

<p style="text-align: center;">SUMMARY OF CHANGES TO DOD 7000.14-R, VOLUME 6A, CHAPTER 14 “DEPOT MAINTENANCE REPORTING”</p> <p style="text-align: center;">Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision</p>		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
140103	Restates and expands the reasons for collecting the required data.	Update
140201	Changed responsibility from Assistant Deputy Under Secretary of Defense for Maintenance Policy, Programs and Resources, ADUSD(MPP&R) to Assistant Deputy Under Secretary of Defense for Material Readiness and Maintenance Policy, ADUSD(MR&MP). All subsequent references are also modified.	Update
140204	Expands on and further defines the DMCS data submission process.	Update
140301	Previous paragraphs 140303 and 140304 are consolidated and reported in paragraph 140301.	Update
Addendum 1	DoD Depot Maintenance Performing Activities list updated.	Update
Addendum 2	Reporting Activity Identifying Codes added.	Addition
Addendum 5	Work Performance Category Code listing. Previously had been Addendum 2. Previous Addendum 5, which was hard copy report format samples is deleted	Update

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CHAPTER 14

DEPOT MAINTENANCE REPORTING★1401 GENERAL

140101. This chapter prescribes [Depot Maintenance Cost System \(DMCS\)](#) requirements that the Department of Defense (DoD) Components must satisfy with regard to reporting the accomplishment and status of DoD depot maintenance workloads in:

[DoD depot maintenance facilities;](#)
[private-sector facilities;](#)
[other DoD and Federal Government facilities; and](#)
[state, local, and foreign government facilities.](#)

The reporting must be accomplished by DoD military or civilian employees or by nonDoD employees. Further, these requirements apply to all depot maintenance workloads regardless of DoD funding source, e.g., [Defense Working Capital Fund \(DWCF\)](#), Research and Development, Procurement, General Purpose Forces, Special Operations Forces, Operations and Maintenance, or other appropriations; or nonDoD funding source such as work done for private-sector customers, other Federal, state, local, and foreign governments. DoD depot maintenance activities that are funded by DWCF are required to follow the formal job order cost accounting requirements specified in [Volume 11B](#), “Reimbursable Operations, Policy and Procedures Working Capital Funds (WCF),” [Chapter 13](#), “Cost Accounting Requirements for Depot Maintenance,” of this regulation. Other DoD activities performing depot maintenance workloads may use other cost finding procedures to satisfy the reporting requirements specified in section 1402, below. DoD activities that contract with private-sector activities for depot maintenance will report as prescribed in section 1403, below. Required report line items and additional guidance are provided in:

[Addendum 1—DoD Depot Maintenance Performing Activities](#)
[Addendum 2—Reporting Activity Identifying Codes](#)
[Addendum 3—DMCS Data Editing Tool Input File Format](#)
[Addendum 4—Work Breakdown Structure Codes](#)
[Addendum 5—Work Performance Category Codes](#)

140102. The uniform recordation, accumulation, and reporting of costs incurred in depot maintenance operations are required to document the use of scarce DoD resources and to assist management in the: measurement of productivity and efficiency; development and use of performance measurement and cost standards; and identification of areas in need of increased management emphasis. In addition, the data will assist in the assessment of total DoD maintenance capability, duplication of capacity, and opportunities for areas of interservice support of maintenance workloads.

140103. Specifically, management should have depot maintenance information to assist in:

- A. Comparing repair costs with replacement costs.
- B. Overseeing the utilization of depot maintenance resources.
- C. Evaluating budgets for customers and providers of depot maintenance.
- D. Comparing cost trends among organic DoD depots and between organic and contract (private-sector) sources.
- E. Formulating managerial direction and guidance for depot maintenance programs.
- F. Evaluating depot maintenance activities for efficient use of resources.
- G. Estimating depot maintenance requirements.
- H. Monitoring DoD Component compliance with various congressionally mandated reporting requirements.
- I. Examining the behavior of cost drivers over time.
- J. Identifying and evaluating total ownership costs.

140104. To ensure that all workloads are accounted for and reported in DMCS, regardless of funding source, reporting requirements have been stratified to facilitate reporting of total DoD costs, both funded and unfunded, for organic and contract depot maintenance. For DMCS reporting purposes:

- A. Funded costs are those charged to the operating funds of the performing activity or the activity reporting contract depot maintenance. Funded costs are defined from the perspective of the activity performing the work or, in the case of contract maintenance, from the perspective of the program manager or administrator responsible for reporting contract costs. Costs incurred by a DWCF or direct funded organic activity in performance of reimbursable orders are categorized as funded, as these costs are charged to the operating account of the

performing activity. Funded costs at DoD organic activities normally include items such as payroll, operating materials, and supplies.

B. Unfunded costs, are costs financed by a DoD appropriation, activity, or entity other than that of the performing activity, or the reporting activity in the case of contract depot maintenance. In other words, financial responsibility resides with an entity other than the DMCS reporting unit. Material, such as a modification kit financed by a procurement appropriation not available to the performing activity, is an unfunded cost. For a direct funded activity, depreciation of plant and equipment financed by procurement appropriations and facilities maintenance financed by a regional command are examples of unfunded costs.

★1402 REPORTING REQUIREMENTS

140201. The DMCS reporting requirements contained herein and in the addenda to this chapter, including any subsequent data and format revisions, are the responsibility of the Assistant Deputy Under Secretary of Defense for Material Readiness and Maintenance Policy, ADUSD(MR&MP), Office of the Under Secretary of Defense (Acquisition, Technology & Logistics). The ADUSD(MR&MP) shall provide the data revisions and report format changes to the Director for Accounting & Finance Policy (OUSD(C), DCFO/A&FP, for publication in subsequent revisions of this chapter. The senior official with responsibility for logistics in each DoD Component is responsible for timely reporting. The Assistant Secretary responsible for financial management in the Military Departments (or equivalent in other DoD Components) is responsible for providing complete and accurate financial data to the report preparer in sufficient time for report submission.

140202. The depot maintenance cost report required by this chapter applies to all Services and other DoD activities that accomplish depot maintenance workloads or have depot maintenance workloads accomplished by contract. This includes all work performed by DoD depot maintenance activities as well as all DoD depot-level maintenance accomplished by other Government activities and contractors.

A. Addendum 1 identifies DoD depots, shipyards, and other activities that historically have accomplished depot maintenance workloads. Work accomplished at activities listed in that addendum shall be reported by the activities performing the work. Work performed by non-listed DoD activities; by contractors; by other Federal Government activities; or by state, local, or foreign governments shall be reported by program administering offices as designated by the official in each DoD Component responsible for reporting DMCS data. Addendum 2 lists identifying codes for all reporting activities.

B. Report records from DoD performing activities shall reflect total costs incurred, including the cost of any subsidiary ordering from other Government activities or contracting with commercial firms incident to accomplishing workloads. Due to the increasing use of contractual labor support, the report accommodates separate reporting of direct labor hours and costs of contract labor used to augment the workforce when the hours and associated cost are obtainable from local cost accounting data.

C. Report records for DoD depot-level maintenance performed by contractors and DoD entities not listed on Addendum 1 shall include all costs to DoD incurred in performing the work. These reports shall:

1. Exclude intermediate-level, organizational-level, and other non-depot-level maintenance services (unless those maintenance services are an integral part of a depot-level task or contract).

2. Include the depot-level maintenance portion of Contractor Logistics Support (CLS), Interim Contractor Support (ICS), Performance Based Logistics (PBL), and similar contracts. Report the direct costs of the depot maintenance performed, as well as associated overhead and other costs attributable to the depot-level maintenance portion of the contracts.

3. Include the cost of Government-Furnished Material and Government-Furnished Services consumed in producing a product or service, even though financed or provided by a source other than the primary reporting office or entity.

4. Provide all appropriate categorization codes including Item Identification, Weapon or Support System Code (WSSC), Work Breakdown Structure (WBS), Work Performance Category (WPC), and the average number of Shop Flow Days.

140203. Addendum 5 contains the WPCs that identify the nature of work performed. The definition of primary depot maintenance work is defined in the addendum. In cases where there may be overlap between WPC categories, report costs in the highest level of repair. For example, if manufacture is required to complete an overhaul because critical parts are not available, costs are reported as overhaul.

140204. DMCS Data Submission Process

A. Frequency and Timing of Submittal. Annual DMCS data submissions shall be provided to ADUSD(MR&MP) or its designated agent, no later than December 31 following the end of the fiscal year. Reporting requirement symbol AP-MP(A)1397 is assigned to this reporting requirement. Parties responsible for data submission are listed in paragraph 140201.

B. Accompanying Documents

1. Each data submission shall be accompanied by a transmittal memorandum to the ADUSD(MR&MP) that includes a brief discussion of any anomalies in the data, significant changes from previous submissions or other pertinent information to aid in processing the data. The transmittal memorandum for the report shall identify a point of contact within the submitting activity for issues and questions related to the data being reported.

2. Within 90 days of the initial submission due date, a brief narrative analysis (three to five pages) explaining trends in the data shall be submitted to the ADUSD(MR&MP). The focus of the narrative analysis shall be on the factors driving year-to-year changes in cost and direct labor hours. These factors include changes in workload; changes in contract support (both in level of effort and in price); changes in the prices paid for labor, material, and other resources; and, when applicable, significant changes in organic maintenance processes and financial policies. The impact of the factors should be expressed in quantitative terms (for example an average 3.2-percent material price change or a 2.1-percent improvement in direct labor productivity).

C. Reporting Activities. Addendum 2 identifies the reporting activities that are required to annually submit AP-MP(A)1397 data.

D. Quality Control and Editing of Data Prior to Submission. The AP-MP(A)1397 report serves as a principal database in support of ADUSD(MR&MP) weapon systems depot maintenance cost and production analyses and external reporting, as well as the principal joint-service database on depot maintenance production operations. The ADUSD(MR&MP) provides a data editing and submission file creation tool in the form of a relational database application. This tool, which provides Component-specific and general edits, facilitates accuracy and consistency of data submitted by the individual Components. The use of this tool is a required element of the submission process. Appropriate personnel within each reporting facility will be provided with training in tool usage. In addition, the ADUSD(MR&MP) will provide each Component with tool updates on an annual basis prior to the end of the fiscal year.

E. Data Input to the Data Editing Tool. The format and content of DMCS data input to the Data Editing Tool shall be in accordance with Addendum 3. Alternative formatting of data may be agreed upon by the individual services and the ADUSD(MR&MP) or its designated agent.

F. Form and Method of DMCS Data Submissions. Annual AP-MP(A)1397 data shall be submitted to ADUSD(MR&MP) or to its designated agent using the DMCS Data Editing Tool described in paragraph 140204.D. The tool containing the data, and associated documentation, may be compressed and submitted in a variety of ways, for example, compact disk, file transfer protocol (FTP), email, or other medium agreed upon by the ADUSD(MR&MP) or its designated agent and the reporting activity.

G. DoD-Level Review Process. The review and update of annual AP-MP(A)1397 submissions shall be accomplished as follows:

1. Within 15 days of receipt of each Component submission, the ADUSD(MR&MP) or its designated agent shall perform an edit of the data and provide each reporting activity or Component data consolidation point with preliminary versions of summary tables and the applicable section of the *DoD Depot Data Highlights Report*. Any data discrepancies will also be reviewed at this time with the individual reporting activities or consolidation points.

2. Within a further 30 days, the Component shall review and make appropriate updates or provide explanations to support the data as initially submitted.

3. Within 30 days following receipt of all revised Component data, the ADUSD(MR&MP) or its designated agent shall prepare and publish the final versions of summary tables and the *DoD Depot Data Highlights Report*. At that time, a final fiscal year database shall be established as a historical file for subsequent analysis by the Office of the Secretary of Defense (OSD), the Components, and other authorized activities.

4. Within a further 15 days, the Components shall submit the narrative analyses described in paragraph 140204 B.2.

5. Retention of Submitted Data by Reporting Facilities. Reporting activities shall retain submission files for a minimum of 5 years.

140205. The Components shall ensure that cost and production reporting systems retain the capability to provide an audit trail back to individual job order cost records or other data sources when needed to support DMCS report records.

140206. A report record is required for each type of depot maintenance work (field 14) performed for each different weapon system or item identification number as indicated by different data entries in any of fields 7, 9, 10, 12, 13, or 15 at each activity (field 5). Data for similar job orders may be consolidated provided the item repaired, services performed, and other report record fields are consistent. The entries required in report records are explained in Addendum 3.

A. The ADUSD(MR&MP) or its designated agent shall maintain lookup tables of pertinent data elements and codes for use by the Military Departments in compiling the DMCS report. These tables will include Weapon or Support System Codes, Performing Activity Identification Codes, Reporting Facility Identification Codes, Work Performance Category Codes, Item Identification Codes and Nomenclature, Work Breakdown Structure Codes, and Customer Codes. Components will review the codes annually and notify the ADUSD(MR&MP), or the designated representative, of any needed additions or deletions. Codes shall not be changed at any other time except by agreement between the ADUSD(MR&MP) or its designated agent and the individual Components.

B. The Defense Finance and Accounting Service (DFAS) shall work with the Components to ensure that DFAS financial systems retain the capability to provide cost detail needed to satisfy the reporting requirements of this chapter. Preparation of the DMCS report shall be the responsibility of the DoD Component performing the work or managing the contract.

C. Each depot maintenance reporting activity shall implement quality assurance procedures to be applied to each DMCS record as it is created and populated. Such procedures shall include validity checks to prevent errors such as identifying an F/A-18A aircraft as a submarine. Each reporting facility that consolidates DMCS organic and contract records shall also implement quality control procedures for all its performing facilities. Reporting facilities shall use the DMCS Data Editing Tool or similar application to validate the records.

140207. The data submission report shall consist of two types of report records. For both types, the costs reported shall be cumulative since inception.

A. The first type is cumulative costs for financially completed work. All report transaction records for customer orders that have been financially completed shall be identified with a “C” in field 51. The reported amount for work completed by contractors shall equal the total cost (funded and unfunded) incurred.

B. The second type is cumulative costs for not financially complete work. These costs shall be reported in order to form a complete picture of the work accomplished at each activity performing depot maintenance. Report records for not financially complete work shall be identified with a “W” in field 51.

140208. Once an annual DMCS report cycle is completed and the results published, the data should remain unchanged. Therefore, it is important that corrections and adjustments be incorporated in the original report records. The only exceptions shall be for corrections or adjustments that materially change a total for an entire performing facility. In the event significant corrections to prior year data become necessary, the ADUSD(MR&MP) or its designated agent should be contacted to coordinate processing the necessary changes.

140209. In addition to the above reports, depot maintenance activities are subject to reporting requirements specified in other chapters of this regulation.

★1403 DEPOT MAINTENANCE WORKLOAD REPORTING CATEGORIES

140301. Depot maintenance may be performed at DoD depots, at private-sector commercial contractor facilities, and at other DoD in-house facilities, such as intermediate maintenance facilities, arsenals, ordnance stations, or public works centers. DMCS requirements for reporting this work vary, depending upon the category of activity performing the work:

A. DoD Depot Maintenance Activities. The major maintenance activities are listed in Addendum 1 under the headings: Army Depots, Naval Shipyards, Naval Air Depots, Marine Corps Depots, and Air Force Depots. Funded and unfunded DoD costs for these activities are reported in fields 17 through 35, with an owner/operator code (field 7) of “1.” The cost of work sub-allocated, in part, by a depot to another DoD facility or commercial firm shall be reported as an “other direct cost” (field 30). These major maintenance activities shall report all work accomplished by the activity.

B. Other DoD Facilities Listed in Addendum 1. These activities shall report funded and unfunded costs to DoD incurred in performing work defined as depot maintenance. Costs shall be reported in fields 17 through 35, with an owner/operator code (field 7) of “1.” These facilities shall report the full costs of depot maintenance work only.

C. DoD Facilities Not Listed in Addendum 1. The program manager or DoD entity (as determined by each Component’s DMCS reporting official) responsible for program oversight shall report the costs in fields 36 through 42, with an owner/operator code (field 7) of “2.”

D. Non-DoD Facilities. Work performed at private-sector commercial contractors; non-DoD Government activities; and state, local, and foreign government facilities shall be reported by the DoD activity initiating the order (e.g., systems program offices, program managers, major commands, major subordinate commands, Supervisors of Shipbuilding, the Naval Inventory Control Points, and other activities that use DoD funds, regardless of source, to obtain depot maintenance from non-DoD entities). Reporting activities shall ensure that data submissions for depot maintenance performed at non-DoD activities are complete and accurate and that report records reflect an owner/operator code of “3” in field 7, non-DoD entity costs in field 36, and Government-furnished materials and services costs in fields 36 through 41. Government-furnished materials and services include goods and services funded or provided by a sponsor or contract other than administered by the primary reporting entity.

140302. The DMCS reports from all activities shall identify the item worked on, the work performance category, and work breakdown structure classification to the extent economically feasible.

★1404 SPECIAL REPORTS

Any one-time or additional reports required shall be as prescribed by the [Director for Accounting & Finance Policy & Analysis](#) or the [Assistant Deputy Under Secretary of Defense for Material Readiness and Maintenance Policy](#).

★ADDENDUM 1DOD DEPOT MAINTENANCE PERFORMING ACTIVITIES(Activities that Report with a "1" in Field 7)DEPARTMENT OF THE ARMYArmy DepotsLocation

Anniston Army Depot	Anniston, Alabama
Corpus Christi Army Depot	Corpus Christi, Texas
Letterkenny Army Depot	Chambersburg, Pennsylvania
Red River Army Depot	Texarkana, Texas
Tobyhanna Army Depot	Tobyhanna, Pennsylvania

DEPARTMENT OF THE NAVYNaval ShipyardsLocation

Norfolk Naval Shipyard	Portsmouth, Virginia
Pearl Harbor Naval Shipyard and Intermediate Maintenance Facility	Pearl Harbor, Hawaii
Portsmouth Naval Shipyard	Kittery, Maine
Puget Sound Naval Shipyard and Intermediate Maintenance Facility	Bremerton, Washington

Naval Air Depots (NADEPs)Location

NADEP Cherry Point	Cherry Point, North Carolina
NADEP Jacksonville	Jacksonville, Florida
NADEP North Island	San Diego, California

Other Navy FacilitiesLocation

Ship Repair Facility Yokosuka	Yokosuka, Japan
Naval Surface Warfare Center	Crane, Indiana
Naval Undersea Warfare Center	Keyport, Washington
Space and Naval Warfare Systems Center	San Diego, California
Space and Naval Warfare Systems Center	Charleston, South Carolina

★ADDENDUM 1

DOD DEPOT MAINTENANCE PERFORMING ACTIVITIES

(Activities that Report with a “1” in Field 7)

MARINE CORPS

Marine Corps Logistics Bases

Location

Maintenance Center Albany

Albany, Georgia

Maintenance Center Barstow

Barstow, California

DEPARTMENT OF THE AIR FORCE

Air Force Depots

Location

Ogden Air Logistics Center (ALC)

Hill AFB, Utah

Oklahoma City ALC

Tinker AFB, Oklahoma

Warner-Robins ALC

Robins AFB, Georgia

Aerospace Maintenance and Regeneration
Center

Davis-Monthan AFB, Arizona

Other Air Force Facility

Location

Support Center Pacific

Kadena Air Base, Japan

DEFENSE LOGISTICS AGENCY

Location

Defense Supply Center, Richmond

Product Center 12

Mechanicsburg, Pennsylvania

★ADDENDUM 2		
<u>REPORTING ACTIVITY IDENTIFYING CODES</u>		
<u>(Codes To Be Used in Field 8)</u>		
IDENTIFYING CODE	ACTIVITY NAME	DOD COMPONENT
0ZTW5	Aerospace Maintenance and Regeneration Center (AMARC)	Air Force
98747	Ogden Air Logistics Center (ALC)	Air Force
98748	Oklahoma City ALC	Air Force
98752	Warner-Robins ALC	Air Force
H0000	Aviation and Missile Command (AMCOM)–Air	Army
L0000	AMCOM–Missile	Army
75117	Anniston Army Depot (AD)	Army
HQAMC	Army Materiel Command Headquarters	Army
G0000	U.S. Army Communications-Electronics Command (CECOM)	Army
0SDA4	Corpus Christi AD	Army
0NDM7	Letterkenny AD	Army
67101	Red River AD	Army
B0000	Research, Development and Engineering Command (RDCOM)	Army
M0000	U.S. Army Tank–Automotive and Armaments Command (TACOM) Rock Island	Army
K0000	TACOM Warren	Army
14850	Tobyhanna AD	Army
99998	Defense Supply Center, Richmond, Product Center 12	DLA
67004	Maintenance Center Albany	Marine Corps
62204	Maintenance Center Barstow	Marine Corps
65923	Naval Air Depot (NADEP) Cherry Point	Navy (Naval Air Systems Command [NAVAIR])
65886	NADEP Jacksonville	Navy (NAVAIR)
65888	NADEP North Island	Navy (NAVAIR)
30003	Naval Air Systems Command (NAVAIR) Headquarters	Navy (NAVAIR)
00383	Navy Inventory Control Point (NAVICP)–Philadelphia	Navy (Naval Supply Systems Command [NAVSUP])
00104	NAVICP-Mechanicsburg	Navy (NAVSUP)
81601	Naval Shipyard (NSY) Norfolk	Navy (Naval Sea Systems Command [NAVSEA])

★ADDENDUM 2		
<u>REPORTING ACTIVITY IDENTIFYING CODES</u>		
<u>(Codes To Be Used in Field 8)</u>		
IDENTIFYING CODE	ACTIVITY NAME	DOD COMPONENT
89103	NSY Pearl Harbor	Navy (NAVSEA)
81316	NSY Portsmouth	Navy (NAVSEA)
82522	NSY Puget Sound	Navy (NAVSEA)
62758	Ship Repair Facility (SRF) Yokosuka	Navy (NAVSEA)
00164	Naval Surface Warfare Center (NSWC) Crane	Navy (NAVSEA)
00253	Naval Underwater Warfare Center (NUWC) Keyport	Navy (NAVSEA)
66001	Space and Naval Warfare Systems Center (SSC) San Diego	Navy (Space and Naval Warfare Systems Command [SPAWAR])
65236	SSC Charleston	Navy (SPAWAR)
62789	Supervisor of Shipbuilding, Conversion and Repair (SUPSHIP) Groton	Navy (NAVSEA)
62670	SUPSHIP Jacksonville	Navy (NAVSEA)
62793	SUPSHIP Newport News	Navy (NAVSEA)
62678	SUPSHIP Portsmouth	Navy (NAVSEA)
62791	SUPSHIP San Diego	Navy (NAVSEA)
62799	SUPSHIP Seattle	Navy (NAVSEA)

★ADDENDUM 3			
SECTION A			
<u>DMCS DATA EDITING TOOL INPUT FILE FORMAT</u>			
FIELD NO.	DESCRIPTION OF DATA	POSITIONS	NO. OF POSITION S
RECORD IDENTIFICATION:			
1	Not Used (Leave Blank)	1	1A
2	Not Used (Leave Blank)	2	1N
3	Fiscal Year	3-4	2N
IDENTIFICATION OF FACILITY:			
4	Reporting Component	5-10	6A/N
5	Performing Activity Identifying Code	11-15	5A/N
	a. Organic Activity Identifying Code	11-15	5A/N
	b. Contractor and Government Entity (CAGE) or Identifying Code	11-15	5A/N
	c. Not Used (Leave Blank)	16-24	9B
6	Not Used (Leave Blank)	25	1N
7	Owner and/or Operator Code	26	1N
8	Reporting Facility Identifying Code	27-31	5A/N
IDENTIFICATION OF ITEM AND/OR SERVICE AND CUSTOMER:			
9	Item Identification Code	32-44	13A/N
10	Item Nomenclature	45-64	20A/N
11	Not Used (Leave Blank)	65-74	10B
12	Weapon or Support System Code (WSSC)	75-78	4A/N
13	Work Breakdown Structure (WBS) Code	79-81	3A/N
14	Work Performance Category (WPC)	82-84	3A/N
15	Customer Code	85-86	2A/N
16	Not Used (Leave Blank)		
LABOR HOUR AND COST DATA:			
17	Direct Civilian Labor—Funded Costs	87-94	8N
18	Direct Civilian Labor—Funded Hours	95-102	8N

★ADDENDUM 3			
SECTION A			
<u>DMCS DATA EDITING TOOL INPUT FILE FORMAT</u>			
FIELD NO.	DESCRIPTION OF DATA	POSITIONS	NO. OF POSITION S
19	Contract Labor Augmentation of Direct Workforce—Funded Costs	103–110	8N
20	Contract Labor Augmentation of Direct Workforce—Funded Hours	111–118	8N
21	Direct Military Labor—Funded Costs	119–126	8N
22	Direct Military Labor—Funded Hours	127–134	8N
23	Direct Military Labor—Unfunded Costs	135–142	8N
24	Direct Military Labor—Unfunded Hours	143–150	8N
25	Direct Material—Funded Costs	151–158	8N
26	Direct Material—Unfunded Costs	159–166	8N
27	Direct Civilian Labor—Unfunded Costs	167–174	8N
28	Direct Civilian Labor—Unfunded Hours	175–182	8N
29	Not Used (Leave Blank)	183–190	8N
30	Other Direct—Funded Costs	191–198	8N
31	Other Direct—Unfunded Costs	199–206	8N
32	Operations Overhead—Funded Costs	207–214	8N
33	Operations Overhead—Unfunded Costs	215–222	8N
34	General and Administrative—Funded Costs	223–230	8N
35	General and Administrative—Unfunded Costs	231–238	8N
36	Contract and/or Other Maintenance Activity—Funded and Unfunded Costs	239–246	8N
37	Government-Furnished Material—Funded and Unfunded Costs	247–254	8N
38	Not Used (Leave Blank)	255–262	8N
39	Not Used (Leave Blank)	263–270	8N
40	Not Used (Leave Blank)	271–278	8N
41	Government-Furnished Services—Funded and Unfunded Costs	279–286	8N

★ADDENDUM 3			
SECTION A			
<u>DMCS DATA EDITING TOOL INPUT FILE FORMAT</u>			
FIELD NO.	DESCRIPTION OF DATA	POSITIONS	NO. OF POSITION S
42	Not Used (Leave Blank)	287–294	8N
43	Not Used (Leave Blank)	295	1A
PERFORMANCE-PRODUCTIVITY (PRODUCTION) DATA:			
44	Not Used (Leave Blank)	296–310	15B
45	Total Production Quantity	311–318	8N
46	Report Data Record Identifier	319–326	8A/N
47	Not Used (Leave Blank)	327–334	8N
48	Not Used (Leave Blank)	335–342	8N
49	Not Used (Leave Blank)	343–350	8N
50	Shop Flow Days	351–354	4N
51	Work Status Code	355	1A
52	Not Used (Leave Blank)	356	1A/N
53	Not Used (Leave Blank)	357	1N
54	Not Used (Leave Blank)	358–360	3B

★ADDENDUM 3**SECTION B****EXPLANATION OF ENTRIES REQUIRED FOR DMCS REPORTING**

1. Field 1—Not Used
2. Field 2—Not Used
3. Field 3—Fiscal Year: Enter the two terminal digits of the current fiscal year being reported.
4. Field 4—Reporting Component. In position 10, enter A (Army), F (Air Force), M (Marine Corps), N (Navy), or S (Defense Logistics Agency) to designate the DoD Component providing the report.
5. Field 5—Performing Activity Identifying Code.
 - a. Organic Activity Identifying Code. If the activity is Government-Operated (Code 1 or 2 in field 7), enter the identifying code in positions 11 through 15 for the activity identified in Addendum 2.
 - b. Contractor CAGE or Identifying Code. If the maintenance is contractor-performed (Code 3 in field 7), enter the contract activity's CAGE code or other unique, approved five-digit identifier as specified by the Defense Logistics Information Service (DLIS). Start in position 11 and leave positions 16 through 24 blank. If a CAGE code has not been established for a contractor, a number should be requested through appropriate channels.
6. Field 6—Not Used
7. Field 7—Owner and/or Operator Code. Enter one of the following to indicate the type of activity performing the maintenance.

Code 1—DoD Depot Maintenance Performing Activities (DoD Component in-house maintenance activities listed in Addendum 1). When Code 1 is entered in field 7, report costs in fields 17 through 35. Fields 36 through 42 shall be zero filled.

Code 2—Other DoD Facilities (DoD Component in-house maintenance activities not listed in Addendum 1). When Code 2 is entered in field 7, report costs in fields 36 through 42. Fields 17 through 35 shall be zero filled.

Code 3—Private-sector commercial contractors and other non-DoD facilities (other Federal Government activities; state, local, and foreign governments). When Code 3 is entered, report costs in fields 36 through 42. Fields 17 through 35 shall be zero filled.

8. Field 8—Reporting Facility Identifying Code. A code identifying the reporting activity, including activities contracting for depot maintenance work with commercial contractors. Enter the reporting activity’s identifying code as specified in Addendum 2. Depot maintenance activities performing in-house work for all other DoD activities, including other depot maintenance activities, shall report their work by using their own **identifying** code in this field.

9. Field 9—Item Identification Code. A code to identify the specific item on which depot maintenance was or is being performed. Do not use punctuation or special characters such as dashes, slashes, or blank spaces between characters. Start in position 32 and enter left justified up to 13 characters; zero fill unused positions. Sample entries for this field are as follows:
 - a. If the item is an aerospace vehicle (aircraft, guided missile, rocket, or probe), show the mission design series (MDS) according to DoD Directive 4120.15 and listed in DoD 4120.15-L, “Model Designation of Military Aerospace Vehicles.” See examples below.

ITEMS	POSITIONS												
	32	33	34	35	36	37	38	39	40	41	42	43	44
Basic (Standard) Mission Aircraft	F	1	6	C									
Modified (Special) Mission Aircraft	M	H	5	3	E								
Special Test (Permanent) Aircraft	N	K	C	1	3	5	E						
Basic (Standard) Missile	U	G	M	1	3	3	A						
Basic (Standard) Rocket	R	U	R	5	A								
Basic (Standard) Probe	P	W	N	1	2	A							

- b. If the item is an aerospace vehicle propulsion engine, equipment or aeronautical support equipment, or photographic item, show the type designation according to Military Handbook (**MIL HDBK**) 1812, “Type Designation, Assignment and Method for Obtaining.” See examples below.

ITEMS	POSITIONS												
	32	33	34	35	36	37	38	39	40	41	42	43	44
Turbofan Engine	F	1	1	8	G	E	1	Ø	Ø	A			
Turboshaft, Turboprop Engine	T	F	3	4	G	E	1	Ø	Ø	B			
Solid Propellant Rocket Motor	S	R	1	1	Ø	A	D	1	A				
Manufacturer's Model Engine	C	F	M	5	6	2	A	2					
Reconnaissance Camera	K	A	7	A									
Crash/Fire Truck	A	S	3	2	P	2	6						
Chemical Alarm Unit	A	E	2	3	D	3							

NOTE: Ø is numeric; O is alphabetic.

- c. If the item is a vessel, show ship type and hull number in the first eight positions and zero fill the remaining five positions.
 - d. If ammunition rework or renovation is performed by a depot-level maintenance activity, total cost shall be recorded by work breakdown structure code H3 (field 13) only and this field shall be zero filled.
 - e. If none of the above is applicable and the job order is for repair of items with the same national stock number identification, enter that national stock number, such as 6730001161618 in positions 32 through 44.
 - f. If none of the above is applicable, enter the letters or numbers used for the identification of the job order. The first four digits should identify the Federal Supply Class and, of the remaining **nine** positions, one must be alphabetic. Zero fill when Work Performance Category (field 14) is "Other Work (T)."
10. **Field 10—Item Nomenclature.** A 20-digit field describing the specific item on which maintenance was performed, or the support service that was performed. Use common abbreviations if more than 20 positions would otherwise be required. Start in position 45 and leave blank, unused positions to the right (left justify).
- a. For aircraft and missiles, use popular names, if assigned; such as, Patriot, Cobra, Phoenix, Falcon, Minuteman, Harrier, etc. If a popular name has not been assigned, or is unknown, use the basic mission of the aircraft or missile, such as Fighter Aircraft, Trainer Aircraft, Cargo Trans Aircraft, Util Helicopter, or Surface Attack Missile. DoD 4120.15-L, "Model Designation of Military Aerospace Vehicles," includes a current complete listing.

- b. For aircraft and rocket engines, use the name of the engine type. Examples are: Turbofan Engine, and Rocket Motor.
 - c. For vessels, use the name of the ship. An example is USS Georgia.
 - d. For conventional ammunition, use “Ammunition.”
 - e. For items with an [NSN](#), use the standard description [maintained by DLIS in the Federal Logistics Information System \(FLIS\)](#).
 - f. For all other items, use the noun and modifiers that adequately describe the item.
11. Field 11—Not Used
 12. Field 12—Weapon or Support System Code. A code identifying a specific weapon or support system. Use code 997 if an item cannot be identified to a specific weapon or support system, but can be identified in field 13 to a major commodity group (such as aircraft, missiles, etc.) and to a category (such as fighters, bombers, etc.) within the major commodity group. Use code 998 if identification is possible only to the major commodity group and not to a category. Use code 999 if identification cannot be made to a major commodity group and the Work Breakdown Structure Code L11 is used in field 13.
 13. Field 13—Work Breakdown Structure Code. A code to identify the specific type of weapon or support system to which the item described by the Item Identification Code (field 9) and Item Nomenclature (field 10) applies. Use the Work Breakdown Structure Code established in Addendum 4, to this chapter. Use code L11 if the item, service, or investment cannot be identified with a specifically listed Work Breakdown Structure Code and Code 999 is used in field 12.
 14. Field 14—Work Performance Category. [A code to categorize the type of maintenance work performed on the](#) item identified in field 9 or the type of maintenance service provided. Use the Codes in Addendum 5, to this chapter. Basic alpha codes should be subcategorized with a numerical designation by each Component as required for internal management and analysis, budget review, and justification. If the report record is “N” (Technical Assistance), then fields 17 through 24 must be zero. If the report record is “N” or “T” (Other Work), then fields 45 through 50 must be zero.
 15. Field 15—Customer Code. [A code identifying](#) the DoD Program and Department or Agency billed for the maintenance cost (that is, “Sales code”). [In Position 85, enter A \(Army\), F \(Air Force\), M \(Marine Corps\), or D \(Defense Agency\) to designate a DoD customer. Enter Y for other Federal agencies or a Z for all non-Federal customers. Leave position 86 blank.](#)
 16. Field 16—Not Used

Fields 17–42—Labor Hour and Cost Data. The direct labor hours and summary elements of cost to be reported are set forth below. The various elements of cost are explained in detail in the basic chapter. Some clarifying notations are included below for certain fields. In addition:

- a. “Funded” and “Unfunded” costs are defined in paragraph 140104.
- b. Entries in direct labor hours fields shall be the actual hours expended, rather than standard (or “earned”) hours.

17. Field 17—Direct Civilian Labor—Funded Costs
18. Field 18—Direct Civilian Labor—Funded Hours
19. Field 19—Contract Labor Augmentation of Direct Workforce—Funded Costs. Funded costs for direct labor performed by contract personnel who augment the organic workforce, working side by side with government personnel, and whose time is recorded in the local time and attendance system. This excludes contract personnel working at a government depot under a contract for delivery of a specific product such as painting an aircraft for a fixed price per aircraft. Also excluded are contract personnel performing indirect or overhead support functions.
20. Field 20—Contract Labor Augmentation of Direct Workforce—Funded Hours. Funded hours for direct labor performed by contract personnel who augment the organic workforce, working side by side with government personnel, and whose time is recorded in the local time and attendance system. This excludes contract personnel working at a government depot under a contract for delivery of a specific product such as painting an aircraft for a fixed price per aircraft. Also excluded are contract personnel performing indirect or overhead support functions
21. Field 21—Direct Military Labor—Funded Costs. Since the majority of military personnel at depot maintenance activities are there for reasons other than business requirements, their cost is to be reported based upon civilian equivalent rates that are provided by the DoD Comptroller. These are the rates reflected in DWCF activity budgets.
22. Field 22—Direct Military Labor—Funded Hours
23. Field 23—Direct Military Labor—Unfunded Costs. The labor cost for military personnel not funded by the performing activity. The cost calculation is based upon civilian equivalent rates that are provided by the DoD Comptroller. Includes military personnel at a direct funded activity or military personnel temporarily working under the supervision of a DWCF activity.

24. Field 24—Direct Military Labor—Unfunded Hours. The labor hours for military personnel not funded by the performing activity. Includes military personnel at a direct funded activity or military personnel temporarily working under the supervision of a DWCF activity.
25. Field 25—Direct Material—Funded Costs
26. Field 26—Direct Material—Unfunded Costs. Includes material provided at no cost to the performing activity.
27. Field 27—Direct Civilian Labor—Unfunded Costs. The civilian labor cost for Government (Civil Service) employees not funded by the performing activity. Excludes contractor personnel used for workforce augmentation.
28. Field 28—Direct Civilian Labor—Unfunded Hours. The civilian labor hours for Government (Civil Service) employees not funded by the performing activity. Excludes contractor personnel used for workforce augmentation.
29. Field 29—Not Used
30. Field 30—Other Direct—Funded Costs. For example, contracted services.
31. Field 31—Other Direct—Unfunded Costs. For example, customer provided services.
32. Field 32—Operations Overhead—Funded Costs
33. Field 33—Operations Overhead—Unfunded Costs. For example, military personnel cost for indirect effort.
34. Field 34—General and Administrative—Funded Costs.
35. Field 35—General and Administrative—Unfunded Costs.
36. Field 36—Contract and/or Other Maintenance Activity—Funded and Unfunded Costs. When code 3 is entered in field 7, this field shall be the total cost of the contract. When code 2 is entered in field 7, this field shall be the non-depot maintenance activity cost and Government-furnished material or services consumed in the production of contract maintenance shall be reported in field 37 or field 41 as applicable. When code 1 is entered in field 7, this field shall be zero filled.
37. Field 37—Government-Furnished Material—Funded and Unfunded Costs.
38. Field 38—Not Used
39. Field 39—Not Used

40. [Field 40—Not Used](#)
41. [Field 41—Government-Furnished Services—Funded and Unfunded Costs](#)
42. [Field 42—Not Used](#)
43. [Field 43—Not Used](#)
44. [Field 44—Not Used](#)
45. [Field 45—Total Production Quantity.](#)
 - a. If field 51 is a “C,” enter the total quantity of items for which work was completed that is being reported by this transaction record (including contractor-performed work reported with a “3” in field 7). This field must be zero filled for WPCs “N” and “T.”
 - b. If field 51 is a “W,” enter the total quantity of items covered by job orders that are not yet financially [complete](#) at the end of the period covered by the report record. This field must be zero filled for WPCs “N” and “T.”
46. [Field 46—Report Data Record Identifier.](#) A unique DoD Component alpha and/or numeric code used to identify each individual report transaction record. The field is used to permit the unique identification of each report record. [For DoD organic activities, it is recommended that the job order number or similar production control number be entered. In all cases, the numbering scheme should:](#)
 - a. [Uniquely identify each job order, consolidation of similar job orders, or similar production control number.](#)
 - b. [Support queries into the source of data appearing in DMCS report records.](#)
 - c. [Support year-to-year tracking by job order number \(or similar production control number\).](#)
47. [Field 47—Not Used](#)
48. [Field 48—Not Used](#)
49. [Field 49—Not Used](#)
50. [Field 50—Shop Flow Days](#)
 - a. If field 51 is a “C,” report the average number of days that the items [being reported](#) were in process; that is, from the date [an item is](#) physically inducted to the date the item is completed, passed its final inspection, and is ready for delivery to the

customer. The field may be left blank for contractor-performed work or for work performed at another depot maintenance activity if the number of days in process cannot be determined. Reasonable efforts should be made to provide accurate data for all applicable records submitted.

- b. If field 51 is a “W,” report the average number of days that each item was in process; that is, since the date of physical induction.
51. Field 51—Work Status Code. A single-digit alpha code that indicates if the transaction being reported has been financially completed, or is still in process at the time of the report.
- a. Enter a “C” if the transaction being reported has been financially completed.
 - b. Enter a “W” if the transaction being reported is not financially complete as of the report date.
52. Field 52—Not Used
53. Field 53—Not Used
54. Field 54—Not Used

★ADDENDUM 4			
<u>WORK BREAKDOWN STRUCTURE CODES</u>			
(Codes To Be Used in Field 13)			
POSITION			DESCRIPTION
79	80	81	
A	0	0	Aircraft
	1	0	Fighters
		1	Basic Aircraft
		2	Engine
		3	Aircraft and Engine Accessories and Components
		4	Electronics and Communications Equipment
		5	Armament
		6	Support Equipment
		7	Other
	2	0	Bombers
		*	Same as for Fighters
	3	0	Cargo and/or Transports
		*	Same as for Fighters
	4	0	Trainers
		*	Same as for Fighters
	5	0	Utility
		*	Same as for Fighters
	6	0	Attack
		*	Same as for Fighters
	7	0	Patrol
		*	Same as for Fighters
	8	0	Antisubmarine
		*	Same as for Fighters
	9	0	Other (Includes Helicopters)
		*	Same as for Fighters
B	0	0	Automotive Equipment
	1	0	Tactical Vehicles
		1	Basic Vehicle (Hull and/or Body Frame and Installed Systems)
		2	Engine
		3	Vehicle and Engine Components and Accessories
		4	Electronic And Communications Equipment
		5	Armament
		6	Support Equipment

★ADDENDUM 4			
<u>WORK BREAKDOWN STRUCTURE CODES</u>			
(Codes To Be Used in Field 13)			
POSITION			DESCRIPTION
79	80	81	
		7	Other
	2	0	Support Vehicles
		*	Same as for Tactical Vehicles
	3	0	Administrative
		*	Same as for Tactical Vehicles
C	0	0	Combat Vehicles
	1	0	Tanks
		*	Same as for Tactical Vehicles
	2	0	Armored Personnel Carriers
		*	Same as for Tactical Vehicles
	3	0	Self-Propelled Artillery
		*	Same as for Tactical Vehicles
	4	0	Other Combat Vehicles
		*	Same as for Tactical Vehicles
D	0	0	Construction Equipment
	1	0	Tractors and Earth Moving Equipment
		1	Basic Vehicle (Hull and/or Body Frame and Installed Systems)
		2	Engine
		3	Vehicle and Engine Components and Accessories
		4	Other
	2	0	Cranes and Shovels
		*	Same as for Tractors and Earth Moving Equipment
	3	0	Other
		*	Same as for Tractors and Earth Moving Equipment
E	0	0	Electronics and Communications Systems
	1	**	Radio
	2	**	Radar
	3	**	Computer
	4	**	Wire and Communications
	5	**	Other

★ADDENDUM 4			
<u>WORK BREAKDOWN STRUCTURE CODES</u>			
(Codes To Be Used in Field 13)			
POSITION			DESCRIPTION
79	80	81	
F	0	0	Missiles
	1	0	Ballistic Missiles
		1	Basic Missile (Frame)
		2	Propulsion System and Components
		3	Missile Accessories and Components
		4	Support and Launch Equipment
		5	Guidance System and Components
		6	Surface Communications and Control Systems
		7	Payload System and Components
		8	Other
	2	0	Other Missiles
		*	Same as for Ballistic Missiles
G	0	0	Ships
	1	0	Battleships and Cruisers
		1	Hull Structure
		2	Propulsion Plant
		3	Electric Plant
		4	Command and Surveillance
		5	Auxiliary Systems
		6	Outfit and Furnishings
		7	Armament
		8	Engineering (Direct Support)
		9	Ship Support Service
	2	0	Carriers
		*	Same as for Battleships and Cruisers
	3	0	Destroyers
		*	Same as for Battleships and Cruisers
	4	0	Submarines
		*	Same as for Battleships and Cruisers
	5	0	Patrol Vessels
		*	Same as for Battleships and Cruisers

★ADDENDUM 4			
<u>WORK BREAKDOWN STRUCTURE CODES</u>			
(Codes To Be Used in Field 13)			
POSITION			DESCRIPTION
79	80	81	
	6	0	Mine Warfare Vessels
		*	Same as for Battleships and Cruisers
	7	0	Auxiliary and Amphibious Vessels
		*	Same as for Battleships and Cruisers
	8	0	Service Craft and Miscellaneous Vessels
		*	Same as for Battleships and Cruisers
	9	0	Frigates
		*	Same as for Battleships and Cruisers
H	0	0	Ordnance Weapons and Munitions
	1	**	Nuclear Weapons
	2	**	Chemical and Bacteriological Weapons
	3	**	Conventional Arms and Explosives
	4	**	Small Arms
	5	**	Artillery and Guns
	6	**	Other
I&J			Not Used
K	0	**	General Purpose Equipment
	1	**	Rail Equipment
	2	**	Generator or Sets
	3	**	General Purpose Maintenance Tooling and Equipment
	4	**	Other Items (Includes Medical, Chaplain, Musical, and Personal Equipment, Tents, Tarpaulins, etc.)
	5	**	Federal Supply Group 34 Metalworking Machinery
L	1	1	All Other Items Not Identified to Above Categories

* See the referenced table entries.

** Report to the second level only.

★ADDENDUM 5**WORK PERFORMANCE CATEGORY CODES**

(Codes To Be Used in Field 14)

Code A—Overhaul. Returning an unserviceable item of equipment to serviceable condition by restoring most or all internal tolerances to “like new” specification. Overhaul is synonymous with “rework” and “rebuild.”

Code B—Progressive Maintenance. A predetermined amount of work that represents a partial overhaul under a program that permits the complete overhaul to be accomplished by means of two or more scheduled work efforts in the maintenance process. Progressive maintenance is synonymous with “cycle maintenance,” “restricted availability,” “preventive servicing,” “recondition,” and “phased” or “incremental maintenance.”

Code C—Conversion. The alteration of the basic characteristics of an item to such an extent as to change its mission, performance, or capability.

Code D—Activation. The process of returning an item from preservation, storage, or inactive status to an active, serviceable status by means of removal from storage and containers, stripping, inspection, servicing, testing, and repair, replacement of components, assemblies, or subassemblies as required.

Code E—Inactivation. The servicing and preservation of an item prior to placement in storage or an inactive status.

Code F—Renovation. The proof and test, evaluation, inspection, and rework of ammunition or ordnance items as required for retaining their desired capability.

Code G—Analytical Inspection. The disassembly, inspection, data gathering, and engineering analysis of an equipment item to compare actual wear characteristics and failure patterns with predicted values. Data collected during analytical inspection is used to validate the adequacy of maintenance planning and execution. Analytical rework is synonymous with the “age exploration analysis” phase of reliability-centered maintenance.

Code H—Modification. A physical change made to an item such that one or more measurable characteristic is altered. Modifications are often made to improve equipment performance, but may also be designed to increase reliability, improve supportability, or enhance safety. Synonymous with “upgrade.”

Code I—Repair. Returning an unserviceable item of equipment to serviceable condition by restoring failed structures or components to acceptable standards. “Acceptable” may mean “restore to ‘like new’ specification,” or it may be less stringent, depending upon the demands of the equipment user.

Code J—Inspection. The examination of an item to reveal information about its physical condition. Inspection results are typically compared with specifications, standards, or the results of other inspections to determine whether the item under inspection is acceptable for use. Inspections are also an important part of engineering investigations that seek to establish cause-and-effect relationships between observed characteristics and external influences.

Code K—Manufacture. The fabrication of a component or end item from raw materials or components. Can include engineering, design, test, and production. Does not include manufacturing that takes place as a part of the normal repair or overhaul processes.

Code L—Reclamation. The authorized processing of end items, assemblies, or subassemblies to obtain parts or components that are to be retained in operating materials and supplies prior to taking disposal action on the end item, assembly, or subassembly. Includes demilitarization actions on items prior to disposal when the demilitarization is incidental to the reclamation.

Code M—Storage. The inspection, preservation, periodic represervation, and maintenance in storage status of weapons, subsystems, and components in the supply system.

Code N—Technical Assistance. The use of qualified depot maintenance personnel to provide technical information, instructions, or guidance, or to perform specific work requiring special skills for operational activities or other maintenance organizations. Includes all demilitarization other than that incidental to reclamation when required to be reported.

Codes O, P, Q, R, and S—Not Used.

Code T—Other Work. Used to complete the reporting of all maintenance workforce costs incurred. Any costs incurred at a depot maintenance activity funded by the Working Capital Fund that do not meet the criteria for reporting under the other work performance categories shall be reported in this category. This includes any maintenance support costs funded by a Defense Working Capital Fund activity. Maintenance support includes centralized programming and planning support, technical and engineering services, preparation of maintenance publications and engineering data, and technical and administrative training.

Code U—Software Support. The sum of all amounts for efforts required to correct software deficiencies to ensure that, during the post-deployment phase of a mission-critical computer system's life, the implemented and fielded software continues to support the system mission. Depot maintenance software support excludes efforts required to update software to operate new hardware configurations or support new mission requirements. Depot maintenance software support addresses both embedded software systems and support equipment software, such as test program sets for automated test equipment.

Code V—Calibration. The comparison of a measurement system or device of unknown accuracy to a system or device of known and greater accuracy. The system or device of greater accuracy is a measurement standard.

Code W—CLS, ICS, PBL, and Similar Contracts. Contractor Logistics Support, Interim Contractor Support, Performance Based Logistics, and similar contracts provide commercial support for weapon systems and equipment that do not have an organic support base established. Contractors provide total logistics support, including depot maintenance for the equipment, end-item, and components. Only those maintenance functions that would be classified as depot level, if the equipment were maintained organically, will be included.

Codes X, Y, and Z—Not Used.