

## § 102-33.210

which you acquired and operate your aircraft, you will use either of two methods for establishing the rates charged for using your aircraft:

- (1) The variable cost recovery rate; or
- (2) The full cost recovery rate.

(b) See the Government Aircraft CAG, which is available from GSA, Aircraft Management Policy Division (MTA), 1800 F Street, NW., Washington, DC 20405, for definitions of these terms.

### ACCOUNTING FOR THE USE OF GOVERNMENT AIRCRAFT

#### § 102-33.210 How do we account for the use of our Government aircraft?

To account for the use of Government aircraft, you must document all flights and keep this documentation for two years after the date of the flight. For each flight, record the—

- (a) Aircraft's registration mark;
- (b) Owner and operator (*e.g.*, the owner may not be the operator, as is the case when a CAS aircraft, owned commercially, is operated by U.S. Government personnel);
- (c) Purpose of the flight (*i.e.*, the Governmental function that the aircraft was dispatched to perform);
- (d) Departure and destination points;
- (e) Flight date(s) and times;
- (f) A manifest (see §§ 102-33.165(g) and (h)); and
- (g) Name(s) of the pilot(s) and crewmembers.

#### § 102-33.215 May we use Government aircraft to carry passengers?

Yes, you may use Government aircraft to carry passengers with the following restrictions:

(a) You may carry passengers only on aircraft that you operate or require contractually to be operated according to the rules and requirements in Federal Aviation Regulations (14 CFR chapter I).

(b) For certain kinds of travel, your agency must justify passengers' presence on Government aircraft (see OMB Circular A-126 and the Government Aircraft Cost Accounting Guide (CAG) published by GSA for complete information on authorizing travel and analyzing costs before authorizing travel on Government aircraft).

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#### § 102-33.220 What are the responsibilities of an agency's aviation program in justifying the use of a Government aircraft to transport passengers?

(a) Upon request from an agency's travel approving authority, the agency's aviation program must provide cost estimates to assist in determining whether or not use of a Government aircraft to carry passengers is justified. See OMB Circular A-126 for more information on justifying travel on Government aircraft. See also the Government Aircraft Cost Accounting Guide (CAG) published by GSA (defined in § 102-33.20) for guidance on estimating the cost of using a Government aircraft. The cost of using a Government aircraft is—

- (1) The variable cost of using a Federal aircraft;
- (2) The amount your agency will be charged by a CAS provider; or
- (3) The variable cost of using an aircraft owned by another agency as reported by the owning agency if you are not charged for the use of the aircraft.

(b) In weighing alternatives for travel on Government aircraft, you must also consider the following:

(1) If no follow-on trip is scheduled, all time required positioning the aircraft to begin the trip and to return the aircraft to its normal base of operations.

(2) If a follow-on trip requires repositioning, the cost for the repositioning should be charged to the associated follow-on trip.

(3) If an aircraft supports a multi-leg trip (a series of flights scheduled sequentially), the use of the aircraft for the total trip may be justified by comparing the total variable cost of the entire trip to the commercial aircraft cost (including charter) for all legs of the trip.

(4) The use of foreign aircraft as CAS is authorized when the agency has determined that an equivalent level of safety exists as compared to U.S. operations of a like kind. The safety of passengers shall be the overriding consideration for the selection of travel mode when comparing foreign sources of scheduled commercial airlines and CAS.