

CHAPTER 8**BILLING AND REIMBURSEMENT**0801 INTRODUCTION

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

A. The Defense Accounting and Finance Service-Denver Center, Deputate for Security Assistance (DFAS-DE/I) bills foreign governments and international organizations (hereinafter called FMS customers) for costs related to defense articles and services that have been sold pursuant to the Arms Export Control Act (AECA), as amended (reference (a)).

B. DoD Components report FMS deliveries of materiel and services, contractor progress payments, and other related costs to the DFAS-DE/I for the purpose of obtaining reimbursement or reporting performance under an allotment of Trust Fund budget authority.

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

080102. Responsibilities

★ A. The Defense Finance and Accounting Service-Denver Center, Deputate for Security Assistance (DFAS-DE/I). The DFAS-DE/I shall issue quarterly billing statements to FMS customers based upon payment schedules attached to the Letter of Offer and Acceptance (LOA) by the applicable Implementing Agency (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 (paragraph 040305 of this volume) indicate the performance on a particular requisition case is behind or ahead of schedule. In the such cases, the DFAS-DE/I shall bill based upon the quarterly forecast or the committed value of requisitions.

B. Implementing Agencies (IAs). Implementing Agencies shall report accrued expenditures (work in process) and physical deliveries to the DFAS-DE/I through use of a billing and reporting procedure prescribed in this chapter and within 30 days of occurrence (date of shipment or performance).

C. Supporting DoD Components. Supporting DoD Components shall request reimbursement from other DoD Components through the use of billing and reporting procedures prescribed in this chapter.

1. Requesting Activities. Re-requesting activities are responsible for notifying the performing activities when an order is placed to satisfy an FMS demand. The notification, as a minimum, shall consist of the country, case designator, and line item.

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

0802 FMS BILLING STATEMENT

★ 080201. General. The DD Form 645, “Foreign Military Sales Billing Statement,” (or automated equivalent) represents the official claim for payment by the U.S. Government. In addition, the statement furnishes an accounting to the FMS purchaser for all costs incurred under each agreement. Detail on the face of the billing statement shall segregate the cost elements in a manner parallel to the presentation of line item detail on the LOA. Physical performance of services, delivery of materiel, and work-in-process are shown against the line item detail of the LOA. Administrative charges and accessorial costs are separately listed. The DD Form 645 is prepared on a quarterly basis in January, April, July, and October. The January bill reflects physical deliveries and performance of services and work-in-process through December 31 and cash collections recorded for the FMS case through the preparation date of the billing statement. It also contains a forecast of estimated advance cash requirements through the month of June. A January bill is mailed on or about January 15, with a due date for payment of March 15. The April, July, and October statements follow the same basic timeframes. An example of a DD Form 645 prepared by the DFAS-DE/I is at Table 8-1.

★ 080202. Final Statement. A case “final statement” shall be given to a customer at the end of the calendar quarter in which the case is closed, recategorized from an active status to an inactive status (see paragraph 021104 of this volume). Tables 8-2 through 8-4 include examples of Final Statements of Account. Final statements shall be annotated to:

- A. Notify the FMS customer of this reclassification;
- B. Identify the conditions under which the case records may be reactivated (see section 0721 of this volume); and
- C. Indicate that additional charges will be processed and reported to the purchaser by means of an “Omnibus Statement of Account.” An omnibus statement of account is the means of reporting additional charges or credits to cases that have been recategorized from active to inactive status.

080203. DD Form 645 Entries. An explanation of the entries on the DD Form 645 follows.

A. Upper right-hand corner. Identifies the DoD Component that is acting as the IA for the cases shown on the statement, e.g., Department of Defense/Army or Department of Defense/Air Force.

B. Block 1. 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. Identifies the statement as a “billing statement based on cash requirements” or a “final statement of account,” or an “Omnibus Statement of Account,” whichever is applicable. If the statement is a billing statement, this block also indicates the date payment is due. Normally, the due date is 60 days after the preparation date in block 5.

★ D. Block 3. Reflects a mechanically-assigned statement number composed of the numeric year and month representing the period ended followed by an alphabetic bill code assigned by the DFAS-DE/I. The bill code is used to sequence cases for distribution and normally identifies the paying office, unless the foreign customer has requested that cases be sequenced in some other manner.

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

F. Block 5. Reflects the date on which 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

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

b. Identifies administrative charges (L6A), accessorial costs (L00), and work-in-process (WIP) related to the case.

NOTE: 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 mechanically for the case and presented following the billing statement.

2. Column 7. Identifies the value of articles/services for each line item number, administrative charges, 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/services as described in Appendix D of the Security Assistance Management Manual (SAMM) (reference (c)).

3. Column 8. Identifies the value of total delivery costs reported at the end of the prior statement period. No value is shown in this column for work-in-process applicable to undelivered items.

4. Column 9. 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 080204, below). No value is shown in this column for work-in-process applicable to undelivered items.

H. Financial Status (Columns 10, 11, 12, 13, and 14)

1. Column 10. Contains the totals of values shown in columns 8 and 9, plus work-in-process applicable to undelivered items. The value in column 10 for work-in-process represents 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 work-in-process payments made to contractors, potential termination liabilities, and any other applicable add-on costs.

★ 2. Column 11. Contains the forecasted requirements for the case, i.e., the value of potential costs to be incurred during the calendar quarter following the payment due date of the current statement plus any prior period amounts. This value appears on the “Case Total” line only and may be derived from one of two different sources as indicated below.

★ 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 requirements. For all requisition type cases, e.g., FMSO II or repair part cases, the source is the report “Quarterly Forecast of Financial Requirements for Requisition Cases.” Paragraph 040305 of this volume contains instructions for preparing that report.

b. The committed value is used as the forecasted requirements in column 11 for the case in lieu of the quarterly deposit in the payment schedule when the committed value is less than the payment schedule quarterly deposit.

3. Column 12. 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. A value appears in this column only on the “Case Total” line. It represents the total amount of payments received from the customer through the official date of billing in block 5.

★ 5. Column 14. A value appears in this column only on the “Case Total” line. It represents a calculation, column 12 value minus column 13 value, and is the additional payment which is due from the customer. In the event the calculation is less than \$1 or shows a negative amount due, no amount will be shown.

★ 080204. 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. This listing is illustrated at Table 8-5 and prepared based upon IA delivery transactions that have an “E,” “A,” or “N” price code in position 7. An “N” price code will create a separate performance transaction for the computed CAS. Section 804 of this volume contains detailed procedures for completion and submission of the delivery transactions. 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 customers to validate receipt of the materiel or services. This delivery listing also includes the DFAS-DE/I computations of charges applied by that organization in accordance with [Chapter 7](#) of this volume. The statement shall recognize 50 percent of the administrative fee as earned (column 10 of the DD 645 for new cases. The remaining 50 percent of the administrative charge shall be billed as work-in-process or as deliveries are reported.

★ A. An explanation of the content of columns in the FMS delivery listing (sorted and summarized by delivery source code) follows.

1. Headings are the same as shown on the DD Form 645

2. The first column titled “DOC ID” is the Document Identifier Code assigned by the DFAS-DE/I to identify delivery listing transactions and whether the transaction is a debit or credit. Codes assigned by the DFAS-DE/I to the delivery listing transactions follow.

a. FKA - Articles/Service Transactions (Debit)

b. FKB - Articles/Service Transactions Adjustments (Credit)

c. FKC - Administrative Costs (Debit)

d. FKD - Administrative Cost Adjustments (Credit)

e. FKE - Accessorial Costs (Debit)

f. FKF - Accessorial Cost Adjustments (Credit)

g. FKG - Reply to Customer Request for Adjustments (Debit or Credit).

3. Remaining columns of the FMS delivery listing perpetuate information about the delivery transactions. For example, the second field is the routing identifier code contained in positions 4-6 of the delivery transaction, and the third field is the price code contained in position 7 of the transaction report. Transactions do not contain unit price information; therefore, the 16th column of information, “unit price,” is computed by the DFAS-DE/I by dividing extended value by quantity shipped. If the division does not result in an even number (that is, there is a remainder), a rounded unit price shall be printed followed by an

asterisk (*). Where the unit price exceeds \$9,999,999, an asterisk (*) will be printed in the unit price field. Instructions for preparing the delivery transaction are in section 0804 of this volume.

4. The following explains codes in the DFAS-DE/I totals.

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

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

c. Net Total of Articles/Services Cost. All FKA and FKB trans-actions equal the net total of articles/services cost.

d. FKC Administrative Costs and FKD Administrative Cost Adjustments.

(1) If the cost is com-puted by the DFAS-DE/I, 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.

(2) If actual costs have been applied, the words “ACTUAL CHARGE” are shown as Type of Cost. FKC (Administrative Costs) transactions are applied against FKA (Materiel/Services debit) transactions. FKD (Administrative Cost Adjustments) transactions are applied against FKB (credit Materiel/Service).

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

5. FKE Accessorial Costs and FKF Accessorial Cost Adjustments

a. FKE transactions are applied against FKA (Materiel/Services debit) transactions; FKF transactions are applied against FKB (Materiel/Services credit) transactions.

★ b 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 CONUS	CONUS TRANS
(2)	L1B	Ocean Transportation	OCEAN TRAN
(3)	L1C	Air Transportation	IR TRANS

(4)	L1D	Parcel Post	PARCEL POST
(5)	1E	Commercial Pkg Carriers	COMM PKG
(6)	L1	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

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

d. Total Delivery Costs. Sum of net totals of article/service costs, administrative costs and accessorial cost equals total delivered costs.

★ 080205. Computer Output. The customer may request the DFAS-DE/I to provide magnetic tapes to support the FMS Delivery Listings. The billing and delivery listings also are available via disk or magnetic cartridge. The specific transaction formats are prepared by the DFAS-DE/I based upon delivery transactions (DD COMP(M)1517 reports) and are shown in Tables 8-6 through 8-9 for the following transactions:

- A. Materiel/Service Transaction - Table 8-6
- B. Training Transaction - Table 8-7
- C. Administrative Cost Transaction - Table 8-8
- D. Accessorial/Additional Cost Transaction - Table 8-9

FOREIGN MILITARY SALES BILLING STATEMENT (DD FORM 645) EXAMPLE

FOREIGN MILITARY SALES BILLING STATEMENT		UNITED STATES OF AMERICA						
1. TO: BANDARIA ARMY		3. STATEMENT NUMBER: 92-12NA		4. FOR PERIOD ENDED: 92 DEC 31				
2. THIS IS A BILLING STATEMENT BASED ON CASH REQUIREMENTS. PAYMENT IS DUE BY: 93 MAR 15		5. DATE PREPARED: 93 JAN 15						
CASE IDENTIFICATION AND DELIVERY STATUS		FINANCIAL STATUS						
6. CASE & ITEM 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 Automatv supp and eqp p/s	50,000.00	10,000.00	60,000.00				
L6A	3,000.00 Administrative fee	1,500.00	300.00	1,800.00				
LOO	4,000.00 Accessorial Costs	2,000.00	200.00	2,200.00				
CASE TOTAL	107,000.00	53,500.00	10,500.00	64,000.00	31,000.00	95,000.00	70,000.00	25,000.00
URA 001	2,000.00 Instruments and Lab Eqp	2,000.00		2,000.00				
L6A	60.00 Administrative fee	60.00		60.00				
LOO	100.00 Accessorial Costs	100.00		100.00				
CASE TOTAL	2,160.00	2,160.00		2,160.00		2,160.00	2,160.00	

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		UNITED STATES OF AMERICA						
BANDARIA ARMY		DEPARTMENT OF DEFENSE/ARMY		5. DATE PREPARED: 93 JAN 15				
2. THIS IS A BILLING STATEMENT BASED ON CASH REQUIREMENTS. PAYMENT IS DUE BY: 93 MAR 15		3. STATEMENT NUMBER: 92-12NA		4. FOR PERIOD ENDED: 92 DEC 31				
CASE IDENTIFICATION AND DELIVERY STATUS		FINANCIAL STATUS						
6. CASE & ITEM 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
URK 001	60,000.00 Armament Sys	14,900.00	15,100.00	30,000.00				
002	10,000.00 Supp Eqp	3,844.50	1,155.50	5,000.00				
L6A	2,100.00 Administrative fee	562.33	487.67	1,050.00				
L00	625.00 Accessorial Costs	270.47	150.70	421.17				
WIP	Work in process			13,978.83				
CASE TOTAL	72,725.00	19,577.30	16,893.87	50,450.00	8,550.00	59,000.00	50,450.00	8,550.00

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

Table 8-1 (Continued)

★ FOREIGN MILITARY SALES BILLING STATEMENT (DD FORM 645) EXAMPLE

FOREIGN MILITARY SALES BILLING STATEMENT			UNITED STATES OF AMERICA			
BANDARIA ARMY			DEPARTMENT OF DEFENSE/ARMY		5. DATE PREPARED: 93 JAN 15	
1. TO:		3. STATEMENT NUMBER: 92-12NA		4. FOR PERIOD ENDED: 92 DEC 31		
2. THIS IS A BILLING STATEMENT BASED ON CASH REQUIREMENTS. PAYMENT IS DUE BY: 93 MAR 15						
CASE IDENTIFICATION AND DELIVERY STATUS						
6. CASE & ITEM 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
BILL TOTAL	181,885.00	75,237.30	27,393.87	116,610.00	39,550.00	156,160.00
						13. CUMULATIVE PAYMENTS RECEIVED
						14. AMOUNT DUE AND PAYABLE
						122,610.00
						33,550.00
REVIEW PROCESS						
ANALYST: _____						
BRANCH CHIEF: _____						
QUALITY ASSURANCE: _____						
SIGNATURE _____						
AUTHENTICATION _____						
OFFICE OF THE DIRECTOR DEPUTATE FOR SECURITY ASSISTANCE						
DD FORM 645 (NOV 87) PREVIOUS EDITIONS ARE OBSOLETE(Q)						
EXPLANATORY NOTES						
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.						
* DENOTES CASES CLOSED DURING THE CURRENT PERIOD.						
PAYMENT INSTRUCTIONS						
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 (3801), DFAS-DEI, ABA #021038004. CHECK MADE PAYABLE TO-FINANCE AND ACCOUNTING OFFICER, SHOULD BE IN U.S. DOLLARS AND FORWARDED DIRECT TO: DFAS-DENVER CENTER/WFCB P.O. BOX 200030 DENVER, CO 80220-0030 USA						

Table 8-1 (Continued)

★ **FINAL BILLING STATEMENT (DD FORM 645) EXAMPLE**

FOREIGN MILITARY SALES BILLING STATEMENT		UNITED STATES OF AMERICA						
1. TO: BANDARIA ARMY		3. STATEMENT NUMBER: 92-12NA		5. DATE PREPARED: 93 JAN 15				
2. THIS IS A FINAL STATEMENT OF ACCOUNT.		4. FOR PERIOD ENDED: 92 DEC 31						
CASE IDENTIFICATION AND DELIVERY STATUS		FINANCIAL STATUS						
6. CASE & ITEM NUMBER	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 Eqp	2,000.00		2,000.00				
L6A	60.00 Administrative fee	60.00		60.00				
L00	100.00 Accessorial Costs	100.00		100.00				
CASE TOTAL	2,160.00	2,160.00		2,160.00		2,160.00	2,160.00	

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

Table 8-2

★ **FINAL BILLING STATEMENT (DD FORM 645) EXAMPLE**

FOREIGN MILITARY SALES BILLING STATEMENT		UNITED STATES OF AMERICA						
1. TO: BANDARIA ARMY		3. STATEMENT NUMBER: 92-12NA		5. DATE PREPARED: 93 JAN 15				
2. THIS IS A FINAL STATEMENT OF ACCOUNT		4. FOR PERIOD ENDED: 92 DEC 31		DEPARTMENT OF DEFENSE/ARMY				
CASE IDENTIFICATION AND DELIVERY STATUS								
6. CASE & ITEM 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	2,100.00	2,100.00		2,100.00		2,100.00	2,100.00	
REVIEW PROCESS								
ANALYST: _____			SIGNATURE _____					
BRANCH CHIEF: _____			AUTHENTICATION _____					
QUALITY ASSURANCE: _____			SIGNATURE _____					
OFFICE OF THE DIRECTOR DEPUTATE FOR SECURITY ASSISTANCE								
DD FORM 645 (NOV 87) PREVIOUS EDITIONS ARE OBSOLETE (Q)								

ZZZZ9 SCC

Table 8-3

★ **FINAL BILLING STATEMENT (DD FORM 645) EXAMPLE**

FOREIGN MILITARY SALES BILLING STATEMENT		UNITED STATES OF AMERICA						
1. TO: BANDARIA ARMY		3. STATEMENT NUMBER: 92-12NA		5. DATE PREPARED: 93 JAN 15				
2. THIS IS A FINAL STATEMENT OF ACCOUNT		4. FOR PERIOD ENDED: 92 DEC 31						
CASE IDENTIFICATION AND DELIVERY STATUS								
6. CASE & ITEM 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	2,100.00	2,100.00		2,100.00		2,100.00	2,100.00	
REVIEW PROCESS						EXPLANATORY NOTES		
SIGNATURE						This Omnibus Quarterly Billing Statement is used to report minor reconciliatory charges and credits for FMS cases for which a final Statement of Account was earlier prepared. Normally charges will be funded from the Purchaser's cash holding account. If the holding account contains insufficient funds or if the Purchaser has made other approved arrangements with DSCA, the Omnibus Billing Statement is used to request additional funds.		
ANALYST: _____								
BRANCH CHIEF: _____								
QUALITY ASSURANCE: _____								
SIGNATURE						AUTHENTICATION		
OFFICE OF THE DIRECTOR DEPUTY FOR SECURITY ASSISTANCE								
DD FORM 645 (NOV 87) PREVIOUS EDITIONS ARE OBSOLETE (C)						ZZZZ9 SCC		

Table 8-4

★ FOREIGN MILITARY SALES DELIVERY LISTING

FMS DELIVERY LISTING														
FOR PERIOD: 9 DEC 31														
DATE PREPARED: 93 JAN 15														
U.S. DEPT/AGENCY: ARMY														
STATEMENT NUMBER: 92-12NA														
CASE: URK ITEM NBR 002														
COUNTRY: BANDARIA														
SERVICE: ARMY														
ARTICLES/SERVICES TRANSACTIONS														
DOC ID	PRC CD	STOCK NUMBER	UNIT ISSUE	QUAN SHIP	DOCUMENT NUMBER	DOC SFX	SUPL ADRS	M S ARC	ACTG DATE	TBC	DSC DATE	SHIP DATE	UNIT PRICE	EXTENDED VALUE
FKA	B14	A	C0001BDURK	EA	SCR	BBDC4421009004	BZZURK	G CB	9210	A	AB	2140	70.00	350.00 CR
FKA	B14	E	493000926123400	EA	10	BBDC4421009001	BZZURK	F	9210	G	AB	2250	120.55	1,205.50
FKA	S9C	A	473000016267800	EA	2	BBDC4421009009	BZZURK	G	9211	A	AB	2280	50.00	100.00
														955.20
DSC SUBTOTAL														
FKA	B14	A	CONTRACT ADM	XX	1	BBD00000005330	URK		9211	D	BD	2330	2.96	2.96
DSC SUBTOTAL														2.96
FKA	B14	A	493000928111100	EA	1	BBDC4421009010	BZZURK	B	9211	D	DC	2281	197.04	197.04
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/ACSR COST					
FKC	L6A	ADMIN COSTS	BBB		9210	COMPUTED	3.00	1,205.30	36.17					
FKC	L6A	ADMIN COSTS	BBB		9211	COMPUTED	3.00	300.00	9.00					
FKD	L1A	ADMIN COSTS	BBB		9210	COMPUTED	3.00	350.00 CR	10.50 CR					
FKE	L1C	AIR TRANS	BBB		9210	COMPUTED	6.00	1,205.30	72.33					
FKE	L1F	OS INLAND	BBB		9210	COMPUTED	3.00	1,205.50	36.17					
FKE	L2B	CONUS PORT	BBB		9210	COMPUTED	2.50	1,205.50	30.14					
FKE	L2C	OS PORT	BBB		9210	COMPUTED	1.00	1,205.50	12.06					
SUMMARY OF DELIVERY COSTS														
FKA ARTICLES/SERVICE COSTS														
FKB ARTICLES/SERVICE COSTS ADJUSTMENTS														
NET TOTAL OF ARTICLES/SERVICE COSTS														
FKC ADMINISTRATIVE COSTS														
FKD ADMINISTRATIVE COSTS ADJUSTMENTS														
NET TOTAL ADMINISTRATIVE COSTS														
FKA ACCESSORIAL COSTS														
L1C AIR TRANSPORTATION														
L1F INLAND TRANSPORTATION														
L2B CONUS PART HANDLING														
L2C OVERSEAS PORT HANDLING														
NET TOTAL ACCESSORIAL COSTS														
TOTAL DELIVERY COSTS														
TOTAL COSTS														
1,506.50														
350.00 CR														
1,155.50														
ACTUAL COSTS														
COMPUTED COSTS														
45.17														
10.50 CR														
34.67														
72.33														
36.17														
30.14														
12.06														
150.70														
1,340.87														

Table 8-5

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 the DFAS-DE/I)
58	Transportation Bill Code (second position of original code)
59-60	Delivery Source Code
61-64	Date Shipped
65-73	Extended Value ^{3,4}
74-80	Unit Price ⁵
81-83	Line Item Number
84	Cost Identification Code
85	In-Country Service

Table 8-6

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

² Document identifier code will be FKA for debits, FKB for credits, and FKG for reply to customer requests for adjustments (see section 0803 of this volume). FKG Transactions may contain either debit or credit values.

³ A credit value is indicated by an X-11 zone punch in position 29 and position 73.

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 position 80, and the extended value field will contain only whole dollars.

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 or Brief Description
23-24	Unit of Issue (normally "XX")
25-29	Quantity (normally absolute value of 1)
30-43	Document Number (normally contains zeros in positions 33-35 and ITO date and/or number in positions 36-43)
44	Suffix Code or Blank
45-50	Supplemental Address (normally contains 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

Special Instructions

In positions 8-22, enter the training course number; for example, WCN0270AB123456. For associated costs (for example, medical), enter the description of the service (abbreviated, as necessary) in positions 16-22 (illustration: WCN0270AMEDICAL).

Table 8-7

★ 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 8-8

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 080204.A.5.b, 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) (reference (c))
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 8-9

0803 FMS CUSTOMER REQUESTS FOR BILLING AND SUPPLY ADJUSTMENTS

★ 080301. General. If, upon review of the DD Form 645 and/or the supporting FMS Delivery Lists, the customer identifies the necessity for an adjustment, that customer shall be advised to submit a formal request. Requests for billing and supply adjustments for materiel or service performance and accessorial charges should be submitted to the IA. Requests for adjustments pertaining exclusively to administrative charges should be submitted to the DFAS-DE/I. FMS customers shall be advised to submit all requests for billing and supply adjustments on a Standard Form (SF) 364, "Supply Discrepancy Report (SDR)," clearly indicating the specific adjustment or billing action requested. The form, instructions for completion, and definitions are prescribed in Joint Regulation DLAR 4140.60, AR 795-8, NAVSUPINST 4920.9A, AFR 67-7, and MCO 4140.1C (reference (s)). DoD Components shall process eligible SDRs in accordance with the Joint Regulation. After resolution of SDRs applicable to materiel and services, DoD Components shall report the action which is being taken to the DFAS-DE/I through use of the delivery transaction (see section 0804 of this volume). The appropriate adjustment reply codes to SDRs are to be placed into positions 52-53 of the transaction.

★ 080302. Adjustment Reply Codes. The codes set forth in this paragraph cover most replies to customer 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 the DFAS-HQ/ASP, Room 421, Crystal Mall #3, Arlington, VA 22240-5291.

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 prior to June 1, 1992, less than \$100 and claims on or after June 1, 1992, less than \$200, loss or gain to be absorbed by customer.

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; U.S. Government not responsible for damaged shipments.

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

10. AN - Claim less than \$25 loss or gain to be absorbed by customer.

11. AO - Request cannot be granted because discrepancy report was not received within allowable timeframe.

12. AP - Request cannot be granted because item was procured specifically for FMS customer. Section 6, Warranties, of the standard terms and conditions of the LOA, applies (see SAMM, reference (c)).

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 positions 4-6 for subsequent credit.
 3. BC - Hold unacceptable shipment quantity pending disposition instructions to be submitted via separate communication.
 4. CA - Requested debit adjustment will be made and bill issued. No supply action required.
 5. CB - Requested credit adjustment will be made and amended bill issued. No supply action required.
 6. CF - Request granted for financial adjustment not directly related to materiel shipments, e.g., repair costs.
 7. CW - Credit adjustment granted on accessorial charges--only FKF transactions.
 8. CX - Credit adjustment granted on administrative charges--only FKD transactions.
 9. CY - Debit adjustment granted on administrative charges--only FKC transactions only.

10. 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 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.

080303. Reply Listing. The DFAS-DE/I provides a consolidated listing of the actions taken in response to SDRs. The listing titled “Reply Listing to Customer Requests for Adjustments” is illustrated at Table 8-10. This listing shall be mailed with the DD Form 645 to the country involved. All FKG transactions (responses to SDRs) shall be listed separately for each country and case. The FKG transaction contains 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 customer requests disks or magnetic tapes to support the FMS delivery listing, the format for FKG transactions shall be the same as the Materiel/Service transaction at Table 8-6.

FOREIGN MILITARY SALES REPLY LISTING
TO CUSTOMER REQUESTS FOR ADJUSTMENTS

FMS REPLY LISTING TO CUSTOMER REQUESTS FOR ADJUSTMENTS

FOR PERIOD: 86 MAR 31
DATE PREPARED: 86 APR 10

U.S. DEPT/AGENCY: ARMY

STATEMENT NUMBER: 86-03NC

COUNTRY: BANDARIA

DOC ID	RIC	PRC CD	STOCK NUMBER	UNIT ISSUE	QUAN SHIP	DOCUMENT NUMBER	DOC SFX	SUPL ADRS	M S	ARC	ACTG DATE	TBC	DSC	UNIT PRICE	EXTENDED VALUE
FKG	BY7	A	WZ001500Y616586	EA	4CR	BBDK443361A426		BZ2XIL		CBJ	8603	D	AB	70.43	281.72CR
FKG	591	A	534001016767100	EA	800CR	BBDK443361B158		BZ2XIU		CBJ	8601	D	AB	1.50	1200.00CR

CASE: XIL RSN: 001
CASE: XIU RSN: 002

Table 8-10

0804 IMPLEMENTING AGENCY PERFORMANCE REPORTS OR REQUESTS FOR REIMBURSEMENT

★ 080401. Reporting Deliveries. Implementing agencies shall report the cost of DoD services, inventory items, and new procurement to the DFAS-DE/I, using delivery reports (DD Forms 1517) or automated equivalents through the FICS delivery transaction, unless the provisions of paragraph 080403 are applicable. It is the responsibility of the IA to ensure that receipt documentation demonstrating proof of shipment, with appropriate customer (or the customer's representative, e.g., a freight forwarder) signature, is retained permanently for the record. Earned reimbursements included in such reports shall be paid within 20 working days from the date of receipt at the DFAS-DE/I. In the event a cash flow problem precludes payment, the DFAS-DE/I shall issue immediate notification to the Director, Defense Security Cooperation Agency (DSCA) and OUSD(C). The Director, DSCA, shall notify implementing agencies 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. The original version of the delivery transaction is illustrated at Table 8-11. It is an 80 position transaction utilized by field activities to report to the implementing agencies' FICS focal points. Section 809 of this volume describes the current FICS "NA" and "ND" transactions. Instructions for completion of the various fields follow in the sequence of the original transaction:

A. Transaction Position 1. This field is comprised of one position containing the constant alpha character "N."

B. Transaction Position 2. "Transaction Code." This field is comprised of one position, containing an alpha or numeric character identifying the type of transaction. If the position is blank, it represents a report of articles, services, or work-in-process. If the position contains an X, it reflects below the line actual or estimated actual accessorial costs. If the position contains a "Z," it reflects a SDR reply.

C. Transaction Position 3, "Monitor." This field is comprised of one position containing 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 reflected in positions 65-73. The alpha or numeric codes that are assigned to the various activities are:

★	<u>1. U.S. Army Activities (Implementing Agency “B”):</u>	<u>Code</u>
	a. U.S. Army Aviation Systems Command (AVSCOM) now part of the U.S. Army Aviation and Troop Command (ATCOM)	E
	b. U.S. Army Forces Command	F
	c. U.S. Army Armament and Chemical Acquisition and Logistics Activity (Same code as TACOM above)	K
	d. U.S. Army Armament and Chemical Acquisition and Logistics Activity (same code as TACOM above)	K
	e. U.S. Army Missile Command (MICOM)	R
	f. Industrial Operations Command	M
	g. U.S. Army Training and Doctrine Command (TRADOC)	T
	h. U.S. Army Communications-Electronics Command (CECOM)	U
	i. U.S. Army Information Systems Command (ISC)	C
	j. U.S. Army Security Assistance Command (USASAC) USASAC is the central reporting activity for all Army activities not listed.	Y
	k. U.S. Army, Print and Publishing Agency	P
	l. U.S. Army Troop Support Command (TROSCOM) now part of the U.S. Army Aviation and Troop Command (ATCOM)	B
	m. U.S. Army Simulation, Training, and Instrumentation Command (STRICOM)	S
	<u>2. U.S. Air Force Activities (Implementing Agency “D”):</u>	
	a. Air Mobility Command	A
	b. 1100 Resource Management Group (RMG)	C
	c. Air Force Communications Command	E
	d. McClellan AFB, CA	F
	e. Hill AFB, UT	G
	f. Tinker AFB, OK	H
	g. Air Force Security Assistance Training Group (AFSAT/RMC)	J
	h. Newark Air Force Base	K
	i. Robins AFB, GA	L
	j. Air Force Materiel Command	N
	k. Kelly AFB, TX	P
	l. Air Combat Command	T
	m. Pacific Air Forces (PACAF)	V

n.	Air Force Materiel Command		X
o.	U.S. Air Forces in Europe (USAFE)		Z
3. <u>U.S. Navy (Implementing Agency “P”):</u>			
a.	U.S. Navy Inventory Control Point (NAVICP)		V
b.	Naval Education Training Security Assistance Field Activity (NETSFA)		C
c.	Navy Commands using the Standard Accounting and Reporting System		S
★ 4. <u>Other Activities:</u>			
		IA	Code
a.	U.S. Defense Audio Visual Agency (Transactions prior to 1 Oct 85)	L	L
b.	U.S. Defense Mapping Agency		
	(1) DMA Aerospace Center (DMAAC)	U	S
	(2) DMA Topographic Center (DMATC)	U	J
	(3) DMA Inter-American Geodetic Survey (IAGC)	U	X
c.	Defense Security Cooperation Agency (DSCA)	Q	Q
d.	National Nuclear Security Administration (NNSA)	Z	Z
e.	Defense Advanced Research Projects Agency (DARPA)	W	W
f.	Defense Contract Audit Agency (DCAA)	V	2
g.	Defense Logistics Agency (DLA):		
	(1) Defense Reutilization & Marketing Service (DRMS)	R	3
	(2) Defense Logistics Supply Center (DLSC)	R	4
	(3) New York Central Control Point (NYCCP)	R	5
h.	U.S. Army Corps of Engineers (USACE)	E	A
i.	U.S. Army-SELPO (Army-G)	M	M
j.	Defense Information Systems Agency (DISA)	C	C
k.	Defense Finance and Accounting Service-Denver Center	D	B

D. Transaction Positions 4-6, “Shipping Depot.” The field is comprised of three positions containing alpha or numeric routing identifier codes for the shipping depot or activity performing services as established in MILSBILLS (reference (t)).

E. Transaction Position 7, “Price Code.” This field is comprised of one position containing an alpha code which identifies the report as a charge to work-in-process or a physical delivery or performance of requested DoD services. Three codes are authorized as follows.

1. Code “N” is used to report incremental billings (such as work-in-process to contractors, provision of government-furnished materiel to a contractor, etc.). Code “N” may also be considered to be a contract administration service (CAS) computing code under the following rules:

a. Contractor progress payment must be reported with DE or DK delivery source codes only using price code “N” in position 7 if CAS is applicable. Reimbursement code must be a code other than “N.” This rule applies to all services.

b. All implementing agencies will report physical deliveries with any “delivery” DSC, a “N” reimbursement code and price code “E” or “A.”

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 re-ported 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.

★ 3. Code “A” is used to report physical delivery of items or performance of DoD services at actual costs. Use “A” or “E” with credit value to reverse previously submitted estimated “E” reports.

F. Transaction Positions 8-22, “Stock or Part Number or SDR Response.”
This field is comprised of 15 alpha or numeric characters which identify the hardware or services provided to the FMS customer being reported. Show stock or part number, training course number, film number, publication number, and phrase, such as “service” or “progress payment.” The use of the word “other” by itself, is not acceptable. The purpose of this field is to provide foreign customers and DoD managers with information. For SDR responses, insert code “R” or “W” in position 8, insert SDR control number in positions 9-13, and leave position 14-22 blank. If the SF 364 control number is less than 5 characters, right justify with leading zeros. Code “R” applies if SDR reply is not processed as an administrative fee SDR adjustment; “W” applies if SDR reply is processed as an administrative fee SDR adjustment. When reporting training, put worksheet control number (WCN) and Military Articles and Service List Identification Number (MASL IN) in this field (see note and illustration in Table 8-7). In reporting the cost of DoD services, provide either a clear narrative description in positions 6-22 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. Transaction Positions 23-24, "Unit of Issue." This field is comprised of two alpha characters. Applicable Unit of Issue (Unit of Measure) abbreviations are set forth in the schedule shown below:

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		
CL	Coil	OZ	Ounce		* Items reported or billed as
CN	Can	PD	Pad		"dollars only."
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. Transaction Positions 25-29, “Quantity Shipped.” This field is comprised of five numeric characters which identify the quantity of units delivered. Right justify, leading zeros. Quantity shipped must be credit if ex-tended value (positions 65-73) is credit: X-11 punch over position 29 and position 73 for credit.

I. Transaction Positions 30-43, “Document Number.” This field is comprised of 14 alpha or numeric characters identifying the transaction.

1. Transaction Position 30 contains the U.S. Implementing Agency code.

<u>Code</u>	<u>Implementing Agency</u>
B	U.S. Army
C	Defense Information Systems Agency
D	U.S. Air Force
E	U.S. Army Corps of Engineers
L	Defense Audiovisual Agency (DAVA)(Transactions prior to 1 Oct 85)
M	Army-G (SELPO)
P/K	U.S. Navy/U.S. Marine Corps
Q	Defense Security Cooperation Agency (DSCA)
R	Defense Logistics Agency (DLA)
U	National Imagery and Mapping Agency (NIMA)
V	Defense Contract Audit Agency (DCAA)
W	Defense Advanced Research Projects Agency (DARPA)
X	Deputate for Security Assistance (DFAS-DE/I)
★ Z	National Nuclear Security Administration

2. Transaction Positions 31-32 contain the applicable FMS country code as prescribed in the SAMM (reference (c)).

3. Transaction Position 33 contains the customer in-country code, as prescribed in the SAMM (reference (c)).

4. Transaction Position 34 is comprised of one alpha or numeric character identifying the delivery term code established in the LOA. Numeric codes are used when items are sold, and alpha codes are used when customer-owned equipment is returned for overhaul services.

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

Delivery

Term

Code Explanation

- | | | | |
|---|--|---|---|
| 2 | FOB destination--inland origin to inland destination within CONUS/Canada (except Newfoundland and Labrador) or inland origin to inland destination within the same overseas geographical area. U.S./DoD is responsible for inland transportation to named inland point. Recipient country is responsible for unloading at named point and subsequent arrangements and costs. | 6 | FOB overseas port of discharge. U.S./DoD is responsible for transportation from CONUS/Canada (except Newfoundland and Labrador) point of origin to and including ocean transportation to the overseas port of discharge. Recipient country is responsible for vessel discharge, port handling and subsequent arrangements and costs. |
| 3 | FAS (free alongside) vessel CONUS/Canada (except Newfoundland and Labrador) port of exit. U.S./DoD is responsible for transportation to point alongside vessel. Recipient country is responsible for loading aboard the vessel and subsequent arrangements and costs. | 7 | FOB destination (named inland point in recipient country). U.S./DoD is responsible for transportation from CONUS/Canada (except Newfoundland and Labrador) point of origin to and including overseas inland carrier delivery to named inland point. Recipient country is responsible for unloading at named point and subsequent arrangements and costs. |
| 4 | Collect commercial bill of lading (CCBL) for movement within CONUS/Canada (except Newfoundland and Labrador) or contractor delivery of materiel procured offshore to designated freight forwarder or country representative. | 8 | FOB vessel--CONUS/Canada (except Newfoundland and Labrador) port of exit. U.S./DoD is responsible for transportation from CONUS/Canada (except Newfoundland and Labrador) point of origin to and including unloading, handling, and storage aboard vessel at port of exit. Recipient country is responsible for ocean transportation and subsequent arrangements and costs. |
| 5 | FOB port of exit. U.S./DoD is responsible for inland transportation to the CONUS/Canada (except Newfoundland and Labrador) port of exit. Recipient country is responsible for unloading from inland carrier at port of exit and subsequent arrangements and costs. | 9 | FOB port of discharge (Landed). U.S./DoD is responsible for transportation from CONUS/Canada (except Newfoundland and Labrador) point of origin to and including vessel |

discharge and port handling at overseas port of discharge. Recipient country is responsible for loading on inland overseas carrier equipment and

for subsequent arrangements and costs.

0 Services performed (e.g., training and special assignment airlift mission).

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

Delivery

Term

Code Explanation

A	U.S./DoD is responsible for transportation from a designated overseas port of embarkation (POE) to a CONUS destination and return to a designated overseas port of debarkation (POD). Customer country is responsible for overseas inland transportation of materiel to or from the overseas POE or POD and overseas port handling.	D	U.S./DoD is responsible for CONUS port unloading of country-arranged carrier, transportation to a CONUS destination and return to an overseas designated POD. Customer country is responsible for over-ocean transportation to a CONUS POD, overseas port unloading and overseas inland transportation to ultimate destination of returned materiel.
B	U.S./DoD is responsible for transportation from a designated overseas POE to a CONUS destination, return to a CONUS POE and CONUS port handling. Customer country is responsible for overseas inland transportation to the overseas POE, overseas port loading, and over-ocean transportation the CONUS POE to ultimate destination.	E	Customer country is responsible for all transportation from overseas point of origin to CONUS activity and return to an overseas destination.
		F	U.S./DoD is responsible for transportation from an overseas inland location to an overseas POE, overseas port handling, overseas transportation to a CONUS POD, CONUS port handling, inland transportation to a designated CONUS destination, and return to an overseas destination.
C	U.S./DoD is responsible for CONUS port unloading of country-arranged carrier, transportation to and from a designated CONUS destination, and CONUS port loading of country arranged carrier. Customer country is responsible for movement of materiel to and from the CONUS POD or POE.	G	U.S./DoD is responsible for overseas port handling through an overseas POE, overseas transportation to a CONUS POD, CONUS port handling, inland transportation to a CONUS destination, and return to an overseas POD and overseas port

handling. Customer country is responsible for overseas inland transportation to and from the overseas port.

H Customer country is responsible for all transportation from overseas point of origin to CONUS activity. U.S./DoD is responsible for return transportation from CONUS activity to CONUS POE. Customer country

is responsible for return CONUS port handling and all transportation to overseas destination.

J Customer country is responsible for all transportation from overseas point of origin to CONUS activity. U.S./DoD is responsible for all transportation from CONUS activity to overseas destination.

★ 5. Transaction position 35 contains the “type of assistance code” established in the SAMM (reference (c)). Applicable codes are set forth in the following schedule.

<u>Code</u>	<u>Summary Description</u>		
1	Special Defense Acquisition Fund.	8	Sale of DoD inventory or services. Payment from customer due 120 days after delivery. Payments to DoD Components financed by special emergency appropriation.
3	Sale of DoD inventory or services. Cash to be deposited by customer in advance of delivery or performance.		
4	Source of supply not determined. Cash to be deposited by customer in advance of delivery or performance.	M	Foreign Military Sales funded by Military Assistance Program.
5	Cash sale from procurement. Cash to be deposited by customer in advance to meet contract payment requirements.	N	Source of supply not determined; FMS non-repayable credit, AECA sections 23 and 24.
6	Sale of DoD inventory or services. Cash to be deposited by customer upon delivery. Requires a written statutory determination by the Director, DSCA. Reimbursement to DoD Components is made after customer payment received.	U	FMSO I customer purchase of equity in DoD inventory. Cash to be deposited by customer in advance of inventory augmentation.
7	Cash sale from procurement. Payment from customer due 120 days after delivery. Payments to contractors financed by special emergency appropriation.	V	FMSO II - Shipment of customer equity with automatic replenishment action to maintain original dollar equity in inventory. Cash to be deposited by customer in advance of equity drawdown.

Z Source of supply not predetermined. in advance of delivery from
Cash to be deposited by credit inventory, performance of DoD
appropriations or lending institution services, or payments to contractors.

6. Transaction Positions 36-39 contain the requisition date (YDDD).

7. Transaction Positions 40-43 contain the serial number of the document.

J. Transaction Position 44, Suffix Code. This field is comprised of one alpha or numeric character. 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 accomplished essentially as shown below.

<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. Transaction Positions 45-50, Supplemental Address. This field is comprised of six alpha or numeric characters identifying where to ship an FMS case item.

1. Transaction position 45 contains customer country military service code.

2. Transaction positions 46-47 contain the offer release/option and freight forwarder codes.

3. Transaction positions 48-50 contain the FMS case designator.

4. Transaction positions 45-47 are blank when reporting actual accessorial costs.

★ L. Transaction position 51, Mode of Shipment. This field is comprised of one alpha or numeric character to show the mode of shipment provided for in the LOA. This position is left blank when reporting actual accessorial costs. The codes are shown below.

Mode of Shipment Code	Initial Method of Movement by the Shipper
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	Air Mobility Command (Channel and Special Assignment Airlift Mission)
G	Surface, parcel post
H	Air, parcel post
I	Government truck for shipments outside local delivery area
J	Air, small package carrier
K	Rail, carload includes trailer or container-on-flatcar (including SEAVAN)
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 (TGBL)
Q	Commercial air freight; includes regular and expedited service (provided by major airlines), also includes charters and air taxi.
R	European Distribution System (EDS)/ or Pacific Distribution System (PDS)
S	Scheduled truck service (applies to contract carriage, guaranteed traffic routings, or scheduled services)
T	Air freight forwarder
U	QUICKTRANS
V	Sea-van service
W	Water, river, lake, or coastal (commercial)
X	Bearer walk through (customer pickup of materials)
Y	Military intra-theater airlift services
Z	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 official mail (MOM)
7	Express mail
8	Pipeline
9	Local delivery, including deliveries between air or water terminals and adjacent activities

M. Transaction Positions 52-53, Adjustment Reply Code. This field is comprised of two alpha characters and is used only when a SDR is being reported. Authorized

adjustment reply codes are set forth in paragraph 080302 of this volume. This field is left blank for normal delivery reporting of articles and services.

N. Transaction Position 54, Program Year. This field is comprised of one numeric character. The character is the last digit of the fiscal year in which an earned reimbursement shall be realized.

★ O. Transaction Positions 55-56, Delivery Source Code. This field is comprised of two alpha characters. 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 the DFAS-DE/I to recognize earnings for charges. Therefore, it is imperative that the correct codes be used. An incorrect code could result in the FMS customer being over or under-charged.

★

Code Definition

	1. <u>Sale of DoD Articles Under Section 21</u>	AL	Items (other than DWCF items) sold from inventory that are not subject to normal PC&H charge. This code shall only be used when the case contains a transportation line or a packing, crating, and handling line, or a pricing exception has been granted by the OUSD(C). Use of this code eliminated beginning FY 2001.
	DoD Working Capital Funds Fund nonexcess items, including technical data packages and publications, from inventory:		
AA	1. Matured FMSO		
AB	2. Other than matured FMSO		
	DoD Working Capital Funds nonexcess items diverted from procurement initiated to maintain stock fund inventory:		
			2. <u>Performance of DoD Services Under Section 21 or 22</u>
			Training Course
AC	1. Matured FMSO		
AD	2. Other than matured FMSO	BA	1. DoD
		BB	2. Contractor
AE	Procurement funded item, including technical data packages and publications from inventory, that requires replacement.	BC	Repair or replace customer equipment. IAs shall include actual PC&H and transportation for materiel consumed in overhaul in reported costs.
AG	Procurement funded item (including technical data packages and publications) from inventory that does not require replacement.	BD	Other DoD services. Does not include “above-the-line” transportation or “above-the-line” PCH&T associated with the repair or modification of customer owned equipment that is included in repair cost reported using Code “BC.”
	DoD Working Capital Funds Item:		
AH	1. Matured FMSO		
AJ	2. Other than 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).	BE	Storage charge (for other than FMSO cases).
			Leases
		BF	1. Depreciation
	Any Item Other Than DoD Working Capital Funds Items	BG	2. LOA sales of articles and services in connection with lease, prior to, during, or

	after lease period (includes transportation PC&H refurbishment).		contract delivery codes DA through DD in combination with reimbursement code "N."
BH	Actual PC&H charge. This report must accompany delivery transactions for items sold from inventory with DSCs AK and	DA	Contractor services (other than training)
AL	Use of this code eliminated FY 2001.	DB	DoD Working Capital Funds item, TDP, or publications from contractor
BK	DWCF activity services.	DC	Procurement appropriation funded secondary item from contractor
BT	"Above-the-line" transportation to FMS customers that is included in the case. This code includes "high-flight" or special airlift. It does not include "above-the-line" transportation cost that is included in the selling price of an item or service.	DD	Procurement funded principal or major item from contractor
	3. <u>Unique FMSO Charges</u>	DE	Progress payment to contractor
CA	FMSO I materiel used to support a system obsolete to DoD use (buy out of Unique repair parts to support obsolete end items).	DF	DoD services in support of procurement (this code was applied to actual CAS hours prior to establishment of the charge. It now applies to other than CAS services.)
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 CLSSAs on	DG	Nonrecurring Cost Recoupment Charges (R&D and Production). Use of this code eliminated FY 2001.
	DoD Working Capital Funds items since the DoD Working Capital Funds standard (stabilized) price recoups all costs.		Government-furnished materiel (GFM)
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.	DJ	Shipped from inventory
		DK	Shipped from another contractor
CD	Cash advances for on-hand portion of FMSO I cases.	DL	PCH&T applicable to procurement appropriation funded GFM
	4. <u>Procurement for FMS Customers Under Section 22</u>	DX	Contractor efforts in overseas locations that are supported by FMS management lines rather than through normal CAS effort.
	Codes DE through DL represent Work-in-Process (WIP) transactions. The break-down of these charges assures audit trail visibility for pricing purposes. The DFAS-DE/I shall treat them as progress payments and report them as such to the FMS customer. These charges shall be liquidated by one of the		5. <u>Miscellaneous Charges</u>
		EE	Royalty charge (USG TDP)
			Other Federal agency shipment
		EF	From stock
		EG	From contractor
		EH	NATO POL
		EJ	Redistributable MAP property
		EK	Collection on nonrecurring production charge or license fee on behalf of a third country
		EL	Prepositioning costs

EM	Interest on arrearage computed in accordance with Chapter 5 of this volume. Restricted to use by the DFAS-DE/I.	SB	This code shall be used for SDAF sales of items originally purchased from DoD inventories other than the DoD Working Capital Funds.
EN	Nonrecurring cost recoupment charge for sales from procurement or inventory. 6. <u>Special Defense Acquisition Fund</u> The SDAF shall use delivery source codes as follows:	SD	This code shall be used for SDAF sales of items procured from contractors for the fund.
SA	This code shall be used for SDAF sales of items originally purchased from DoD Working Capital Funds inventories.	SE	This code shall be used for SDAF sales items procured from contractors and shipped directly from the contractor to the FMS customer, providing there is no requirement for any special packing, crating, or handling.

P. Transaction Position 57, Port of Embarkation. This field is comprised of one alpha character. Use “A” when materiel is moved through an aerial port. A blank or “W” in the position indicates a water port, if applicable.

★ Q. Transaction Position 58, Reimbursement Code. This field is comprised of one alpha character. This code is used by the DFAS-DE/I to determine the reimbursable status of the report. The codes are shown below.

Code Definition

A	Reimbursable to SDAF (sale of SDAF inventory or equity in a contract)
I	Interfund
R	Reimbursable
S	Self-reimbursed (nonreimbursable)
D	Direct cite (nonreimbursable)
M	Miscellaneous Receipts (nonreimbursable) (This code shall be used to report transactions applicable to the Miscellaneous Receipt Account when the DFAS-DE/I has been chartered to transfer funds from 9711X8242 to the U.S. Treasury. This transaction shall be nonreimbursable to the reporting activity.)
N	Delivery of articles and services for which a progress payment or WIP has been reported (nonreimbursable). This code shall be used to report physical delivery of items when applicable costs have been previously reported to the FMS customer as a progress payment, WIP, or when an FMS customer's equity in inventory is physically delivered (delivery source code “CA”). This code shall liquidate WIP transactions previously reported. When the code is reported to the DFAS-DE/I, computer programs shall increase or decrease work-in-process disbursed undelivered amounts. The increase or decrease depends upon 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. Transaction Position 59, Transportation Bill Code. This field is comprised of one alpha character. Use “L” when use of the Defense Transportation System is approved and used. Actual transportation costs will be reported by the DoD Component in the price of the item or repaired materiel. Prior to FY 2001, the code was used by the DFAS-DE/I to recognize earnings for “below-the-line” transportation of inventory items shipped from activities (other than those under the DoD Working Capital Funds) to freight forwarders or to other locations directed by the program manager or foreign customers. The transportation costs are to be included in the price of the item beginning FY 2001. Transportation Bill codes were used to bill FMS customers for “below-the-line” transportation costs. The codes were mandatory, if the actual method of transportation is different than that identified by the delivery term code (transaction position 34). Normally, the return of repaired materiel was be reported through the use of Transportation Bill Code “L.” Applicable codes follow:

Code Description

- | | | | |
|---|---|---|---|
| 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 customer. | | commercial bill of lading to an inland CONUS destination, free alongside (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. |
| 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 customer. However, see TBC “Z” below. | E | Materiel moved by GBL, AMC channelairlift, 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 customer. |
| C | 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, including overseas carrier discharge. All subsequent arrangements are made by the FMS customer. | 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 customer. |
| D | Any form of materiel for which the FMS customer is totally responsible, such as materiel moved by a collect | 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 customer.
- J Materiel moved by AMC channel airlift to an overseas 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 customer.
- K Materiel moved by AMC special assignment airlift mission (SAAM) within the 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 customer.
- 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 (CBL) 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 customer.
- 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 customer.
- 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.		discharge, when arrangements subsequent to loading the vessel are made by the FMS customer. (The mode of shipment determines whether parcel post or a commercial package carrier is used.)
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 customer.	W	Materiel movement charged according to rates listed in the transportation cost look-up table (see paragraph 080501).
		X	Materiel moved by parcel post or commercial package carrier to an overseas POD in rate in rate area one or two, when overseas carrier discharge and subsequent arrangements are made by the FMS customer. (The mode of shipment determines whether parcel post or commercial package carrier is used.)
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 customer. (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.)
V	Materiel moved by parcel post or commercial package carrier to an overseas POD in rate area one or two, including overseas carrier	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. Transaction Position 60, DoD Working Capital Funds. This field is reserved for future use.

T. Transaction Positions 61-64, Date Shipped/Services Performed. This field is comprised of four numeric characters and represents the Julian date of performance in format YDDD. The date is used by the DFAS-DE/I to monitor compliance with the requirement to submit delivery transactions within 30 days of performance.

U. Transaction Positions 65-73, Extended Value. This field is comprised of nine numeric characters. It represents the dollar value of the report. Right justify with leading zeros. X-11 punch over position 29 and position 73 to represent credit value.

V. Transaction Positions 74-76, Line Item Number. This field is comprised of three alpha or numeric characters. It identifies the LOA line item to which the report is applicable.

W. Transaction Positions 77-79, Appropriation/Fund Budget Code. This field is comprised of three alpha or numeric characters. The reporting activity may use the field to identify the appropriation or fund to be reimbursed, if applicable.

X. Transaction Position 80, Rounded Dollar Indicator. This field is comprised of one alpha character. An "X" is used 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 positions 65-73 and an alphabetic "X" in position 80. If physical delivery does not apply (such as work-in-process, services, etc.), submit two or more transactions to equal total value (and quantity, if applicable).

080403. Interfund Transactions. DoD Working Capital Funds items are normally billed under interfund procedures and use the detailed billing cards prescribed in the DoD 4000.25-7-M, MILSBILLS (reference (t)). In order to minimize the impact, the special requirements of the FMS program have on the normal MILSBILLS billing procedures and still provide implementing agencies or the DFAS-DE/I 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 lieu of the FICS delivery transaction. The required modification is to substitute information which normally appears in the unit price field (positions 74-80) of the MILSBILLS detailed billing transaction. The information required on billings applicable to the FMS program follows:

A. Positions 74-76, Line Item Number. This field of the modified MILSBILLS billing transaction is composed of 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, 48-50 of FMS requisitions submitted by the Air Force, and 57-59 of FMS requisitions submitted by the Navy and Marine Corps.

B. Position 77, Transportation Bill Code. This field of the modified MILSBILLS detailed billing transaction is comprised of one alpha character. The applicable transportation bill codes prescribed in subparagraph 080402.R. shall be reflected in this field.

C. Positions 78-79, Delivery Source Code. This field of the modified MILSBILLS detailed billing transaction is comprised of two alpha characters. The applicable Delivery Source Code as prescribed in subparagraph 080402.O. of this volume shall be reflected in this field.

★ D. Position 80, DoD Working Capital Funds Code. This field of the modified MILSBILLS detailed billing transaction is comprised of one alpha/numeric character. Previously used for the stock fund/non-stock fund identification, this field is not currently required. When reactivated, the applicable coding structure will be prescribed in subparagraph 080402.S. of this volume.

★ 080404. The DFAS-DE/I Computations. Based on data contained in delivery transactions, the DFAS-DE/I computes and bills FMS customers for accrued expenditures resulting from the application of the FMS administrative charge.

★ A. Contract Administration Services Charge. Beginning FY 2001, this charge is eliminated. The former contract administration surcharge percentages prescribed in [Chapter 7](#) of this volume were applied to all other FMS cases as a percentage of reported payments to contractors. The DFAS-DE/I performance and performance reporting feed back reports (see section 809 of this volume) identifies the amount of CAS computed based upon delivery transactions.

B. Packing, Crating, and Handling Charge

★ 1. Shipments from DoD Procurement Funded Item Inventory. A charge was applied on all shipments of procurement appropriation funded secondary items (non-DoD Working Capital Funds) that were made from DoD depots prior to FY 2001. After October 1, 2001, PC&H is included in the price of the item reported as delivered by the Implementing Agency to the DFAS-DE/I.

★ 2. Shipments from GSA Inventory. This packing, crating, and handling charge prescribed by GSA is included in the item price on all shipments from inventory made by the GSA.

★ C. Transportation Charges. Beginning in FY 2001, the IA shall include costs of transportation in the price of the item. A below-the-line charge was applied based upon Transportation Bill Codes (see subparagraph 080402.R.), unless an item was included in the transportation cost look-up table (see subparagraph 080501) or an exception for the use of actual transportation costs had been approved by the OUSD(C). In the event the transportation bill code had been omitted, the transportation charges were applied based upon delivery term codes (see subparagraph 080402.I.4.).

D. One Percent Asset Use Charge. This charge was canceled with the “Fair Pricing” Legislation (section 9104 of Public Law 101-165) effective November 30, 1989.

★ E. FMS Administrative Charge. The DFAS-DE/I shall apply the FMS Administrative Charge in effect at the time the LOA or amendment was accepted by the FMS customer, based upon delivery source codes (see subparagraphs 070602.C. and 080402.O.). The charge is applied on all “above-the-line” accrued expenditures unless a statutory waiver of cost recoupment has been made.

★ DELIVERY TRANSACTION (N)

STOCK PART NUMBER							DOCUMENT NUMBER										SUPPLEMENTAL ADDRESS	EXTENDED VALUE																																																													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
DELIVERY TRANSACTION																																																																															

Table 8-11

EXAMPLES OF DELIVERY TRANSACTIONS

Delivery Examples	1						2						3						4						5						6												
	Civilian Personnel Services - 100 Hours of Civilian Effort (GS-12) at a Navy Installation in January 1989						Nonexcess DBOF Repair Part from Stock to CLSSA Customer in FY 1985						Nonexcess Principal or Major Item from Stock not to be Replaced						Nonexcess Procurement Funded Item from Inventory to be Replaced						Sale of an Excess Ship (Note 9)						Overhaul of Customer-Owned Material												
Description	Field						Field						Field						Field						Field						Field												
Transaction Code	(1)	N						N						N						N						N						N											
Transaction Code	(2)	Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank											
Monitor	(3)	V						V						P						V						V						V											
Shipping Depot	(4-6)	N21						N35						FNZ						FNZ						N23						N21											
Price Code	(7)	A						A						A (Note 6)						A (Note 8)						A						A											
Stock/Part No.	(8-22)	SERVICE00000000						492100042443500						F4E660312000000						173000114030400						EXOUSSOMCKEAN00						ENGINELVT0000000											
Unit of Issue	(23-24)	XX						EA						EA						EA						EA						EA						XX					
Quantity Shipped	(25-29)	00000						00001						00001						00001						00001						00001						00001					
Document No.	(30-43)	PBDQ0390200018						PBDJ4V42880002						DBD00251950057						DBDB4243525001						PBD0424059501						PBD04441485001											
Suffix Code	(44)	Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank					
Supplemental Address	(45-50)	PA2ARK						PA2KBM						DOOSKA						DA2SKA						PXWSCC						DA2MAO											
Mode of Shipment	(51)	Leave Blank						5						Leave Blank						Q						9						A											
Adjustment Repry Code	(52-53)	Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank					
Program Code	(54)	4						5						5						5						5						5						5					
Delivery Source Code	(55-56)	BD (Note 1)						AA (Note 1)						AG (Note 1)						AE (Note 1)						AK (Note 1)						BC (Note 1)											
Port of Embarkation	(57)	Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank					
Reimbursable Code	(58)	S (Note 3)						S (Note 4)						S (Note 5)						S (Note 5)						S (Note 5)						S (Note 5)						S (Note 5)					
Transportation Bill Code	(59)	Leave Blank						B						L (Note 7)						D						D						D						D					
Stock Fund/Non-Stock Fund	(60)	Leave Blank						2						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank					
Date (Julian) Performed	(61-64)	9022						5010						5195						4362						4282						5056											
Extended Value	(65-73)	0002,919.53 (Note 2)						0000500.00 (Note 2)						0029,000.00 (Note 2)						0051,000.00 (Note 2)						3,800,000.00 (Note 2)						0012,979.88 (Note 2)											
Case Line Item No.	(74-76)	A01						001						SKB						SKD						G01						C01											
Fund Code	(77-79)	L48						000						WPN						3LT						Leave Blank						Leave Blank						Leave Blank					
Rounded Dollar Indicator	(80)	Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank						Leave Blank					

NOTES:
 1. See Table 804-2 of this Volume for the delivery source code to verify that the charges will be added by the DFAS-DE/I are appropriate for this report.
 2. Comma and decimal point added here for clarity are not included in delivery transactions, See Tables in sections 702, 703, 704, and 708 of this Volume for the computation of extended value.
 3. Reimbursement codes may be D, R, or S. See Table 702-1 of this Volume for distribution of funds.
 4. Reimbursement codes for sales from stock may be D, I, R, or S. DFAS-DE/I applies the "I." See Table 703-1 of this Volume for distribution of funds.
 5. Reimbursement codes may be R or S. See Tables in sections 703, 704, and 708 of this Volume for pricing examples and distribution of funds.
 6. See subparagraph 070302.A.2. of this Volume.
 7. See example 16 in this Table for reporting actual transportation below-the-line.
 8. See subparagraphs 070302.C.2. and 070303.A.1. of this Volume.
 9. This transaction for an excess ship is representative of the various kinds of items sold as excess.

Table 8-12

EXAMPLES OF DELIVERY TRANSACTIONS

Delivery Examples		7	8	9	10	11	12
Description	Field	"Delivery" from New Procurement Estimated Price - Debit	"Delivery" from New Procurement Estimated Price - Credit	"Delivery" from New Procurement Actual Price	Interest on Arrearages	Student Training at Navy Location PGS Engineering Science Course in 1984	"Work-in-Progress" to a Contractor
Transaction Code	(1)	N	N	N	N	N	N
Transaction Code	(2)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank
Monitor	(3)	L	L	L	X	C	L
Shipping Depot	(4-6)	FLZ	FLZ	FLZ	XFX	N48	FLZ
Price Code	(7)	E	E	A	A	A	N (Note 22)
Stock/Part No.	(8-22)	702501068109600	702501068109600	702501068109600	076100EXOREXP	0258A000P178023 (Note 18)	PROGRESSPAYMENT
Unit of Issue	(23-24)	EA	EA	EA	XX	XX	XX
Quantity Shipped	(25-29)	0020	0020 (Note 11)	0020	00000	00001	00000
Document No.	(30-43)	DBDC4Z1705060	DBDC4Z1705060	DBDC4Z1705060	XAXIN19103001	PBD00000000001 (Note 19)	DBDC4Z41705050
Suffix Code	(44)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank
Supplemental Address	(45-50)	DA2SKA	DA2SKA	DA2SKA	Leave Blank	POOTBK	DA2SKA
Mode of Shipment	(51)	9	9	9	Leave Blank	Leave Blank	Leave Blank
Adjustment Reply Code	(52-53)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank
Program Code	(54)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank	4
Delivery Source Code	(55-56)	DD (Note 1)	DD (Note 1)	DD (Note 1)	FM (Note 1)	BA	DE (Note 1)
Port of Embarkation	(57)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank
Reimbursable Code	(58)	N (Note 10)	N (Note 10)	N (Note 10)	D	S (Note 21)	D
Transportation Bill Code	(59)	D	D	D	Leave Blank	Leave Blank	Leave Blank
Stock Fund/Non-Stk Fund	(60)	Leave Blank	Leave Blank	Leave Blank	0365	0	4200
Date (Julian)	(61-64)	4339	4339	4339	0365	4068	4200
Extended Value	(65-73)	1,091,813.00 (Note 2)	1,091,813.00 (Notes 2&12)	1,091,813.00 (Notes 2&13)	0000320.00 (Note 2&16)	003,833.47 (Note 21)	0040,000.00 (Note 2&23)
Case Line Item No.	(74-76)	SKD	SKD	SKD	001	3P1	SKD
Fund Code	(77-79)	4FT	4FT	4FT	Leave Blank	Leave Blank	Leave Blank
Rounded Dollar Indicator	(80)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank

NOTES:
 10. This is a non-cash transaction which liquidates previously reported work-in-process. See examples 10-13 in this Table.
 11. This is the "Credit" delivery report which reverses the previously reported delivery shown in column 7 at an estimated price so that the actual price may be reported as in example 9. Note that with the exception of the "X" over-punches, this is a "mirror image" of the debit transaction shown in example 7. Position 29 contains an "X" overpunch.
 12. Position 73 has an "X" overpunch indicating a credit transaction.
 13. In examples 7-9 it is assumed that the final actual and estimated price are the same.
 14. See example 13 for the basic delivery transaction. The document number is from that transaction. This example illustrates the delivery report required when a payment to a contractor incurred a penalty under the Prompt Payment Act of 1982 (reference (s)), see paragraph 070411 of this Volume.
 15. This billing example is used to report interest on arrearages computed quarterly according to Volume 6, chapter 12 of this Regulation. Interest is charged to case designator INT and Line 001 for all countries.
 16. Reimbursement is to miscellaneous receipt account 3210, after collection.
 17. Value billed must be consistent with amount established on FMS case line item.
 18. For training deliveries, use the worksheet control number (5 digits) plus a filler of 3 digits plus the MASL ID number (7 digits).
 19. Pseudo document number. First position is Military Service. Second position is country code and remainder is filled with zeros or used by reporting activity for internal use.
 20. Reimbursement codes may be R, S, or N.
 21. Extended value is price listed in the Military Articles and Service List (MASL).

Table 8-12 (Continued)

EXAMPLES OF DELIVERY TRANSACTIONS

Delivery Examples		13	14	15	16	17
Description	Field	"Work-in-Progress" Nonrecurring Cost Recoupment Charge	"Work-in-Progress" Government Furnished Material from Stock	"Work-in-Progress" PC&T Applicable to GFM	Actual Below-the-Line Transportation	Storage Charge - 2 Month Period (Other Than FMSO and DBOF)
Transaction Code	(1)	N	N	N	N	N
Transaction Code	(2)	Leave Blank	Leave Blank	Leave Blank	X (Note 29)	Leave Blank
Monitor	(3)	L	L	F	N	Y
Shipping Depot	(4-6)	FLZ	FLZ	FLZ	FNZ	BY7
Price Code	(7)	A	A	A	A	A
Stock/Part No.	(8-22)	NONRECURRING000	GFM0000000000000	GEMPCH1000000000	TRANSCOSTS000000	STORAGE000000000
Unit of Issue	(23-24)	XX	XX	XX	Leave Blank	XX
Quantity Shipped	(25-29)	00000	00000	00000	Leave Blank	00000
Document No.	(30-43)	DBDC4Z41705070	DBDC4Z41705080	DBDC4Z41705090	DBD00241950057 (Note 29)	BBDB43223014 (Note 32)
Suffix Code	(44)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank
Supplemental Address	(45-50)	DA2SKA	DA2SKA	DA2SKA	SKA (Note 30)	BZ4MXC
Mode of Shipment	(51)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank
Adjustment Reply Code	(52-53)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank
Program Code	(54)	5	4	5	Leave Blank	Leave Blank
Delivery Source Code	(55-56)	DG (Note 1)	DJ (Note 1&26)	DL (Note 1)	Leave Blank	BE
Port of Embarkation	(57)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank
Reimbursable Code	(58)	R (Note 23)	S (Note 27)	R (Note 25)	L (Note 31)	S
Transportation Bill Code	(59)	Leave Blank	Leave Blank	Leave Blank	1	Leave Blank
Stock Fund/Non-Stock Fund	(60)	Leave Blank	8	Leave Blank	O	Leave Blank
Date (Julian) Performed	(61-64)	4339	4150	4300	5195	4350 (Note 33)
Extended Value	(65-73)	0050,000.00 (Notes 2&24)	0025,000.00 (Note 2)	0001,813.00 (Note 2)	0000325.31 (Note 2)	0000008.25 (Note 34&35)
Case Line Item No.	(74-76)	SKD	SKD	SKD	004	003
Fund Code	(77-79)	Leave Blank	4FT	4FT	Leave Blank	Leave Blank
Rounded Dollar Indicator	(80)	Leave Blank	Leave Blank	Leave Blank	Leave Blank	Leave Blank

NOTES:

- This code identifies this transaction as a payment made to a contractor for purposes of computing the contract administrative charge.
- 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 Table 704-1. The cumulative total of these payments should equal contract value. In this example, that amount is \$1,000,000 as shown in Table 704-1.
- Amount billed must be consistent with the amount included in the FMS case line item for nonrecurring cost recoupment charges for the item. See paragraph 070305.
- Reimbursement codes may be R or S. Reimbursement is earned upon physical delivery of the items per subparagraph 040201.B.3.
- See paragraph 070407 for guidance on recovering these costs.
- Reimbursement codes may be D, I, R, or S. DFAS-DE/I applies the "I" when originating delivery transactions from interfund detail transactions. See table 704-1 for distribution of funds.
- Use of "NX" report must be approved. See paragraph 080404.B. and C.
- See example 4 in this Table for the basic transaction reporting the delivery of the item. This transaction uses the same document number.
- The first three positions of this field are left blank.
- Use L10 only if the cost for each applicable generic code (cc 58-60) cannot be broken out. 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 L4D will be reimbursed to the reporting activity through the command pay for item deliveries prior to October 1, 1995. 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 080601.C. The amount reported may not exceed \$25.00 when United Parcel Service is used as the carrier.
- See example 3 for the basic transaction. The document number is from this transaction. This example illustrates the report required when an item is stored for two months.
- Date commences 15 days following date of availability.
- Computation based on paragraph 070801 follows: (\$3,300 X .00125 X 2 months = \$8.25). Decimal point shown for clarity is not included in the delivery transaction.
- Reimbursement is to the O&M Appropriation of the activity storing the item.

Table 8-12 (Continued)

★0805 BILLINGS FOR SPECIFIC COSTS

★ 080501. Billings for specific costs associated with support to FMS shall be computed as indicated in the following paragraphs.

★ A. Actual Administrative Costs. Actual administrative cost is 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 demonstrates 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.

B. Actual Contract Administration Services Costs. DoD Components performing contract administration services or audit shall:

★ 1. Submit monthly certified SF 1080 billings to the IA responsible for the performance reporting of the article or services being provided from contract. Implementing agencies shall make payment within 30 days following receipt of billings. Billings must reflect the actual or proportionate share of contract administration (quality assurance and contract management) and audit costs. The organization performing these services must validate all bills before submission of the SF 1080 and also attest to the validity of the required computation process identified below. Organizations authorized to bill for contract administration and audit services are as follows.

★ a. Army Ammunition Plants. Contract administration services shall be charged based on actual cost incurred or, if not available, allocate on the basis of the ratio of the FMS dollar disbursements to total dollar disbursements.

★ b. Navy Supervisors of Shipbuilding, Conversion, and Repair (SUPSHIP) Activities. Contract administration services shall be charged based on actual cost incurred.

★ c. DLA CONUS (Defense Contract Management Command). Contract administration services shall be charged based on actual cost incurred or, if not available, allocate on the basis of the ratio of FMS net contract disbursements to total DoD net contract disbursements.

★ (1) Defense Contract Management District International (DCMDI). Contract administration services shall be charged based on actual cost incurred or, if not available, allocate reimbursable costs based on actual disbursements of the services being performed.

★ d. DCAA, Except HQ, DCAA. Contract audit shall be charged based on actual cost incurred or, if not available, allocate reimbursable costs based on actual disbursements.

★ e. Any other activity per-forming CAS as approved by the OUSD(C). When the OUSD(C) grants this exception, the exception will identify the cost recoupment method.

★ 2. The SF 1080 bills for actual cost shall be supported with a columnar schedule containing the following data:

a. Organization

b. Type of CAS effort incurred

(1) Contract audit

(2) Quality assurance and inspection

(3) Other CAS efforts

c. Cost recoupment basis

d. FMS cases on which CAS recoupments have been waived

e. Annual hourly rates prescribed by the OUSD(C) for CAS, plus unfunded costs (including costs for unfunded civilian retirement and post-retirement health benefits).

★ C. Actual Transportation Cost. Beginning in FY 2001, transportation costs shall be included in the cost of the article reported to the DFAS-DE/I through delivery performance reporting methods. Military Departments and transportation officers are no longer authorized to direct cite the FMS Transportation account appropriation on GBLs or SF 1080 billings for inland CONUS transportation. The GBLs or SF 1080 billings shall cite the appropriations of the DoD Working Capital Funds (DWCF) in the case of CONUS transportation of DWCF items (since the DWCF price includes CONUS transportation) or the IA responsible for the performance reporting of the article to the country/case/line. These bills shall be supported by a valid case identifier (country code, IA code, case designator), line item number and description of item, and date of shipment.

★ D. Packing, Crating and Handling. SF 1080 Billings for actual packing, crating and handling costs will not be accepted by the DFAS-DE/I for shipments beginning FY 2001. Prior to that time, earned reimbursements were “pushed” to the shipping depot when the DFAS-DE/I applied the applicable charge. (NOTE: DoD Working Capital Funds items are not reimbursed for PC&H, as that charge was included in the standard (stabilized) price for shipments on or after October 1, 1990).

0806 THE DFAS-DE/I MANAGEMENT CONTROL PROGRAM080601. General

A. As the central site for security assistance accounting within the Department, the DFAS-DE/I is responsible for the development of a management control program (MCP) to validate internal controls and measure the quality of DoD security assistance accounting systems and the operations of DoD Components performing security assistance functions. Topics for review may be suggested by IAs, the DSCA, or other DoD Components. Suggestions should be submitted to the DFAS-DE/I and include a narrative describing the suggested area of review and any apparent problems or concerns to be considered.

B. The DoD Components shall fully support the DFAS-DE/I MCP. Tests or reviews involving IAs or other DoD Components shall be accomplished jointly by the DFAS-DE/I and the activities involved. The DFAS-DE/I shall be responsible for the overall review plan, the general conduct of the review, and publishing the final report of resolution or agency points of contact and assist the DFAS-DE/I by providing data or documentation in support of the review. During specified reviews, the DoD Components may be responsible for day-to-day conduct of the review with the DFAS-DE/I responsible for designing a joint review plan, monitoring the conduct of the plan, and publishing a consolidated report.

C. The DFAS-DE/I shall transmit to the DFAS-HQ, the OUSD(C), the Comptroller, DSCA, and the heads of involved DoD Components a copy of the annual external network operations review plan at the beginning of each fiscal year and copies of external network operations review reports as they are completed.

D. The DFAS-DE/I will recommend additional Defense Institute of Security Assistance Management (DISAM) training or the expansion of existing DISAM training courses for specific DoD security assistance functional areas. Normally, such supplemental training recommendations will result from observations made during DoD external network operations reviews of areas demonstrating an adequate policy and internal control structure, but weak due to a general lack of expertise. The intention is that the effectiveness and efficiency of the security assistance community will benefit from the additional knowledge and information gained through exposure to the DISAM curriculum.

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 which 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 that is to receive and pay applicable bills. The formal orders shall be a Military Interdepartmental Purchase Request (MIPR) 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 the DFAS-DE/I and reimburse any amounts due for inventory items or services when reimbursement is received from the DFAS-DE/I. Payments to contractors shall be made only subject to expenditure authorities issued by the DFAS-DE/I. A nonreimbursable delivery transaction applicable to such costs should be included in the submission.

★ 080702. Processing Requisitions. In the event 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). The DFAS-DE/I shall record obligations and disbursements upon receipt of the FMS detail delivery transactions or the modified MILSBILLS detailed billing cards. The concept is that obligations and disbursements generally will be reported to the DFAS-DE/I in the same month. Therefore, the process of separately reporting original obligations, adjustments or cancellations of original obligations and related disbursements is not necessary. DoD Components shall not submit interfund requisitions to non-DoD supplying activities unless expenditure authority has been approved by the DFAS-DE/I. Within the Department, the interfund billing activity must obtain necessary self-reimbursement authority for interfund requisitions. If stocked items are not available for prompt delivery and new procurement is necessary, MIPR procedures shall be followed. In the event 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 a FMS detail delivery transaction and forward the billing information to the DFAS-DE/I within 5 working days. The DFAS-DE/I shall use the FMS detail delivery transactions to prepare delivery reports to the FMS customers 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. The DFAS-DE/I provides reporting activities with a monthly FMS Command Pay List that identifies the total amount of work in process or deliveries charged to FMS cases in the current reporting period, excluding accounts payable (see subparagraph 080801.D., below). The amount includes the delivery transactions submitted by the reporting activity less accounts payable and rejected items (see subparagraph 080801.C., below) and additional charges mechanically computed by the DFAS-DE/I. The last line of the Command Pay List, “Total Reimbursable to This Payee” should equal the amount the payee received by check (a By-Others transaction for the AFMC). The DFAS-DE/I computed charges may or may not be reimbursable to the reporting activity. The DFAS-DE/I computed charges include:

- ★ 1. Administrative Fee Charge - Non-reimbursable.

★ 2. Packing, Crating, and Handling Charges (PC&H) - For all shipments beginning FY 2001, PC&H is included in the price of the item reported delivered.

★ 3. “Below-the-line” transportation charges. Transportation generic codes L1D, L1E, and L40 are no longer reimbursable for shipments beginning FY 2001.

★ 4. Contract Administration Service Charge (CAS) – For all cases implemented FY 2001, CAS is included in the price of the item or service reported delivered or performed.

B. FMS Detail Delivery Feedback List. The FMS Detail Delivery Feedback List or magnetic tape is attached to the Command Pay List and identifies the delivery transactions submitted by reporting activities and processed by the DFAS-DE/I for reimbursement or reporting to the FMS customer. In addition, it identifies add-on amounts mechanically computed by the DFAS-DE/I for each processed delivery transaction. When reconciling reimbursement received from the DFAS-DE/I 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 the DFAS-DE/I.

★ 3. Stock Fund Add-On (STK FUND ADD-ON). Through accounting date 87-01, this column identifies the charge applied to DoD Working Capital Funds items with a delivery date in FY 1980. After accounting date 87-03, this field identifies the logistics support charge (LSC). Stock fund add-on required for FY 1980 and FY 1982. The FY 1982 charge was 6 percent; the DFAS-DE/I computed it until the software for the charge was activated in the systems of the MILDEPs. DIFS never computed the 6 percent for USAF. For DLA, DIFS computed the 6 percent from October 1, 1981, to December 31, 1981. For Navy, DIFS computed the percent from October 1, 1981, through the February 1982, performance cycle. For the Army, DIFS computed the 6 percent from October 1, 1981, through the August 1982 performance cycle.

★ 4. Contract Administration Surcharge Add-On (CAS ADD-ON). This column identifies CAS computed by the DFAS-DE/I prior to FY 2001. Items and associated costs charged may include DoD Working Capital Funds listed items, government-furnished materiel (GFM), and nonrecurring charges. The CAS charge was applied to procurement Delivery Source Codes (DSC) (nonreimbursable to the reporting activity).

★ 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. The FMS Implementing Agency Performance Report Transaction Register contains five parts. These parts include:

1. Implementing Agency Initiated Performance Reports Rejected Not Processed. This part contains all delivery transactions that could not be processed by the DFAS-DE/I. The reasons for not processing are listed immediately under each transaction. A corrected transaction should be resubmitted to the DFAS-DE/I. This part shall be used in reconciling reported deliveries to deliveries processed by the DFAS-DE/I. Rejected transactions should be corrected and resubmitted within 30 days.

2. Implementing Agency Initiated Performance Reports Processed with Management Alerts. This part contains all delivery transactions that have been processed and on which possible problem areas were identified by the DFAS-DE/I 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 the DFAS-DE/I.

3. The DFAS-DE/I Initiated Performance Reports Processed. This part contains those transactions computed by the DFAS-DE/I and applied by the DFAS-DE/I for the IA. The DFAS-DE/I reports these transactions for posting to IA records.

4. The DFAS-DE/I Initiated Corrections to Initial Implementing Agency Performance Reports. This part provides information on delivery transaction subsequently modified by the DFAS-DE/I. Data shall appear with the Implementing Agency delivery transaction first, followed by the corrective action taken by the DFAS-DE/I.

5. The DFAS-DE/I Deletions From Implementing Agency Initiated Performance Reports. This part provides the delivery transactions that have been subsequently deleted by the DFAS-DE/I.

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 contains 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 [re: Command Pay List (see subparagraph 080801.A., above)] by country, Implementing Agency, and reporting activity.

★ F. 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. The DFAS-DE/IR, however, should validate general ledger account 2110 balance to payables reported to the Defense Integrated Financial System (DIFS) on behalf of the implementing agencies, on a monthly basis.

080802. Reject Codes

★ A. The delivery transactions listed on FMS Implementing Agency Performance Report Transaction Register (see paragraph 080801.C., above) that contain reject codes did not process to the FMS Command Pay List. Reports with reject codes shall be researched and reinput within 30 days. The DFAS-DE/I will maintain a control file of outstanding rejected transactions, which shall be cleared once corrected transactions are resubmitted and processed. The DFAS-DE/I will transmit copies of the control file to the respective IAs.

B. Reports coded with management alerts have processed and are on the FMS Command Pay List. Those transactions which contain a management alert code shall also be researched. If corrective action is required following this research, reinput these transactions by reversing the previous input and submitting the corrected data within 30 days.

080903. Reconciling Reports

A. In reconciling reimbursable delivery transactions to the amounts reimbursed, the following steps shall be taken.

1. Verify that the voucher backup equals the amount on the check and the FMS Command Pay List. All amounts should equal. If amounts are not equal, contact the DFAS-DE/I to reconcile differences.

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

B. If in using the computation above, subparagraphs 080903.A.2.a and A.2.b. do not agree, further reconciliation of deliveries reported to deliveries processed is required. Match reported deliveries to deliveries processed on the Feed-back Listing to identify dropped or duplicate transactions (mechanically or manually). Reinput dropped transactions and reverse duplication transactions.

080904. Reporting Examples

★ A. Table 8-13 illustrates the expansion of the delivery report for physical deliveries of articles and performance of services. This expansion occurs within the FMS Integrated Control System wherein additional information is added for accounting control. A transaction control number, action code, and interfund bill number are added to the delivery transaction to provide additional control. The document identifier is expanded to differentiate between input and feedback. The expanded report of delivery submitted through the FMS Integrated Control System (FICS) to the Defense Integrated Financial System (DIFS) will have a document identifier of NAI. Every NAI transaction received in DIFS is fed back to the FICS with a document identifier of NAF. Rejected transactions include transaction reply codes that identify error conditions. Rejects are suspended and controlled by transaction control number. The delivery transaction combines financial information with logistics information and is reflected in column 9 of the DD Form 645 Billing Statement and itemized as a FKA/B transaction on the customer's Delivery Listing. The information added in the expanded version is not included in the report to the customer. This information is internal and its only use is to assure accounting control of the transactions.

★ B. Other expanded formats, not illustrated here, correspond to other delivery transaction formats such as the SDR actions and the Report of Actual Costs. Detailed procedures concerning these various formats are contained in the FICS Interface Document.

**★ EXAMPLE OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/ No. of Position	FICS TRC	Edit/Validation
Document Identifier Code	1-3	002	Must be NAI
Transaction Control No. Format (YYMMDDNNNNNV)	4-16	152 152 249 248 ---	Must be numeric Date must be equal to or less than current date Version Number (V) must be "0" if Action Code is "A" (add) Version Number (V) must be 1 thru 9 if Action Code is "C" (change) and must be one greater than suspense version No. Version number is edited if the Action Code is "D" or invalid.
Action Code	17	003 341 251	Must be "A", "C", or "D" A=Add; C=Change; D=Delete If Action Code = "A" then the Site Code/ DIC/TCN combination cited in transaction cannot be duplicated in same update If Action Code = "C" or "D" the Site Code/ DIC/TCN (excluding V) combination cited in transaction must match a record resident on PTC suspense file.
Document Number Implementing Agency (IA) Country Code (CC)	18-31 18 19-20 21-31	038 037 342	IA code invalid (Table 03) Country Code Invalid (Table 02) If any position is not Alpha (A-Z) or Numeric (0-9) DIFS will overlay position with zero. (Spaces are not valid)
Note: TRC will be management alert--transaction will process with this TRC			
CUST-IN-CNTRY (1)	21	---	NO EDIT
DTC (1)	22	---	Validated if TBC is invalid. See TBC validation
TYPE-ASST(1)	23	---	NO EDIT
DOC-NBR-LST-8(8) DT-RQSN(4)	24-27	---	NO EDIT
DOC-SERIAL-NBR (4)	28-31	---	NOEDIT
Monitor Code	32	006 343 344	Must match Monitor Code table (Table 12), using full table key of Monitor Code and IA Army reporting codes (IAs=B, E, M, R, V and Z). Monitor Code must = X when Reimbursement Code = D or S. Navy reporting codes. Monitor Code must = V, C, or S

Table 8-13

**EXAMPLE OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/No. of Position	FICS TRC	Edit/Validation
Routing Identifier Code	33-35	304	Must be Alpha (A-Z) or Numeric (0-9) (No Spaces) ----- All IAs (Do this RIC edit right after TRC 304)
		345	If Monitor = Y and RIC = RRR, IA must = B If not, reject without another edit on RIC Army Reporting (IAs = B, E, M, R, V, and Z)
		345	If Monitor not = Y or X, Monitor/RIC combination must match Command Pay Address Table Army Reporting (IAs = B, E, M, R, V, and Z)
		345	If Monitor Code = Y and RIC = ZZ, reject Army Reporting (IAs = B, E, M, R, V, and Z)
		346	If Monitor = X, RIC is matched to Table 33 for RIC/Monitor conversion. If not on table, reject Air Force reporting
		345	If IA = D and Monitor not = B, G, H, F, L, N or P, Monitor/RIC must match Command Pay Address Table Navy reporting
		---	No edits performed against Command Pay Address Table GSA reporting (pertains to all valid IAs)
		330	If RIC = G, DCS must equal EF or EG. If not, reject
		---	Information only - See BCR 90106 All Other IAs reporting
		---	---
Price Code	36	007	Must = A, E, or N
		347	Price Code and Reimbursement Code cannot both = N
		348	Price Code may = N only for DSC with CAS = Y as shown on Table 804-2 in DoD 7220.9-M, Vol 9.
National Stock Number	37-51	342	Should be Alpha (A-Z) or Numeric (0-9) (No Spaces) DIFS will change special characters to zero (0) ----- Note: TRC will be management alert--transaction will process.
		008	Must match Unit of Issue Table (Table 06)
Unit of Issue	52-53	008	Must match Unit of Issue Table (Table 06)
Delivered Quantity	54-60	010	Must be Numeric
		349	If equal to "0" unit of issue must be "XX"
		018	If not equal to "0" the sign of this field must agree with the sign of amount delivered articles and services. If this field is equal to "0" there is not edit between the signs of this field and amount of delivered articles and svcs.
		350	Cannot exceed (without sign) 99,999

Table 8-13 (Continued)

**EXAMPLE OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/No. of Position	FICS TRC	Edit/Validation
Suffix	61	---	No edit.
Customer Country Military Service Code	62	---	No edit.
Option/Freight Forwarder Code	63-64	---	No edit.
Case Designator	65-67	041 031	Must be a valid Case Case must be in I or C status
Delivery Source Code	68-69	337 334 012	If DSC = EF or EG, RIC must = G If not, reject If DSC = "CA" Case Type Assistance must equal U (FMSO I). If the DSC is equal to "CD" or "DE" thru "DX" reject without any other edit of DSC or Reimbursement code.
Reimbursement Code	70	*_Perform these two "013" reimbursement edits first 013* 013* 012 013 011 139	If the Reimbursement Code = A, W, X, Y or Z reject without any other edit of reimbursement code. If IA = P and Reimbursement Code = R Monitor Code must = C. If not reject and do no other edits on the Reimbursement Code. Match DSC/Reimbursement Code to the DSC Cost Computation Table. If the combination is invalid, then match DSC to DSC Table. If DSC is invalid, reject for invalid DSC. If DSC is valid, match Reimbursement Code table. If Reimbursement code not on table, reject for invalid Reimbursement Code. If both DSC and Reimbursement Code are valid reject for invalid combination 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 Trans., otherwise compute Ocean

Table 8-13 (Continued)

**EXAMPLE OF PHYSICAL DELIVERY OF MATERIEL/
PERFORMANCE OF SERVICE**

Data Element Description and Element Abbreviation	Format/No. of Position	FICS TRC	Edit/Validation
Transportation Bill Code (TBC)	72	---	If TBC = 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.
		285	If DTC equals 6, 8, or 9 and a NSN/date match found, DIFS will move "W" to TBC Note: TRC is management alert--transaction will process with this TRC.
		014	Must be on the Transportation Bill Code table (28). If invalid, then check Delivery Term Code (DTC). Note: TRC is management alert--transaction will process with this TRC.
		286	If DTC non on DTC Table, reject.
Stock Fund 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 valid Alpha (A-Z) or Numeric (0-9). (No special characters or embedded spaces allowed.) If Reimbursement Code not = I, there is no edit on the Interfund Bill Number.
Amount Delivered Articles/ Services	88-102	017	Must be numeric.
		351	Amount exceeds DIFS limitations Reject if amount (ignoring sign) is greater than 999,999,999.99.
		356	If amount is greater than 9,999,999.99 but less than 1,000,000,000.00 and not in even dollars, the cents will be changed to zeros in DIFS. Note: TRC is management alert--transaction will process with this TRC.
Mode of Shipment Code	102	352	Must be Alpha or Numeric or Asterisk (*) or Blank.

NOTE: TRC = Transaction reply code.

Table 8-13 (Continued)