

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 15, CHAPTER 8
“BILLING AND REIMBURSEMENT”**

All changes are denoted by blue font

Substantive revisions are denoted by an * preceding the section,
paragraph, table, or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

This updated chapter supersedes the previously published version dated August 2000.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Table of Contents	Inserted new table of contents.	Add
All	Reworded and reformatted chapter for clarity, updated references, and added/updated electronic links.	Update
All	Changed Defense Finance and Accounting Service (DFAS) DE/I (Denver) to DFAS Security Cooperation Accounting (DFAS SCA) to reflect current organization name.	Update
All	Changed customer to purchaser to clarify terminology.	Update
080102.A	Added Defense Security Cooperation Agency responsibilities. Renumbered the subsequent subparagraphs.	Add
080202	Added clarification of billings for cases with payment upon delivery and renumbered subsequent paragraphs.	Add
080206	Added CD-ROM, floppy disk and File Transfer Protocol options for mailing quarterly Foreign Military Sales (FMS) Billing Statements and Delivery Listings.	Update
080302	Updated Supply Discrepancy Report adjustment reply codes and added new codes for FMS purchaser costs incurred when returning items to the United States Government.	Update
080402	Deleted outdated transaction position numbers from delivery transaction codes.	Delete
080402.C	Updated Monitor Codes listing identifying the activity where the case is assigned.	Update
080402.E.2	Clarified price code to use to report delivery of items at an estimated price.	Update
080402.I	Clarified the information to include in the document number.	Update
080402.K	Updated the supplemental address information.	Update.
080404	Updated the accrued expenditures of packing, crating and handling and transportation that DFAS SCA bills to FMS purchasers.	Update

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PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
080404.F	Added paragraph on Logistics Support Charges.	Add
0805	Added information on Transportation Cost Look-up Table and renumbered subsequent sections and paragraphs.	Add
0806 (Aug 2000)	Deleted obsolete guidance on DFAS Management Control Program from previous version. Guidance will be in the Security Accounting Management Manual.	Delete
080602.C	Updated DoD Components authorized to bill for Contract Administration Services (CAS) and how to allocate CAS costs. Added Defense Contract Management Agency to list.	Add
080603	Added paragraph on carrier costs, cost recoupment of DoD organizations which support carrier movement, and billing for organic transportation and troop labor.	Add
080702	Added how obligations and disbursements are recorded when processing requisitions. Expenditure Authority will be approved by DFAS SCA.	Update
080801.B.3	Deleted obsolete information on the stock fund add-on column in the FMS Detail Delivery Feedback List.	Delete
All Tables	Moved tables to end of chapter, renumbered existing tables, updated information in table examples and inserted new tables.	Update
Tables 8-8 through 8-25	Deleted outdated Delivery Transaction “N” Format table (previous Table 8-8) and deleted outdated transaction position numbers and information from tables.	Delete

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CHAPTER 8

BILLING AND REIMBURSEMENT0801. INTRODUCTION

080101. Objectives. This chapter establishes the standard procedures to be used when:

A. The Defense Finance and Accounting Service (DFAS), Security Cooperation Accounting (SCA) bills foreign governments and international organizations (hereafter referred to as Foreign Military Sales (FMS) purchasers) for costs related to defense articles and defense services that have been sold pursuant to the Arms Export Control Act (AECA), Public Law 90-629, as amended, codified at 22 United States Code (U.S.C). 2751, et seq.

B. The Department of Defense (DoD) Components report FMS deliveries of materiel and services, contractor progress payments, and other related costs to DFAS SCA to obtain reimbursement or to report performance under an allotment of FMS Trust Fund budget authority.

C. The DoD Components request reimbursement from the other DoD Components for costs associated with interservice support of FMS cases.

080102. Responsibilities

* A. Defense Security Cooperation Agency (DSCA). DSCA is responsible for approving the establishment and revision of the following codes: Implementing Agency (IA); Monitor; Type of Assistance (TA); and Delivery Source Code (DSC). Upon completion of DSCA review, the recommended new or revised codes are forwarded to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) for approval and inclusion in Volume 15 of this Regulation. DSCA and OUSD(C) shall maximize the use of the Standard Financial Information Structure (SFIS) as prescribed in Volume 1, Chapter 4 of this Regulation.

B. Defense Finance and Accounting Service, Security Cooperation Accounting (DFAS SCA). DFAS SCA shall issue quarterly billing statements to FMS purchasers based on payment schedules attached to the Letter of Offer and Acceptance (LOA) by the applicable IA. Exceptions to this policy shall be made when an IA has submitted a “Quarterly Forecast of Financial Requirements for Requisition Cases,” or when the committed values for requisition cases (Chapter 4, paragraph 040206 of this volume) indicate the performance on a particular requisition case is behind or ahead of schedule. In such cases, DFAS SCA shall bill based on the quarterly forecast or the committed value of requisitions.

C. Implementing Agencies (IAs). IAs shall report accrued expenditures (work in process (WIP)) and physical deliveries to DFAS SCA within 30 days of occurrence

(date of shipment or performance) through the billing and reporting procedures prescribed in this chapter.

D. Supporting DoD Components. The supporting DoD Components shall request reimbursement from other DoD Components through the billing and reporting procedures prescribed in this chapter.

1. Requesting Activities. Requesting activities are responsible for notifying the performing activities when an order is placed to satisfy an FMS demand. The notification shall include the country, case designator, and line item.

2. Performing Activities. On notification that a customer order is for an FMS purchaser, performing activities shall notify the requesting activity whether the order has been accepted on a reimbursable or direct cite basis and identify the total cost to process the order. This total billing shall include both funded and unfunded costs. The performing activity shall deposit amounts collected to the appropriate accounts, including the Miscellaneous Receipt Accounts.

0802. FMS BILLING STATEMENT

080201. General. The Foreign Military Sales Billing Statement, Department of Defense (DD) Form 645, (or automated equivalent), and special billing arrangement statements prepared and issued by DSCA, represent an official claim for payment by the United States Government (USG). The statement furnishes an accounting to the FMS purchaser for all costs incurred under each FMS Trust Fund case. Detail on the face of the billing statement shall display the cost elements similar to the line item detail on the LOA. Physical performance of services and delivery of materiel are shown against the line item detail of the LOA. FMS administrative surcharge, accessorial costs, and WIP are separately listed. The DD Form 645 is prepared on a quarterly basis as of December, March, June, and September. As an example, the December bill reflects physical deliveries, performance of services and WIP from October 1 through December 31, and cash collections recorded for the FMS case through the preparation date of the billing statement. It also has a forecast of estimated advance cash requirements through the month of June. A December bill is mailed by January 15, with a payment due date of March 15. The March, June, and September statements follow the same basic timeframes. Examples of DD Form 645s prepared by DFAS SCA are at Table 8-1.

* 080202. Billings for Cases with Payment upon Delivery. For cases authorized under the AECA, sections 21(d) or 22(b) (e.g., TA codes 6, 7, or 8 authorizing billing upon delivery), the IAs shall ensure that each case has a delivery schedule. On the scheduled delivery dates, DFAS SCA shall follow-up with the IA and verify the accuracy of the delivery schedule. On the dates that deliveries are made, DFAS SCA shall immediately bill the FMS purchaser the appropriate charges. Interest shall be charged in accordance with the policies found in Chapter 5, paragraph 050202 of this volume.

080203. Final Statement. DFAS SCA shall give the FMS purchaser a case “final statement” at the end of the calendar quarter in which the case is closed and recategorized from

an active status to an inactive status. The final statement shall be annotated to notify the FMS purchaser of this reclassification. Table 8-1 includes an example of a Final Statement of Account.

080204. DD Form 645 Entries. The entries on the DD Form 645 include:

A. Upper right-hand corner. Identifies the DoD Component that is acting as the IA for the cases shown on the statement.

B. Block 1 - To. Identifies the recipient of the statement, i.e., full country name/activity name followed by Service within country or special paying office designation.

C. Block 2 - Due Date. Identifies the statement as a “billing statement based on cash requirements,” a “final statement of account,” or an “Omnibus Statement of Account.” If the statement is a billing statement, this block also indicates the payment due date. Normally, the due date is 60 days after the preparation date in block 5.

D. Block 3 - Statement Number. Reflects a system-assigned statement number composed of the numeric year and month for the period ended followed by an alphabetic bill code assigned by DFAS SCA. The bill code is used to sequence cases for distribution and to identify the paying office, unless the foreign purchaser has requested that cases be sequenced in some other manner.

E. Block 4 - Period Ended. Contains the last calendar day of the period for which the statement is prepared. Normally, this is the last day of the month at the end of each calendar quarter.

F. Block 5 - Date Prepared. Reflects the date the statement was prepared and is the official date of billing.

G. Case Identification and Delivery Status (Columns 6, 7, 8, and 9)

1. Column 6 - Case and Item Number

a. Identifies the FMS case identifier and line item identification from the LOA.

b. Identifies FMS administrative surcharges, accessorial costs, and WIP related to the case. An asterisk (*) preceding the case designator indicates a closed/inactive case. A case which has been closed since the previous billing statement was issued will appear on the current billing statement with an asterisk. Concurrently, a final statement of account is prepared systemically for the case and presented following the billing statement.

2. Column 7 - Total Value Ordered. Identifies the value of articles or services for each line item number, FMS administrative surcharges, or accessorial costs as shown on the LOA, or most recent amendment or modification. Immediately below the value is the

short title identifying the articles or services as described in DSCA 5105.38-M, "Security Assistance Management Manual" ([SAMM](#)), Appendix 4.

3. [Column 8 - Cumulative Delivery Costs End of Prior Period](#). Identifies the value of total delivery costs reported at the end of the prior statement period. No value is shown in this column for [WIP](#) applicable to undelivered items.

4. [Column 9 - Current Period Delivery Costs](#). Identifies the value of delivery costs reported since the end of the prior statement period. Values shown in this column are supported in detail by the FMS Delivery Listing (see paragraph [080205 of this chapter](#)). No value is shown in this column for [WIP](#) applicable to undelivered items.

H. [Financial Status \(Columns 10, 11, 12, 13, and 14\)](#)

1. [Column 10 - Cumulative Delivery Costs and Work in Process](#). Contains the totals of values shown in columns 8 and 9, plus [WIP](#) applicable to undelivered items. The [WIP](#) value in column 10 is the accrued costs incurred on behalf of the FMS purchaser that are not yet supported by physical or constructive deliveries. These costs include contractor holdbacks (normally 10 percent) on [WIP](#) payments made to contractors, potential termination liabilities, and any other applicable add-on costs.

2. [Column 11 - Forecasted Requirements](#). Contains the value of potential costs to be incurred during the calendar quarter following the current statement payment due date plus any prior period amounts. This value appears on the "Case Total" line only and may be derived from one of [these](#) two sources:

a. The quarterly deposit identified in the payment schedule for the case, which has a due date that coincides with the payment due date of the current statement, is used as the forecasted [requirement](#). For all requisition type cases, e.g., [Foreign Military Sales Order](#) (FMSO) II or repair part cases, the source is the report titled "Quarterly Forecast of Financial Requirements for Requisition Cases", or the corresponding [LOA payment schedule\(s\)](#). [Chapter 4](#), paragraph [040206](#), of this volume has instructions for preparing that report.

b. When the committed value is less than the payment schedule quarterly deposit, the committed value is used as the forecasted [requirement](#) in column 11 for the case [instead](#) of the quarterly deposit in the payment schedule.

3. [Column 12 - Total Financial Requirements](#). A value appears in this column only on the "Case Total" line. It represents the total of the column 10 and column 11 values for the case.

4. [Column 13 - Cumulative Payments Received](#). A value appears in this column only on the "Case Total" line. It represents the total amount of payments received from the [FMS purchaser](#) through the official date of billing in block 5.

5. [Column 14 - Amount Due and Payable](#). A value appears in this

column only on the “Case Total” line. It is column 12 minus column 13, and is the additional payment due from the [FMS purchaser](#). If the calculation is less than \$1 or is a negative amount due, no amount will be shown.

080205. FMS Delivery Listing. An FMS delivery listing is prepared in support of entries to column 9, “Current Period Delivery Costs,” of the DD Form 645. The delivery listing is an itemized listing of all items physically delivered and services performed during the reporting period. It is cross referenced to specific document numbers and allows [FMS purchasers](#) to validate receipt of the materiel or services. This listing is prepared based on IA [FMS Integrated Control System \(FICS\)](#) delivery transactions that have an “E” (estimated), “A” (actual), or “N” (incremental billing) price code. Section 0804 of this [chapter](#) has detailed procedures for completion and submission of the delivery transactions. The delivery listing also includes DFAS [SCA’s computation](#) of charges applied by that organization in accordance with [Chapter 7](#) of this volume. The statement shall recognize 50 percent of the [FMS administrative surcharge](#) as earned (column 10 of the DD 645) for new cases. The remaining 50 percent of the [FMS administrative surcharge](#) shall be billed as [WIP](#) or [when](#) deliveries are reported. [Table 8-2 is an example of an FMS Delivery Listing](#). An explanation of the columns in the FMS delivery listing (sorted and summarized by [DSC](#)) follows.

A. The headings for [Country and Service](#), [Due Date](#), [Statement Number](#), [Period Ended](#), [Date Prepared](#), [Case and Item Number](#) are the same as shown in [Blocks 1-5 and column 6](#) on the DD Form 645.

B. The first column ([DOC ID](#)) is the Document Identifier Code assigned by DFAS [SCA](#) to identify delivery listing transactions and whether the transaction is a debit or credit. Codes assigned by DFAS [SCA](#) to the delivery listing transactions follow.

1. FKA - Articles/Service Transactions (Debit)
2. FKB - Articles/Service Transactions Adjustments (Credit)
3. FKC - Administrative Costs (Debit)
4. FKD - Administrative Cost Adjustments (Credit)
5. FKE - Accessorial Costs (Debit)
6. FKF - Accessorial Cost Adjustments (Credit)
7. FKG - Reply to [Purchaser](#) Request for Adjustments (Debit or Credit).

C. The remaining columns of the FMS delivery listing [contain](#) information from the delivery transactions. For example, the second [column \(RIC\)](#) is the routing identifier code in the delivery transaction, and the third [column \(PRC CD\)](#) is the price code in the

transaction report. Transactions do not contain unit price information; therefore, the 16th column of information (UNIT PRICE) is computed by DFAS SCA by dividing extended value by quantity shipped. If the computation does not result in an even number, the resulting unit price shall be rounded up to the next even dollar value and shall be printed followed by an asterisk (*) in the unit price column. Where the unit price exceeds \$9,999,999, an asterisk (*) will be printed in the unit price column. Instructions for preparing the delivery transaction are described in section 0804 of this chapter.

D. The following codes are used in DFAS SCA summary of delivery cost totals:

1. FKA - Articles/Services Cost. Total of detail FKA (Debit) transactions.

2. FKB - Articles/Services Cost. Total of detail FKB (Credit) adjustment transactions.

3. Net Total of Articles/Services Cost. All FKA and FKB transactions equal the net total of articles/services cost.

4. FKC - Administrative Costs. Total of detail FKC Administrative Costs and total of detail FKD Administrative Cost Adjustments.

a. If DFAS SCA computes the cost, the value against which the percentage factor is applied, the percentage factor used, and the applied charge (under ADMIN/ACSRL COST) are shown. The charge is shown as a debit (FKC) or credit (FKD) amount.

b. If actual costs have been applied, the words "ACTUAL CHARGE" are shown as Type of Cost. FKC transactions are applied against FKA transactions. FKD (credit Administrative Cost Adjustments) transactions are applied against FKB transactions.

5. Net Total of Administrative Costs. All FKC and FKD transactions equal the net administrative costs.

E. FKE Accessorial Costs and FKF Accessorial Cost Adjustments.

1. FKE transactions are applied against FKA transactions; FKF transactions are applied against FKB transactions.

2. Each "below-the-line" cost applied is identified by a Generic Code and a description of cost below the FKE/FKF headings. Examples are as follows:

	<u>Generic Code</u>	<u>Long Title</u>	<u>Short Title</u>
(1)	L1A	Inland Transport within Continental United States (CONUS)	CONUS TRANS
(2)	L1B	Ocean Transportation	OCEAN TRAN
(3)	L1C	Air Transportation	IR TRANS
(4)	L1D	Parcel Post	PARCEL POST
(5)	L1E	Commercial Packing Carriers	COMM PKG
(6)	L1F	Inland Trans Overseas	OS INLAND
(7)	L1O	Transportation Costs	TRANS COST
(8)	L2A	Packing, Crating & Handling	PCH
(9)	L2B	CONUS Port Handling	CONUS PORT
(10)	L2C	Overseas Port Handling	OS PORT
(11)	L4A	Storage	STORAGE
(12)	L4O	Staging	STAGING
(13)	L6A	Administrative Costs	ADMIN COSTS
(14)	N7E	Medical	MEDICAL
(15)	N7F	Quarters	QUARTERS
(16)	U1O	Normal Inventory Loss	INV LOSS

3. Net Total Accessorial **Costs**. All FKE (debit) transactions and FKF (credit) transactions equal the net total accessorial costs.

4. Total Delivery Costs. **The** Sum of net totals **for** article/service costs, **FMS** administrative **surcharge** and accessorial **costs** equals total delivered costs.

* **080206**. **Computer Output**. The **FMS purchaser** may request DFAS **SCA** provide a CD-ROM, 3.5 inch "floppy disk," or a hard copy report to support the FMS Delivery Listings. The billing and delivery listings **may be electronically transmitted via File Transfer Protocol (FTP) upon request, or the data may be placed on a file server where the FMS purchaser may access it. Security precautions will be taken to assure data confidentiality and appropriate access control.** The specific transaction formats prepared by DFAS **SCA** based on delivery transactions are shown in Tables **8-3** through **8-6**:

- A. Materiel/Service Transaction - Table **8-3**
- B. Training Transaction - Table **8-4**
- C. Administrative Transaction - Table **8-5**
- D. Accessorial/Additional Cost Transaction - Table **8-6**

0803. FMS PURCHASER REQUESTS FOR BILLING AND SUPPLY ADJUSTMENTS

080301. General. If, after review of the DD Form 645 and/or the supporting FMS Delivery Lists, the FMS purchaser identifies that an adjustment is needed, the FMS purchaser shall submit a formal request for adjustment. Billing and supply adjustment requests for materiel or service performance and accessorial charges should be submitted to the IA. Adjustment requests dealing only with FMS administrative surcharges should be submitted to DFAS SCA. FMS purchasers shall submit all requests for billing and supply adjustments on a Supply Discrepancy Report (SDR), Standard Form (SF) 364, clearly indicating the specific adjustment or billing action requested. The form, instructions for completion, and definitions are prescribed in Joint Regulation, "Reporting of Supply Discrepancies," (Army Regulation (AR) 735-11-2, Defense Logistics Agency Instruction (DLAI) 4140.55, Secretary of the Navy Instruction (SECNAVIST) 4355.18A, and Air Force Joint Manual (AFJMAN) 23-215). The DoD Components shall process eligible SDRs in accordance with the Joint Regulation. After SDRs applicable to materiel and services are resolved, the DoD Components shall report the action being taken to DFAS SCA through the use of appropriate adjustment reply codes in the delivery transaction (see section 0804 of this chapter).

* 080302. Adjustment Reply Codes. These codes cover most replies to FMS purchaser requests for billing or adjustments. When a situation arises not covered by these codes, a reply by letter is appropriate. Request for codes to cover additional transactions should be submitted to DFAS SCA at DFAS-JAX/IN, 8899 E. 56th St, Indianapolis, IN, 46249.

A. Codes to identify the reason a request is being denied:

1. AA – Duplicate billing and/or shipment resulted from receipt of duplicate requisition and duplicate supply action.
2. AB – Bill reflected correct unit or extended price of materiel shipped.
3. AE – Supplier adjusted to unit pack since requisition did not prohibit this action; or shipment made in accordance with instructions in requisitions.
4. AF – Authorized substitute in latest supply manual. Requisitions did not prohibit substitutions.
5. AG – Claims less than \$200, loss or gain are to be absorbed by FMS purchaser.
6. AI – Local records indicate prior reversal of duplicate credit or charge in bill number cited.
7. AJ – Credit was granted as a result of prior request and processing in billing.

8. AK – Shipment made via commercial bill of lading; USG not responsible for damaged shipments.

9. AL – Copies of shipping document evidencing proof of shipment/acceptance are attached.

10. AM – Exhibit analysis completed - SDR denied.

11. AN – Claim less than \$25, loss or gain to be absorbed by FMS purchaser.

12. AO – Request cannot be granted because discrepancy report was not received within allowable timeframe.

13. AP – Request cannot be granted because item was procured specifically for FMS purchaser. Section 6 of the LOA, “Warranties” applies (see [SAMM, Chapter 5](#)).

B. Codes to identify reason request granted and instructions for disposition of any materiel shipped in error:

1. BA – Materiel subject to local disposal.

2. BB – Materiel to be returned to activity designated in the shipping depot field for subsequent credit.

3. BC – Hold unacceptable shipment quantity pending disposition instructions to be submitted via separate communication.

4. BD – Materiel to be returned to a Defense Reutilization and Marketing Office for disposal.

5. BE – Materiel to be sent to nearest U.S. turn-in point for redistribution.

6. BF – Materiel to be returned to contractor facility.

7. BR – Materiel to be returned to USG facility for repair or replacement.

8. BV – Materiel to be returned to contractor facility for repair or replacement.

9. BX – Materiel to be returned for evaluation as an exhibit.

10. BY – Exhibit analysis completed - asset repaired or replaced.

11. BZ – Exhibit analysis completed – credit adjustment will be processed.
12. CA – Requested debit adjustment will be made and bill issued.
13. CB – Requested credit adjustment will be made and amended bill issued.
14. CF – Request granted for financial adjustment not directly related to materiel shipments, e.g., repair costs.
15. CW – Credit adjustment granted on accessorial charges – only FKF transactions.
16. CX – Credit adjustment granted on administrative charges – only FKD transactions.
17. CY – Debit adjustment granted on administrative charges – only FKC transactions.
18. CZ – Debit adjustment granted on accessorial charges – only FKE transactions.

C. Codes which are advisory and do not require billing or supply actions:

1. DA – Request previously processed and credit granted.
2. DB – Request previously processed and credit not granted.
3. DD – Billing previously rendered.
4. DG – Duplicate billing will be furnished.
5. DI – Letter of explanation follows.
6. DJ – No record of previous request. Resubmit.
7. DK – Copies of shipping documents evidencing proof of shipment and acceptance are attached.
8. DM – Reply delayed 30 days. Matter is being investigated.
9. DX – Request for SDR cancellation approved.

D. Codes for requesting additional data from country:

1. EB – Document number incomplete. Resubmit.
2. EC – Bill number incomplete/missing. Resubmit.
3. EF – Records do not indicate duplicate shipment and/or billing on bill number cited. If duplication occurred on another bill, resubmit citing both bill numbers.
4. EI – Claim should be supported by appropriate documentation.
Resubmit.
5. EJ – Claim should be supported by confirmation of cancellation.
Resubmit.

E. Codes for USG reimbursements to foreign countries to recover transportation costs those countries incurred to return items to USG:

1. FA – Transportation reimbursement from freight forwarder to FMS purchaser final destination on shipment of discrepant materiel (5 percent of discrepant materiel billed value).
2. FB – Transportation reimbursement from CONUS port of embarkation (POE) via the Defense Transportation System (DTS) to final destination on shipment of discrepant materiel (reversal of accessorial costs).
3. FC – Transportation reimbursement from FMS purchaser final destination to turn-in point for discrepant returns (3 percent of discrepant materiel billed value).
4. FD – Transportation reimbursement for local disposal of discrepant materiel (5 percent of discrepant materiel billed value for inland transportation and disposal costs).
5. FE – Transportation reimbursement for return of discrepant item or items to be repaired (5 percent of discrepant materiel billed value).
6. FF – Packing, Crating and Handling (PC&H) reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value).
7. FG – Transportation reimbursement from freight forwarder to FMS purchaser final destination on shipment of discrepant materiel (5 percent of discrepant materiel billed value); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value).
8. FH – Transportation reimbursement from CONUS POE via DTS to final destination on shipment of discrepant materiel (reversal of accessorial costs); and PC&H

reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value).

9. FI – Transportation reimbursement from freight forwarder to FMS purchaser final destination on shipment of discrepant materiel (5 percent of discrepant materiel billed value); transportation reimbursement from FMS purchaser final destination to turn-in point for discrepant returns (3 percent of discrepant materiel billed value); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value).

10. FJ – Transportation reimbursement from CONUS POE via DTS to final destination on shipment of discrepant materiel (reversal of accessorial costs); transportation reimbursement from FMS purchaser final destination to turn-in point for discrepant returns (3 percent of discrepant materiel billed value); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value).

11. FK – Transportation reimbursement for return of discrepant item or items to be repaired or replaced (5 percent of discrepant materiel billed value); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value).

12. FL – Actual Transportation reimbursement (actual charge).

13. FM – Reversal of transportation reimbursement transaction previously processed (percentage dependent on transaction being reversed).

080303. Reply Listing. DFAS SCA provides a consolidated listing of the actions taken in response to SDRs, entitled “Reply Listing to Purchaser Requests for Adjustments” shown at Table 8-7. This listing shall be mailed with the DD Form 645 to the FMS purchaser involved. All FKG transactions (responses to SDRs) shall be listed separately for each country and case. The FKG transaction has the same data elements as the FKA/FKB transaction shown on the FMS Delivery Listing. The Reply Listing is prepared in the same basic sequence as the billing statement and FMS delivery listing. If the FMS purchaser requests disks or FTP transfer to support the FMS delivery listing, the format for FKG transactions shall be the same as the Materiel/Service transaction at Table 8-3.

0804 IMPLEMENTING AGENCY PERFORMANCE REPORTS OR REQUESTS FOR REIMBURSEMENT

080401. Reporting Deliveries. IAs shall report the cost of DoD services, inventory items, and new procurement to DFAS SCA using delivery reports, or automated equivalents, through the FICS delivery transaction, unless the provisions of paragraph 080403 are applicable. It is the IA’s responsibility to ensure that receipt documentation demonstrating proof of shipment, with the appropriate FMS purchaser (or the FMS purchaser’s representative, e.g., a freight forwarder) signature, is retained permanently for the record. DFAS SCA shall pay earned reimbursements included in such reports within 20 working days from the date of receipt. If a cash flow problem precludes payment, DFAS SCA shall issue immediate notification to the Director, DSCA, and to OUSD(C). The Director, DSCA, shall notify IAs to suspend further deliveries of DoD stocks or performance of DoD services unless a determination has been made

that it is in the national interest for billings to be dated and issued upon delivery or performance, with payment due in 60 days.

080402. Delivery Reporting Codes. Section 0808 of this chapter describes the current FICS “NA” (Performance Reporting of Final Delivery) and “ND” (Performance Reporting of WIP) delivery transactions. Tables 8-8 through 8-25 provide examples of delivery transactions for specific circumstances. Instructions for completing the various fields follow:

A. Transaction Position 1. This field contains the constant alpha character “N.”

B. Transaction Code. This field contains an alpha or numeric code identifying the type of transaction. If the position is an “A,” it represents a report of articles or services. If the position is a “D,” it represents a report of WIP. If the position is an “X,” it reflects “below-the-line” actual or estimated actual accessorial costs. If the position is a “Z,” it reflects an SDR reply.

* C. Monitor Code. This field contains an alpha or numeric data code identifying the activity to which the case is assigned for action and which is to be reimbursed, if appropriate, for the extended value. The Monitor code is used in conjunction with the IA code to identify specific activities. (The IA code in the table below is prescribed in SAMM, Chapter 5, Table C.5.T.2.) The Monitor alpha or numeric codes that are assigned to the various activities are:

<u>Monitor Title</u>	<u>IA Code</u>	<u>Monitor Code</u>
Special Defense Acquisition Fund (SDAF)	B	3
United States (U.S.) Army Corps of Engineers	B	A
U.S. Army Tank-Automotive Command (TACOM) Life Cycle Management Command (LCMC) – Soldiers Command	B	B
U.S. Army Network Enterprise Technology Command	B	C
Program Executive Office (PEO) for Army FMS Systems	B	D
Aviation Systems Command (Now part of Aviation and Missile Command (AMCOM))	B	E
U.S. Army Southern Command	B	F
U.S. Army Europe	B	G
U.S. Army Medical Command (MEDCOM)	B	H
U.S. Army Communication-Electronics Command (CECOM)	B	I
Responsive Acquisition Processing for Improved Delivery		
U.S. Army TACOM LCMC Simplified Nonstandard Acquisition Program	B	J
U.S. Army TACOM LCMC	B	K
U.S. Army Joint Munitions Command (JMC)	B	M
U.S. Army Security Assistance Command (USASAC) Special Programs Office	B	N

<u>Monitor Title</u>	<u>IA Code</u>	<u>Monitor Code</u>
U.S. Army Publishing Agency	B	P
U.S. Army Missile Readiness Command (Now part of AMCOM)	B	R
U.S. Army PEO for Simulation, Training and Instrumentation (PEOSTRI)	B	S
U.S. Army Training and Doctrine Command (TRADOC)	B	T
U.S. Army CECOM LCMC	B	U
U.S. Army Forces Command (FORSCOM)	B	W
DFAS SCA	B	X
USASAC	B	Y
Defense Information Systems Agency (DISA)	C	C
DISA	C	X
Joint Strike Fighter	D	2
SDAF	D	3
DSCA	D	7
Air Mobility Command (AMC)	D	A
DFAS SCA	D	B
11th Wing	D	C
Headquarters Air Force Space Command	D	D
Air Force Communications Center	D	E
Sacramento Air Logistics Center	D	F
Ogden Air Logistics Center	D	G
Oklahoma City Air Logistics Center	D	H
Air Force Security Assistance Training Squadron	D	J
U.S. Central Command	D	K
Warner Robbins Air Logistics Center	D	L
Electronic Systems Center	D	M
Air Force Material Command	D	N
San Antonio Air Logistics Center	D	P
Air Force Accounting and Finance Center	D	R
Worldwide Warehouse	D	S
Air Combat Command	D	T
Space and Missile Center	D	U
Pacific Air Force	D	V
Air Armament Center	D	W
Aeronautical Systems Center	D	X
Air Force Accounting and Finance Center	D	Y
US Air Forces in Europe	D	Z
U.S. Army Corps of Engineers (USACE) (Cases opened prior to 1 Oct 1986)	E	A
U.S. Army Industrial Operations Command	E	M
DFAS SCA	E	X
USASAC	E	Y
Defense Contract Management Agency (DCMA)	F	X

<u>Monitor Title</u>	<u>IA Code</u>	<u>Monitor Code</u>
Defense Audio Visual Agency (Transactions prior to 1 Oct 1985)	L	L
SDAF	M	3
U.S. Army—Secure Electronics Procurement Office (SELPO)	M	D
National Security Agency—SELPO	M	M
DFAS SCA	M	X
USASAC	M	Y
SDAF	P	3
Naval Education Training Security Assistance Field Activity (No longer used on new transactions)	P	C
U.S. Navy Commands Using the Standard Accounting and Reporting System (No longer used on new transactions)	P	S
U.S. Navy Inventory Control Point (NAVICP)	P	V
SDAF	Q	2
SDAF – Defense Property Disposal Service	Q	3
SDAF – USACE	Q	A
SDAF – Natick Research and Development Command	Q	B
SDAF – Army Communication Command	Q	C
SDAF – DFAS SCA	Q	D
SDAF – AMCOM	Q	E
SDAF – McClellan	Q	F
SDAF – U.S. Army – Europe	Q	G
SDAF – MEDCOM	Q	H
SDAF – TACOM	Q	J
SDAF – TACOM	Q	K
SDAF	Q	L
SDAF – JMC	Q	M
SDAF – Navy Materiel, Norfolk	Q	N
SDAF – Kelly Air Force Base	Q	P
DSCA	Q	Q
SDAF – AMCOM	Q	R
SDAF – PEOSTRI	Q	S
SDAF – TRADOC	Q	T
SDAF – CECOM	Q	U
SDAF – NAVICP	Q	V
SDAF – FORSCOM	Q	W
SDAF – DFAS SCA	Q	X
SDAF – USASAC	Q	Y
SDAF – Defense Threat Reduction Agency (DTRA)	Q	Z
Defense Property Disposal Service	R	3
Defense Logistics Information Service	R	4
(Former) Defense Central Control Point	R	5
OUSDC(C)	R	6
DFAS SCA	R	X

<u>Monitor Title</u>	<u>IA Code</u>	<u>Monitor Code</u>
USASAC	R	Y
National Geospatial Intelligence Agency (NGA)	U	B
NGA Topographic Center	U	J
NGA Aerospace Center	U	S
DFAS SCA	U	X
Defense Contract Audit Agency (DCAA)	V	2
DCAA	V	V
DFAS SCA	V	X
USASAC	V	Y
Defense Advanced Research Projects Agency	W	W
DFAS SCA	W	X
DFAS SCA	X	X
DFAS SCA	Z	X
USASAC	Z	Y
DTRA	Z	Z

D. Routing Identifier Codes. This field contains alpha or numeric routing identifier codes for the shipping depot or activity performing services as established in *DoD 4000.25-7-M, Military Standard Billing System (MILSBILLS) Manual*.

E. Price Code. This field contains an alpha code that identifies the report as a charge to WIP or a physical delivery or performance of requested DoD services. Three codes are authorized:

1. Code "N" is used to report incremental billings (such as WIP to contractors or provision of government furnished materiel (GFM) to a contractor). Code "N" may also be considered to be a Contract Administration Service (CAS) computing code under the following rules:

a. Contractor progress payments must be reported with DSC "DE" or "DK" only using price code "N" if CAS is applicable. The reimbursement code must be a code other than "N" when CAS is not applicable. This rule applies to all services.

b. All IAs and applicable DFAS activities will report physical deliveries with any "delivery" DSC, an "N" reimbursement code, and price code of "E" (estimated) or "A" (actual).

c. When no progress payment reports are involved for contractor effort, such as might be the case on small contracts, use a DSC "DA" through "DD," "BB" or "ED," and if CAS is to be computed, use an "N" price code. The "N" price code will not be reflected in the delivery listing.

d. An “N” price code reported in any transaction with an “N” reimbursement code will reject.

* 2. Code “E” is used to report physical delivery of items at an estimated price. The use of an "E" price code in reporting the deliveries of major end items is allowed if an actual price code is not available within 30 days of date of shipment. Furthermore, "E" price code usage is required in reporting the deliveries of major end items if an actual price is not available within 90 days of date of shipment. Use of the estimated price code is encouraged to expedite physical delivery reporting. When updating estimated information, use "E" with a credit value to reverse a previously submitted estimated "E" report and then enter a separate "E" report with the updated estimated information. The reversal of "E" prices and replacement with "A" prices should be done as soon as the actual prices are known.

3. Code “A” is used to report physical delivery of items or performance of DoD services at actual costs. If correcting a previously reported actual cost, use code “A” with a credit value to reverse the previously submitted actual cost report; then enter a separate actual cost report with the corrected actual information.

F. Stock or Part Number or SDR Response. This field contains 15 alpha or numeric characters that identify the article(s) or services being reported. Show stock or part number, training course number, film number, publication number, and phrase, such as “service” or “progress payment.” The purpose of this field is to provide foreign purchasers and DoD managers with information. Include as much specific information as possible in this field for articles provided or services performed to satisfy FMS purchaser requirements for complete visibility. The use of the words “other” or "services" by themselves (or together) are not acceptable. When reporting training, enter the worksheet control number (WCN) to include the suffix code as required (see SAMM Chapter 10, Table C10.T5) and Military Articles and Service List (MASL) Identification Number. For SDR responses, insert code “R” or “W” in the first position, insert the SDR control number in the next 5 positions, and leave the last 9 positions blank. If the SDR control number is less than 5 characters, right justify with leading zeros. Code “R” applies if the SDR reply is not processed as an administrative fee SDR adjustment; “W” applies if the SDR reply is processed as an administrative fee SDR adjustment. In reporting the cost of DoD services, provide either a clear narrative description in this field or use the following cost codes in the last two positions of the stock number field:

11	Civilian Personnel Services and Benefits
17	Military Personnel Services and Benefits
21	Travel and Transportation of Personnel
22	Transportation of Things
23	Rent, Communications, and Utilities
24	Printing and Reproduction
25	Other Services
26	Supplies and Materials
31	Equipment

G. Unit of Issue. This field contains a two alpha code. Applicable Unit of Issue (Unit of Measure) abbreviations are:

AM	Ampoule	FY	Fifty	SF	Square Foot
AT	Assortment	GL	Gallon	SH	Sheet
AY	Assembly	GP	Group	SK	Skein
BA	Ball	GR	Gross	SL	Spool
BD	Bundle	HD	Hundred (100)	SO	Shot
BE	Bale	HK	Hank	SP	Strip
BF	Board	HR	Hourly Rate	SX	Stick
BG	Bag	IN	Linear Inch	SY	Square Yard
BK	Book	JC	Job Cost	TD	24
BL	Barrel	JR	Jar	TE	10
BO	Bolt	KT	Kit	TF	25
BR	Bar	LB	Pound	TN	Ton
BT	Bottle	LG	Links	TO	Troy Ounce
BX	Box	LI	Liter	TS	36
CA	Cartridge	LT	Lot	TU	Tube
CB	Carboy	MC	1000 Cubic Ft	VI	Vial
CD	Cubic Yard	ME	Meal	YD	Yard
CE	Cone	MR	Meter	XX	Non-accountable Item*
CF	Cubic Foot	MX	Thousand		
CK	Cake	OT	Outfit		* Items reported or billed as
CL	Coil	OZ	Ounce		“dollars only”
CN	Can	PD	Pad		
CO	Container	PG	Package		
CS	Case	PM	Plate		
CT	Carton	PR	Pair		
CU	Cube	PT	Pint		
CY	Cylinder	PZ	Packet		
CZ	Cubic Meter	QT	Quart		
DR	Drum	RA	Ration		
DZ	Dozen	RL	Reel		
EA	Each	RM	Ream		
EN	Envelope	RO	Roll		
FT	Foot	SD	Skid		
FV	Five	SE	Set		

H. Quantity Delivered. This field contains five numeric characters that identify the quantity of units delivered. Right justify and use leading zeros as appropriate. The quantity delivered must be a credit if the extended value dollar amount is a credit. Use an appropriate character in the last position for credits.

* I. Document Number. This field is 14 alpha or numeric characters identifying the transaction and contains these codes:

1. The IA code, as prescribed in [SAMM](#), Chapter 5, Table C5.T2.
2. The applicable FMS country code as prescribed in [SAMM](#), Chapter 4, Table C4.T2.
3. The “Mark for Code” identifies the address of the in-country recipient of shipment and ties back to the Military Assistance Program Address Directory. Values assigned vary from one purchaser country to another.
4. The delivery term code (DTC), as prescribed in [SAMM](#), Chapter 5, Figure C5.F4. Numeric codes are used when items are sold, and alpha codes are used when purchaser-owned equipment is returned for overhaul services. The DTC identifies the point at which custody transfers to the recipient (custody transfer point) and it is the primary component used to determine the “below-the-line” transportation charge applied by DFAS SCA (see paragraph 080404.C of this chapter).

a. Codes used for other than “Repair and Return” transactions are:

<u>Delivery Term Code</u>	<u>Explanation</u>
2	DoD/USG delivers to a CONUS inland point (or overseas inland point when a shipment’s origin and destination are within the same geographic area). Recipient country is responsible for unloading at named point and subsequent arrangements and costs.
4	Delivery at origin. Material is made available to the FMS purchaser country at the point of origin (i.e., a depot’s or vendor’s loading dock). The FMS purchaser is responsible for taking title as well as custody at that point.
5	Delivery to a CONUS-located freight forwarder, FMS purchaser country facility or commercial port. DoD is responsible for transportation to the POE. The FMS purchaser is responsible for unloading the material from the inland carrier’s equipment at the port of debarkation (POD), delivery alongside the vessel/aircraft, and all subsequent onward movement.
7	DoD delivery through DTS to a delivery address designated by the FMS purchaser. The shipment can originate from a U.S. or overseas source and may be made either by using DoD assets or DoD contracted commercial carriers. The shipment will be delivered to a specified location in the FMS purchaser country. Upon arrival at the specified location in country, the FMS purchaser may be responsible for the reception and staging of the shipment and is responsible for onward movement.

- 8 DoD delivery on board an FMS purchaser country controlled ship or aircraft at a DoD-controlled POE. DoD is responsible for transportation from the point of origin to an FMS purchaser country controlled ship or aircraft at a DoD-controlled POE, including unloading material from the inland carrier, port handling, and storage aboard FMS purchaser country controlled ship or aircraft. The FMS purchaser country is responsible for all subsequent movement.
- 9 DoD delivery to the overseas air or ocean POD closest to the FMS purchaser’s country. This POD may or may not be in the FMS purchaser’s country. The shipment can originate from a U.S. or overseas source and may be made either by using DoD assets or DoD contracted commercial carriers. The FMS purchaser is responsible for all handling and onward movement of the material from the POD, either the dock alongside the ship or from the air terminal.
- 0 Zero (0) is not a DTC. It is assigned to all non-FMS Security Cooperation Program (SCP) procedure shipments to fill the DTC position. DoD responsibility for all non-FMS SCP type shipments is equivalent to DTC 9.

b. Normally the return of repaired materiel will be reported through the use of transportation bill code “L.” Codes used in connection with “Repair and Return” transactions are:

Delivery

Term

Code Explanation

- A DoD is responsible for transportation from designated overseas POE to a CONUS destination and subsequent return to a designated overseas POD. The FMS purchaser is responsible for overseas inland transportation of materiel to or from the overseas POE or POD and overseas port handling.
- B DoD is responsible for transportation from a designated overseas POE to a CONUS destination, return to a CONUS POE and CONUS port handling. The FMS purchaser country is responsible for overseas inland transportation to the overseas POE, overseas port loading, and all return transportation from the CONUS POE to ultimate destination.
- C DoD is responsible for CONUS port unloading from the FMS purchaser arranged carrier, transportation to and from a designated CONUS destination, and CONUS port loading of FMS purchaser arranged carrier. The FMS purchaser is responsible for movement of materiel to and from the CONUS POD or POE.
- E The FMS purchaser is responsible for all transportation from overseas point of origin to CONUS destination and return to an overseas destination. Delivery is to a CONUS-located freight forwarder, FMS purchaser country facility or commercial port.

- F DoD is responsible for transportation from an overseas inland location to an overseas POE, overseas port handling, transportation to a CONUS POD, CONUS port handling, inland transportation to a designated CONUS destination, and return to an overseas destination.
- G DoD is responsible for overseas port handling through an overseas POE, transportation to a CONUS POD, CONUS port handling, inland transportation to a CONUS destination, return to an overseas POD and overseas port handling. The FMS purchaser country is responsible for overseas inland transportation to and from the overseas POE or POD.
- H The FMS purchaser country is responsible for all transportation from overseas point of origin to the CONUS repair facility. DoD/USG is responsible for transportation from CONUS repair facility to CONUS POE. The FMS purchaser country is responsible for CONUS POE port handling and all further movement to overseas destination.
- J The FMS purchaser country is responsible for all transportation from overseas point of origin to CONUS repair facility. DoD/USG is responsible for all transportation from CONUS repair facility to the overseas inland destination.

5. The “type of assistance code” established in [SAMM](#), Chapter 5, Figure C5.F4. Applicable codes are:

<u>Code</u>	<u>Summary Description</u>
1	SDAF.
3	Sale of DoD inventory or services. Cash to be deposited by FMS purchaser in advance of delivery or performance.
4	Source of supply not determined. Cash to be deposited by FMS purchaser in advance of delivery or performance.
5	Cash sale from procurement. Cash to be deposited by FMS purchaser in advance to meet contract payment requirements.
6	Sale of DoD inventory or services. Cash to be deposited by FMS purchaser upon delivery. Requires a written statutory determination by the Director, DSCA. Reimbursement to the DoD Components is made after FMS purchaser payment received.
7	Cash sale from procurement. Payment from FMS purchaser is due 120 days after delivery. Payments to contractors are financed by special emergency appropriation.
8	Sale of DoD inventory or services. Payment from FMS purchaser is due 120

days after delivery. Payments to the DoD Components are financed by special emergency appropriation.

- M FMS funded by Military Assistance Program.
- N Source of supply not determined; FMS non-repayable credit, AECA sections 23 and 24.
- U FMSO I Purchase of equity in DoD inventory. Cash to be deposited in advance of inventory augmentation.
- V FMSO II - Shipment of FMS purchaser equity with automatic replenishment action to maintain original dollar equity in inventory. Cash to be deposited in advance of inventory augmentation.
- Z Source of supply not predetermined. Cash to be deposited by credit appropriations or lending institution in advance of delivery from inventory, performance of DoD services, or payments to contractors.

6. The requisition date (YDDD).

7. The serial number of the document or item.

J. Suffix Code. This field is a one alpha or numeric code. The code shows partial action by supplier without losing the identity of the original requisition. The codes must be considered in combination with dates and quantities shipped when accounting for split transactions. Block assignment of the suffix codes is:

<u>Processing Source</u>	<u>Assigned Suffix Codes</u>
Initial Source	A through E
First Secondary Source	F through H, J, and K
Second Secondary Source	L, M, Q, T, and U
Third Secondary Source	V through X
Fourth Secondary Source	Z through 9

* K. Supplemental Address. This field is six alpha or numeric characters identifying where to ship an FMS case item and contains these codes:

1. FMS purchaser procuring agency code. The permissible purchaser procuring agency codes are specified in the SAMM, Chapter 5, Figure C5.F4. This position is blank when reporting actual accessorial costs. The permissible codes are:

<u>Code</u>	<u>Definition</u>
B	Army
D	Air Force
K	Marine Corps
P	Navy
T	Other

2. The offer release/option and freight forwarder codes. The permissible offer release codes are specified in the [SAMM](#), Chapter 5, Figure C5.F4. These two positions are blank when reporting actual accessorial costs.

3. The FMS case designator.

L. Mode of Shipment. This field is a one alpha or numeric code showing the mode of shipment provided for in the LOA. This position is left blank when reporting actual accessorial costs. The codes are:

<u>Mode of Shipment Code</u>	<u>Initial Method of Movement by the shipper</u>
A	Motor, truckload
B	Motor, less truckload
C	Van (unpacked, or uncrated personal or government property)
D	Drive-away, truck-away, tow-away
E	Bus
F	AMC (Channel and special assignment airlift mission (SAAM))
G	Surface, parcel post
H	Air, parcel post
I	Government truck for shipment outside local delivery area
J	Air, small package carrier
K	Rail, carload includes trailer or container on flatcar (including SEA VAN)
L	Rail, less than carload includes trailer or container-on-flatcar (including SEAVAN).
M	Surface, freight forwarder
O	Organic military air (includes aircraft of foreign governments)
P	Through government bill of lading (GBL)
Q	Commercial air freight; includes regular and expedited service (provided by major airlines), also includes charters and air taxi
R	European Distribution System or Pacific Distribution System
S	Scheduled truck service (applies to contract carriage, guaranteed traffic routings, or schedule services)
T	Air freight forwarder
U	Quick Response Transportation System (QUICKTRANS)
V	SEA – VAN Service

W	Water, river, lake, or coastal (commercial)
X	Bearer walk through (FMS purchaser pickup of materials)
Y	Military intra-theater airlift services.
Z	Military Sealift Command (MSC) (controlled/contract/arranged space)
2	Government watercraft barge /lighter
3	Roll-on or roll-off service
4	Defense Courier Service (DCS)
5	Surface, small package carrier
6	Military ordinary mail (MOM)
7	Express mail
8	Pipeline
9	Local delivery, including deliveries between air or water terminals and adjacent activities

M. Adjustment Reply Code. This field is a two alpha code and is used only when an SDR is being reported. Authorized adjustment reply codes are listed in paragraph 080302 of this chapter. This field is left blank for normal delivery reporting of articles and services.

N. Program Year. This field is one numeric character. The character is the last digit of the fiscal year (FY) in which an earned reimbursement shall be realized.

O. Delivery Source Code. This field is a two alpha code. Codes in the field provide an audit trail between performance and the pricing requirements in Chapter 7 of this volume. The code is used by DFAS SCA to recognize earnings for surcharges (see Table 8-26 for surcharge matrix); therefore, it is imperative that the correct codes be used. An incorrect code could result in the FMS purchaser being over or under-charged.

Code Definition

1. Sale of Articles Under Section 21, AECA

AA	Defense Working Capital Funds (DWCF), non-excess items, including technical data package (TDP) and publications, from inventory for a matured FMSO.
AB	DWCF, non-excess items, including TDP and publications, from inventory for other than a matured FMSO.
AC	DWCF non-excess items diverted from procurement initiated to maintain stock inventory for a matured FMSO.
AD	DWCF non-excess items diverted from procurement initiated to maintain stock inventory for other than a matured FMSO.
AE	Procurement funded item, including TDP and publications from inventory, which requires replacement.

- AG Procurement funded item, including [TDPs](#) and publications from inventory, [which](#) does not require replacement.
- AH [Excess DWCF for a matured FMSO](#).
- AJ [Excess DWCF for other than a matured FMSO](#).
- AK Excess Procurement Funded Item from Inventory (applicable PC&H computed on original acquisition cost of item and included in price of item).
- AL Use of this code eliminated beginning FY 2001. Items (other than DWCF item) sold from inventory that [are](#) not subject to normal PC&H charge. This code shall only be used when the case [has](#) a transportation line, [a PC&H line](#), or a pricing exception granted by OUSD(C).

2. Performance of DoD Services Under Section 21 or 22, [AECA](#)

- BA DoD [provided](#) training course.
- BB Contractor [provided training course](#).
- BC Repair or replace [FMS purchaser](#) equipment. IAs shall include actual PC&H and transportation for materiel consumed in overhaul in reported cost.
- BD Other DoD services. Does not include “above-the-line” transportation or “above-the-line” [packing, crating, handling and transportation \(PCH&T\)](#) associated with repair or modification of [consumer](#) owned equipment that is included in repair cost report using code “BC.”
- BE Storage charge (for other than FMSO cases).
- BF Depreciation [associated with](#) leases.
- BG LOA sales of articles and services in connection with lease, prior to, during, or after lease period (includes transportation PC&H refurbishment).
- BH Actual PC&H charge. This report must accompany delivery transactions for items sold from inventory with DSC “AK” and “AL.”
- BK DWCF activity services.
- BT “Above-the-line” transportation to FMS [purchasers](#) that is included in the case. This code includes “high-flight” or special airlift. It does not include [the](#) “above-the-line” transportation cost that is included in the selling price of an item or service.

3. Unique FMSO Charges

- CA FMSO I materiel used to support a system obsolete to DoD use (buy out of unique repair parts to support obsolete end items).
- CB Annual inventory maintenance and storage cost. Charge annually on current FMSO II cases. The FMSO I case manager shall input the FMS detail delivery transaction. There is no annual charge for cooperative logistics supply support arrangements (CLSSAs) on DWCF items since the DWCF standard (stabilized) price recoups all costs.
- CC Normal inventory loss on procurement appropriation funded secondary items (physical inventory gain or loss, expiring shelf life, and damage of stored parts). Charge assessed annually on current FMSO II cases. The FMSO I case manager shall input the delivery transactions. **There is no annual charge for CLSSAs on DWCF items since the DWCF standard (stabilized) price recoups all costs.**
- CD Cash advances for on-hand portion of FMSO I cases.

4. Procurement for FMS Purchasers Under Section 22, AECA. Codes “DE” through “DL” represent WIP transactions. The break-down of these charges assures audit trail visibility for pricing purposes. DFAS SCA shall treat them as progress payments and report them as such to the FMS purchaser. These charges shall be liquidated by one of the contract delivery codes “DA” through “DD” in combination with reimbursement code “N.”

- DA Contractor services (other than training).
- DB DWCF item, TDP, or publications from contractor.
- DC Procurement appropriation funded secondary item from contractor.
- DD Procurement funded principal or major item from contractor.
- DE Progress payment to contractor.
- DF DoD services in support of procurement. This code was previously applied to actual CAS hours prior to establishment of the charge. It now applies to other than CAS services.
- DG Nonrecurring Cost (NC) Recoupment Charges (Research and Development and Production). **Identifies amount of NC financed by the FMS purchaser and may be used in calculating the Special NC.**
- DJ GFM shipped from inventory.
- DK GFM shipped from another contractor.
- DL PCH&T applicable to procurement appropriation funded GFM.

DX Contractor efforts in overseas locations that are supported by FMS management lines rather than through normal CAS effort.

5. Miscellaneous Charges

EE Royalty charge - USG TDP.

EF Other Federal agency shipment from stock.

EG Other Federal agency shipment from contractor.

EH North Atlantic Treaty Organization Petroleum, Oil, and Lubricants.

EJ Redistributable Military Assistance Program property.

EK Collection of special nonrecurring production charge or license fee for a third country.

EL Prepositioning costs.

EM Interest on arrearage computed in accordance with Chapter 5 of this volume. This code is restricted to use by DFAS SCA.

EN NC recoupment charge for sales from procurement or inventory.

6. Special Defense Acquisition Fund (SDAF)

SA SDAF sales of items originally purchased from DWCF inventories.

SB SDAF sales of items originally purchased from DoD inventories other than DWCF.

SD SDAF sales of items procured from contractors for the fund.

SE SDAF sales items procured from contractors and shipped directly from the contractor to the FMS purchaser, providing there is no requirement for any special PC&H.

P. Port of Embarkation (POE). This field is one alpha character. Use "A" when materiel is moved through an aerial port. Use a blank or "W" when materiel is moved through a water port, if applicable.

Q. Reimbursement Code. This field is a one alpha code and is used by DFAS SCA to determine the reimbursable status of the report. The codes are:

<u>Code</u>	<u>Definition</u>
A	Reimbursable to SDAF (sale of SDAF inventory or equity in a contract)
I	Interfund
R	Reimbursable (DFAS SCA reimburses IA)
S	Self-reimbursed (IA has reimbursed itself)
D	Direct cite (non-reimbursable)
M	Miscellaneous Receipts (non-reimbursable) (This code shall be used to report transactions applicable to the Miscellaneous Receipt Account when DFAS SCA has been chartered to transfer funds from 9711X8242 to the U.S. Treasury. This transaction shall be non-reimbursable to the reporting activity.)
N	Delivery of articles and services for which a progress payment or WIP has been reported (non-reimbursable). This code shall be used to report physical delivery of items when applicable costs have been previously reported to the FMS purchaser as a progress payment, WIP, or when an FMS purchaser's equity in inventory is physically delivered (DSC "CA"). This code shall liquidate WIP transactions previously reported. When the code is reported to DFAS SCA, computer programs increase or decrease WIP disbursed undelivered amounts. The increase or decrease depends on the size of the extended value. If the extended value is a debit, the delivered articles and services amount shall increase and progress payment disbursed unliquidated amount shall decrease. If the extended value is a credit, the delivered articles and services amount shall decrease and the progress payment disbursed undelivered amount shall increase.

R. Transportation Bill Code (TBC). This field is one alpha character. TBCs are used to bill FMS purchasers for "below-the-line" transportation costs, if the actual method of transportation is different than that identified by the DTC. Normally, the return of repaired materiel was reported through the use of TBC "L." Applicable codes follow:

<u>Code</u>	<u>Description</u>
A	Materiel moved by parcel post to an inland CONUS/Canada (except Newfoundland and Labrador) destination or freight forwarder, or to an overseas destination through the Army/AF postal system (APO or international mail). All subsequent arrangements are made by the FMS purchaser.
B	Materiel moved by commercial package carrier to an inland CONUS/Canada (except Newfoundland and Labrador) destination or freight forwarder, when all subsequent arrangements are made by the FMS purchaser. However, see TBC "Z."

- C Materiel moved by GBL, AMC channel airlift, U.S. Air Force (USAF) organizational airlift, MSC sealift, and combinations thereof, to an overseas POD in rate area one or two, including overseas carrier discharge. All subsequent arrangements are made by the FMS purchaser.
- D Any form of materiel for which the FMS purchaser is totally responsible, such as materiel moved by a collect commercial bill of lading to an inland CONUS destination, free alongside ship (FAS), an overseas carrier at a CONUS POE, freight forwarder, a CONUS POE, or an inland overseas destination. Also used, if transportation costs are not applicable.
- E Materiel moved by GBL, AMC channel airlift, USAF organizational airlift, MSC sealift, and combinations thereof, to an inland CONUS destination, FAS an overseas carrier at a CONUS POE, a freight forwarder, or a CONUS POE when all subsequent arrangements are made by the FMS purchaser.
- F Materiel moved by GBL, AMC channel airlift, USAF organizational airlift, MSC sealift, and combinations thereof, to an overseas POD in rate area one or two, when overseas carrier discharge and all subsequent arrangements are made by the FMS purchaser.
- G Materiel moved by GBL, AMC channel airlift, USAF organizational airlift, MSC sealift, DCS, MOM, Weapons System Pouch Service, and combinations thereof, to the ultimate FMS consignee at an overseas inland destination in rate area one or two.
- H Materiel moved by GBL, AMC channel airlift, USAF organizational airlift, MSC sealift, and combinations thereof, to a CONUS POE when all arrangements subsequent to loading the vessel are made by the FMS purchaser.
- J Materiel moved by AMC channel airlift to an overseas aerial port of debarkation (APOD) in rate area one or two when the use of inland CONUS transportation is not required in effecting delivery to the CONUS POE. All arrangements subsequent to carrier discharge are made by the FMS purchaser.
- K Materiel moved by AMC SAAM within CONUS to an overseas APOD or inland FMS consignee base within an overseas area or between overseas areas. Any arrangements subsequent to carrier discharge are made by the FMS purchaser.
- L Substitute for any other standard codes whenever actual transportation costs will be reported in accordance with [Chapter 7](#) of this volume.
- M Materiel moved by FMS country-owned aircraft from a U.S./DoD staging area.
- N Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; and onward movement

of the materiel to a freight forwarder by a collect commercial bill of lading or country-owned or provided aircraft, or by AMC or by commercial SAAM.

- P Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; and onward movement of materiel by GBL or other prepaid (reimbursable) CONUS transportation to an aerial or water POE, FAS an overseas carrier at a CONUS POE, or arrangements are made by the FMS [purchaser](#).
- Q Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; out movement of the materiel from the staging area by GBL, or other prepaid (reimbursable) CONUS transportation to an aerial or water POE; port handling of the materiel, and onward movement by GBL, AMC channel airlift, USAF organizational aircraft, MSC sealift, and combinations thereof, to an overseas POD in rate area one or two, when overseas carrier discharge and all subsequent arrangements are made by the FMS [purchaser](#).
- R Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; out movement of the materiel from the staging area by GBL or other prepaid (reimbursable) CONUS transportation to an aerial or water POE; port handling of the materiel, and onward movement by GBL, AMC channel airlift, USAF organizational aircraft, MSC sealift, and combinations thereof, to an overseas POD in rate area one or two; overseas port handling of the materiel; and onward overseas inland movement to the ultimate FMS consignee at an overseas, inland destination rate area one or two.
- S Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; out movement of the material from the staging area by GBL or other prepaid (reimbursable) CONUS transportation to an aerial or water POE; and loading of the materiel aboard a country-owned or provided aircraft or vessel, when all arrangements subsequent to loading the aircraft or vessel are made by the FMS [purchaser](#).
- U Materiel moved by parcel post or commercial package carrier to CONUS POD when all arrangements subsequent to loading the vessel are made by the FMS [purchaser](#). (Mode of shipment determines whether parcel post or commercial package carrier is used.)
- V Materiel moved by parcel post or commercial package carrier to an overseas POD in rate areas one or two, including overseas carrier discharge, when arrangements subsequent to loading the vessel are made by the FMS [purchaser](#). (The mode of shipment determines whether parcel post or a commercial package carrier is used.)

- W Materiel movement charged according to rates listed in the transportation cost look-up table (see [section 0805 of this chapter](#)).
- X Materiel moved by parcel post or commercial package carrier to an overseas POD in rate areas one or two, when overseas carrier discharge and subsequent arrangements are made by the FMS [purchaser](#). (The mode of shipment determines whether parcel post or commercial package carrier is used.)
- Y Materiel moved by parcel post or commercial package carrier to the ultimate FMS consignee at an overseas inland destination in rate areas one or two. (The mode of shipment determines whether parcel post or commercial package carrier is used.)
- Z Materiel moved within the CONUS by commercial carrier with a published maximum rate of \$25.00 (for example, as published by United Parcel Service).

S. [DWCF Code](#). This field is reserved for future use. [This field was previously used for the stock fund/non-stock fund identification, but is not currently required.](#)

T. [Date Shipped/Services Performed](#). This field is [six](#) numeric characters and represents the date of performance in format YYMMDD. The date is used by DFAS [SCA](#) to monitor compliance with the requirement to submit delivery transactions within 30 days of performance.

U. [Amount Delivered/Extended Value](#). This field is nine numeric characters [and](#) represents the dollar value of the report. Right justify with leading zeros. [Use an appropriate character in the last](#) position to represent credit value.

V. [Item Number](#). This field is three alpha or numeric characters. It identifies the LOA line item to which the report is applicable.

W. [Rounded Dollar Indicator](#). This field is one alpha character. [Use](#) an “X” to indicate when extended value is reported only in dollars. When physical delivery is being reported, and extended value exceeds \$9,999,999.99, enter dollars only (rounded) in the [extended value field](#) and an alphabetic “X” in [this](#) position. If physical delivery does not apply (such as [WIP](#) or services), submit two or more transactions to equal total value (and quantity, if applicable).

080403. [Interfund Transactions](#). [DWCF](#) items are normally billed under interfund procedures and use the detailed billing cards prescribed in [MILSBILLS](#). To minimize the impact on the normal MILSBILLS billing procedures (and still provide [IAs](#) or DFAS [SCA](#) with the data necessary to assure proper FMS billing), a modified MILSBILLS detailed billing transaction may be used to report FMS shipments. This modified MILSBILLS detailed billing transaction is in [place](#) of the FICS delivery transaction. The required modification is to substitute information which normally appears in the unit price field of the MILSBILLS detailed billing transaction. The information required on [the modified billings transactions](#) applicable to

the FMS program follows:

A. Item Number. This field is three numeric or alpha characters showing the FMS case line number (left justify). The information is obtained from positions 54-56 of the FMS requisitions submitted by the Army, [positions 48-50](#) of FMS requisitions submitted by the Air Force, and [positions 57-59](#) of FMS requisitions submitted by the Navy and Marine Corps.

B. Transportation Bill Code (TBC). This field is one alpha character. The applicable TBCs prescribed in [paragraph 080402.R of this chapter](#) shall be reflected in this field.

C. Delivery Source Code (DSC). This field is two alpha characters. The applicable DSC as prescribed in [paragraph 080402.O of this chapter](#) shall be reflected in this field.

D. DWCF Code. This field is one alpha/numeric character. [This field was previously used for the stock fund/non-stock fund identification, but is not currently required. If reactivated, the applicable coding structure will be prescribed in paragraph 080402.S of this chapter.](#)

* 080404. DFAS SCA Computations. Based on data in delivery transactions, DFAS SCA computes and bills FMS [purchasers](#) for the [following](#):

A. Contract Administration Services (CAS) Charge. This charge is [based on DSCs \(see paragraph 080402.O and Table 8-26 of this chapter\)](#). CAS percentages prescribed in [Chapter 7, paragraph 070405](#) of this volume are applied as a percentage of reported payments to contractors, [except for cases when CAS has been waived as authorized in Chapter 7, paragraph 070405 of this volume or determined to be not applicable and approved by DSCA](#). DFAS SCA performance and performance reporting feedback reports [identify](#) the amount of CAS computed based on delivery or WIP transactions (see section 0808 of this chapter).

B. Packing, Crating, and Handling (PC&H) Charge. This surcharge applies to shipments of DoD Non-Working Capital Fund Materiel. The IA is responsible for calculating the PC&H based on the acquisition price of the materiel and delivery reporting costs with DSC of "BH" unless actual costs are charged.

C. Transportation Charges. A "below-the-line" charge is applied based on the DTC within the delivery transaction. However, if the delivery transaction includes an optional TBC, the TBC will supersede the DTC in determining the transportation to be assessed (see [paragraph 080402.R of this chapter](#)). Also, if the delivery transaction contains a DTC of "8" or "9", the transportation cost look-up table rate will be used if the item is included within the transportation cost look-up table (see section 0805 of this chapter).

D. One Percent Asset Use Charge. This charge was canceled with the "Fair Pricing" Legislation in the [Department of Defense Appropriations Act, 1990](#), (Public Law 101-165, Section 9104) effective November 30, 1989.

E. FMS Administrative Surcharge. DFAS SCA applies the FMS Administrative

Surcharge in effect at the time the LOA or amendment is accepted by the FMS purchaser, based on DSCs (see paragraph 080402.O of this chapter and [Chapter 7](#), paragraph 070602 of this volume) and requirements noted in [Chapter 4](#) of this volume. Except for the front-loaded one-half FMS administrative surcharge, the remaining FMS administrative surcharge is assessed on performance reporting. The FMS administrative surcharge does not apply to WIP.

* F. [FMS Logistics Support Charge \(LSC\)](#). The LSC was applied against items delivery reported after March 31, 1987 and prior to October 1, 2007 on case lines which included specific MASLs for spares, equipment modifications, maintenance, secondary support equipment and supplies.

*0805 [TRANSPORTATION COST LOOK-UP TABLE](#)

The purpose of this table is to provide applicable DoD Components with estimated transportation costs for items normally shipped in DTS (e.g., sensitive/hazardous end items) when costs using standard transportation percentages are significantly different from actual charges. This table is located in the [SAMM](#), Appendix 2. Procedures for development of estimated actual transportation charges for use in the transportation cost look-up table are also in the SAMM.

0806 [BILLING FOR SPECIFIC COSTS](#). Billings for specific costs associated with support to FMS shall be computed as indicated in the following paragraphs.

080601. [Actual Administrative Costs](#). Actual administrative costs are funded by an allotment that is provided based on an approved FMS administrative budget. Obligations and outlays against the allotment must be supported by documentation that shows the propriety of the obligation. The allotment holder shall retain these basic source documents for audit and report the use of allotment through the required Status-of-Allotment reports.

080602. [Actual FMS Contract Administration Services \(CAS\) Costs](#). The DoD Components performing contract administration or audit services shall:

A. Submit a monthly certified “[Voucher for Transfers between Appropriations and/or Funds](#)” (SF 1080) billing to DFAS SCA for reimbursement of contract administration (quality assurance and contract management) services and audit services being performed on FMS cases. Billings must reflect the actual or proportionate share of FMS CAS. DFAS SCA shall make payment within 30 days following receipt of billings.

B. The organization performing these services must validate all bills before submitting the SF 1080 and attest to the validity of the required computation process. The approved DoD Reimbursable Rate and approved OUSD(C) unfunded civilian retirement rate are listed at the [OUSD\(C\) reimbursable rate website](#). If an adjustment or correction is needed, it shall be corrected within 30 days from the date the adjustment was found.

* C. The DoD Components authorized to bill for CAS are as follows.

1. Department of the Army Ammunition Plants. Allocate contract management and quality assurance efforts on the basis of the ratio of the FMS disbursements to total net disbursements. The unfunded civilian retirement rate will be computed and shown on the monthly billings.

2. Department of the Navy. The Naval Sea Systems Command will submit monthly bills for the Navy Supervisors of Shipbuilding, Conversion, and Repair Activities, and allocate contract management and quality assurance efforts based on actual hours expended. The unfunded civilian retirement rate will be computed and shown on monthly billings.

3. Defense Contract Management Agency (DCMA)

a. DCMA CONUS FMS CAS

(1) DCMA establishes an annual command rate by August 1 of each year for the following FY. The rate shall be determined on the basis of the ratio of FMS net contract disbursements to total DoD net contract disbursements. The ratio will reflect actual net FMS (Trust Fund appropriation, 11 X 8242) disbursement data for the prior 12 months (using January of the prior FY to December of the current FY, e.g., January 2010 to December 2010). The annual command rate shall apply to the next FY budgetary estimated and billing period. For example, the January 2010 to December 2010 data will be used for the budgetary estimate and billing period for FY 2012 in the rate due by August 1, 2011. The annual command rates methodology is further defined by the following factors:

(a) Numerator. Twelve months of monthly Defense Integrated Financial System (DIFS) FMS (11 X 8242) net contract disbursement amounts reported for the Mechanization of Contract Administration Services (and its successor systems) disbursing stations will be used for calculating the annual command rate for DCMA. These amounts will exclude FMS (11 X 8242) disbursements, and apply to contract administration reciprocal agreements and all other types of FMS CAS waivers reflected in the SAMM, Chapter 9.6.2 and other FMS disbursements that are not FMS contract costs, e.g., in-house services performed by civil servants and financed by the FMS Administrative Surcharge account.

(b) Denominator. Twelve months of monthly total DoD net contract disbursements as reported on the SF1219 (Statement of Accountability), Part A, Line 4.1.

(2) Functional Work Force (FWF). Quarterly, DCMA will update FWF, to include full-time equivalents that perform CONUS FMS CAS efforts (quality assurance or contract management) in the work sections. The updated FWF number that is derived in the third month of that quarter will be used for the FWF number in the next quarter billings (SF 1080). In the computation process, all hours and FWF amounts are rounded to whole numbers and all dollars and percentages are rounded to the second decimal place.

(3) Monthly, DCMA will prepare the DCMA CONUS FMS CAS monthly earnings computation sheet and certification memorandum.

(a) CONUS FMS CAS earnings and unfunded civilian retirement for the month are computed using the DCMA annual command rate and the data sources listed in this chapter. The unfunded civilian retirement factor is listed with the Annual DoD Reimbursement Rates issued by OUSD(C). The approved FY reimbursable rates are available at the [OUSD\(C\) reimbursable rate website](#).

(b) Overtime is listed as a separate charge on the DCMA CONUS FMS CAS monthly earnings computation sheet or, if the overtime factor was not included, in the Annual DoD Reimbursable Rate in accordance with [Volume IIA, Chapter 6](#) of this Regulation. The unfunded civilian retirement factor is not computed on overtime hours since unfunded civilian retirement applies to salaries (basic pay) only (see [5 U.S.C. 8331 \(3\)](#) for an explanation of what is not included in basic pay).

(c) The DCMA CONUS FMS CAS monthly earnings computation analysis, computed by unfunded civilian retirement and overtime earnings, is certified and forwarded to DFAS for billing preparation. Certification shall be based on and be consistent with the provisions of [Volume 5, Chapter 33](#) of this Regulation. The certification statement shall be as follows:

“I certify that DCMA is entitled to \$____ in FMS CAS reimbursements, excluding unfunded civilian retirement, for contract services performed during the period from _____ to _____, in accordance with applicable regulations, and that this entitlement is supported by the attached documentation. All disbursements applying to all FMS CAS waivers have been removed and are not included in this bill.

Signed: _____

4. [DCMA/Defense Contract Management Agency International](#)

a. DCMA International FMS CAS shall be reimbursed on actual costs incurred based on net disbursements processed by DFAS. The unfunded civilian retirement rate will be computed on salaries (basic pay) only. Military pay will also be computed and reimbursed.

b. Since the FMS CAS Surcharge Account pays for all costs associated with FMS full-time employees only (full-time is 90 percent or more of time spent on FMS), including equipment, vehicles, and housing, these reimbursements (monthly billings) shall be based on total actual costs. Employees working part-time FMS CAS (part-time is 10 percent to 90 percent of time spent on FMS) are reimbursed using the DoD FMS CAS hourly rate and the unfunded civilian retirement rate listed in the Annual DoD Reimbursable Rates Table issued by the OUSD(C). No additional support costs are reimbursed for part-time employees except for overseas TDY costs. See [OUSD\(C\) reimbursable rate website](#).

c. Billings must exclude all costs associated with countries that have FMS CAS waivers and/or reciprocal agreements (see [SAMM](#), Chapter 4).

5. [Defense Contract Audit Agency \(DCAA\), All Offices Except DCAA Headquarters Offices](#). Allocate FMS contract audit based on actual hours expended on FMS requirements. The unfunded civilian retirement rate will be computed and will be shown on the monthly billings.

6. [Any other Activity Performing Contract Management Services as Approved by OUSD\(C\)](#). When OUSD(C) grants this exception, the exception will identify the cost recoupment method.

D. The SF 1080 bills for actual costs shall be supported with a columnar schedule containing the following data:

1. Organization
2. Type of CAS effort incurred
 - a. Contract audit
 - b. Quality assurance and inspection
 - c. Other CAS efforts
3. Cost recoupment basis
4. Annual hourly rates prescribed by OUSD(C) for CAS, plus unfunded civilian retirement costs (including costs for post-retirement health benefits). See [OUSD\(C\) reimbursable rate website](#) for approved unfunded civilian retirement rate and hourly rates.
5. Authority or directive requesting work to be performed and justification for why the normal FMS CAS procedures and billing arrangements for the current authorized DoD Components performing CAS cannot be used.

E. [Non-FMS](#). Billings for non-FMS CAS shall be charged in accordance with [Volume 11A, Appendix D](#) of this Regulation.

* 080603. [Actual Transportation Cost](#). Actual transportation costs of delivering defense articles are billed on SF 1080s or GBLs and paid from the transportation surcharge account. Transportation costs to FMS purchaser freight forwarders from the DWCF are included in the cost of the article reported to DFAS SCA. Inventory shipments from DWCF beyond the freight forwarders will be billed as a “below-the-line” charge in accordance with Table 8-27 of this chapter and [Chapter 7](#), Table 7-1 of this volume. All other shipments are billed according to Table 8-28 of this chapter and Table 7-1 of this volume. Costs for transportation billed as a

“below-the-line” cost will be reimbursed to transportation activities in response to SF 1080 bills supported by a valid case identifier comprised of country code, IA code, case designator, date of shipment, and certification that the billed amount was not included in the article’s cost.

A. Carrier Costs

1. Commercial and Industrially Funded or DWCF Organizations.

Billings for other than inland CONUS DWCF materiel, shall be supported by electronic media, listing, or computer tapes detailing the transaction control numbers (TCNs) and case designators or articles transported for Security Assistance purchasers. “Carrier” means commercial carriers and/or the industrially funded or DWCF part of AMC and MSC. The following exceptions apply:

a. The cost of transporting GFM to a contractor’s plant is to be included in the price of the GFM, reported in the delivery transactions, and not included in the SF 1080 billings.

b. The cost of transportation for repair and return cases is to be included in the cost of the repair service reported via the delivery transaction, and not included in the SF 1080 billings.

c. “Above-the-line” discrete transportation costs such as “high flight” or special airlift are to be reported as a case charge via the delivery transaction, and not included in the SF 1080 billings.

d. The inland CONUS transportation cost for DWCF materiel from point of origin to point of FMS purchaser pickup (freight forwarder, FMS purchaser, or FMS purchaser designated CONUS delivery point) is borne by the DWCF, and is not to be included in the SF 1080 billings.

2. The FMS Trust Fund shall not be cited on GBLs for transportation of DWCF materiel. The cost of such transportation is included in the standard price of DWCF materiel. GBL processing activities shall not accept GBLs citing the FMS Trust Fund for transporting DWCF materiel.

3. The U.S. Postal Service. All postal service costs collected by the DFAS SCA as surcharge costs on FMS purchaser billings are directly reimbursed to the applicable IA’s designated administrative headquarters organizations.

4. The Defense Courier Service. The SF 1080 billings to recoup the cost of support provided by the Defense Courier Service shall be based on a prorated share of FMS shipments to total shipments. The resulting percentage shall be applied to payments to the Defense Courier Service to determine FMS billings.

5. Air/Army Postal Office (APO), Fleet Postal Office (FPO). The SF 1080 billings to recoup the cost of support provided by APOs and FPOs shall be based on a prorated share of FMS shipments to total shipments. The resulting percentage shall be applied to payments to the armed services operating these offices.

6. Commercial Package Carriers. All costs collected by the DFAS SCA as surcharges on FMS purchaser billings for commercial package carriers are directly reimbursed back to the reporting DoD Components and not reimbursed from the FMS Transportation Account as a direct cite disbursement.

B. Recoupment of the Cost of DoD Organizations Which Support Carrier Movement

1. Air Mobility Command (AMC) Headquarters. Allocate non-industrially funded/DWCF headquarters cost on the basis of the ratio of FMS billings to the total dollar value of industrial fund/DWCF billings. The billing for headquarters cost shall include a proportionate share of all costs funded by the Operations & Maintenance (O&M) appropriation, military pay appropriation, and those unfunded costs identified in paragraph 080602.D of this chapter.

2. Military Sealift Command (MSC) Headquarters. Allocate non-industrially funded headquarters cost on the basis of the ratio of FMS billings to the total dollar value of industrial fund/DWCF billings. The billing for headquarters cost shall include a proportionate share of all costs funded by the O&M appropriation, military pay appropriation, and those unfunded costs identified in paragraph 080602.D of this chapter.

3. Installation Support of AMC Airlift Operations. A charge of 5 percent of AMC Industrial fund/DWCF billings shall be charged to recover the cost of DoD airport operations, (e.g., tower operations and runway use). The charge shall be reimbursed to the Air Force's O&M appropriation.

4. Organizations Responsible for Routing of Materiel, Preparation of GBLs and Carrier Selection. These organizations include the Surface Deployment and Distribution Command (SDDC) and subsidiary organizations, the Navy Materiel Transportation Office (NAVMTO), and installation transportation offices. Billings shall be based on level of effort estimates of FMS tonnage as a percentage of total tonnage moved. For this calculation, costs of FMS tonnage shall include movement of materiel processed through both DTS and commercial bills paid directly by foreign countries. The resulting percentage shall be applied to the total actual obligations incurred by routing organizations to determine the base charge. The billing shall include the base charge, military labor, and unfunded costs determined in accordance with paragraph 080602.D of this chapter.

5. Organizations Responsible for Accounting, Audit and Payment of Transportation Bills. These organizations are DFAS - Indianapolis Center, for Army, Air Force and Defense agency shipments; NAVMTO, Norfolk, Virginia, for Navy shipments; and the Marine Corps Logistics Base, Albany, Georgia, for Marine Corps shipments. Billings shall be based on the use of level of effort estimates of the number of FMS GBLs processed as a percentage of the total number of GBLs processed. The percentage shall then be applied to obligations incurred by cost centers responsible for processing GBLs, and those unfunded costs identified in paragraph 080602.D of this chapter.

6. Organizations Providing Physical Security. Shipments which involve sensitive conventional arms, ammunition and explosives in transit are to be processed in accordance with DoD 5100.76-M, Physical Security Of Sensitive Conventional Arms, Ammunition, And Explosives. DoD civilian and military personnel involved in providing personnel services in connection with these types of shipments are to be priced in accordance with the provisions of Chapter 7, paragraphs 070202 and 070203 of this volume.

C. Billings for Organic Transportation and Troop Labor. This type of support is typically provided when delivery term codes “2” through “9” (except “4”) are used.

1. Troop Labor. Activities utilizing troop labor for the loading or unloading of vessels, trains, vans, or other conveyances are responsible for billing applicable costs. FMS cost may be based on a prorated share of the total cargo manifest, or a similar document.

2. Use of Organic Vehicles. These billings will be based on a review of motor pool records. When records disclose DoD vehicles were used to move FMS materiel then the number of miles shall be determined and billed at the rate of \$4.00 per mile. The billings include the labor cost of drivers assigned by the motor pool. Motor pool billings will be consolidated by major commands.

080604. Actual Packing, Crating and Handling (PC&H). SF 1080 Billings for actual PC&H costs are normally not submitted. Instead, earned reimbursements are “pushed” to the shipping depot when DFAS SCA applies the applicable surcharge. DWCF items are not reimbursed for PC&H because that charge is included in the standard price.

0807 SUPPORTING DOD COMPONENT PERFORMANCE REPORTS/REQUEST FOR REIMBURSEMENTS

080701. General. DoD Components shall support FMS cases at the request of the applicable IA. Such requests shall be in the form of requisitions or formal orders that place a dollar value on the support to be provided, the appropriation/fund that will pay resulting billings, the appropriation/fund that will bill and record earned reimbursements, and the address (symbol) of the IA or equivalent. Billings by the supporting DoD Component to the IA, pursuant to a formal order, shall be submitted on an SF 1080 supported by delivery transactions to the paying office identified in the order. The disbursing officer shall include the delivery transactions in a consolidated submission to DFAS SCA and reimburse any amounts due for inventory items or services when reimbursement is received from DFAS SCA. Payments to contractors shall only be made subject to expenditure authorities issued by DFAS SCA. A non-reimbursable delivery transaction applicable to such costs should be included in the submission.

* 080702. Processing Requisitions. If requisitions are received from the IA with a fund and signal code signifying direct citation of the FMS Trust Fund (not an allotment of direct cite authority), the delivery transaction shall be submitted to the requisitioning activity. Requisitions containing such fund and signal codes shall be processed on a prompt delivery basis (within 30 days). Obligations shall be recorded after the funding authorization has been received and upon release of the requisition to the supply source. Disbursements shall be recorded against

the applicable case once the interfund bill transactions have been validated and accepted in the IA database. The IA reports the initial obligation transaction, obligation adjustment transaction and related disbursement transaction to DFAS SCA. Expenditure Authority for requisitions submitted to non-DoD supplying activities shall be approved by DFAS SCA. Within the DoD, the interfund billing activity must get necessary self-reimbursement authority for interfund requisitions. If stocked items are not available for prompt delivery and new procurement is necessary, Military Intergovernmental Purchase Request procedures, direct cite procurement, or commercial buying services procedures shall be followed. If the requisition is submitted to a non-DoD organization, the summary billing transaction and the supporting unmodified MILSBILLS detailed billed transactions shall be submitted to the IA. The IA shall convert MILSBILLS detailed delivery transactions to an FMS detail delivery transaction and forward the billing information to DFAS SCA within 5 working days. DFAS SCA shall use the FMS detail delivery transactions to prepare delivery reports to the FMS purchasers and provide a copy of the report or FK document identified equivalent to the implementing DoD Components for use in posting to supply performance files.

0808 PERFORMANCE AND DELIVERY REPORTING

080801. Reports

A. FMS Command Pay List. DFAS SCA provides reporting activities with a monthly FMS Command Pay List that identifies the total amount of WIP or deliveries charged to FMS cases in the current reporting period, excluding accounts payable (see paragraph 080801.D of this chapter). The amount includes the delivery transactions submitted by the reporting activity, less accounts payable and rejected items (see paragraph 080801.C of this chapter), and additional charges mechanically computed by DFAS SCA. The last line of the Command Pay List, "Total Reimbursable to This Payee," should equal the amount received by the payee. DFAS SCA computed charges may or may not be reimbursable to the reporting activity. The DFAS SCA computed charges include:

1. FMS Administrative Surcharge - Non-reimbursable.
2. PC&H - Reimbursable. (Not applicable to DWCF items).
3. "Below-the-line" Transportation Charges - Transportation generic codes (see paragraph 080205.E of this chapter) L1D, L1E, and L40 are reimbursable. Other transportation generic codes are non-reimbursable. (L1D and L1E are not applicable to DWCF items if the ship date is October 1, 1991 or later. The L1A (Inland CONUS) rate of 3.75 percent is not applicable to stock fund items effective October 1, 1990).

4. CAS – Non-reimbursable.

B. FMS Detail Delivery Feedback List. The FMS Detail Delivery Feedback List is attached to the Command Pay List and identifies the delivery transactions submitted by reporting activities and processed by DFAS SCA for reimbursement or reporting to the FMS purchaser. It also identifies add-on amounts mechanically computed by DFAS SCA for each processed delivery transaction. When reconciling reimbursement received from DFAS SCA to

reporting activity records, the following columns of the FMS Detailed Delivery Feedback list should be used:

1. Voucher Amount Paid (VOU AMT PD). This column identifies the amount of reimbursement to the reporting activity.

2. Extended Value (EXT VAL). This column identifies the total amount reported to DFAS [SCA](#).

* 3. Stock Fund Add-On (STK FUND ADD-ON). This column identifies the amount of LSC or stock fund add-on charges computed by DFAS [SCA](#). After accounting date 87-03, this field identifies the LSC.

4. Contract Administration Surcharge Add-On (CAS ADD-ON). This column identifies CAS computed by DFAS [SCA](#). The CAS charge is applied to procurement [DSCs](#) (non-reimbursable to the reporting activity). Items procured and associated costs charged may include [DWCF](#) listed items, GFM, and nonrecurring charges.

5. Date of Transaction (DT TRAN). This column identifies the date of the transaction.

6. Accessorial Administrative Costs (ACSRL ADM COST). This column identifies administrative charges, applied against the FMS case. These charges are applied against total deliveries reported for each case during the month and not identified to the individual deliveries.

7. All charges are applied to the Extended Value (EXT VAL) column.

8. This listing does not provide summary totals of deliveries reported. It is used to compare deliveries reported with deliveries processed when reconciling amounts reimbursed to the reporting activity.

C. FMS Implementing Agency Performance Report Transaction Register (PRTR). The FMS [IA PRTR](#) has five parts. These parts include:

1. Implementing Agency Initiated Performance Reports Rejected Not Processed. This part has all delivery transactions that could not be processed by DFAS [SCA](#). The reasons for not processing are listed immediately under each transaction. A corrected transaction should be resubmitted to DFAS [SCA](#). This part shall be used in reconciling reported deliveries to deliveries processed by DFAS [SCA](#). Rejected transactions should be corrected and resubmitted within 30 days.

2. Implementing Agency Initiated Performance Reports Processed with Management Alerts. This part has all delivery transactions that have been processed with the possible problem areas identified by DFAS [SCA](#) processing. These transactions should be

reviewed to determine if the transaction was properly prepared. If the transaction was properly prepared, no further transaction should be submitted to DFAS [SCA](#).

3. DFAS [SCA](#) Initiated Performance Reports Processed. This part [has](#) those transactions computed by and applied by DFAS [SCA](#) for the IA. DFAS [SCA](#) reports these transactions for posting to IA records.

4. DFAS [SCA](#) Initiated Corrections to Initial Implementing Agency Performance Reports. This part provides information on delivery transaction subsequently modified by DFAS [SCA](#). Data [appears](#) with the IA delivery transaction first, followed by the corrective action taken by DFAS [SCA](#).

5. DFAS [SCA](#) Deletions from Implementing Agency Initiated Performance Reports. This part provides the delivery transactions that have been subsequently deleted by DFAS [SCA](#).

D. FMS Accounts Payable List

1. The FMS Accounts Payable List indicates reimbursable delivery transactions for which payment is not being made. Reasons for nonpayment include:

- a. The country's funds are frozen (not available to disburse).
- b. The country does not have enough cash available.
- c. The case provides for payment 60 days after delivery.

2. The list [has](#) a total of all transactions that are reimbursable and have not been paid to the reporting activity.

E. FMS Voucher Backup for Payment for Accounts Payable. The FMS Voucher Backup for Payment of Accounts Payable listing represents the amount paid to the reporting activity per the Command Pay List (see [paragraph 080801.A of this chapter](#)) by country, IA, and reporting activity.

F. FMS Accounts Payable. Detailed payable records are only maintained in installation level systems and, therefore, can be aged only at the installation level. Monitoring payables and assuring specific vendors are paid promptly is a function of the installation level accounting activity. DFAS [SCA](#), however, should validate general ledger account [balances](#) to payables reported to DIFS on behalf of the IA on a monthly basis.

080802. Reject Codes. The delivery transactions listed on the FMS IA PRTR (see [paragraph 080801.C of this chapter](#)) contain reject codes that did not process to the FMS Command Pay List. Reports with reject codes shall be researched and [delivery transactions must be reprocessed](#) within 30 days. DFAS [SCA](#) will maintain a control file of outstanding rejected transactions, which shall be cleared once corrected transactions are resubmitted and [reprocessed](#). DFAS [SCA](#) will [send](#) copies of the control file to the respective IAs.

080803. Reconciling Reports. When reconciling reimbursable delivery transactions to the amounts reimbursed, the following steps shall be taken:

A. Verify that the voucher backup equals the amount on the check and the FMS Command Pay List. If amounts are not equal, contact DFAS **SCA** to reconcile differences.

B. Determine:

1.	Total Reimbursable Deliveries Reported (Transaction Input)	\$ _____
2.	Total Amount Reimbursed (Command Pay List/Check)	\$ _____
	Less Add-Ons (Command Pay List)	
	Less DFAS SCA Inputs (IA Register)	
	Subtotal reported deliveries processed	\$ _____
	Plus Accounts Payable (A/P List)	
	Plus Rejected Items (IA Register)	\$ _____
	Reconciling Total	\$ _____

080804. Reporting Examples

A. Table 8-25 of this chapter shows the elements of the FICS transaction format for the reporting of the physical deliveries of articles and performance of services. FICS requires a TCN, action code, and interfund bill number in the delivery transaction to provide accountability control. The document identifier is modified to differentiate between input and feedback. This report of delivery submitted through FICS to DIFS will have a document identifier of NAI. Every NAI transaction received in DIFS is fed back thru FICS with a document identifier of NAF. All transactions include transaction reply codes (TRC). If the transaction is rejected, up to five reject codes that identify error conditions are provided. Rejects are suspended and controlled by TCN. This information is internal and its only use is to assure accountability control of the transactions. The DFAS SCA process compresses the NAI and other "N" delivery transactions down to an 80 character format so they can be processed in DIFS. The delivery transaction combines financial information with logistics information and is reflected in column 9 of the DD Form 645 FMS Billing Statement. The delivery transaction is also itemized as an FKA or FKB transaction on the FMS purchaser's Delivery Listing. The additional information in FICS is not included in the report to the FMS purchaser. Examples of the FMS Billing Statement and the FMS Delivery Listing are in Tables 8-1 and 8-2 of this chapter.

B. Other expanded formats, not shown here, correspond to other delivery transaction formats such as the SDR actions and the Report of Actual Costs. Detailed procedures and instructions concerning these various formats are available when preparing the FICS Interface Document.

FOREIGN MILITARY SALES BILLING STATEMENT (DD FORM 645) EXAMPLE

FOREIGN MILITARY SALES BILLING STATEMENT				UNITED STATES OF AMERICA DEPARTMENT OF DEFENSE/ARMY				
1. TO: BANDARIA ARMY		2. THIS IS A BILLING STATEMENT BASED ON CASH REQUIREMENTS. PAYMENT IS DUE BY 11 MAR 15		3. STATEMENT NUMBER: 10-12NA		4. FOR PERIOD ENDED: 10 DEC 31		5. DATE PREPARED: 11 JAN 05
CASE IDENTIFICATION AND DELIVERY STATUS				FINANCIAL STATUS				
6. CASE & ITM NBR	7. TOTAL VALUE ORDERED	8. CUMULATIVE DELIVERY COSTS END PRIOR PERIOD	9. CURRENT PERIOD DELIVERY COSTS (ATTACHMENT 1)	10. CUMULATIVE DELIVERY COSTS & WORK IN PROCESS	11. FORECASTED REQUIREMENTS (NOTE A)	12. TOTAL FINANCIAL REQUIREMENTS	13. CUMULATIVE PAYMENTS RECEIVED	14. AMOUNT DUE AND PAYABLE
CXY	001	100,000.00	50,000.00	10,000.00	60,000.00			
		Automotv supp and eqp pts						
	L6A	2,500.00	1,250.00	250.00	1,500.00			
		Administrative fee						
	LOO	4,000.00	2,000.00	200.00	2,200.00			
		Accessorial Costs						
CASE TOTAL	106,500.00	53,250.00	10,450.00	63,700.00	31,000.00	94,700.00	70,000.00	24,700.00
*URA	001	2,000.00	2,000.00		2,000.00			
		Instruments and Lab Eqp						
	L6A	75.00	75.00		75.00			
		Administrative fee						
	LOO	100.00	100.00		100.00			
		Accessorial Costs						
CASE TOTAL	2,175.00	2,175.00		2,175.00		2,175.00	2,175.00	
URK	001	60,000.00	14,900.00	15,100.00	30,000.00			
		Armament Sys						
	002	10,000.00	3,844.50	1,155.50	5,000.00			
		Supp Eqp						
	L6A	1,750.00	468.61	406.39	875.00			
		Administrative fee						
	LOO	625.00	270.47	150.70	421.17			
		Accessorial Costs						
	WIP				13,978.83			
		Work in process						
CASE TOTAL	72,375.00	19,483.58	16,812.59	50,275.00	8,550.00	58,825.00	50,450.00	8,375.00

DD FORM 645 (NOV 87) PREVIOUS EDITIONS ARE OBSOLETE(Q)

FOREIGN MILITARY SALES BILLING STATEMENT				UNITED STATES OF AMERICA DEPARTMENT OF DEFENSE/ARMY				
1. TO: BANDARIA ARMY		2. THIS IS A BILLING STATEMENT BASED ON CASH REQUIREMENTS. PAYMENT IS DUE BY 11 MAR 15		3. STATEMENT NUMBER: 10-12NA		4. FOR PERIOD ENDED: 10 DEC 31		5. DATE PREPARED: 11 JAN 05
CASE IDENTIFICATION AND DELIVERY STATUS				FINANCIAL STATUS				
6. CASE & ITM NBR	7. TOTAL VALUE ORDERED	8. CUMULATIVE DELIVERY COSTS END PRIOR PERIOD	9. CURRENT PERIOD DELIVERY COSTS (ATTACHMENT 1)	10. CUMULATIVE DELIVERY COSTS & WORK IN PROCESS	11. FORECASTED REQUIREMENTS (NOTE A)	12. TOTAL FINANCIAL REQUIREMENTS	13. CUMULATIVE PAYMENTS RECEIVED	14. AMOUNT DUE AND PAYABLE
BILL TOTAL	181,050.00	74,908.58	27,262.59	116,150.00	39,550.00	155,700.00	122,625.00	33,075.00
REVIEW PROCESS				EXPLANATORY NOTES				
SIGNATURE				NOTE A: THE TERMS OF THE U.S. PUBLIC LAW, THE ARMS EXPORT CONTROL ACT, REQUIRE THE DEPARTMENT OF DEFENSE TO COLLECT PAYMENTS FROM FOREIGN PURCHASERS IN ADVANCE OF THE TIME THAT DOD INCURS COSTS ON THE PURCHASER'S BEHALF. THEREFORE, THIS BILLING STATEMENT REQUESTS PAYMENT OF MONIES THAT ARE ANTICIPATED TO BE EXPENDED BETWEEN THE TIME THIS BILLING STATEMENT IS PAID AND THE FOLLOWING BILLING STATEMENT IS PAID.				
ANALYST: _____								
BRANCH CHIEF: _____								
QUALITY ASSURANCE: _____				* DENOTES CASES CLOSED DURING THE CURRENT PERIOD.				
AUTHENTICATION				PAYMENT INSTRUCTIONS				
SIGNATURE				YOUR PAYMENTS MAY BE MADE BY USING EITHER CHECKS OR WIRE TRANSFER PROCEDURES. WIRE TRANSFERS ARE PREFERRED AND SHOULD BE SENT TO THE FEDERAL RESERVE BANK OF NEW YORK, WITH THE FOLLOWING IDENTIFICATION: TREAS NYC (00033901), DFAS-JAX/IN, ABA #021030004. CHECK MADE PAYABLE TO - U.S. TREASURY, SHOULD BE IN U.S. DOLLARS AND FORWARDED DIRECTLY TO: DFAS, 3801 CENTER COLLECTIONS, DFAS-JAX/IN P.O. BOX 269490, INDIANAPOLIS, IN 46226-9490 USA				
OFFICE OF THE DEPUTY DIRECTOR FOR SECURITY ASSISTANCE DEFENSE FINANCE AND ACCOUNTING SERVICE - INDIANAPOLIS DD FORM 645 (NOV 87) PREVIOUS EDITIONS ARE OBSOLETE(Q)								

Table 8-1 Foreign Military Sales Billing Statement (DD Form 645) Example

FOREIGN MILITARY SALES BILLING STATEMENT (DD FORM 645) EXAMPLE

FOREIGN MILITARY SALES BILLING STATEMENT				UNITED STATES OF AMERICA DEPARTMENT OF DEFENSE/ARMY				
1. TO: BANDARIA ARMY		2. THIS IS A FINAL STATEMENT OF ACCOUNT.		3. STATEMENT NUMBER: 10-12NA		4. FOR PERIOD ENDED: 10 DEC 31		5. DATE PREPARED: 11 JAN 05
CASE IDENTIFICATION AND DELIVERY STATUS				FINANCIAL STATUS				
6. CASE & ITM NBR	7. TOTAL VALUE ORDERED	8. CUMULATIVE DELIVERY COSTS END PRIOR PERIOD	9. CURRENT PERIOD DELIVERY COSTS (ATTACHMENT 1)	10. CUMULATIVE DELIVERY COSTS & WORK IN PROCESS	11. FORECASTED REQUIREMENTS (NOTE A)	12. TOTAL FINANCIAL REQUIREMENTS	13. CUMULATIVE PAYMENTS RECEIVED	14. AMOUNT DUE AND PAYABLE
*URA 001	2,000.00 Instruments and Lab Eq	2,000.00		2,000.00				
	75.00	75.00		75.00				
L6A	Administrative fee 100.00	100.00		100.00				
LOO	Accessorial Costs							
CASE TOTAL	2,175.00	2,175.00		2,175.00		2,175.00	2,175.00	

DD FORM 645 (NOV 87) PREVIOUS EDITIONS ARE OBSOLETE(Q)

Notice in block 2 that this is a final bill after the case was closed in that quarter. This page shows the case information and case total. The next page shows the bill total and explanatory notes.

Table 8-1 Foreign Military Sales Billing Statement (DD Form 645) Example (Continued)

FOREIGN MILITARY SALES BILLING STATEMENT (DD FORM 645) EXAMPLE

FOREIGN MILITARY SALES BILLING STATEMENT				UNITED STATES OF AMERICA DEPARTMENT OF DEFENSE/ARMY				
1. TO BANDARIA ARMY		2. THIS IS A FINAL STATEMENT OF ACCOUNT.		3. STATEMENT NUMBER: 10-12NA		4. FOR PERIOD ENDED: 10 DEC 31		5. DATE PREPARED: 11 JAN 05
CASE IDENTIFICATION AND DELIVERY STATUS				FINANCIAL STATUS				
6. CASE & ITM NBR	7. TOTAL VALUE ORDERED	8. CUMULATIVE DELIVERY COSTS END PRIOR PERIOD	9. CURRENT PERIOD DELIVERY COSTS (ATTACHMENT 1)	10. CUMULATIVE DELIVERY COSTS & WORK IN PROCESS	11. FORECASTED REQUIREMENTS (NOTE A)	12. TOTAL FINANCIAL REQUIREMENTS	13. CUMULATIVE PAYMENTS RECEIVED	14. AMOUNT DUE AND PAYABLE
BILL TOTAL	2,175.00	2,175.00		2,175.00		2,175.00	2,175.00	
REVIEW PROCESS				EXPLANATORY NOTES				
SIGNATURE				ONCE FINAL STATEMENTS/BILLINGS HAVE BEEN SENT FOR AN FMS CASE, NO SUBSEQUENT ADJUSTMENT OF SUCH BILLINGS, UPWARD OR DOWNWARD, IS AUTHORIZED, EXCEPT UNDER THE FOLLOWING INSTANCES: A. DISCOVERY OF PATENT ERRORS SUCH AS OBVIOUS ERRORS IN ADDITION OR MULTIPLICATION, UNAUTHORIZED DEVIATIONS FROM DOD FINANCIAL POLICY, OR COMPUTER ERRORS IN ESTABLISHING UNIT PRICES. B. TO PROVIDE CREDITS FOR DISCREPANCY REPORTS SUBMITTED BY THE PURCHASER IN ACCORDANCE WITH THE STANDARD TERMS AND CONDITIONS OF THE UNITED STATES OF AMERICA LETTER OF OFFER AND ACCEPTANCE. C. DISCOVERY BY THE UNITED STATES THAT IT HAS SHIPPED AN ITEM OR RENDERED A SERVICE FOR A CASE BUT HAS FAILED TO SUBMIT A BILL. D. DISCOVERY BY THE UNITED STATES THAT THE FINAL PRICE PAID TO A U.S. CONTRACTOR FOR AN ITEM PROVIDED IN ACCORDANCE WITH SECTION 22 OF THE ARMS EXPORT CONTROL ACT IS DIFFERENT FROM THE FINAL AMOUNT BILLED FOR THAT ITEM.				
ANALYST: _____								
BRANCH CHIEF: _____								
QUALITY ASSURANCE: _____								
AUTHENTICATION								
SIGNATURE								
OFFICE OF THE DEPUTY DIRECTOR FOR SECURITY ASSISTANCE DEFENSE FINANCE AND ACCOUNTING SERVICE - INDIANAPOLIS DD FORM 645 (NOV 87) PREVIOUS EDITIONS ARE OBSOLETE(Q)								

FOREIGN MILITARY SALES BILLING STATEMENT				UNITED STATES OF AMERICA DEPARTMENT OF DEFENSE/ARMY				
1. TO BANDARIA ARMY		2. THIS IS A FINAL STATEMENT OF ACCOUNT.		3. STATEMENT NUMBER: 10-12NA		4. FOR PERIOD ENDED: 10 DEC 31		5. DATE PREPARED: 11 JAN 05
CASE IDENTIFICATION AND DELIVERY STATUS				FINANCIAL STATUS				
6. CASE & ITM NBR	7. TOTAL VALUE ORDERED	8. CUMULATIVE DELIVERY COSTS END PRIOR PERIOD	9. CURRENT PERIOD DELIVERY COSTS (ATTACHMENT 1)	10. CUMULATIVE DELIVERY COSTS & WORK IN PROCESS	11. FORECASTED REQUIREMENTS (NOTE A)	12. TOTAL FINANCIAL REQUIREMENTS	13. CUMULATIVE PAYMENTS RECEIVED	14. AMOUNT DUE AND PAYABLE
BILL TOTAL	2,175.00	2,175.00		2,175.00		2,175.00	2,175.00	
REVIEW PROCESS				EXPLANATORY NOTES				
SIGNATURE				ONCE FINAL STATEMENTS/BILLINGS HAVE BEEN SENT FOR AN FMS CASE, NO SUBSEQUENT ADJUSTMENT OF SUCH BILLINGS, UPWARD OR DOWNWARD, IS AUTHORIZED, EXCEPT UPON THE DISCOVERY BY THE UNITED STATES THAT THE FINAL PRICE PAID TO A U.S. CONTRACTOR FOR AN ITEM PROVIDED IN ACCORDANCE WITH SECTION 22 OF THE ARMS EXPORT CONTROL ACT IS SIGNIFICANTLY DIFFERENT FROM THE FINAL AMOUNT BILLED FOR THAT ITEM.				
ANALYST: _____								
BRANCH CHIEF: _____								
QUALITY ASSURANCE: _____								
AUTHENTICATION								
SIGNATURE								
OFFICE OF THE DEPUTY DIRECTOR FOR SECURITY ASSISTANCE DEFENSE FINANCE AND ACCOUNTING SERVICE - INDIANAPOLIS DD FORM 645 (NOV 87) PREVIOUS EDITIONS ARE OBSOLETE(Q)								

Table 8-1 Foreign Military Sales Billing Statement (DD Form 645) Example (Continued)

FOREIGN MILITARY SALES DELIVERY LISTING

FMS DELIVERY LISTING										FOR PERIOD ENDED: 10 DEC 31		PAGE 1				
										DATE PREPARED: 11 JAN 05						
COUNTRY: BANDARIA			STATEMENT NUMBER: 10-12NA					U.S. DEPT/AGENCY: ARMY								
SERVICE: ARMY			CASE: URK ITEM NBR 002													
ARTICLE/SERVICES TRANSACTIONS																
DOC ID	RIC	PRC CD	STOCK NUMBER	UNIT ISSUE	QUAN SHIP	DOCUMENT NUMBER	DOC SFX	SUPL ADRS	M S	ARC	ACCT DATE	TBC	DSC	DATE SHIP	UNIT PRICE	EXTENDED VALUE
FKA	B14	A	C0001BDURK	EA	SCR	BBDC4421009004		BZZURK	G	CB	1010	A	AB	2140	70.00	350.00 CR
FKA	B14	E	493000926123400	EA	10	BBDC4421009001		BZZURK	F		1010	G	AB	2250	120.55	1,205.50
FKA	S9C	A	473000016267800	EA	2	BBDC4221009009		BZZURK	G		1011	A	AB	2280	50.00	100.00
													ITM NBR/DSC SUBTOTAL:		955.50	
FKA	B14	A	CONTRACT ADM	XX	1	BBD00000005330		URK			1011	D	BD	2330	2.96	2.96
													ITM NBR/DSC SUBTOTAL:		2.96	
FKA	B14	A	493000928111100	EA	1	BBDC442100910		BZZURK			1011	D	DC	2281	197.04	197.04
													ITM NBR/DSC SUBTOTAL:		197.04	
ADMINISTRATIVE/ACCESSORIAL TRANSACTIONS																
DOC ID	GENERIC CODE	COST DESCRIPTION		DOCUMENT NUMBER	ARC	ACTG DATE	TYPE OF COST	PERCENT FACTOR	TOTAL VALUE APPLIED		ADMIN/ACSRL COST					
FKC	L6A	ADMIN COSTS		BBD		1010	COMPUTED	2.50	1,205.50		30.13					
FKC	L6A	ADMIN COSTS		BBD		1011	COMPUTED	2.50	300.00		7.50					
FKD	L6A	ADMIN COSTS		BBD		1010	COMPUTED	2.50	350.00 CR		8.75 CR					
FKE	L1C	AIR TRANS		BBD		1010	COMPUTED	6.00	1,205.50		72.33					
FKE	L1F	OS INLAND		BBD		1010	COMPUTED	3.00	1,205.50		36.17					
FKE	L2B	CONUS PORT		BBD		1010	COMPUTED	2.50	1,205.50		30.14					
FKE	L2C	OS PORT		BBD		1010	COMPUTED	1.00	1,205.50		12.06					

FMS DELIVERY LISTING										FOR PERIOD ENDED: 10 DEC 31		PAGE 2	
										DATE PREPARED: 11 JAN 05			
COUNTRY: BANDARIA			STATEMENT NUMBER: 10-12NA					U.S. DEPT/AGENCY: ARMY					
SERVICE: ARMY			CASE: URK ITEM NBR 002										
SUMMARY OF DELIVERY COSTS													
										TOTAL COSTS			
FKA ARTICLES/SERVICE COSTS										1,505.50			
FKB ARTICLES/SERVICE COSTS										350.00 CR			
NET TOTAL OF ARTICLES/SERVICES COSTS										1,155.50			
										ACTUAL COSTS		COMPUTED COSTS	
FKC ADMINISTRATIVE COSTS										0.00		37.63 37.63	
FKD ADMINISTRATIVE COSTS										0.00		8.75 CR 8.75 CR	
NET TOTAL OF ADMINISTRATIVE COSTS										0.00		28.88 28.88	
FKE ACCESSORIAL COSTS													
L1C AIR TRANSPORTATION										0.00		72.33 72.33	
L1F INLAND TRANSPORTATION										0.00		36.17 36.17	
L2B CONUS PORT HANDLING										0.00		30.14 30.14	
L2C OVERSEAS PORT HANDLING										0.00		12.06 12.06	
NET TOTAL OF ACCESSORIAL COSTS												150.70	
TOTAL DELIVERY COSTS												1,335.08	

Table 8-2 Foreign Military Sales Delivery Listing

MATERIEL/SERVICE TRANSACTION¹

<u>Transaction Position</u>	<u>Field Contents</u>
1-3	Document Identifier Code ²
4-6	Routing Identifier Code
7	Price Code
8-22	Stock or Part Number/SRD Response/Narrative Description
23-24	Unit of Issue
25-29	Quantity Shipped ³
30-43	Document Number
44	Suffix Code
45-50	Supplemental Address
51	Mode of Shipment
52-53	Adjustment Reply Code
54-57	Accounting Date (numeric year and month in which processed at DFAS SCA)
58	Transportation Bill Code (second position of original code)
59-60	Delivery Source Code
61-64	Date Shipped
65-73	Extended Value ³
74-80	Unit Price ⁴
81-83	Line Item Number
84	Cost Identification Code
85	In-Country Service

¹ The majority of data in the Transaction is perpetuated from the delivery transaction (see section 0804 of this [chapter](#)).

² Document identifier code will be FKA for debits, FKB for credits, and FKG for reply to [FMS purchaser](#) requests for adjustments (see section 0803 of this [chapter](#)). FKG Transactions may [have](#) either debit or credit values.

³ A credit value is indicated by an “X” in last position.

⁴ For items which the unit price exceeds \$99,999.99 or which does not calculate to an even number with no remainder, the unit price field will be blank, with a hyphen in positions 78 and 80. When the extended value is greater than \$9,999,999.99, the unit price field will be blank with a hyphen in [last](#) position, and the extended value field will [have](#) only whole dollars.

Table 8-3 Materiel/Service Transaction

TRAINING TRANSACTION

<u>Transaction Position</u>	<u>Field Contents</u>
1-3	Document Identifier Code (FKA, FKB)
4-6	Routing Identifier Code
7	Price Code (normally "A")
8-22	Course Number of Brief Description ¹
23-24	Unit of Issue (normally "XX")
25-29	Quantity (normally absolute value of 1)
30-43	Document Number (normally has zeros in positions 33-35 and ITO date and/or number positions 36-43)
44	Suffix Code or Blank
45-50	Supplemental Address (normally has zeros in positions 46-47)
51-53	Blank or Zero
54-57	Accounting Date
58	Normally Blank
59-60	Delivery Source Code
61-64	Course Commencement Date or Blank
65-73	Extended Value (cost involved with training)
74-80	Unit Price (normally same as extended value)
81-83	Line Item Number
84	Cost Identification Code
85	In-Country Service

¹ In "Course Number of Brief Description" enter the training course number; e.g., WCN0270AB123456. For associated costs (e.g. medical), enter the description of the service (abbreviated, as necessary) in last 7 positions (e.g., WCN0270AMEDICAL).

Table 8-4 Training Transaction

ADMINISTRATIVE TRANSACTION

<u>Transaction Position</u>	<u>Field Contents</u>
1-3	Document Identifier Code (FKC for debits, FKD for credits)
4-6	Routing Identifier Code of activity which reported materiel/services to which administrative costs apply
7	Blank
8-19	Contains constant "ADM COST," left justified
20-29	Value of which cost applies, if applicable
30	U.S. Implementing Agency Code
31-32	FMS Country Code
33-44	Blank
45	FMS Country Service
46-47	Blank
48-50	FMS Case Designator
51	Blank
52-53	Adjustment Reply Code, if applicable
54-57	Accounting Date
58-60	Generic Code (L6A)
61-64	Blank
65-73	Value of Administrative Cost
74-80	Percentage rate used, if applicable
81-83	Line Item Number
84	Cost Identification Code
85	In-Country Service

Table 8-5 Administrative Transaction

ACCESSORIAL/ADDITIONAL COST TRANSACTION

<u>Transaction Position</u>	<u>Field Contents</u>
1-3	Document Identifier Code (FKE for debits, FKF for credits)
4-6	Routing Identifier Code of activity which reported materiel/services to which accessorial costs apply
7	Blank
8-19	Generic Short Title as outlined in paragraph 080205.E.2 of this chapter , e.g., CONUS TRANS.
20-29	Value to which cost applies, if applicable
30	U.S. Implementing Agency Code
31-32	FMS Country Code
33-34	Blank
45	FMS Country Service
46-47	Blank
48-50	FMS Case Designator
51	Blank
52-53	Adjustment Reply Code, if applicable
54-57	Accounting Date
58-60	Generic Code for type of cost as prescribed by the Security Assistance Management Manual (SAMM)
61-64	Blank
65-73	Value of Accessorial Cost
74-80	Percentage rate used, if applicable
81-83	Line Item Number
84	Cost Identification Code
85	In-Country Service

Table 8-6 Accessorial/Additional Cost Transaction

FOREIGN MILITARY SALES REPLY LISTING
TO PURCHASER REQUESTS FOR ADJUSTMENTS

FMS REPLY LISTING TO PURCHASER REQUESTS FOR ADJUSTMENTS															
COUNTRY: BANDARIA											FOR PERIOD ENDED: 10 DEC 31				
SERVICE: ARMY											DATE PREPARED: 11 JAN 05				
											STATEMENT NUMBER: 10-12NA				
											U.S. DEPT/AGENCY: ARMY				
DOC ID	PRC RIC	ROID CD	SERIAL NUMBER	UNIT ISSUE	QUAN SHIP	DOCUMENT NUMBER	DOC SFX	SUPL ADRS	M S	ARC	ACCT DATE	TBC	DSC	UNIT PRICE	EXTENDED VALUE
CASE: XIL RSN:001															
FKG	BY7	A	WZ001500Y616586	EA	4CR	BBDK443361A426		BZ2XIL		CB	1012	D	AB	70.43	281.72CR
CASE: XIU RSN:002															
FKG	591	A	534001016767100	EA	800CR	BBDK443361B158		BZ2XIU		CB	1010	D	AB	1.50	1200.00CR

Table 8-7 Foreign Military Sales Reply Listing to Purchaser Request for Adjustments

DELIVERY TRANSACTION EXAMPLE OF CIVILIAN PERSONNEL SERVICES¹

100 Hours of Civilian Effort (GS-12) At Navy Installation in January 2010

Transaction Code	N
Document Number	PBDQ2010300018
Monitor	V
Price Code	A
Stock/Part Number	Service00000000
Unit Of Issue	XX
Quantity Delivered	00000
Suffix Code	Blank
Supplemental Address	PA2ARK
Delivery Source Code	BD ²
Reimbursement Code	S ³
Port Of Embarkation	Blank
Transportation Bill Code	Blank
DWCF code	Blank
Date Shipped	110131
Item Number	A01
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0002,875.80 ⁴
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

³ Reimbursement codes may be D, R, or S. See [Chapter 7](#), Table 7-1 of this volume for distribution of funds.

⁴ Comma and decimal point added for clarity are not included in delivery transactions. See Chapter 7, Figure 7-1 of this volume for computation of extended value.

* Table 8-8 Delivery Transaction Example of Civilian Personnel Services

**DELIVERY TRANSACTION EXAMPLE OF NON-EXCESS DWCF/REPAIR PART
FROM STOCK TO CLSSA PURCHASER¹**

Transaction Code	N
Document Number	PBDJ4V02880002
Monitor	V
Price Code	A
Stock/Part Number	492100042443500
Unit Of Issue	Ea
Quantity Delivered	00001
Suffix Code	Blank
Supplemental Address	PA2KBM
Delivery Source Code	AA ²
Reimbursement Code	S ³
Port Of Embarkation	Blank
Transportation Bill Code	B
DWCF code	2
Date Shipped	110110
Item Number	001
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0000500.00 ⁴
Mode Of Shipment	5
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

³ Reimbursement codes for sales from stock may be D, I, R, or S.

⁴ Decimal point added for clarity is not included in delivery transactions. See [Chapter 7, Figure 7-3](#) of this volume for computation of extended value.

*** Table 8-9 Delivery Transaction Example of Non-Excess DWCF/Repair Part from Stock to CLSSA Purchaser**

**DELIVERY TRANSACTION EXAMPLE OF NON-EXCESS PRINCIPAL OR MAJOR
ITEM FROM STOCK NOT TO BE REPLACED¹**

Transaction Code	N
Document Number	DBD00211950057
Monitor	N
Price Code	A ²
Stock/Part Number	F4E660312000000
Unit Of Issue	Ea
Quantity Delivered	00001
Suffix Code	Blank
Supplemental Address	DOOSKA
Delivery Source Code	AG ³
Reimbursement Code	S ⁴
Port Of Embarkation	Blank
Transportation Bill Code	L ⁵
DWCF code	Blank
Date Shipped	110714
Item Number	SKB
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0029,000.00 ⁶
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See paragraph 080402.E of this chapter for price codes.

³ See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

⁴ Reimbursement code may be R or S.

⁵ See Table 8-21 of this chapter for an example of reporting actual transportation.

⁶ Comma and decimal point added for clarity are not included in delivery transactions. See [Chapter 7](#), Figure 7-3 of this volume for computation of extended value.

*** Table 8-10 Delivery Transaction Example of Non-Excess Principal or Major Item from
Stock Not To Be Replaced**

**DELIVERY TRANSACTION EXAMPLE OF NON-EXCESS PROCUREMENT
FUNDED ITEM FROM INVENTORY TO BE REPLACED¹**

Transaction Code	N
Document Number	DBDB4Z03625001
Monitor	P
Price Code	A ²
Stock/Part Number	173000114030400
Unit of Issue	Ea
Quantity Delivered	00001
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	AE ³
Reimbursement Code	S ⁴
Port of Embarkation	A
Transportation Bill Code	D
DWCF code	Blank
Date Shipped	101231
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0051,000.00 ⁵
Mode of Shipment	Q
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See paragraph 080402.E of this chapter.

³ See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

⁴ Reimbursement code may be R or S.

⁵ Comma and decimal point added for clarity are not included in delivery transactions. See [Chapter 7, Figure 7-3](#) of this volume for computation of extended value.

*** Table 8-11 Delivery Transaction Example of Non-Excess Procurement Funded Item from Inventory to Be Replaced**

DELIVERY TRANSACTION EXAMPLE OF SALE OF AN EXCESS SHIP^{1,2}

Transaction Code	N
Document Number	PBDP4Z00595001
Monitor	V
Price Code	A
Stock/Part Number	EXOUSSOMCKEA
	NOO
Unit Of Issue	Ea
Quantity Delivered	00001
Suffix Code	Blank
Supplemental Address	PXWSCC
Delivery Source Code	AK ³
Reimbursement Code	S ⁴
Port Of Embarkation	Blank
Transportation Bill Code	D
DWCF code	Blank
Date Shipped	101009
Item Number	G01
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	3,800,000.00 ⁵
Mode Of Shipment	9
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² This excess transaction is representative of other categories of items sold as excess.

³ See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

⁴ Reimbursement codes may be R or S.

⁵ Comma and decimal point added for clarity are not included in delivery transactions. See [Chapter 7, Figure 7-5](#) of this volume for computation of extended value.

*** Table 8-12 Delivery Transaction Example of Sale of an Excess Ship**

**DELIVERY TRANSACTION EXAMPLE OF DELIVERY FROM NEW
PROCUREMENT¹**

(ESTIMATED PRICE - DEBIT)

Transaction Code	N
Document Number	DBDC4Z01705060
Monitor	L
Price Code	E
Stock/Part Number	702501068109600
Unit Of Issue	Ea
Quantity Delivered	00020
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	DD ²
Reimbursement Code	N ³
Port Of Embarkation	Blank
Transportation Bill Code	D
DWCF code	Blank
Date Shipped	101205
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	1,091,813.00 ^{4,5}
Mode Of Shipment	9
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

³ This is a non-cash transaction which liquidates previously reported progress payments. See Tables 8-16 through 8-19 of this chapter.

⁴ Comma and decimal point added for clarity are not included in delivery transactions. See [Chapter 7](#), Figure 7-10 of this volume for computation of extended value.

⁵ For delivered values that represent delivery of unliquidated obligations, the extended value must include the CAS surcharge amount. See paragraph 080404.A of this chapter. In the absence of better estimates, use the Value from the LOA for this delivery at estimated value.

*** Table 8-13 Delivery Transaction Example of Delivery from New Procurement (Estimated Price – Debit)**

**DELIVERY TRANSACTION EXAMPLE OF DELIVERY FROM NEW
PROCUREMENT¹**

(ESTIMATED PRICE - CREDIT)

Transaction Code	N
Document Number	DBDC4Z01705060
Monitor	L
Price Code	E
Stock/Part Number	702501068109600
Unit Of Issue	Ea
Quantity Delivered	00020 ²
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	DD ³
Reimbursement Code	N ⁴
Port Of Embarkation	Blank
Transportation Bill Code	D
DWCF code	Blank
Date Shipped	101205
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	1,091,813.00 ^{2,5,6}
Mode Of Shipment	9
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² The last position is a credit character. This is the “credit” delivery report which reverses the previously reported delivery at an estimated price in Table 8-13 of this chapter. The actual price of the delivery transaction is shown in Table 8-15 of this chapter. Except for the “credit character in the last position”, this is a “mirror image” of the debit transaction.

³ See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

⁴ This is a non-cash transaction which liquidates previously reported progress payments. See Tables 8-16 through 8-19 of this chapter.

*** Table 8-14 Delivery Transaction Example of Delivery from New Procurement (Estimated Price – Credit)**

**DELIVERY TRANSACTION EXAMPLE OF DELIVERY FROM NEW
PROCUREMENT¹
(ESTIMATED PRICE - CREDIT)**

⁵ Comma and decimal point added for clarity are not included in delivery transactions. See [Chapter 7](#), Figure 7-10 of this volume for computation of extended value.

⁶ For delivered values that represent delivery of unliquidated obligations, the extended value must include the CAS surcharge amount. See paragraph 080404.A of this chapter.

*** Table 8-14 Delivery Transaction Example of Delivery from New Procurement (Estimated Price – Credit) (Continued)**

**DELIVERY TRANSACTION EXAMPLE OF DELIVERY FROM NEW
PROCUREMENT¹
(ACTUAL PRICE)**

Transaction Code	N
Document Number	DBDC4Z01705060
Monitor	L
Price Code	A
Stock/Part Number	702501068109600
Unit Of Issue	Ea
Quantity Delivered	00020
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	DD ²
Reimbursement Code	N ³
Port Of Embarkation	Blank
Transportation Bill Code	D
DWCF code	Blank
Date Shipped	101205
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	1,091,813.00 ^{4,5}
Mode Of Shipment	9
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

³ This is a non-cash transaction which liquidates previously reported progress payments. See Tables 8-16 through 8-19 of this chapter.

⁴ Comma and decimal point added for clarity are not included in delivery transaction. See [Chapter 7](#), Figure 7-10 of this volume for computation of extended value. In this example, it is assumed that the final actual and estimated prices are the same.

⁵ For delivered values that represent delivery of unliquidated obligations, the extended value must include the CAS surcharge amount. See paragraph 080404.A of this chapter.

*** Table 8-15 Delivery Transaction Example of Delivery from New Procurement
(Actual Price)**

DELIVERY TRANSACTION EXAMPLE OF PROGRESS PAYMENT TO A CONTRACTOR¹

Transaction Code	N
Document Number	DBDC4Z01705050
Monitor	L
Price Code	N ²
Stock/Part Number	ProgressPayment
Unit Of Issue	XX
Quantity Delivered	00000
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	DE ³
Reimbursement Code	D
Port Of Embarkation	Blank
Transportation Bill Code	Blank
DWCF code	Blank
Date Shipped	100719
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0040,000.00 ^{4,5}
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² This code identifies this as a payment to a contractor for purposes of computing CAS.

³ See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

⁴ Comma and decimal point shown for clarity are not included in delivery transactions.

⁵ This example represents one of a series of payments that would be made to a defense contractor in support of the contract priced in accordance with [Chapter 7](#) of this volume. The Cumulative total of these payments should equal contract value.

*** Table 8-16 Delivery Transaction Example of Progress Payment to a Contractor**

DELIVERY TRANSACTION EXAMPLE OF PROGRESS PAYMENT NON-RECURRING COSTS¹

Transaction Code	N
Document Number	DBDC4Z01705070
Monitor	L
Price Code	A
Stock/Part Number	NonRecurring000
Unit Of Issue	XX
Quantity Delivered	00000
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	DG ²
Reimbursement Code	R ³
Port Of Embarkation	Blank
Transportation Bill Code	Blank
DWCF code	Blank
Date Shipped	101205
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0050,000.00 ^{4,5}
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

³ Reimbursement codes may be R or S. Reimbursement is earned upon physical delivery of the items.

⁴ Comma and decimal point shown for clarity are not included in the delivery transactions.

⁵ Amount billed must be consistent with amount used in the LOA.

*** Table 8-17 Delivery Transaction Example of Progress Payment Non-Recurring Costs**

**DELIVERY TRANSACTION EXAMPLE OF PROGRESS PAYMENT GOVERNMENT
FURNISHED MATERIEL FROM STOCK¹**

Transaction Code	N
Document Number	DBDC4Z01705080
Monitor	L
Price Code	A
Stock/Part Number	GFM000000000000
Unit Of Issue	XX
Quantity Shipped	00000
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	DJ ²
Reimbursement Code	S ³
Port Of Embarkation	Blank
Transportation Bill Code	Blank
DWCF code	8
Date Shipped	100530
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0025,000.00 ⁴
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report. See also [Chapter 7](#), paragraph 070407 of this volume.

³ Reimbursement codes may be D, I, R, or S.

⁴ Comma and decimal point shown for clarity are not included in the delivery transaction.

*** Table 8-18 Delivery Transaction Example of Progress Payment Government Furnished Materiel from Stock**

**DELIVERY TRANSACTION EXAMPLE OF PROGRESS PAYMENT PCH&T
APPLICABLE TO GOVERNMENT FURNISHED MATERIEL¹**

Transaction Code	N
Document Number	DBDC4Z01705090
Monitor	L
Price Code	A
Stock/Part Number	GFMPCHT00000000
Unit Of Issue	XX
Quantity Delivered	00000
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	DL ²
Reimbursement Code	R ³
Port Of Embarkation	Blank
Transportation Bill Code	Blank
DWCF code	Blank
Date Shipped	101027
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0001,813.00 ⁴
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

³ Reimbursement codes may be R or S.

⁴ Comma and decimal point shown for clarity are not included in the delivery transaction.

*** Table 8-19 Delivery Transaction Example of Progress Payment PCH&T Applicable to Government Furnished Materiel**

**DELIVERY TRANSACTION EXAMPLE OF OVERHAUL OF PURCHASER-OWNED
MATERIEL¹**

Transaction Code	N
Document Number	PDBO4401485001
Monitor	V
Price Code	A
Stock/Part Number	ENGINELVT000000
Unit Of Issue	XX
Quantity Shipped	00001
Suffix Code	Blank
Supplemental Address	DA2MAO
Delivery Source Code	BC ²
Reimbursement Code	S ³
Port Of Embarkation	Blank
Transportation Bill Code	D
DWCF code	O
Date Shipped	110226
Item Number	CO1
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0012,979.88 ⁴
Mode Of Shipment	A
Adjustment Reply Code	Blank

¹ Example does not include all fields. See Table 8-25 for current “NAI” format.

² See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

³ Reimbursement code may be R or S.

⁴ Comma and decimal point added for clarity are not included in the delivery transaction. See [Chapter 7](#), Figure 7-11 of this volume for computation of extended value.

*** Table 8-20 Delivery Transaction Example of Overhaul of Purchaser-Owned Materiel**

**DELIVERY TRANSACTION EXAMPLE OF ACTUAL BELOW-THE-LINE
TRANSPORTATION¹**

Transaction Code	N
Transaction Code	X ²
Document Number	DBD00211950057 ³
Suffix Code	Blank
Item Number	004
Monitor	N
Generic Code	L10 ⁴
Price Code	A
Stock/Part Number	TRANCOSTS00000
Amount Delivered (Extended Value)	0000325.31 ⁵
Date Shipped	110714
Supplemental Address	SKA ⁶
Unit Of Issue	Blank
Quantity Shipped	Blank
Delivery Source Code	Blank
Port Of Embarkation	Blank
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields.

² Use of the “NX” report must be approved. See paragraph 080404.C of this chapter for information on “below-the-line” transportation charges.

³ See Table 8-11 of this chapter for basic transaction which is the report of the item shipped.

⁴ Use L10 only if unable to break out cost by each applicable generic code. When using more than one generic code, use one report for each applicable code used and show the amount of cost applicable to each. Generic codes L1D, L1E and L40 will be reimbursed to the reporting activity through the command pay. All other generic codes for transportation will move the costs reported into the transportation account. Bills against that account will be submitted in accordance with paragraph 080603 of this chapter. The amount reported may not exceed \$25.00 when United Parcel Service is used as the carrier.

⁵ Decimal point is shown for clarity but is not included in the delivery transaction.

⁶ The first three positions of this field are Blank.

*** Table 8-21 Delivery Transaction Example of Actual Below-the-Line Transportation**

DELIVERY TRANSACTION EXAMPLE OF STORAGE CHARGE FOR A 2 MONTH PERIOD
(OTHER THAN FMSO AND DWCF)¹

Transaction Code	N
Document Number	BBDB430223DO14 ²
Monitor	Y
Price Code	A
Stock/Part Number	STORAGE00000000
Unit Of Issue	XX
Quantity Delivered	00000
Suffix Code	Blank
Supplemental Address	BZ4MXC
Delivery Source Code	BE
Reimbursement Code	S
Port Of Embarkation	Blank
Transportation Bill Code	Blank
DWCF code	Blank
Date Shipped	101216 ³
Item Number	003
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	000008.25 ^{4,5}
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields.

² See Table 8-10 of this chapter for basic transaction. This example shows the report required when an item is stored for two months.

³ Date commences 15 days following date of availability.

⁴ Computation based on [Chapter 7](#), paragraph 070801 of this volume follows: (\$3,300 x .00125 x 2 months = \$8.25). Decimal point shown for clarity is not included in the delivery transaction.

⁵ Reimbursement is to the [Operations](#) & [Maintenance](#) appropriation of the activity storing the item.

*** Table 8-22 Delivery Transaction Example of Storage Charge for a 2 Month Period
(Other Than FMSO and DWCF)**

DELIVERY TRANSACTION EXAMPLE OF RECOUPMENT OF INTEREST PENALTIES^{1,2}

Transaction Code	N
Document Number	DBDC4Z01705050
Monitor	1
Price Code	A
Stock/Part Number	INTERESTPENALTY
Unit Of Issue	XX
Quantity Shipped	00000
Suffix Code	Blank
Supplemental Address	DA2SKA
Delivery Source Code	DE ³
Reimbursement Code	S
Port Of Embarkation	Blank
Transportation Bill Code	Blank
DWCF code	Blank
Date Shipped	100719
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0000320.00 ⁴
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields.

² This example shows the report required when a payment to a contractor incurred a penalty under the Prompt Payment Act of 1982. See [Chapter 7](#), paragraph 070411 of this volume.

³ See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

⁴ Comma and decimal point shown for clarity are not included in the delivery transaction. Reimbursement is to the appropriation of the activity making the penalty payment.

*** Table 8-23 Delivery Transaction Example of Recoupment of Interest Penalties**

DELIVERY TRANSACTION EXAMPLE OF INTEREST ON ARREARAGES^{1,2}

Transaction Code	N
Document Number	XA1INT03653001
Monitor	X
Price Code	A
Stock/Part Number	076100EXOREXP00
Unit Of Issue	XX
Quantity Shipped	00000
Suffix Code	Blank
Supplemental Address	Blank
Delivery Source Code	EM ³
Reimbursement Code	D
Port Of Embarkation	Blank
Transportation Bill Code	Blank
DWCF code	Blank
Date Shipped	101231
Item Number	001
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0000320.00 ^{4,5}
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

¹ Example does not include all fields.

² This billing example is used to report interest on arrearages computed quarterly according to [Chapter 5](#) of this volume. Interest is charged to case designator INT and line 001 for all countries.

³ See Table 8-26 of this chapter for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

⁴ Comma and decimal point shown for clarity are not included in the delivery transaction.

⁵ Reimbursement is to miscellaneous receipt account 3210 after collection.

* Table 8-24 Delivery Transaction Example of Interest on Arrearages

**DELIVERY TRANSACTION FORMAT OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/ Position Number	FICS TRC	Edit/Validation
Document Identifier Code (DIC)	1-3	002	Must be NAI.
Transaction Control Number (TCN) Format (YYMMDDNNNNNV)	4-16	152	Must be numeric.
		152	Date must be equal to or less than current date.
		249	Version Number (V) must be "0" if Action Code is "A" (add).
		248	Version Number (V) must be 1 through 9 if Action Code is "C" (change) and must be one greater than suspense version number.
		---	Version number is edited if the Action Code is "D" (delete) or invalid.
Action Code	17	003	Must be "A", "C", or "D" A=Add; C=Change; D=Delete.
		341	If Action Code = "A" then Site Code/DIC/TCN combination cited in the transaction cannot be duplicated in the same update.
		251	If Action Code = "C" or "D" the Site Code/DIC/TCN (excluding V) combination cited in transaction must match a record resident on Positive Transaction Control (PTC) suspense file.
Document Number	18-31		
Implementing Agency (IA)	18	038	IA code invalid (DIFS Table Number 03).
Country Code (CC)	19-20	037	Country Code invalid (DIFS Table Number 02).
	21-31	342	If any position is not Alpha (A-Z) or Numeric (0-9) DIFS will overlay position with numeric zero. (Spaces are not valid.) This TRC is a management alert; the transaction will still process.

*** Table 8-25 Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service**

**DELIVERY TRANSACTION FORMAT OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/ Position Number	FICS TRC	Edit/Validation
Purchaser in Country (1)	21	---	No edit.
Delivery Term Code (DTC) (1)	22	---	Validated if Transportation Bill Code (TBC) is invalid. See TBC validation.
Type Assistance (1)	23	---	No edit.
Document number last 8 (8)			
Date of Requisition (4)	24-27	---	No edit.
Document Serial Number (4)	28-31	---	No edit.
Monitor Code	32	006	Must match DIFS Monitor Code Table Number 12 using full table key of Monitor Code and IA.
		343	Army reporting codes (IAs = B, C, E, F, M, R, V, and Z), Monitor Code must = X when Reimbursement Code = D or S.
		344	Navy reporting codes, Monitor Code must = V, C, or S.
Routing Identifier Code (RIC)	33-35	304	Must be Alpha or Numeric.
		345	If Monitor = Y and RIC = RRR, IA must = B. If not, reject without another edit on RIC.
		345	For Army reporting codes, if Monitor code not equal to Y or X, Monitor/RIC combination must match DIFS Command Pay Address Table Number 14 .
		345	For Army reporting codes, reject if Monitor Code = Y and RIC = ZZZ .
		346	For Army reporting codes, if Monitor Code = X, RIC is matched to DIFS Table Number 33 for RIC/ Monitor conversion. If not on table, reject.

* **Table 8-25 Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)**

**DELIVERY TRANSACTION FORMAT OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/ Position Number	FICS TRC	Edit/Validation
Routing Identifier Code (RIC)	33-35	345	For Air Force reporting, if IA = D and Monitor Code is not B, G, H, F, L, N, or P, Monitor/RIC must match DIFS Command Pay Address Table Number 14.
		---	For Navy reporting, no edits are performed against the DIFS Command Pay Address Table Number 14.
		330	For General Services Administration (GSA) reporting (pertains to all valid IAs), if RIC begins with G, DSC must equal EF or EG.
			All other IAs reporting Information only: If IA not = R and RIC begins with S, do not match to DIFS Command Pay Address Table Number 14.
Price Code	36	007	Must be A, E, or N.
		347	Price code and Reimbursement code cannot both = N.
		348	Price code may = N only for DSC with CAS = Y on Table 8-27 of this chapter.
National Stock Number (NSN)	37-51	342	Should be alpha or numeric (no spaces). DIFS will change special characters to zero. This TRC is a management alert; the transaction will still process.
Unit of Issue	52-53	008	Must match DIFS unit of issue Table Number 06.
Delivered Quantity	54-60	010	Must be numeric.
		349	If equal to "0", unit of issue must be "XX".

*** Table 8-25 Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)**

**DELIVERY TRANSACTION FORMAT OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/ Position Number	FICS TRC	Edit/Validation
		018	If not equal to "0", the sign of this field must agree with the sign of amount of delivered articles and services. If this field is equal to "0", there is no edit between the signs of this field and amount of delivered articles and services.
		350	Cannot exceed (without sign) 99,999.
Suffix	61	---	No edit.
Purchaser Country Military Service Code	62	---	No edit.
Option/Freight Forwarded Code	63-64	---	No edit.
Case Designator	65-67	041	Must be a valid case.
		031	Case must be in I or C status.
Delivery Source Code (DSC)	68-69	337	If DSC = EF or EG, RIC must begin with G.
		334	If DSC = CA, Case type assistance must equal U (FMSO I).
		012	If the DSC is equal to CD or DE thru DX, reject without any other edit of DSC or Reimbursement Code.
Reimbursement Code	70	013	If Reimbursement code = A, W, X, Y, or Z, reject without any other edit of reimbursement code.
		013	If IA = P and Reimbursement code = R, Monitor Code must = C. If not reject and do no other edits on the reimbursement code.

*** Table 8-25 Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)**

**DELIVERY TRANSACTION FORMAT OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/ Position Number	FICS TRC	Edit/Validation
		012	Match DSC/Reimbursement Code to the DIFS Purchaser Asset Use Table Number 27 . If combination is invalid, then match DSC to DSC Table Number 08. If DSC is invalid, reject for invalid DSC.
		013	If DSC is valid, match DIFS Reimbursement Code Table Number 22 . If reimbursement code is not on the table , reject for invalid Reimbursement Code.
		011	If both DSC and Reimbursement Code are valid, but the combination is not , reject for invalid combination.
		139	If reimbursement code = I, Interfund bill number must be present.
Port of Embarkation Code	71	---	No edit. If present and equal to "A" compute air transportation , otherwise compute ocean transportation .
Transportation Bill Code (TBC)	72	---	If TBC equals D, K, or L, do not perform any other TBC edits.
		284	If TBC equals W and DTC does not equal 6, 8, or 9 reject.
		283	If TBC equals W and DTC equals 6, 8, or 9 and there is no matching NSN on Table 35 with an effective date less than or equal to the transaction date shipped, reject.

*** Table 8-25 Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)**

**DELIVERY TRANSACTION FORMAT OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/ Position Number	FICS TRC	Edit/Validation
		285	If DTC equals 6, 8, or 9 and a NSN/date match is found, DIFS will move "W" to TBC. This TRC is a management alert; the transaction will still process.
		014	Must be on the DIFS Transportation Bill Code Table Number 28. If invalid, then check the DTC. This TRC is a management alert; the transaction will still process.
		286	If DTC not on DTC Table Number 10, reject.
DWCF Code	73	---	No edit.
Date Shipped (YYMMDD)	74-79	016	Must be valid date and less than or equal to current date.
Item number	80-82	103	Must be a valid item.
Interfund Bill Number	83-87	032	This edit is invoked only if reimbursement code = I. Interfund Bill number must be Alpha or Numeric (no special characters or embedded spaces allowed).
Amount Delivered Articles/ Services	88-102	017	Must be numeric.
		351	Amount exceeds DIFS field limitations. Reject if amount (ignoring sign) is greater than 999,999,999.99.
		356	Amount exceeds DIFS numeric limits. This amount will be changed to whole dollars for processing. Does not apply to "NX" and "R" transactions. This TRC is a management alert; the transaction will still process.

*** Table 8-25 Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)**

**DELIVERY TRANSACTION FORMAT OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/ Position Number	FICS TRC	Edit/Validation
Mode of Shipment Code	102	352	Must be Alpha, Numeric, Asterisk (*), or blank.

*** Table 8-25 Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)**

SURCHARGE MATRIX

<u>Delivery Source Code</u>	<u>Contract Administration</u> ¹	<u>Packing, Crating & Handling</u> ²	<u>Admin</u> ⁵	<u>Transportation Parcel Post</u> ^{6,7} ⁸
AA	N	N	Y	A
AB	N	N	Y	A
AC	N	N	Y	A
AD	N	N	Y	A
AE	N	Y	Y	B
AG	N	Y	Y	B
AH	N	N	Y	A
AJ	N	N	Y	A
AK	N	N	Y	B
AL	N	N	Y	B
BA	N	N	Y	N
BB	Y	N	Y	N
BC	N	N ³	Y	N ³
BD	N	N	Y	N
BE	N	N	Y	N
BF	N	N	N	N
BG	N	N	Y	N
BH	N	N	Y	N
BK	N	N	Y	N
BT	N	N	Y	N
CA	N	N	N	N
CB	N	N	Y	N
CC	N	N	Y	N
CD	N	N	N	N
DA	N	N	Y	N
DB	N	N	Y	A
DC	N	N	Y	B
DD	N	N	Y	N
DE	Y	N	Y	N
DF	N	N	Y	N
DG	N	N	Y	N
DJ	N	N	Y	N
DK	Y	N	Y	N
DL	N	N	Y	N
DX	N	N	Y	N
EE	N	N	Y	N

* Table 8-26 Surcharge Matrix

SURCHARGE MATRIX

<u>Delivery Source Code</u>	<u>Contract Administration</u> ¹	<u>Packing, Crating & Handling</u> ²	<u>Admin</u> ⁵	<u>Transportation Parcel Post</u> ^{6,7} ⁸
EF	N	Y ⁴	Y	B
EG	N	N	Y	B
EH	N	N	Y	N
EJ	N	Y	Y	Y ⁹
EK	N	N	Y	N ⁹
EL	N	N	N	N
EM	N	N	N	N
EN	N	N	Y	N
SA	N	N	Y	A
SB	N	Y	Y	B
SD	N	Y	Y	B
SE	N	N	Y	B

¹ DFAS SCA will compute CAS if price code is “N and reimbursement code is other than “N” unless statutory waiver of contract administration has been made. See paragraphs 080402.E and 080402.Q of this chapter.

² PC&H does not apply to DWCF items with ship dates after September 30, 1990.

³ Included in actual or estimated actual repair cost.

⁴ Computed standard PC&H except if RIC begins with “G.” RIC that begins with “G” will not have PC&H computed.

⁵ Administrative costs will be computed unless administrative costs have been waived pursuant to statute.

⁶ The Inland CONUS transportation charge of 3.75 percent does not apply to DWCF shipments with shipping dates after September 30, 1990. Computation for generic codes L1D and L1E for DWCF items was discontinued on items with shipping dates after September 30, 1991.

* Table 8-26 Surcharge Matrix (Continued)

SURCHARGE MATRIX

- ⁷ In this column, A refers to items furnished from DWCF. B refers to inventory items that are not shipped from DWCF. Transportation for inventory items furnished from DWCF to freight forwarders or Canada (except Newfoundland and Labrador) is included in the price. Shipments beyond that point are computed according to Table 8-27 of this chapter. Costs for items that are not furnished from DWCFs are also computed according to Chapter 7 of this volume and Table 8-28 of this chapter.
- ⁸ Transportation costs are computed using the TBC of the transaction. However, if this position is blank, transportation costs are computed using the DTC. If a DTC is not on the DTC Table, reject the transaction.
- ⁹ For DSC “EF” and “EG” when transportation is by GSA (RIC begins with “G”) and the TBC is not Blank or where the TBC is Blank and the DTC is other than “4”, the CONUS transportation add-on (generic codes L1A, L1D, and L1E) is not computed. GSA includes CONUS transportation in the price of the item.

*** Table 8-26 Surcharge Matrix (Continued)**

**TRANSPORTATION CHARGES BASED ON TRANSPORTATION BILL CODES FOR
INVENTORY ITEMS SHIPPED BY DWCF**

Transportation Bill Code	Transportation Generic Code	Percentage of Item Priced by Generic Code	Total Percentage
A	L1D Parcel Post	0.0 ^{1,2}	0.0
B	L1E Commercial Package Carriers	0.0 ^{1,2}	0.0
C	L1A CONUS L2B Port Loading L1B/L1C Ocean/Air L2C Port Unloading	0.0 ² 2.5 4.0/6.0 ³ 1.0	7.5/9.5
D	N/A	0.0	0.0
E	CONUS	0.0 ²	0.0
F	CONUS L2B L1B/L1C	0.0 ² 2.5 4.0/6.0 ³	6.5/8.5
G	CONUS L2B L1B/L1C L2C L1F OSEAS	0.0 ² 2.5 4.0/6.0 ³ 1.0 3.0	10.5/12.5
H	CONUS L2B	0.0 ² 2.5	2.5
J	L2B L1C L2C	2.5 4.0/6.0 ³ 1.0	7.5/9.5
K	L1C	N/A	Actual amount billed by AMC
L	As applicable	N/A	Actual amount computed by shipper
M	L40 Staging	3.0 ¹	3.0
N	CONUS L40 Staging	0.0 ² 3.0 ¹	3.0

* Table 8-27 Transportation Charges Based on Transportation Bill Codes for Inventory
Items Shipped by DWCF

**TRANSPORTATION CHARGES BASED ON TRANSPORTATION BILL CODES FOR
INVENTORY ITEMS SHIPPED BY DWCF**

P	CONUS	0.0 ²	6.75
	L40 Staging	3.0 ¹	
	L1A CONUS	3.75 ²	
Q	CONUS	0.0 ²	13.25/15.25
	L40 Staging	3.0 ¹	
	L1A CONUS	3.75 ²	
	L2B	2.5	
	L1B/L1C	4.0/6.0 ³	
R	CONUS	0.0 ²	17.25/19.25
	L40 Staging	3.0 ¹	
	L1A CONUS	3.75 ²	
	L2B	2.5	
	L1B/L1C	4.0/6.0 ³	
	L2C	1.0	
	L1F OSEAS	3.0	
S	CONUS	0.0 ²	9.25
	L40 Staging	3.0 ¹	
	L1A CONUS	3.75 ²	
	L2B	2.5	
U	L1D	0.0 ^{1,2}	2.5
	L2B	2.5	
V	L1D	0.0 ^{1,2}	7.5/9.5
	L2B	2.5	
	L1B/L1C	4.0/6.0 ³	
	L2C	1.0	
W	L1O	N/A	Transportation Cost Look-Up Table
X	L1D	0.0 ^{1,2}	6.5/8.5
	L2B	2.5	
	L1B/L1C	4.0/6.0 ³	
Y	L1D	0.0 ^{1,2}	10.5/12.5
	L2B	2.5	
	L1B/L1C	4.0/6.0 ³	
	L2C	1.0	
	L1F OSEAS	3.0	

*** Table 8-27 Transportation Charges Based on Transportation Bill Codes for Inventory
Items Shipped by DWCF (Continued)**

**TRANSPORTATION CHARGES BASED ON TRANSPORTATION BILL CODES FOR
INVENTORY ITEMS SHIPPED BY DWCF**

- ¹ The costs of L1D Parcel Post, L1E Commercial Package Carriers, and L40 Staging are included in the DWCF item price.
- ² The Inland CONUS transportation charge of 3.75 percent (L1A) does not apply to DWCF shipments with shipping dates after September 30, 1990. Computation for generic codes L1D and L1E for DWCF items was discontinued on items with shipping dates after September 30, 1991.
- ³ Ocean or air transportation is computed at 4.0 percent or 6.0 percent depending on the delivery rate area prescribed by Chapter 7 of this volume. Wherever “L1B/L1C” appears, if the Port of Embarkation code is “A” L1C is computed; otherwise L1B is computed.

*** Table 8-27 Transportation Charges Based on Transportation Bill Codes for Inventory
Items Shipped by DWCF (Continued)**

**TRANSPORTATION CHARGES BASED ON TRANSPORTATION BILL CODES FOR
INVENTORY ITEMS NOT SHIPPED BY DWCF**

Transportation Bill Code	Transportation Generic Code	Percentage of Item Priced by Generic Code	Total Percentage
A	L1D Parcel Post	3.75 ¹	3.75
B	L1E Commercial Package Carriers	3.75 ¹	3.75
C	L1A CONUS L2B Port Loading L1B/L1C Ocean/Air L2C Port Unloading	3.75 2.5 4.0/6.0 ² 1.0	11.25/13.25
D	N/A	0.0	0.0
E	L1A CONUS	3.75	3.75
F	L1A CONUS L2B L1B/L1C	3.75 2.5 4.0/6.0 ²	10.25/12.25
G	L1A CONUS L2B L1B/L1C L2C L1F OSEAS	3.75 2.5 4.0/6.0 ² 1.0 3.0	14.25/16.25
H	L1A CONUS L2B	3.75 2.5	6.25
J	L2B L1C L2C	2.5 4.0/6.0 ² 1.0	7.5/9.5
K	L1C	N/A	Actual amount billed by AMC
L	As applicable	N/A	Actual amount computed by shipper
M	L40 Staging	3.0 ¹	3.0
N	L1A CONUS L40 Staging	3.75 3.0 ¹	6.75

*** Table 8-28 Transportation Charges Based on Transportation Bill Codes for Inventory Items Not Shipped by DWCF**

**TRANSPORTATION CHARGES BASED ON TRANSPORTATION BILL CODES FOR
INVENTORY ITEMS NOT SHIPPED BY DWCF**

P	L1A CONUS	3.75	10.50
	L40 Staging	3.0 ¹	
	L1A CONUS	3.75	
Q	L1A CONUS	3.75	17.0/19.0
	L40 Staging	3.0 ²	
	L1A CONUS	3.75	
	L2B	2.5	
	L1B/L1C	4.0/6.0 ²	
R	L1A CONUS	3.75	21.0/23.0
	L40 Staging	3.0 ²	
	L1A CONUS	3.75	
	L2B	2.5	
	L1B/L1C	4.0/6.0 ²	
	L2C	1.0	
	L1F OSEAS	3.0	
S	L1A CONUS	3.75	13.0
	L40 Staging	3.0 ²	
	L1A CONUS	3.75	
	L2B	2.5	
U	L1D	3.75 ¹	6.25
	L2B	2.5	
V	L1D	3.75 ¹	11.25/13.25
	L2B	2.5	
	L1B/L1C	4.0/6.0 ²	
	L2C	1.0	
W	L1O	N/A	Transportation Cost Look-Up Table
X	L1D	3.75 ¹	10.25/12.25
	L2B	2.5	
	L1B/L1C	4.0/6.0 ²	
Y	L1D	3.75 ¹	14.25/16.25
	L2B	2.5	
	L1B/L1C	4.0/6.0 ²	
	L2C	1.0	
	L1F OSEAS	3.0	
Z	L1A	3.75	(Charge may not exceed \$25.00)

*** Table 8-28 Transportation Charges Based on Transportation Bill Codes for Inventory
Items Not Shipped by DWCF (Continued)**

**TRANSPORTATION CHARGES BASED ON TRANSPORTATION BILL CODES FOR
INVENTORY ITEMS NOT SHIPPED BY DWCF**

¹Amounts collected for L1D Parcel Post, L1E Commercial Package Carriers, and L40 Staging shall be reimbursed to the shipping depot shown in the delivery transaction. SF Form 1080 billings for actual costs are not required.

²Ocean or air transportation is computed at 4.0 percent or 6.0 percent depending on the delivery rate area prescribed by Chapter 7, paragraph 070503 of this volume. Wherever “L1B/L1C” appears, if the Port of Embarkation code is “A” L1C is computed; otherwise L1B is computed.

*** Table 8-28 Transportation Charges Based on Transportation Bill Codes for Inventory
Items Not Shipped by DWCF (Continued)**