.

(End of provision)

552.239-71 Security Requirements for Unclassified Information Technology Resources.

As prescribed in [539.7002\(b\)](#), insert the following clause:

SECURITY REQUIREMENTS FOR UNCLASSIFIED
INFORMATION TECHNOLOGY RESOURCES (JAN 2012)

(a) *General.* The Contractor shall be responsible for information technology (IT) security, based on General Services Administration (GSA) risk assessments, for all systems connected to a GSA network or operated by the Contractor for GSA, regardless of location. This clause is applicable to all or any part of the contract that includes information technology resources or services in which the Contractor has physical or electronic access to GSA's information that directly supports the mission of GSA, as indicated by GSA. The term information technology, as used in this clause, means any equipment, including telecommunications equipment that is used in the automatic acquisition, storage, manipulation, management, control, display, switching, interchange, transmission, or reception of data or information. This includes major applications as defined by OMB Circular A-130. Examples of tasks that require security provisions include:

- (1) Hosting of GSA e-Government sites or other IT operations;
- (2) Acquisition, transmission, or analysis of data owned by GSA with significant replacement cost should the Contractors copy be corrupted;
- (3) Access to GSA major applications at a level beyond that granted the general public; *e.g.*, bypassing a firewall; and
- (4) Any new information technology systems acquired for operations within the GSA must comply with the requirements of HSPD-12 and OMB M-11-11. Usage of the credentials must be implemented in accordance with OMB policy and NIST guidelines (*e.g.*, NIST SP 800-116). The system must operate within the GSA's access management environment. Exceptions must be requested in writing and can only be granted by the GSA Senior Agency Information Security Officer.

(b) *IT Security Plan.* The Contractor shall develop, provide, implement, and maintain an IT Security Plan. This plan shall describe the processes and procedures that will be followed to ensure appropriate security of IT resources that are developed, processed, or used under this contract. The plan shall describe those parts of the contract to which this clause applies. The Contractors IT Security Plan shall comply with applicable Federal laws that include, but are not limited to, 40 U.S.C. 11331, the Federal Information Security Management Act (FISMA) of 2002, and the E-Government Act of 2002. The plan shall meet IT security requirements in accordance with Federal and GSA policies and procedures. GSA's Office of the Chief Information Officer issued "CIO IT Security Procedural Guide 09-48, Security Language for Information Technology Acquisitions Efforts," to provide IT security

standards, policies and reporting requirements. This document is incorporated by reference in all solicitations and contracts or task orders where an information system is contractor owned and operated on behalf of the Federal Government. The guide can be accessed at <http://www.gsa.gov/portal/category/25690>. Specific security requirements not specified in "CIO IT Security Procedural Guide 09-48, Security Language for Information Technology Acquisitions Efforts" shall be provided by the requiring activity.

(c) *Submission of IT Security Plan.* Within 30 calendar days after contract award, the Contractor shall submit the IT Security Plan to the Contracting Officer and Contracting Officers Representative (COR) for acceptance. This plan shall be consistent with and further detail the approach contained in the contractors proposal or sealed bid that resulted in the award of this contract and in compliance with the requirements stated in this clause. The plan, as accepted by the Contracting Officer and COR, shall be incorporated into the contract as a compliance document. The Contractor shall comply with the accepted plan.

(d) *Submission of a Continuous Monitoring Plan.* The Contractor must develop a continuous monitoring strategy that includes:

- (1) A configuration management process for the information system and its constituent components;
- (2) A determination of the security impact of changes to the information system and environment of operation;
- (3) Ongoing security control assessments in accordance with the organizational continuous monitoring strategy;
- (4) Reporting the security state of the information system to appropriate GSA officials; and
- (5) All GSA general support systems and applications must implement continuous monitoring activities in accordance with this guide and NIST SP 800-37 Revision 1, *Guide for Applying the Risk Management Framework to Federal Information Systems: A Security Life Cycle Approach*.

(e) *Security authorization.* Within six (6) months after contract award, the Contractor shall submit written proof of IT security authorization for acceptance by the Contracting Officer. Such written proof may be furnished either by the Contractor or by a third party. The security authorization must be in accordance with NIST Special Publication 800-37. This security authorization will include a final security plan, risk assessment, security test and evaluation, and disaster recovery plan/continuity of operations plan. This security authorization, when accepted by the Contracting Officer, shall be incorporated into the contract as a compliance document, and shall include a final security plan, a risk assessment, security test and evaluation, and disaster recovery/continuity of operations plan. The Contractor shall comply with the accepted security authorization documentation.

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(f) *Annual verification.* On an annual basis, the Contractor shall submit verification to the Contracting Officer that the IT Security plan remains valid.

(g) *Warning notices.* The Contractor shall ensure that the following banners are displayed on all GSA systems (both public and private) operated by the Contractor prior to allowing anyone access to the system:

Government Warning

****WARNING**WARNING**WARNING****

Unauthorized access is a violation of U.S. law and General Services Administration policy, and may result in criminal or administrative penalties. Users shall not access other users or system files without proper authority. Absence of access controls IS NOT authorization for access! GSA information systems and related equipment are intended for communication, transmission, processing and storage of U.S. Government information. These systems and equipment are subject to monitoring by law enforcement and authorized Department officials. Monitoring may result in the acquisition, recording, and analysis of all data being communicated, transmitted, processed or stored in this system by law enforcement and authorized Department officials. Use of this system constitutes consent to such monitoring.

****WARNING**WARNING**WARNING****

(h) *Privacy Act notification.* The Contractor shall ensure that the following banner is displayed on all GSA systems that contain Privacy Act information operated by the Contractor prior to allowing anyone access to the system:

This system contains information protected under the provisions of the Privacy Act of 1974 (Pub. L. 93-579). Any privacy information displayed on the screen or printed shall be protected from unauthorized disclosure. Employees who violate privacy safeguards may be subject to disciplinary actions, a fine of up to \$5,000, or both.

(i) *Privileged or limited privileges access.* Contractor personnel requiring privileged access or limited privileges access to systems operated by the Contractor for GSA or interconnected to a GSA network shall adhere to the specific contract security requirements contained within this contract and/or the Contract Security Classification Specification (DD Form 254).

(j) *Training.* The Contractor shall ensure that its employees performing under this contract receive annual IT security training in accordance with OMB Circular A-130, FISMA, and NIST requirements, as they may be amended from time to time during the term of this contract, with a specific emphasis on the rules of behavior.

(k) *GSA access.* The Contractor shall afford GSA access to the Contractor's and subcontractors' facilities, installations, operations, documentation, databases, IT systems and devices, and personnel used in performance of the contract, regardless of the location. Access shall be provided to the

extent required, in GSA's judgment, to conduct an inspection, evaluation, investigation or audit, including vulnerability testing to safeguard against threats and hazards to the integrity, availability and confidentiality of GSA data or to the function of information technology systems operated on behalf of GSA, and to preserve evidence of computer crime. This information shall be available to GSA upon request.

(l) *Subcontracts.* The Contractor shall incorporate the substance of this clause in all subcontracts that meet the conditions in paragraph (a) of this clause.

(m) *Notification regarding employees.* The Contractor shall immediately notify the Contracting Officer when an employee either begins or terminates employment when that employee has access to GSA information systems or data. If an employee's employment is terminated, for any reason, access to GSA's information systems or data shall be immediately disabled and the credentials used to access the information systems or data shall be immediately confiscated.

(n) *Termination.* Failure on the part of the Contractor to comply with the terms of this clause may result in termination of this contract.

(End of clause)

552.240 [Reserved]

552.241 [Reserved]

552.241-70 Availability of Funds for the Next Fiscal Year or Quarter.

As prescribed in [541.501](#), insert the clause [552.241-70](#), Availability of Funds for the Next Fiscal Year or Quarter, instead of FAR 52.232-19, in all utility acquisitions.

AVAILABILITY OF FUNDS FOR THE NEXT FISCAL YEAR OR QUARTER (SEP 2010)

Funds are not presently available for performance under this contract beyond _____. The Government's obligation for performance of this contract beyond that date is contingent upon the availability of appropriated funds from which payment for contract purposes can be made. No legal liability on the part of the Government for any payment may arise for performance under this contract beyond _____, until funds are made available to the Contracting Officer for performance and until the Contractor receives notice of availability, to be confirmed in writing by the Contracting Officer.

(End of clause)

552.241-71 Disputes (Utility Contracts).

As prescribed in [541.501](#), insert clause [552.241-71](#), Disputes (Utility Contracts), in solicitations and contracts for

utility services subject to the jurisdiction and regulation of a utility rate commission.

DISPUTES (UTILITY CONTRACTS) (SEP 2010)

The requirements of the Disputes clause at FAR 52.233-1 are supplemented to provide that matters involving the interpretation of tariffed retail rates, tariff rate schedules, and tariffed terms provided under this contract are subject to the jurisdiction and regulation of the utility rate commission having jurisdiction.

(End of clause)

552.242-70 Status Report of Orders and Shipments.

As prescribed in [542.1107](#), insert the following clause:

STATUS REPORT OF ORDERS AND SHIPMENTS (FEB 2009)

(a) The Contractor shall furnish to the Administrative Contracting Officer (ACO) a report covering orders received and shipments made during each calendar month of contract performance. The information required by the Government shall be reported on GSA Form 1678, Status Report of Orders and Shipments, in accordance with instructions on the form. The information required by the GSA Form 1678 may also be submitted in an automated printout form if authorized by the ACO. Alternatively, the required information may be reported by electronic data interchange using ANSI standards. For further information, contact GSA, Contract Administration Division [*Insert appropriate telephone number of QVOC*]. Reports shall be forwarded to the ACO no later than the seventh workday of the succeeding month.

(b) A copy of GSA Form 1678 will be forwarded to the Contractor with the contract. Additional copies of the form, if needed, may be reproduced by the Contractor.

(End of clause)

552.243-71 Equitable Adjustments.

As prescribed in [543.205](#), insert the following clause:

EQUITABLE ADJUSTMENTS (JAN 2009)

(a) This clause governs the determination of equitable adjustments to which the Contractor may be entitled under the “Changes” clause prescribed by FAR 52.243-4, the “Differing Site Conditions” clause prescribed by FAR 52.236-2, and any other provision of this contract allowing entitlement to an equitable adjustment. This clause does not govern determination of the Contractor’s relief allowable under the “Suspension of Work” clause prescribed by FAR 52.242-14.

(b) At the written request of the Contracting Officer, the Contractor shall submit a proposal, in accordance with the requirements set forth herein, for an equitable adjustment to the contract for changes or other conditions that may entitle a

Contractor to an equitable adjustment. If the Contractor deems an oral or written order to be a change to the contract, it shall promptly submit to the Contracting Officer a proposal for equitable adjustment attributable to such deemed change. The proposal shall also conform to the requirements set forth herein.

(c) The proposal shall be submitted within the time specified in the “Changes” clause, or such other time as may reasonably be required by the Contracting Officer. In the case of a proposal submitted based on the “Differing Site Conditions” clause, the notice requirement of that clause shall be met.

(d) Proposals for equitable adjustments, including no cost requests for adjustment of the contract’s required completion date, shall include a detailed breakdown of the following elements, as applicable:

(1) Direct Costs.

(2) Markups.

(3) Change to the time for completion specified in the contract.

(e) *Direct Costs*. The Contractor shall separately identify each item of deleted and added work associated with the change or other condition giving rise to entitlement to an equitable adjustment, including increases or decreases to unchanged work impacted by the change. For each item of work so identified, the Contractor shall propose for itself and, if applicable, its first two tiers of subcontractors, the following direct costs:

(1) Material cost broken down by trade, supplier, material description, quantity of material units, and unit cost (including all manufacturing burden associated with material fabrication and cost of delivery to site, unless separately itemized);

(2) Labor cost broken down by trade, employer, occupation, quantity of labor hours, and burdened hourly labor rate, together with itemization of applied labor burdens (exclusive of employer’s overhead, profit, and any labor cost burdens carried in employer’s overhead rate);

(3) Cost of equipment required to perform the work, identified with material to be placed or operation to be performed;

(4) Cost of preparation and/or revision to shop drawings and other submittals with detail set forth in paragraphs [\(e\)\(1\)](#) and [\(e\)\(2\)](#) of this clause;

(5) Delivery costs, if not included in material unit costs;

(6) Time-related costs not separately identified as direct costs, and not included in the Contractor’s or subcontractors’ overhead rates, as specified in paragraph [\(g\)](#) of this clause; and

(7) Other direct costs.