

**VOLUME 15, CHAPTER 8: “BILLING AND REIMBURSEMENT”****SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

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

Unless otherwise noted, chapters referenced are contained in this volume.

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

The previous version dated May 2012 is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
080201	Clarified that the Department of Defense (DD) Form 645, Foreign Military Sales Billing Statement example is from the Defense Integrated Financial System. A different DD 645 format will be used when the Security Cooperation Enterprise Solution is implemented.	Revision
080204	Moved the DD 645 entry explanations to Table 8-1 and renumbered the subsequent paragraphs.	Revision
080205	Moved the Delivery Listing Code, Delivery Cost Total Code, and Generic Code lists to Tables 8-3 through 8-5.	Revision
080301	Updated the Supply Discrepancy Reporting reference to the Defense Logistics Management System Manual, Volume 2, Chapter 17.	Revision
080302, Table 8-10 thru 8-14	Moved the Adjustment Reply Code lists in 080302.A-E to Tables 8-10 through 8-14.	Revision
080402, Table 8-34 thru 8-48	Moved the Monitor Code (080402.C), Cost Code (080402.E), Unit of Issue (080402.G), Other than Repair and Return Code (080402.I.4.a), Repair and Return Code (080402.I.4.b), Mode of Shipment Code (080402.L), Delivery Source Code (080402.O), Reimbursement Code (080402.Q), and Transportation Bill Code (080402.R) lists to Tables 8-34 through 8-48.	Revision
Table 8-34	Added Missile Defense Agency to the Monitor Code list per Defense Security Cooperation Agency (DSCA) Policy Memo 11-14.	Revision
Tables 8-49 and 8-50	Updated the percentage rates LIB, Ocean Transportation, for Rate Area 2 (former tables 8-27 and 8-28) per DSCA Policy Memo 09-22.	Revision
Tables	Renumbered due to the addition of new tables.	Revision

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## CHAPTER 8

**BILLING AND REIMBURSEMENT**

## 0801 GENERAL

## 080101. Overview

This chapter establishes the standard procedures for use when:

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

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

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

## 080102. Responsibilities

A. Defense Security Cooperation Agency (DSCA). DSCA approves the establishment and revision of the Implementing Agency (IA), Delivery Source Code (DSC), Monitor, and Type of Assistance (TA) codes. DSCA will forward the recommended new or revised codes to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) for approval and inclusion in Volume 15. DSCA and OUSD(C) must maximize the use of the Standard Financial Information Structure (SFIS) as prescribed in Volume 1, Chapter 4.

B. DFAS SCA. DFAS SCA must issue quarterly billing statements to FMS purchasers based on payment schedules attached to the Letter of Offer and Acceptance (LOA) by the applicable IA. Exceptions to this policy may be made when an IA submits a "Quarterly Forecast of Financial Requirements for Requisition Cases," or when the committed values for requisition cases (Volume 15, Chapter 4, paragraph 040206) indicate the performance on a particular requisition case is behind or ahead of schedule. In such cases, DFAS SCA must bill based on the quarterly forecast or the committed value of requisitions.

C. IAs. IAs must report accrued expenditures (work in process (WIP)) and physical deliveries in the applicable IA financial or logistical system within 30 days of the occurrence (date of shipment or performance); this information is provided to DFAS SCA through the billing and reporting procedures prescribed in this chapter.

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

1. Requesting Activities. When **placing** an order to satisfy an FMS demand requesting activities are responsible for notifying the performing activities. The notification **must** include the country, case designator, and line item.

2. Performing Activities. **Upon** notification that a customer order is for an FMS purchaser, performing activities **must** notify the requesting activity whether the order has been accepted on a reimbursable or direct cite basis and identify the total cost to process the order. This total billing **must** include both funded and unfunded costs. The performing activity **must** deposit amounts collected to the appropriate accounts, including the Miscellaneous Receipt Account; see Volume 15, Chapter 2, Table 2-5, Pricing Elements and Their Financing Appropriations, for more information.

## 0802 FMS BILLING STATEMENT

### \*080201. General

A. Department of Defense (DD) Form 645, **FMS** Billing Statement (or automated equivalent), and special billing arrangement statements issued by DSCA represent an official claim for payment by the United States Government (USG). The DD 645 is prepared on a quarterly basis as of December, March, June, and September. As an example, the December bill reflects physical deliveries, performance of services and WIP from October 1 through December 31, and cash collections recorded for the FMS case through the preparation date of the billing statement. It also has a forecast of estimated advance cash requirements through the month of June. A December bill is mailed **on or about** January 15, with payment due March 15. The March, June, and September statements follow the same basic timeframes.

B. The **FMS billing** statement furnishes an accounting to the FMS purchaser for all costs incurred under each FMS Trust Fund case. Detail on the face of the billing statement **must** display the cost elements similar to the line item detail on the LOA. Physical performance of services and delivery of materiel are shown against the line item detail of the LOA. FMS administrative surcharge, accessorial costs, and WIP are separately listed. Table 8-1 **includes** examples of **Defense Integrated Financial System (DIFS)** DD 645s prepared by DFAS SCA **along with explanations of the entries**. The **Security Cooperation Enterprise Solution (SCES)** will be incrementally implemented and has a different DD 645 format.

### 080202. Billings for Cases with Payment upon Delivery

For cases authorized under the AECA, sections 21(d) or 22(b) (e.g., TA codes 6, 7, or 8 authorizing billing upon delivery), the IAs **must** ensure that each case has a delivery schedule. On the scheduled delivery dates, DFAS SCA **must** follow-up with the IA and verify the accuracy of the delivery schedule. On the delivery date, DFAS SCA **must** immediately bill the FMS

purchaser the appropriate charges. Interest **must** be charged in accordance with the policies found in [Volume 15](#), Chapter 5, paragraph 050202.

080203. Final Statement

DFAS SCA **must** give the FMS purchaser a case final statement at the end of the calendar quarter in which the case is closed and re-categorized from an active status to inactive status. DFAS SCA **must** annotate the final statement to notify the FMS purchaser of this reclassification. Table 8-1 includes an example of a Final Statement of Account.

\*080204. FMS Delivery Listing

A. An FMS delivery listing is prepared in support of entries to “Current Period Delivery Costs,” on the DD 645. The delivery listing is an itemized listing of all items physically delivered and services performed during the reporting period. It is cross-referenced to specific document numbers and allows FMS purchasers to validate receipt of the materiel or services.

B. An [FMS Delivery Listing](#) is prepared based on IA FMS Integrated Control System (FICS) delivery transactions that have an “E” (estimated), “A” (actual), or “N” (incremental billing) price code. Section 0804 has detailed procedures for completion and submission of the delivery transactions. The delivery listing also includes DFAS SCA’s computation of charges applied by that organization in accordance with [Volume 15](#), Chapters 3 and 7. Table 8-2 is an example of an FMS Delivery Listing.

C. Codes assigned by DFAS SCA to the delivery listing transactions are in Table 8-3. The DFAS SCA “summary of delivery costs totals” codes are in [Table 8-4](#).

D. FKE Accessorial Costs and FKF Accessorial Cost Adjustments

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

2. Each “below-the-line” cost applied is identified by a Generic Code and a description of cost below the FKE/FKF headings. [Generic Codes and descriptions](#) are in [Table 8-5](#).

3. All FKE transactions (debit) and FKF transactions (credit) equal the net total accessorial costs.

4. The sum of net totals for article/service costs, FMS administrative surcharge, and accessorial costs equals total delivered costs.



\*080205. Computer Output

The FMS purchaser may request that DFAS SCA provide a [Compact Disk Read Only Memory \(CD-ROM\)](#) or hard copy report to support the FMS Delivery Listings. The billing and delivery listings may be electronically transmitted upon request, or the data may be placed on a file server where the FMS purchaser may access it. Security precautions will be taken to assure data confidentiality and appropriate access control. The specific transaction formats prepared by DFAS SCA based on delivery transactions are shown in Tables 8-6 through 8-9 as follows:

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

0803 FMS PURCHASER REQUESTS FOR BILLING AND SUPPLY ADJUSTMENTS

\*080301. General

A. If, after review of the DD 645 and/or the supporting FMS Delivery Lists, the FMS purchaser identifies that an adjustment is needed, the FMS purchaser **must** submit a formal request for adjustment. Billing and supply adjustment requests for materiel or service performance and accessorial charges should be submitted to the IA. Adjustment requests dealing only with FMS administrative surcharges should be submitted to DFAS SCA.

B. FMS purchasers **must** 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 [Defense Logistics Manual 4000.25](#), [Defense Logistics Management System \(DLMS\) Manual, Volume 2, Chapter 17](#). The DoD Components **must** process eligible SDRs in accordance with [DLMS Volume 2, Chapter 17](#). After SDRs applicable to materiel and services are resolved, the DoD Components **must** report the action being taken to DFAS SCA **using** appropriate adjustment reply codes in the delivery transaction (see section 0804).

\*080302. Adjustment Reply Codes

[Adjustment Reply](#) codes cover most replies to FMS purchaser requests for billing or adjustments. When a situation arises not covered by these codes, a reply by letter is appropriate. [Submit requests](#) for codes to cover additional transactions to DFAS SCA at DFAS-JAX/IN, 8899 E. 56<sup>th</sup> St., Indianapolis, IN, 46249.

- A. Codes to identify the reason for **denial** of a request **are in Table 8-10**.
- B. Codes to identify a request **was** granted and instructions for disposition of

any materiel shipped in error are in Table 8-11.

C. Codes that are advisory and do not require billing or supply actions are in Table 8-12.

D. Codes for requesting additional data from a country are in Table 8-13.

E. Codes for USG reimbursements to foreign countries to recover transportation costs those countries incurred to return items to the USG are in Table 8-14.

080303. Reply Listing

DFAS SCA provides a consolidated listing of the actions taken in response to SDRs, entitled "Reply Listing to Purchaser Requests for Adjustments," shown at Table 8-15. This listing must be mailed with the DD 645 to the FMS purchaser involved. All FKG transactions (responses to SDRs) must be listed separately for each country and case. The FKG transaction has the same data elements as the FKA/FKB transaction shown on the FMS Delivery Listing. The Reply Listing is prepared in the same basic sequence as the billing statement and FMS delivery listing. If the FMS purchaser requests disks or File Transfer Protocol to support the FMS delivery listing, the format for FKG transactions must be the same as the Materiel/Service transaction in Table 8-6.

0804 IMPLEMENTING AGENCY PERFORMANCE REPORTS OR REQUESTS FOR REIMBURSEMENT

080401. Reporting Deliveries

A. IAs must report the cost of DoD services (inventory items, and new procurement to DFAS SCA using delivery reports, or automated equivalents) through the FICS delivery transaction unless the provisions of paragraph 080403 are applicable. It is the IA's responsibility to ensure that receipt documentation demonstrating proof of shipment, with the appropriate FMS purchaser (or the FMS purchaser's representative, e.g., a freight forwarder) signature, is retained permanently for the record.

B. DFAS SCA must pay earned reimbursements included in such reports within 20 working days from the date of receipt. If a cash flow problem precludes payment, DFAS SCA must issue immediate notification to the Director, DSCA, and to OUSD(C). The Director, DSCA, must notify IAs to suspend further deliveries of DoD stock or performance of DoD services unless a determination has been made that it is in the national interest for billings to be dated and issued upon delivery or performance, with payment due in 60 days.

\*080402. Delivery Reporting Codes

Section 0808 describes the current performance reporting of final delivery and WIP delivery transactions. Tables 8-16 through 8-33 provide examples of delivery transactions for

specific circumstances. Instructions for completing the various fields follow:

A. Transaction Code. The Transaction Code field contains a two-position alpha or numeric code identifying the transaction type. If the position is “NA,” it represents a report of articles or services. If the position is “ND,” it represents a report of WIP. If the position is “NX,” it reflects “below-the-line” actual or estimated accessorial costs. If the position is “NZ,” it reflects an SDR reply.

B. Monitor Code. The Monitor Code field contains a one-position 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. Use the Monitor code in conjunction with the IA code to identify specific activities. The IA code in Table 8-34 is prescribed in DSCA 5105.38-M, Security Assistance Management Manual (SAMM) Chapter 5, Table C5.T2, IAs Authorized to Receive Letters of Request (LORs). The monitor codes assigned to the various activities are in Table 8-34.

C. Routing Identifier Codes (RIC). The RIC field contains a three-position alpha/numeric code for the shipping depot or activity performing services as established in DLM 4000.25-1, Military Standard Requisitioning and Issue Procedures (MILSTRIP).

D. Price Code. The Price Code field contains a one-position alpha code that identifies the report as a charge to WIP, a physical delivery, or the performance of requested DoD services. Three codes are authorized:

1. Use Code “N” to report incremental billings (such as WIP to contractors or provision of government furnished materiel (GFM) to a contractor). Consider Code “N” a Contract Administration Service (CAS) computing code under the following rules:

a. Contractor progress payments must be reported with DSC “DE” or “DK”, only using price code “N” if CAS is applicable. This rule applies to all services.

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

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

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

2. Use Code “E” to report physical delivery of items at an estimated price. The use of an “E” price code in reporting the deliveries of major end items is allowed if an actual price code is not available within 30 days of the date of shipment. Furthermore, “E” price

code usage is required in reporting the deliveries of major end items if the actual price is not available within 90 days of the date of shipment. Use of the estimated price code is encouraged to expedite physical delivery reporting. When updating estimated information, use "E" with a credit value to reverse a previously submitted estimated "E" report and then enter a separate "E" report with the updated estimated information. Reverse the "E" prices and replace with "A" prices as soon as the actual prices are known.

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

E. Stock or Part Number or SDR Response

1. The Stock or Part Number or SDR Response field contains 15 alpha or numeric characters that identify the article(s) or services being reported. It shows the stock or part number, training course number, film number, publication number, and phrases, such as "service" or "progress payment." The purpose of this field is to provide foreign purchasers and DoD managers with information. Include as much specific information as possible in this field for articles provided or services performed to satisfy FMS purchaser requirements for complete visibility. The use of the words "other" or "services" by themselves (or together) is not acceptable.

2. When reporting training, enter the worksheet control number (WCN) to include the suffix code as required (see SAMM Chapter 10, [Table C10.T18, Training Analysis Codes and WCNs](#)) and Military Articles and Service List (MASL) Identification Number.

3. For SDR responses, insert code "R" or "W" in the first position, insert the SDR control number in the next five positions, and leave the last nine positions blank. If the SDR control number is less than five characters, right justify with leading zeros. Code "R" applies if the SDR reply is not processed as an administrative fee SDR adjustment; "W" applies if the SDR reply is processed as an administrative fee SDR adjustment.

4. In reporting the cost of DoD services, provide a clear narrative description in this field or use cost codes in [Table 8-35](#) in the last two positions of the stock number field.

F. Unit of Issue. The Unit of Issue field contains a two-position alpha code. Applicable Unit of Issue (Unit of Measure) abbreviations are in [Table 8-36](#).

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

H. Document Number. The Document Number field contains 14 alpha or numeric characters identifying the transaction and contains:

1. The IA code, as prescribed in SAMM, Chapter 5, Table C5.T2;
2. The applicable Security Cooperation (SC) customer and regional code as prescribed in SAMM, Chapter 4, Table C4.T2, SC Customer and Regional Codes and FMS Eligibility Table;
3. The “Mark for Code,” which identifies the address of the in-country recipient of shipment and ties back to the Military Assistance Program Address Directory. Values assigned vary from one purchaser country to another;
4. The delivery term code (DTC), as prescribed in the SAMM, Chapter 5, Figure C5.F5, LOA Information. Numeric codes are used when items are sold, and alpha codes are used when purchaser-owned equipment is returned for overhaul service. The DTC identifies the point at which custody transfers to the recipient (custody transfer point), and it is the primary component used to determine the “below-the-line” transportation charge applied by DFAS SCA (see paragraph 080404.C);
  - a. Codes used for other than “Repair and Return” transactions are in Table 8-37.
  - b. Normally, the return of repaired materiel will be reported using transportation bill code (TBC) “L.” Codes used in connection with “Repair and Return” transactions are in Table 8-38.
5. The TA codes which are located in the SAMM, Chapter 5, Figure C5.F5;
6. The requisition date (YDDD); and
7. The serial number of the document or item.

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

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

J. Supplemental Address. The Supplemental Address field contains six alpha or numeric characters identifying where to ship an FMS case item and contains:

1. The FMS purchaser procuring agency code. The permissible purchaser procuring agency codes are specified in the SAMM, Chapter 5, Figure C5.F5. This position is blank when reporting actual accessorial costs;

2. The offer release/option and freight forwarder codes. The permissible offer release codes are specified in the SAMM, Chapter 5, Figure C5.F5. These two positions are blank when reporting actual accessorial costs; and

3. The FMS case designator.

K. Mode of Shipment. The Mode of Shipment field contains a one-position alpha or numeric code showing the mode of shipment provided in the LOA. This position is left blank when reporting actual accessorial costs. The codes are in Table 8-39.

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

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

N. DSC. The DSC field contains a two-position alpha code. Codes in the field provide an audit trail between performance and the pricing requirements in Volume 15, Chapter 7. DFAS SCA uses DSCs to recognize earnings for surcharges (see Table 8-40 for the surcharge matrix); therefore, use of the correct codes is imperative. An incorrect code could result in the FMS purchaser being over or under-charged.

1. DSCs for the sale of Articles under AECA Section 21 are in Table 8-41.

2. DSCs for the Performance of DoD Services under AECA Section 21 or 22 are in Table 8-42.

3. DSCs for Unique Foreign Military Sales Order (FMSO) Charges are in Table 8-43.

4. DSCs for the Procurement for FMS Purchasers under AECA Section 22 are in Table 8-44.

5. DSCs for miscellaneous charges are in Table 8-45.

6. [DSCs for the Special Defense Acquisition Fund \(SDAF\)](#) are in [Table 8-46](#).

O. [Port of Embarkation \(POE\)](#). The [POE](#) field contains one alpha character. Use “A” when materiel is moved through an aerial port. Use a blank or “W” when materiel is moved through a water port, if applicable.

P. [Reimbursement Code](#). The [Reimbursement Code](#) field contains a one-position alpha code and is used by DFAS SCA to determine the reimbursable status of the report. The codes are in [Table 8-47](#).

Q. [TBC](#). The [TBC](#) field contains one alpha character. TBCs are used to bill FMS purchasers for “below-the-line” transportation costs if the actual method of transportation is different from that identified by the DTC. Report the return of repaired materiel using TBC “L.” TBCs are in [Table 8-48](#).

R. [Defense Working Capital Fund \(DWCF\) Code](#). The [DWCF Code](#) field is reserved for future use. This field was previously used for the stock fund/non-stock fund identification but is not currently required.

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

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

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

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

080403. Interfund Transactions

DWCF items are normally billed under interfund procedures and use the detailed billing cards prescribed in [DLMS Volume 4, Military Standard Billing System - Finance \(MILSBILLS\)](#). To minimize the impact on the normal MILSBILLS billing procedures (and still provide IAs or DFAS SCA with the data necessary to assure proper FMS billing), a modified



MILSBILLS detailed billing transaction may be used to report FMS shipments. This modified MILSBILLS detailed billing transaction is in place of the FICS delivery transaction. The required modification is to substitute information [that](#) normally appears in the unit price field of the MILSBILLS detailed billing transaction. The information required on the modified billings transactions applicable to the FMS program follows:

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

B. TBC. [The TBC](#) field is one alpha character. The applicable TBCs prescribed in paragraph 080402.Q [must](#) be reflected in this field.

C. DSC. [The DSC](#) field is two alpha characters. The applicable DSC as prescribed in paragraph 080402.N [must](#) be reflected in this field.

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

#### 080404. DFAS SCA Computations

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

A. CAS Charge. [The CAS](#) charge is based on DSCs (see paragraph 080402.N and Table 8-40). CAS percentages prescribed in [Volume 15](#), Chapter 7, paragraph 070405 are applied as a percentage of reported payments to contractors, except for cases when CAS has been waived as authorized in [Volume 15](#), Chapter 7, paragraph 070405 or determined to be not applicable and approved by DSCA. DFAS SCA performance and performance reporting feedback reports identify the amount of CAS computed based on delivery or WIP transactions (see section 0808).

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

C. Transportation Charges. A "below-the-line" charge is applied based on the DTC within the delivery transaction. However, if the delivery transaction includes an optional TBC, the TBC will supersede the DTC in determining the transportation to be assessed (see paragraph 080402.Q). [See SAMM Chapter 9, C9.T4a, Table of Delivery Term Codes and Percentage, for the applicable rates](#). [In addition](#), if the delivery transaction contains a DTC of



“8” or “9”, use the transportation cost look-up table rate if the item is included within the table (see section 0805).

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

E. FMS Administrative Surcharge. DFAS SCA applies the FMS Administrative Surcharge in effect at the time the LOA or amendment is accepted by the FMS purchaser, based on DSCs (see paragraph 080402.N and [Volume 15](#), Chapter 7, paragraph 070602) and requirements noted in [Volume 15](#), Chapter 4. The FMS administrative surcharge is assessed on performance reporting except for [the amount collected upon case implementation as prescribed in Vol. 15, Chapter 3](#). The FMS administrative surcharge does not apply to WIP.

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

#### 0805 TRANSPORTATION COST LOOK-UP TABLE

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

#### 0806 BILLING FOR SPECIFIC COSTS

[Compute](#) billings for specific costs associated with support to FMS as indicated in [paragraphs 080601 through 080604](#).

##### 080601. Actual Administrative Costs

Actual administrative costs are funded by an allotment that is provided based on an approved FMS administrative budget. Documentation that shows the propriety of the obligation must support the obligations and outlays against the allotment. The allotment holder **must** retain these basic source documents for audit and report the use of allotment through the required Status-of-Allotment reports.

##### 080602. Actual FMS Contract Administration Services Costs

A. The DoD Components performing contract administration or audit services **must** submit a monthly certified SF 1080, Voucher for Transfers between Appropriations and/or Funds, billing to DFAS SCA for reimbursement of contract administration

(quality assurance and contract management) services and audit services being performed on FMS cases. Billings must reflect the actual or proportionate share of FMS CAS. DFAS SCA **must** make payment within 30 days following receipt of billings.

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

C. The DoD Components authorized to bill for CAS are:

1. Department of the Army Ammunition Plants. Allocate contract management and quality assurance efforts **based** on the ratio of the FMS disbursements to total net disbursements. Compute the unfunded civilian retirement rate and **show it** on the monthly billings.

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

3. Defense Contract Management Agency (DCMA) Continental United States (CONUS) FMS CAS

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

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

(2). Denominator. Twelve months of total DoD net contract disbursements as reported on the SF1219, Statement of Accountability, Part A, Line 4.1 will be used as the denominator for calculating the annual command rate for DCMA.

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

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

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

(2). Overtime is listed as a separate charge on the DCMA CONUS FMS CAS monthly earnings computation sheet or, if the overtime factor was not included, in the Annual DoD Reimbursable Rate in accordance with Volume 11A, Chapter 6. The unfunded civilian retirement factor is not computed on overtime hours since unfunded civilian retirement applies to salaries (basic pay) only (see [5 U.S.C. 8331 \(3\)](#) for an explanation of what is not included in basic pay).

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

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

Signed: \_\_\_\_\_

#### 4. DCMA International

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

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

c. Billings must exclude all costs associated with countries that have FMS CAS waivers and/or reciprocal agreements.

5. Defense Contract Audit Agency (DCAA), All Offices Except DCAA Headquarters Offices. Allocate [the](#) FMS contract audit based on actual hours expended on FMS requirements. Compute the unfunded civilian retirement rate and [show the results](#) on the monthly billings.

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

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

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

E. Billings for non-FMS CAS **must** be charged in accordance with Volume 11A, [Chapter 6](#), Appendix D, [Contract Administration Services](#).

080603. Actual Transportation Cost

**Bill** actual transportation costs of delivering defense articles on SF 1080s or [government bills of lading \(GBLs\)](#); **pay** from the transportation surcharge account. Transportation costs to FMS purchaser freight forwarders from DWCF are included in the cost of the article reported to DFAS SCA. **Bill** inventory shipments from DWCF beyond the freight forwarders as a “below-the-line” charge in accordance with [Table 8-49](#) and [Volume 15](#), Chapter 7, [Table 7-1](#), [Cost Elements](#). **Bill** all other shipments according to [Table 8-50](#) and [Table 7-1](#). **Reimburse** costs for transportation billed as a “below-the-line” cost to transportation activities in response to SF 1080 bills. **The bills must be** supported by a valid case identifier comprised of country code, IA code, case designator, date of shipment, and certification that the billed amount was not included in the article’s cost.

A. Carrier Costs

1. Commercial and Industrially Funded or DWCF Organizations. **Support** billings for other than inland CONUS DWCF materiel by electronic media, listing, or computer tapes detailing the transaction control numbers (TCNs) and case designators or articles transported for Security Assistance purchasers. “Carrier” means commercial carriers and/or the industrially funded or DWCF part of [Air Mobility Command \(AMC\)](#) and [Military Sealift Command \(MSC\)](#). The following exceptions apply:

a. **Include** the cost of transporting GFM to a contractor’s plant in the price of the GFM, reported in the delivery transactions, and not in the SF 1080 billings.

b. **Include** the cost of transportation for repair and return cases in the cost of the repair service reported via the delivery transaction, and not in the SF 1080 billings.

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

d. **Do** not include in the SF 1080 billings the inland CONUS transportation cost for DWCF materiel from point of origin to point of FMS purchaser pickup (freight forwarder, FMS purchaser, or FMS purchaser designated CONUS delivery point); **it** is borne by the DWCF.

2. DWCF and GBLs. **Do not cite** the FMS Trust Fund on GBLs for transportation of DWCF materiel. The cost of such transportation is included in the standard price of DWCF materiel. GBL processing activities **must** not accept GBLs citing the FMS Trust Fund for transporting DWCF materiel.

3. The U.S. Postal Service. Directly **reimburse** all postal service costs collected by DFAS SCA as surcharge costs on FMS purchaser billings to the applicable IA's designated administrative headquarters organization.

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

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

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

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

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

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

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

4. Organizations Responsible for Routing of Materiel, Preparation of GBLs and Carrier Selection. **Organizations responsible for the routing of materiel, preparation of GBLs, and carrier Selection** include the Surface Deployment and Distribution Command (SDDC) and subsidiary organizations, the Navy Materiel Transportation Office (NAVMTO), and installation transportation offices. **Base** billings on level of effort estimates of FMS tonnage as a percentage of total tonnage moved. For this calculation, costs of FMS tonnage **must** include movement of materiel processed through both DTS and commercial bills paid directly by foreign



countries. Apply the resulting percentage of tonnage moved to the total, actual obligations incurred by routing organizations to determine the base charge. The billing must include the base charge, military labor, and unfunded costs determined in accordance with paragraph 080602.D.

5. Organizations Responsible for Accounting, Audit, and Payment of Transportation Bills. Organizations responsible for accounting, audit, and payment of transportation bills are DFAS - Indianapolis Center, for Army, Air Force, and Defense agency shipments; NAVMTO, Norfolk, Virginia, for Navy shipments; and the Marine Corps Logistics Base, Albany, Georgia, for Marine Corps shipments. Base billings on the use of level of effort estimates of the number of FMS GBLs processed as a percentage of the total number of GBLs processed. Then apply the percentage to obligations incurred by cost centers responsible for processing GBLs, and those unfunded costs identified in paragraph 080602.D.

6. Organizations Providing Physical Security. Shipments which involve sensitive conventional arms, ammunition and explosives in transit are to be processed in accordance with DoD 5100.76-M, Physical Security of Sensitive Conventional Arms, Ammunition, and Explosives. DoD civilian and military personnel involved in providing personnel services in connection with these types of shipments are to be priced in accordance with the provisions of Volume 15, Chapter 7, paragraphs 070202 and 070203.

C. Billings for Organic Transportation and Troop Labor. Billings for Organic Transportation and Troop Labor are typically provided when DTCs “2” through “9” (except “4”) are used.

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

2. Use of Organic Vehicles. Base billings for the use of organic vehicles on motor pool records that disclose DoD vehicles were used to move FMS materiel. Determine the number of miles and bill at the rate of \$4.00 per mile. The billings include the labor cost of drivers assigned by the motor pool. Consolidate motor pool billings by major commands.

080604. Actual Packing, Crating, and Handling

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

## 0807 SUPPORTING DOD COMPONENT PERFORMANCE REPORTS/REQUESTS FOR REIMBURSEMENTS

## 080701. General

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

## 080702. Processing Requisitions

A. If requisitions are received from the IA with a fund and signal code signifying direct citation of the FMS Trust Fund (not an allotment of direct cite authority), the delivery transaction **must** be submitted to the requisitioning activity. **Process** requisitions containing such fund and signal codes on a prompt delivery basis (within 30 days). Obligations **must** be recorded after the funding authorization has been received and upon release of the requisition to the supply source. **Record** disbursements against the applicable case once the interfund bill transactions have been validated and accepted in the IA database. The IA reports the initial obligation transaction, obligation adjustment transaction and related disbursement transaction to DFAS SCA. DFAS SCA must approve EA for requisitions submitted to non-DoD supplying activities.

B. Within the DoD, the interfund billing activity must get necessary self-reimbursement authority for interfund requisitions. If stocked items are not available for prompt delivery and new procurement is necessary, follow Military Intergovernmental Purchase Request procedures, direct cite procurement, or commercial buying services procedures. If the requisition is submitted to a non-DoD organization, the summary billing transaction and the supporting unmodified MILSBILLS detailed billed transactions **must** be submitted to the IA. The IA **must** convert MILSBILLS detailed delivery transactions to an FMS detail delivery transaction and forward the billing information to DFAS SCA within five working days. DFAS SCA **must** use the FMS detail delivery transactions to prepare delivery reports to the FMS purchasers and provide a copy of the report or FK document identified equivalent to the implementing DoD Components for use in posting to supply performance files.



## 0808 PERFORMANCE AND DELIVERY REPORTING

## 080801. Reports

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

1. FMS Administrative Surcharge - Non-reimbursable,
2. PC&H - Reimbursable (not applicable to DWCF items),
3. “Below-the-line” Transportation Charges - Transportation generic codes (see paragraph 080204.D) L1D, L1E, and L4O are reimbursable. Other transportation generic codes are non-reimbursable (L1D and L1E are not applicable to DWCF items if the ship date is October 1, 1991 or later. The L1A (Inland CONUS) rate of 3.75 percent is not applicable to stock fund items effective October 1, 1990) , and
4. CAS – Non-reimbursable.

B. FMS Detail Delivery Feedback List. The FMS Detail Delivery Feedback List is attached to the Command Pay List and identifies the delivery transactions submitted by reporting activities and processed by DFAS SCA for reimbursement or reporting to the FMS purchaser. It also identifies add-on amounts mechanically computed by DFAS SCA for each processed delivery transaction. 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. When reconciling reimbursement received from DFAS SCA to reporting activity records, the following columns of the FMS Detailed Delivery Feedback list should be used:

1. The Voucher Amount Paid (VOU AMT PD) column, which identifies the amount of reimbursement to the reporting activity;
2. The Extended Value (EXT VAL) column, which identifies the total amount reported to DFAS SCA;
3. The Stock Fund Add-On (STK FUND ADD-ON) column, which identifies the amount of LSC or stock fund add-on charges computed by DFAS SCA. After accounting date 87-03, this field identifies the LSC;

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

5. The Date of Transaction (DT TRAN) column, which identifies the date of the transaction;

6. The Accessorial Administrative Costs (ACSRL ADM COST) column, which 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; and

7. The Extended Value (EXT VAL) column, to which all charges are applied.

C. FMS IA Performance Report Transaction Register (PRTR). The FMS IA PRTR has five parts. These parts include:

1. The IA Initiated Performance Reports Rejected Not Processed section, which includes all delivery transactions that could not be processed by DFAS SCA. The reasons for not processing are listed immediately under each transaction. A corrected transaction should be resubmitted to DFAS SCA. This part must be used in reconciling reported deliveries to deliveries processed by DFAS SCA. Rejected transactions should be corrected and resubmitted within 30 days;

2. The IA Initiated Performance Reports Processed with Management Alerts section includes all delivery transactions processed with the possible problem areas identified by DFAS SCA processing. Review these transactions to determine if each transaction was properly prepared. If the transaction was properly prepared, do not submit further transactions to DFAS SCA;

3. The DFAS SCA Initiated Performance Reports Processed section, which includes those transactions computed by and applied by DFAS SCA for the IA. DFAS SCA reports these transactions for posting to IA records.

4. The DFAS SCA Initiated Corrections to Initial IA Performance Reports section, which provides information on delivery transactions subsequently modified by DFAS SCA. Data appears with the IA delivery transaction first, followed by the corrective action taken by DFAS SCA; and

5. The DFAS SCA Deletions from IA Initiated Performance Reports section, which provides the delivery transactions that have been subsequently deleted by DFAS SCA.

D. FMS Accounts Payable List

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

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

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

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

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

080802. Reject Codes

The FMS IA PRTR contains reject codes for the delivery transactions that did not process to the FMS Command Pay List. Research reports with reject codes and process delivery transactions within 30 days. DFAS SCA will maintain a control file of outstanding rejected transactions and will update the file once corrected transactions are resubmitted and reprocessed. DFAS SCA will send copies of the control file to the respective IAs.

080803. Reconciling Reports

Take the following steps when reconciling reimbursable delivery transactions to the amounts reimbursed:

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

## B. Determine:

1. Total Reimbursable Deliveries Reported (Transaction Input) \$ \_\_\_\_\_

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

#### 080804. Reporting Examples

A. Table 8-33 shows the elements of the FICS transaction format for the reporting of the physical deliveries of articles and performance of services. FICS requires a TCN, action code, and interfund bill number in the delivery transaction to provide accountability control. The document identifier is modified to differentiate between input and feedback. This report of delivery submitted through FICS to DIFS will have a document identifier of NAI. Every NAI transaction received in DIFS is fed back thru FICS with a document identifier of NAF. All transactions include transaction reply codes (TRC). If the transaction is rejected, up to five reject codes that identify error conditions are provided. Rejects are suspended and controlled by TCN. This information is internal, and its only use is to assure accountability control of the transactions.

B. The DFAS SCA process compresses the NAI and other “N” delivery transactions down to an 80-character format so they can be processed in DIFS. The delivery transaction combines financial information with logistics information and is reflected in column 9 of the DD 645 FMS Billing Statement. The delivery transaction is also itemized as an FKA or FKB transaction on the FMS purchaser's Delivery Listing. The additional information in FICS is not included in the report to the FMS purchaser. Examples of the FMS Billing Statement and the FMS Delivery Listing are in Tables 8-1 and 8-2.

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

\*Table 8-1. DD 645, FMS Billing Statement Example

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

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

FOREIGN MILITARY SALES BILLING STATEMENT				UNITED STATES OF AMERICA DEPARTMENT OF DEFENSE/ARMY				
1. TO: BANDARIA ARMY		2. THIS IS A BILLING STATEMENT BASED ON CASH REQUIREMENTS. PAYMENT IS DUE BY 11 MAR 15		3. STATEMENT NUMBER: 10-12NA		4. FOR PERIOD ENDED: 10 DEC 31		5. DATE PREPARED: 11 JAN 05
CASE IDENTIFICATION AND DELIVERY STATUS				FINANCIAL STATUS				
6. CASE & ITM NBR	7. TOTAL VALUE ORDERED	8. CUMULATIVE DELIVERY COSTS END PRIOR PERIOD	9. CURRENT PERIOD DELIVERY COSTS (ATTACHMENT 1)	10. CUMULATIVE DELIVERY COSTS & WORK IN PROCESS	11. FORECASTED REQUIREMENTS (NOTE A)	12. TOTAL FINANCIAL REQUIREMENTS	13. CUMULATIVE PAYMENTS RECEIVED	14. AMOUNT DUE AND PAYABLE
BILL TOTAL	181,050.00	74,908.58	27,262.59	116,150.00	39,550.00	155,700.00	122,625.00	33,075.00

REVIEW PROCESS				EXPLANATORY NOTES				
SIGNATURE				NOTE A: THE TERMS OF THE U.S. PUBLIC LAW, THE ARMS EXPORT CONTROL ACT, REQUIRE THE DEPARTMENT OF DEFENSE TO COLLECT PAYMENTS FROM FOREIGN PURCHASERS IN ADVANCE OF THE TIME THAT DOD INCURS COSTS ON THE PURCHASER'S BEHALF. THEREFORE, THIS BILLING STATEMENT REQUESTS PAYMENT OF MONIES THAT ARE ANTICIPATED TO BE EXPENDED BETWEEN THE TIME THIS BILLING STATEMENT IS PAID AND THE FOLLOWING BILLING STATEMENT IS PAID.  * DENOTES CASES CLOSED DURING THE CURRENT PERIOD.				
ANALYST: _____								
BRANCH CHIEF: _____								
QUALITY ASSURANCE: _____				PAYMENT INSTRUCTIONS				
AUTHENTICATION								
SIGNATURE				YOUR PAYMENTS MAY BE MADE BY USING EITHER CHECKS OR WIRE TRANSFER PROCEDURES, WIRE TRANSFERS ARE PREFERRED AND SHOULD BE SENT TO THE FEDERAL RESERVE BANK OF NEW YORK, WITH THE FOLLOWING IDENTIFICATION: TREAS NYC (00003801), DFAS-JAX/IN, ABA #021030004. CHECK MADE PAYABLE TO - U.S. TREASURY, SHOULD BE IN U.S. DOLLARS AND FORWARDED DIRECTLY TO: DFAS, 3801 CENTER COLLECTIONS, DFAS-JAX/IN P.O. BOX 269490, INDIANAPOLIS, IN 46226-9490 USA				

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

\*Table 8-1. DD 645, FMS Billing Statement Example (Continued)

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

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

<sup>1</sup> Notice in block 2 that this is a final bill after the case was closed in that quarter. This page shows the case information and case total. The next page shows the bill total and explanatory notes.

\*Table 8-1. DD 645, FMS Billing Statement Example (Continued)

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

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

\*Table 8-1. DD 645, FMS Billing Statement Example (Continued)

	Description
Upper right-hand corner	DoD Component that is acting as the IA for the cases shown on the statement
1. To	Identifies the recipient of the statement, i.e., full country name/activity name followed by Service within country or special paying office designation
2. Due Date	Identifies the statement as a “billing statement based on cash requirements,” a “final statement of account,” or an “Omnibus Statement of Account.” If the statement is a billing statement, this block also indicates the payment due date. Normally, the due date is 60 days after the preparation date in block 5
3. Statement Number	Reflects a system-assigned statement number composed of the numeric year and month for the period ended followed by an alphabetic bill code assigned by DFAS SCA. The bill code is used to sequence cases for distribution and to identify the paying office, unless the foreign purchaser has requested that cases be sequenced in some other manner
4. Period Ended	Contains the last calendar day of the period for which the statement is prepared. Normally, this is the last day of the month at the end of each calendar quarter
5. Date Prepared	Reflects the date the statement was prepared and is the official date of billing
6. Case and Item Number	(a) Identifies the FMS case identifier and line item identification from the LOA  (b) Identifies FMS administrative surcharges, accessorial costs, and WIP related to the case. An asterisk (*) preceding the case designator indicates a closed/inactive case. A case that has been closed since the previous billing statement was issued will appear on the current billing statement with an asterisk. Concurrently, a final statement of account is prepared systemically for the case and presented following the billing statement
7. Total Value Ordered	Identifies the value of articles or services for each line item number, FMS administrative surcharges, or accessorial costs as shown on the LOA, or most recent amendment or modification. Immediately below the value is the short title identifying the articles or services as described in SAMM, <a href="#">Appendix 4</a>
8. Cumulative Delivery Costs End of Prior Period	Identifies the value of total delivery costs reported at the end of the prior statement period. No value is shown in this column for WIP applicable to undelivered items
9. Current Period Delivery Costs	Identifies the value of delivery costs reported since the end of the prior statement period. Values shown in this column are supported in detail by the FMS Delivery Listing (see paragraph 080204). No value is shown in this column for WIP applicable to undelivered items



\*Table 8-1. DD 645, FMS Billing Statement DD 645 Example (Continued)

	Description
10. Cumulative Delivery Costs and Work in Process	Contains the totals of values shown in columns 8 and 9, plus WIP applicable to undelivered items. The WIP value in column 10 is the accrued costs incurred on behalf of the FMS purchaser that are not yet supported by physical or constructive deliveries. These costs include contractor holdbacks (normally 10 percent) on WIP payments made to contractors, potential termination liabilities, and any other applicable add-on costs
11. Forecasted Requirements	Contains the value of potential costs to be incurred during the calendar quarter following the current statement payment due date plus any prior period amounts. This value appears on the "Case Total" line only and may be derived from one of these two sources:
	(a) The quarterly deposit identified in the payment schedule for the case, which has a due date that coincides with the payment due date of the current statement, is used as the forecasted requirement. For all requisition type cases, e.g., FMSO) II or repair part cases, the source is the report titled "Quarterly Forecast of Financial Requirements for Requisition Cases", or the corresponding LOA payment schedule(s). <a href="#">Volume 15</a> , Chapter 4, paragraph 040206, has instructions for preparing that report
	(b) When the committed value is less than the payment schedule quarterly deposit, the committed value is used as the forecasted requirement in column 11 for the case instead of the quarterly deposit in the payment schedule
12. Total Financial Requirements	A value appears in this column only on the "Case Total" line. It represents the total of the column 10 and column 11 values for the case
13. Cumulative Payments Received	A value appears in this column only on the "Case Total" line. It represents the total amount of payments received from the FMS purchaser through the official date of billing in block 5
14. Amount Due and Payable	A value appears in this column only on the "Case Total" line. It is column 12 minus column 13, and is the additional payment due from the FMS purchaser. If the calculation is less than \$1 or is a negative amount due, no amount will be shown

Table 8-2. FMS Delivery Listing

FMS DELIVERY LISTING													FOR PERIOD ENDED <sup>1</sup> : 10 DEC 31		PAGE 1	
COUNTRY <sup>1</sup> : BANDARIA													DATE PREPARED <sup>1</sup> : 11 JAN 05			
SERVICE <sup>1</sup> : ARMY																
STATEMENT NUMBER <sup>1</sup> : 10-12NA															U.S. DEPT/AGENCY: ARMY	
CASE <sup>1</sup> : URK ITEM NBR <sup>1</sup> 002																
ARTICLE/SERVICES TRANSACTIONS																
DOC ID <sup>2</sup>	RIC <sup>3</sup>	PRC CD <sup>4</sup>	STOCK NUMBER	UNIT ISSUE	QUAN SHIP	DOCUMENT NUMBER	DOC SFX	SUPL ADRS	M S	ARC	ACCT DATE	TBC	DATE SHIP	UNIT PRICE <sup>5</sup>	EXTENDED VALUE	
FKA	B14	A	C0001BDURK	EA	SCR	BBDC4421009004		BZZURK	G	CB	1010	A	AB	2140	70.00	350.00 CR
FKA	B14	E	493000926123400	EA	10	BBDC4421009001		BZZURK	F		1010	G	AB	2250	120.55	1,205.50
FKA	S9C	A	473000016267800	EA	2	BBDC4221009009		BZZURK	G		1011	A	AB	2280	50.00	100.00
ITM NBR/DSC SUBTOTAL:															955.50	
FKA	B14	A	CONTRACT ADM	XX	1	BBD00000005330		URK			1011	D	BD	2330	2.96	2.96
ITM NBR/DSC SUBTOTAL:															2.96	
FKA	B14	A	493000928111100	EA	1	BBDC442100910		BZZURK			1011	D	DC	2281	197.04	197.04
ITM NBR/DSC SUBTOTAL:															197.04	
ADMINISTRATIVE/ACCESSORIAL TRANSACTIONS																
DOC ID	GENERIC CODE	COST DESCRIPTION		DOCUMENT NUMBER	ARC	ACTG DATE	TYPE OF COST	PERCENT FACTOR	TOTAL VALUE APPLIED		ADMIN/ACSRL COST					
FKC	L6A	ADMIN COSTS		BBD		1010	COMPUTED	2.50	1,205.50		30.13					
FKC	L6A	ADMIN COSTS		BBD		1011	COMPUTED	2.50	300.00		7.50					
FKD	L6A	ADMIN COSTS		BBD		1010	COMPUTED	2.50	350.00 CR		8.75 CR					
FKE	L1C	AIR TRANS		BBD		1010	COMPUTED	6.00	1,205.50		72.33					
FKE	L1F	OS INLAND		BBD		1010	COMPUTED	3.00	1,205.50		36.17					
FKE	L2B	CONUS PORT		BBD		1010	COMPUTED	2.50	1,205.50		30.14					
FKE	L2C	OS PORT		BBD		1010	COMPUTED	1.00	1,205.50		12.06					

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

<sup>1</sup> Information is the same as shown in Blocks 1-5 and column 6 on the DD 645.

<sup>2</sup> DOC ID is the Document Identifier Code assigned by DFAS SCA to identify delivery listing transactions and whether the transaction is a debit or credit. Codes assigned by DFAS SCA to the delivery listing transactions are in Table 8-3.

Table 8-2. FMS Delivery Listing (Continued)

<sup>3</sup> RIC is the routing identifier code in the delivery transaction.

<sup>4</sup> PRC CD is the price code in the transaction report.

<sup>5</sup> UNIT PRICE is computed by DFAS SCA by dividing extended value by quantity shipped (transactions do not contain unit price information). If the computation does not result in an even number, the resulting unit price **must** be rounded up to the next even dollar value and **must** be printed followed by an asterisk (\*) in the unit price column. Where the unit price exceeds \$9,999,999, an asterisk (\*) will be printed in the unit price column. Instructions for preparing the delivery transaction are described in section 0804.

\*Table 8-3. Delivery Listing Codes

Code	Title	Debit or Credit
FKA	Articles/Service Transactions	Debit
FKB	Articles/Service Transactions Adjustment	Credit
FKC	Administrative Costs	Debit
FKD	Administrative Cost Adjustment	Credit
FKE	Accessorial Costs	Debit
FKF	Accessorial Cost Adjustments	Credit
FKG	Reply to Purchaser Request for Adjustments	Debit or Credit

\*Table 8-4. Delivery Cost Total Codes

FKA - Articles/Services Cost	Total of detail FKA (Debit) transactions
FKB - Articles/Services Cost	Total of detail FKB (Credit) adjustment transactions
Net Total of Articles/Services Cost	All FKA and FKB transactions equal the net total of articles/services cost
FKC - Administrative Costs	Total of detail FKC Administrative Costs and total of detail FKD Administrative Cost Adjustments
	(a) If DFAS SCA computes the cost, the value against which the percentage factor is applied, the percentage factor used, and the applied charge (under ADMIN/ACSRL COST) are shown. The charge is shown as a debit (FKC) or credit (FKD) amount
	(b) If actual costs have been applied, the words "ACTUAL CHARGE" are shown as Type of Cost. FKC transactions are applied against FKA transactions. FKD (credit Administrative Cost Adjustments) transactions are applied against FKB transactions
Net Total of Administrative Costs	All FKC and FKD transactions equal the net administrative costs

\*Table 8-5. Generic Codes

<b>Generic Code</b>	<b>Long Title</b>	<b>Short Title</b>
L1A	Inland Transport within CONUS	CONUS TRANS
L1B	Ocean Transportation	OCEAN TRAN
L1C	Air Transportation	IR TRANS
L1D	Parcel Post	PARCEL POST
L1E	Commercial Packing Carriers	COMM PKG
L1F	Inland Trans Overseas	OS INLAND
L1O	Transportation Costs	TRANS COST
L2A	Packing, Crating & Handling	PCH
L2B	CONUS Port Handling	CONUS PORT
L2C	Overseas Port Handling	OS PORT
L4A	Storage	STORAGE
L4O	Staging	STAGING
L6A	Administrative Costs	ADMIN COSTS
N7E	Medical	MEDICAL
N7F	Quarters	QUARTERS
U1O	Normal Inventory Loss	INV LOSS

Table 8-6. Materiel/Service Transaction<sup>1</sup>

Transaction Position	Field Contents
1-3	Document Identifier Code <sup>2</sup>
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 <sup>3</sup>
30-43	Document Number
44	Suffix Code
45-50	Supplemental Address
51	Mode of Shipment
52-53	Adjustment Reply Code
54-57	Accounting Date (numeric year and month in which processed at DFAS SCA)
58	TBC (second position of original code)
59-60	DSC
61-64	Date Shipped
65-73	Extended Value <sup>3</sup>
74-80	Unit Price <sup>4</sup>
81-83	Line Item Number
84	Cost Identification Code
85	In-Country Service

<sup>1</sup> The majority of data in the Transaction is perpetuated from the delivery transaction (see section 0804).

<sup>2</sup> Document identifier code will be FKA for debits, FKB for credits, and FKG for reply to FMS purchaser requests for adjustments (see section 0803). FKG Transactions may have either debit or credit values.

<sup>3</sup> A credit value is indicated by an "X" in last position.

<sup>4</sup> Items for which the unit price exceeds \$99,999.99 or does not calculate to an even number with no remainder, the unit price field will be blank, with a hyphen in positions 78 and 80. When the extended value is greater than \$9,999,999.99, the unit price field will be blank with a hyphen in last position, and the extended value field will have only whole dollars.

Table 8-7. Training Transaction

Transaction Position	Field Contents
1-3	Document Identifier Code (FKA, FKB)
4-6	Routing Identifier Code
7	Price Code (normally "A")
8-22	Course Number or Brief Description <sup>1</sup>
23-24	Unit of Issue (normally "XX")
25-29	Quantity (normally absolute value of 1)
30-43	Document Number (normally has zeros in positions 33-35 and ITO date and/or number positions 36-43)
44	Suffix Code or Blank
45-50	Supplemental Address (normally has zeros in positions 46-47)
51-53	Blank or Zero
54-57	Accounting Date
58	Normally Blank
59-60	DSC
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

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

Table 8-8. Administrative Transaction

<b>Transaction Position</b>	<b>Field Contents</b>
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. IA 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 8-9. Accessorial/Additional Cost Transaction

<b>Transaction Position</b>	<b>Field Contents</b>
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 <a href="#">Table 8-5</a> , e.g., CONUS TRANS.
20-29	Value to which cost applies, if applicable
30	U.S IA 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 SAMM
61-64	Blank
65-73	Value of Accessorial Cost
74-80	Percentage rate used, if applicable
81-83	Line Item Number
84	Cost Identification Code
85	In-Country Service



\*Table 8-10. Adjustment Reply Codes: Denial

Code	Description
AA	Duplicate billing and/or shipment resulted from receipt of duplicate requisition and duplicate supply action
AB	Bill reflected correct unit or extended price of materiel shipped
AE	Supplier adjusted to unit pack since requisition did not prohibit this action; or shipment made in accordance with instructions in requisitions
AF	Authorized substitute in latest supply manual. Requisitions did not prohibit substitutions
AG	Claims less than \$200, loss or gain are to be absorbed by FMS purchaser
AI	Local records indicate prior reversal of duplicate credit or charge in bill number cited
AJ	Credit was granted as a result of prior request and processing in billing
AK	Shipment made via commercial bill of lading; USG not responsible for damaged shipments
AL	Copies of shipping document evidencing proof of shipment/acceptance are attached
AM	Exhibit analysis completed - SDR denied
AN	Claim less than \$25, loss or gain to be absorbed by FMS purchaser
AO	Request cannot be granted because discrepancy report was not received within allowable timeframe
AP	Request cannot be granted because item was procured specifically for FMS purchaser. Section 6 of the LOA, "Warranties" applies (see SAMM, <a href="#">Figure C5.F4</a> , <a href="#">LOA Information</a> )

\*Table 8-11. Adjustment Reply Codes: Reason Request Granted and Instructions for Disposition of Any Materiel Shipped in Error

Code	Description
BA	Materiel subject to local disposal
BB	Materiel to be returned to activity designated in the shipping depot field for subsequent credit
BC	Hold unacceptable shipment quantity pending disposition instructions to be submitted via separate communication
BD	Materiel to be returned to a Defense Reutilization and Marketing Office for disposal
BE	Materiel to be sent to nearest U.S. turn-in point for redistribution
BF	Materiel to be returned to contractor facility
BR	Materiel to be returned to USG facility for repair or replacement
BV	Materiel to be returned to contractor facility for repair or replacement
BX	Materiel to be returned for evaluation as an exhibit
BY	Exhibit analysis completed - asset repaired or replaced
BZ	Exhibit analysis completed – credit adjustment will be processed
CA	Requested debit adjustment will be made and bill issued
CB	Requested credit adjustment will be made and amended bill issued
CF	Request granted for financial adjustment not directly related to materiel shipments, e.g., repair costs
CW	Credit adjustment granted on accessorial charges – only FKF transactions
CX	Credit adjustment granted on administrative charges – only FKD transactions
CY	Debit adjustment granted on administrative charges – only FKC transactions
CZ	Debit adjustment granted on accessorial charges – only FKE transactions

\*Table 8-12. Adjustment Reply Codes: Advisory Codes That Do Not Require Billing or Supply Action

Code	Description
DA	Request previously processed and credit <b>granted</b>
DB	Request previously processed and credit <b>not granted</b>
DD	Billing previously rendered
DG	Duplicate billing will be furnished
DI	Letter of explanation follows
DJ	No record of previous request. Resubmit
DK	Copies of shipping documents evidencing <b>proof of shipment and acceptance are attached</b>
DM	Reply delayed 30 days. Matter is being investigated
DX	Request for SDR cancellation approved

\*Table 8-13. Adjustment Reply Codes: To Request Additional Data from Country

<b>Code</b>	<b>Description</b>
EB	Document number incomplete. Resubmit
EC	Bill number incomplete/missing. Resubmit
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
EI	Claim should be supported by appropriate documentation. Resubmit
EJ	Claim should be supported by confirmation of cancellation. Resubmit

\*Table 8-14. Adjustment Reply Codes: USG reimbursement to Foreign Countries to Recover Transportation Costs those Countries Incurred to Return Items to USG

Code	Description
FA	Transportation reimbursement from freight forwarder to FMS purchaser final destination on shipment of discrepant materiel (5 percent of discrepant materiel billed value)
FB	Transportation reimbursement from CONUS POE via DTS to final destination on shipment of discrepant materiel (reversal of accessorial costs)
FC	Transportation reimbursement from FMS purchaser final destination to turn-in point for discrepant returns (3 percent of discrepant materiel billed value)
FD	Transportation reimbursement for local disposal of discrepant materiel (5 percent of discrepant materiel billed value for inland transportation and disposal costs)
FE	Transportation reimbursement for return of discrepant item or items to be repaired (5 percent of discrepant materiel billed value)
FF	PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value)
FG	Transportation reimbursement from freight forwarder to FMS purchaser final destination on shipment of discrepant materiel (5 percent of discrepant materiel billed value); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value)
FH	Transportation reimbursement from CONUS POE via DTS to final destination on shipment of discrepant materiel (reversal of accessorial costs); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value)
FI	Transportation reimbursement from freight forwarder to FMS purchaser final destination on shipment of discrepant materiel (5 percent of discrepant materiel billed value); transportation reimbursement from FMS purchaser final destination to turn-in point for discrepant returns (3 percent of discrepant materiel billed value); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value)
FJ	Transportation reimbursement from CONUS POE via DTS to final destination on shipment of discrepant materiel (reversal of accessorial costs); transportation reimbursement from FMS purchaser final destination to turn-in point for discrepant returns (3 percent of discrepant materiel billed value); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value)
FK	Transportation reimbursement for return of discrepant item or items to be repaired or replaced (5 percent of discrepant materiel billed value); and PC&H reimbursement for discrepant materiel returns (3.75 percent of discrepant materiel billed value)
FL	Actual Transportation reimbursement (actual charge)
FM	Reversal of transportation reimbursement transaction previously processed (percentage dependent on transaction being reversed)

Table 8-15. Reply Listing to Purchaser Request for Adjustments

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

Table 8-16. Delivery Transaction Example of Civilian Personnel Services<sup>1</sup>

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

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

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>3</sup> Reimbursement codes may be D, R, or S. See Volume 15, Chapter 7, Table 7-1 for distribution of funds.

<sup>4</sup> Comma and decimal point added for clarity are not included in delivery transactions.

Table 8-17. Delivery Transaction Example of Non-Excess DWCF/Repair Part from Stock to CLSSA Purchaser<sup>1</sup>

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

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

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

<sup>4</sup> Decimal point added for clarity is not included in delivery transactions.

Table 8-18. Delivery Transaction Example of Non-Excess Principal or Major Item from Stock Not To Be Replaced <sup>1</sup>

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

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> See paragraph 080402.D for price codes.

<sup>3</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>4</sup> Reimbursement code may be R or S.

<sup>5</sup> See Table 8-29 for an example of reporting actual transportation.

<sup>6</sup> Comma and decimal point added for clarity are not included in delivery transactions.



Table 8-19. Delivery Transaction Example of Non-Excess Procurement Funded Item from Inventory to Be Replaced<sup>1</sup>

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

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> See paragraph 080402.D for price codes.

<sup>3</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>4</sup> Reimbursement code may be R or S.

<sup>5</sup> Comma and decimal point added for clarity are not included in delivery transactions.

Table 8-20. Delivery Transaction Example of Sale of an Excess Ship<sup>1,2</sup>

Transaction Code	NA
Document Number	PBDP4Z00595001
Monitor	V
Price Code	A
Stock/Part Number	EXOUSSOMCKEANOO
Unit Of Issue	Ea
Quantity Delivered	00001
Suffix Code	Blank
Supplemental Address	PXWSCC
DSC	AK <sup>3</sup>
Reimbursement Code	S <sup>4</sup>
POE	Blank
TBC	D
DWCF code	Blank
Date Shipped	101009
Item Number	G01
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	3,800,000.00 <sup>5</sup>
Mode Of Shipment	9
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> This excess transaction is representative of other categories of items sold as excess.

<sup>3</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>4</sup> Reimbursement code may be R or S.

<sup>5</sup> Comma and decimal point added for clarity are not included in delivery transactions.

Table 8-21. Delivery Transaction Example of Delivery from New Procurement (Estimated Price – Debit) <sup>1</sup>

Transaction Code	NA
Document Number	DBDC4Z01705060
Monitor	L
Price Code	E
Stock/Part Number	702501068109600
Unit Of Issue	Ea
Quantity Delivered	00020
Suffix Code	Blank
Supplemental Address	DA2SKA
DSC	DD <sup>2</sup>
Reimbursement Code	N <sup>3</sup>
POE	Blank
TBC	D
DWCF code	Blank
Date Shipped	101205
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	1,091,813.00 <sup>4</sup>
Mode Of Shipment	9
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>3</sup> This is a non-cash transaction which liquidates previously reported progress payments. See Tables 8-24 through 8-27.

<sup>4</sup> Comma and decimal point added for clarity are not included in delivery transactions.

Table 8-22. Delivery Transaction Example of Delivery from New Procurement (Estimated Price – Credit)<sup>1</sup>

Transaction Code	NA
Document Number	DBDC4Z01705060
Monitor	L
Price Code	E
Stock/Part Number	702501068109600
Unit Of Issue	Ea
Quantity Delivered	00020 <sup>2</sup>
Suffix Code	Blank
Supplemental Address	DA2SKA
DSC	DD <sup>3</sup>
Reimbursement Code	N <sup>4</sup>
POE	Blank
TBC	D
DWCF code	Blank
Date Shipped	101205
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	1,091,813.00 <sup>2,5</sup>
Mode Of Shipment	9
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> The last position is a credit character. This is the “credit” delivery report that reverses the previously reported delivery at an estimated price in Table 8-21. The actual price of the delivery transaction is shown in Table 8-23. Except for the “credit character in the last position”, this is a “mirror image” of the debit transaction.

<sup>3</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>4</sup> This is a non-cash transaction which liquidates previously reported progress payments. See Tables 8-24 through 8-27.

<sup>5</sup> Comma and decimal point added for clarity are not included in delivery transactions.

Table 8-23. Delivery Transaction Example of Delivery from New Procurement (Actual Price) <sup>1</sup>

Transaction Code	NA
Document Number	DBDC4Z01705060
Monitor	L
Price Code	A
Stock/Part Number	702501068109600
Unit Of Issue	Ea
Quantity Delivered	00020
Suffix Code	Blank
Supplemental Address	DA2SKA
DSC	DD <sup>2</sup>
Reimbursement Code	N <sup>3</sup>
POE	Blank
TBC	D
DWCF code	Blank
Date Shipped	101205
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	1,091,813.00 <sup>4</sup>
Mode Of Shipment	9
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>3</sup> This is a non-cash transaction that liquidates previously reported progress payments. See Tables 8-24 through 8-27.

<sup>4</sup> Comma and decimal point added for clarity are not included in delivery transactions.

Table 8-24. Delivery Transaction Example of Progress Payment to a Contractor <sup>1</sup>

Transaction Code	ND
Document Number	DBDC4Z01705050
Monitor	L
Price Code	N <sup>2</sup>
Stock/Part Number	ProgressPayment
Unit Of Issue	XX
Quantity Delivered	00000
Suffix Code	Blank
Supplemental Address	DA2SKA
DSC	DE <sup>3</sup>
Reimbursement Code	D
POE	Blank
TBC	Blank
DWCF code	Blank
Date Shipped	100719
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0040,000.00 <sup>4,5</sup>
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields.

<sup>2</sup> This code identifies a payment to a contractor for purposes of computing CAS.

<sup>3</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>4</sup> Comma and decimal point shown for clarity are not included in delivery transactions.

<sup>5</sup> 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 Volume 15, Chapter 7. The Cumulative total of these payments should equal contract value.

Table 8-25. Delivery Transaction Example of Progress Payment Nonrecurring Costs <sup>1</sup>

Transaction Code	ND
Document Number	DBDC4Z01705070
Monitor	L
Price Code	A
Stock/Part Number	NonRecurring000
Unit Of Issue	XX
Quantity Delivered	00000
Suffix Code	Blank
Supplemental Address	DA2SKA
DSC	DG <sup>2</sup>
Reimbursement Code	R <sup>3</sup>
POE	Blank
TBC	Blank
DWCF code	Blank
Date Shipped	101205
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0050,000.00 <sup>4,5</sup>
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields.

<sup>2</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

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

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

<sup>5</sup> Amount billed must be consistent with amount used in the LOA.

Table 8-26. Delivery Transaction Example of Progress Payment Government Furnished Materiel from Stock<sup>1</sup>

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

<sup>1</sup> Example does not include all fields.

<sup>2</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>3</sup> Reimbursement codes may be D, I, R or S.

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



Table 8-27. Delivery Transaction Example of Progress Payment Packing, Crating, and Handling Applicable to Government Furnished Material<sup>1</sup>

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

<sup>1</sup> Example does not include all fields.

<sup>2</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>3</sup> Reimbursement codes may be R or S.

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

Table 8-28. Delivery Transaction Example of Overhaul of Purchaser-Owned Materiel<sup>1</sup>

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

<sup>1</sup> Example does not include all fields. See Table 8-33 for current “NAI” format.

<sup>2</sup> See Table 8-40 for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

<sup>3</sup> Reimbursement codes may be R or S.

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

Table 8-29. Delivery Transaction Example of Actual Below-the-Line Transportation <sup>1</sup>

Transaction Code	N X <sup>2</sup>
Document Number	DBD00211950057 <sup>3</sup>
Suffix Code	Blank
Item Number	004
Monitor	N
Generic Code	L10 <sup>4</sup>
Price Code	A
Stock/Part Number	TRANSCOSTS00000
Amount Delivered (Extended Value)	0000325.31 <sup>5</sup>
Date Shipped	110714
Supplemental Address	SKA <sup>6</sup>
Unit Of Issue	Blank
Quantity Shipped	Blank
DSC	Blank
POE	Blank
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields.

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

<sup>3</sup> See Table 8-19 for basic transaction which is the report of the item shipped.

<sup>4</sup> Use L10 only if unable to break out cost by each applicable generic code. When using more than one generic code, use one report for each applicable code used and show the amount of cost applicable to each. Generic codes L1D, L1E, and L4O will be reimbursed to the reporting activity through the command pay. All other generic codes for transportation will move the costs reported into the transportation account. Bills against that account will be submitted in accordance with paragraph 080603. The amount reported may not exceed \$25.00 when United Parcel Service is used as the carrier.

<sup>5</sup> Decimal point is shown for clarity but is not included in the delivery transaction.

<sup>6</sup> The first three positions of this field are blank.

Table 8-30. Delivery Transaction Example of Storage Charge for a 2 Month Period (Other Than FMSO and DWCF<sup>1</sup>)

Transaction Code	NX
Document Number	BBDB430223DO14 <sup>2</sup>
Monitor	Y
Price Code	A
Stock/Part Number	STORAGE00000000
Unit Of Issue	XX
Quantity Delivered	00000
Suffix Code	Blank
Supplemental Address	BZ4MXC
DSC	BE
Reimbursement Code	S
POE	Blank
TBC	Blank
DWCF code	Blank
Date Shipped	101216 <sup>3</sup>
Item Number	003
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0000008.25 <sup>4,5</sup>
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields.

<sup>2</sup> See Table 8-18 for basic transaction. This example shows the report required when an item is stored for two months.

<sup>3</sup> Date commences 15 days following date of availability.

<sup>4</sup> Computation based on Volume 15, Chapter 7, paragraph 070801 follows: ( $\$3,300 \times .00125 \times 2$  months =  $\$8.25$ ). Decimal point shown for clarity is not included in the delivery transaction.

<sup>5</sup> Reimbursement is to the O & M appropriation of the activity storing the item.

Table 8-31. Delivery Transaction Example of Recoupment of Interest Penalties<sup>1,2</sup>

Transaction Code	NX
Document Number	DBDC4Z01705050
Monitor	1
Price Code	A
Stock/Part Number	INTERESTPENALTY
Unit Of Issue	XX
Quantity Shipped	00000
Suffix Code	Blank
Supplemental Address	DA2SKA
DSC	DE <sup>3</sup>
Reimbursement Code	S
POE	Blank
TBC	Blank
DWCF code	Blank
Date Shipped	100719
Item Number	SKD
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0000320.00 <sup>4</sup>
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields.

<sup>2</sup> This example shows the report required when a payment to a contractor incurred a penalty under the Prompt Payment Act of 1982. See [Volume 15](#), Chapter 7, paragraph 070411.

<sup>3</sup> See [Table 8-40](#) for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

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

Table 8-32. Delivery Transaction Example of Interest on Arrearages <sup>1,2</sup>

Transaction Code	NX
Document Number	XA1INT03653001
Monitor	X
Price Code	A
Stock/Part Number	076100EXOREXP00
Unit Of Issue	XX
Quantity Shipped	00000
Suffix Code	Blank
Supplemental Address	Blank
DSC	EM <sup>3</sup>
Reimbursement Code	D
POE	Blank
TBC	Blank
DWCF code	Blank
Date Shipped	101231
Item Number	001
Interfund Bill Number	Blank
Amount Delivered (Extended Value)	0000320.00 <sup>4,5</sup>
Mode Of Shipment	Blank
Adjustment Reply Code	Blank

<sup>1</sup> Example does not include all fields.

<sup>2</sup> This billing example is used to report interest on arrearages computed quarterly according to [Volume 15, Chapter 5](#). Interest is charged to case designator INT and line 001 for all countries.

<sup>3</sup> See [Table 8-40](#) for the DSC to verify the surcharges that will be added by DFAS SCA are appropriate for this report.

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

<sup>5</sup> Reimbursement is to Miscellaneous Receipt Account 3210 after collection.

Table 8-33. Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service

<b>Data Element Description and Element Abbreviation</b>	<b>Format/ Position Number</b>	<b>FICS TRC</b>	<b>Edit/Validation</b>
Document Identifier Code (DIC)	1-3	002	Must be NAI.
Transaction Control Number (TCN) Format (YYMMDDNNNNNV)	4-16	152	Must be numeric.
		152	Date must be equal to or less than current date.
		249	Version Number (V) must be "0" if Action Code is "A" (add).
		248	Version Number (V) must be 1 through 9 if Action Code is "C" (change) and must be one greater than suspense version number.
		---	Version number is edited if the Action Code is "D" (delete) or invalid.
Action Code	17	003	Must be "A", "C", or "D" A=Add; C=Change; D=Delete.
		341	If Action Code = "A" then Site Code/DIC/TCN combination cited in the transaction cannot be duplicated in the same update.
		251	If Action Code = "C" or "D" the Site Code/DIC/TCN (excluding V) combination cited in transaction must match a record resident on Positive Transaction Control (PTC) suspense file.
Document Number	18-31		
Implementing Agency (IA)	18	038	IA code invalid (DIFS Table Number 03).
Country Code (CC)	19-20	037	Country Code invalid (DIFS Table Number 02).
	21-31	342	If any position is not Alpha (A-Z) or Numeric (0-9) DIFS will overlay position with numeric zero. (Spaces are not valid.) This TRC is a management alert; the transaction will still process.
Purchaser in Country (1)	21	---	No edit.
Delivery Term Code (DTC) (1)	22	---	Validated if TBC) is invalid. See TBC validation.
Type Assistance (1)	23	---	No edit.

Table 8-33. Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)

<b>Data Element Description and Element Abbreviation</b>	<b>Format/ Position Number</b>	<b>FICS TRC</b>	<b>Edit/Validation</b>
Document number last 8 (8)			
Date of Requisition (4)	24-27	---	No edit.
Document Serial Number (4)	28-31	---	No edit.
Monitor Code	32	006	Must match DIFS Monitor Code Table Number 12 using full table key of Monitor Code and IA.
		343	Army reporting codes (IAs = B, C, E, F, M, R, V, and Z), Monitor Code must = X when Reimbursement Code = D or S.
		344	Navy reporting codes, Monitor Code must = V, C, or S.
Routing Identifier Code (RIC)	33-35	304	Must be Alpha or Numeric.
		345	If Monitor = Y and RIC = RRR, IA must = B. If not, reject without another edit on RIC.
		345	For Army reporting codes, if Monitor code not equal to Y or X, Monitor/RIC combination must match DIFS Command Pay Address Table Number 14.
		345	For Army reporting codes, reject if Monitor Code = Y and RIC = ZZZ.
		346	For Army reporting codes, if Monitor Code = X, RIC is matched to DIFS Table Number 33 for RIC/ Monitor conversion. If not on table, reject.
		345	For Air Force reporting, if IA = D and Monitor Code is not B, G, H, F, L, N, or P, Monitor/RIC must match DIFS Command Pay Address Table Number 14.
		---	For Navy reporting, no edits are performed against the DIFS Command Pay Address Table Number 14.
		330	For General Services Administration (GSA) reporting (pertains to all valid IAs), if RIC begins with G, DSC must equal EF or EG.
			All other IAs reporting Information only: If IA not = R and RIC begins with S, do not match to DIFS Command Pay Address Table Number 14.



Table 8-33. Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)

<b>Data Element Description and Element Abbreviation</b>	<b>Format/ Position Number</b>	<b>FICS TRC</b>	<b>Edit/Validation</b>
Price Code	36	007	Must be A, E, or N.
		347	Price code and Reimbursement code cannot both = N.
		348	Price code may = N only for DSC with CAS = Y on Table 8-27.
National Stock Number (NSN)	37-51	342	Should be alpha or numeric (no spaces). DIFS will change special characters to zero. This TRC is a management alert; the transaction will still process.
Unit of Issue	52-53	008	Must match DIFS unit of issue Table Number 06.
Delivered Quantity	54-60	010	Must be numeric.
		349	If equal to "0", unit of issue must be "XX".
		018	If not equal to "0", the sign of this field must agree with the sign of amount of delivered articles and services. If this field is equal to "0", there is no edit between the signs of this field and amount of delivered articles and services.
		350	Cannot exceed (without sign) 99,999.
Suffix	61	---	No edit.
Purchaser Country Military Service Code	62	---	No edit.
Option/Freight Forwarded Code	63-64	---	No edit.
Case Designator	65-67	041	Must be a valid case.
		031	Case must be in I or C status.
Delivery Source Code (DSC)	68-69	337	If DSC = EF or EG, RIC must begin with G.
		334	If DSC = CA, Case type assistance must equal U (FMSO I).
		012	If the DSC is equal to CD or DE thru DX, reject without any other edit of DSC or Reimbursement Code.
Reimbursement Code	70	013	If Reimbursement code = A, W, X, Y, or Z, reject without any other edit of reimbursement code.
		013	If IA = P and Reimbursement code = R, Monitor Code must = C. If not reject and do no other edits on the reimbursement code.

Table 8-33. Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)

<b>Data Element Description and Element Abbreviation</b>	<b>Format/ Position Number</b>	<b>FICS TRC</b>	<b>Edit/Validation</b>
		012	Match DSC/Reimbursement Code to the DIFS Purchaser Asset Use Table Number 27. If combination is invalid, then match DSC to DSC Table Number 08. If DSC is invalid, reject for invalid DSC.
		013	If DSC is valid, match DIFS Reimbursement Code Table Number 22. If reimbursement code is not on the table, reject for invalid Reimbursement Code.
		011	If both DSC and Reimbursement Code are valid, but the combination is not, reject for invalid combination.
		139	If reimbursement code = I, Interfund bill number must be present.
Port of Embarkation (POE) Code	71	---	No edit. If present and equal to "A" compute air transportation, otherwise compute ocean transportation.
Transportation Bill Code (TBC)	72	---	If TBC equals D, K, or L, do not perform any other TBC edits.
		284	If TBC equals W and DTC does not equal 6, 8, or 9 reject.
		283	If TBC equals W and DTC equals 6, 8, or 9 and there is no matching NSN on Table 35 with an effective date less than or equal to the transaction date shipped, reject.
		285	If DTC equals 6, 8, or 9 and a NSN/date match is found, DIFS will move "W" to TBC. This TRC is a management alert; the transaction will still process.
		014	Must be on the DIFS TBC Table Number 28. If invalid, then check the DTC. This TRC is a management alert; the transaction will still process.
		286	If DTC not on DTC Table Number 10, reject.
DWCF Code	73	---	No edit.
Date Shipped (YYMMDD)	74-79	016	Must be valid date and less than or equal to current date.

Table 8-33. Delivery Transaction Format of Physical Delivery of Materiel/Performance of Service (Continued)

<b>Data Element Description and Element Abbreviation</b>	<b>Format/ Position Number</b>	<b>FICS TRC</b>	<b>Edit/Validation</b>
Item number	80-82	103	Must be a valid item.
Interfund Bill Number	83-87	032	This edit is invoked only if reimbursement code = I. Interfund Bill number must be Alpha or Numeric (no special characters or embedded spaces allowed).
Amount Delivered Articles/ Services	88-102	017	Must be numeric.
		351	Amount exceeds DIFS field limitations. Reject if amount (ignoring sign) is greater than 999,999,999.99.
		356	Amount exceeds DIFS numeric limits. This amount will be changed to whole dollars for processing. Does not apply to "NX" and "R" transactions. This TRC is a management alert; the transaction will still process.
Mode of Shipment Code	102	352	Must be Alpha, Numeric, Asterisk (*), or blank.

\*Table 8-34. Monitor Codes

Monitor Title	IA Code	Monitor Code
SDAF	B	3
United States (U.S.) Army Corps of Engineers	B	A
U.S. Army Tank-Automotive Command (TACOM) Life Cycle Management Command (LCMC) – Soldiers Command	B	B
U.S. Army Network Enterprise Technology Command	B	C
Program Executive Office (PEO) for Army FMS Systems	B	D
Aviation Systems Command (Now part of Aviation and Missile Command (AMCOM))	B	E
U.S. Army Southern Command	B	F
U.S. Army Europe	B	G
U.S. Army Medical Command (MEDCOM)	B	H
U.S. Army Communication-Electronics Command (CECOM) Responsive Acquisition Processing for Improved Delivery	B	I
U.S. Army TACOM LCMC Simplified Nonstandard Acquisition Program	B	J
U.S. Army TACOM LCMC	B	K
U.S. Army Joint Munitions Command (JMC)	B	M
U.S. Army Security Assistance Command (USASAC) Special Programs Office	B	N
U.S. Army Publishing Agency	B	P
U.S. Army Missile Readiness Command (Now part of AMCOM)	B	R
U.S. Army PEO for Simulation, Training and Instrumentation (PEOSTRI)	B	S
U.S. Army Training and Doctrine Command (TRADOC)	B	T
U.S. Army CECOM LCMC	B	U
U.S. Army Forces Command (FORSCOM)	B	W
DFAS SCA	B	X
USASAC	B	Y
Defense Information Systems Agency (DISA)	C	C
DISA	C	X
Joint Strike Fighter	D	2
SDAF	D	3
DSCA	D	7
AMC	D	A
DFAS SCA	D	B
11th Wing	D	C
Headquarters Air Force Space Command	D	D
Air Force Communications Center	D	E
Sacramento Air Logistics Center	D	F
Ogden Air Logistics Center	D	G
Oklahoma City Air Logistics Center	D	H

\*Table 8-34. Monitor Codes (Continued)

Monitor Title	IA Code	Monitor Code
Air Force Security Assistance Training Squadron	D	J
U.S. Central Command	D	K
Warner Robbins Air Logistics Center	D	L
Electronic Systems Center	D	M
Air Force Material Command	D	N
San Antonio Air Logistics Center	D	P
Air Force Accounting and Finance Center	D	R
Worldwide Warehouse	D	S
Air Combat Command	D	T
Space and Missile Center	D	U
Pacific Air Force	D	V
Air Armament Center	D	W
Aeronautical Systems Center	D	X
Air Force Accounting and Finance Center	D	Y
US Air Forces in Europe	D	Z
U.S. Army Corps of Engineers (USACE) (Cases opened prior to 1 Oct 1986)	E	A
U.S. Army Industrial Operations Command	E	M
DFAS SCA	E	X
USASAC	E	Y
DCMA	F	X
<a href="#">Missile Defense Agency</a>	<a href="#">I</a>	<a href="#">9</a>
Defense Audio Visual Agency (Transactions prior to 1 Oct 1985)	L	L
SDAF	M	3
U.S. Army—Secure Electronics Procurement Office (SELPO)	M	D
National Security Agency—SELPO	M	M
DFAS SCA	M	X
USASAC	M	Y
SDAF	P	3
Naval Education Training Security Assistance Field Activity (No longer used on new transactions)	P	C
U.S. Navy Commands Using the Standard Accounting and Reporting System (No longer used on new transactions)	P	S
U.S. Navy Inventory Control Point (NAVICP)	P	V
SDAF	Q	2
SDAF – Defense Property Disposal Service	Q	3
SDAF – USACE	Q	A
SDAF – Natick Research and Development Command	Q	B
SDAF – Army Communication Command	Q	C
SDAF – DFAS SCA	Q	D
SDAF – AMCOM	Q	E

\*Table 8-34. Monitor Codes (Continued)

Monitor Title	IA Code	Monitor Code
SDAF – McClellan	Q	F
SDAF – U.S. Army – Europe	Q	G
SDAF – MEDCOM	Q	H
SDAF – TACOM	Q	J
SDAF – TACOM	Q	K
SDAF	Q	L
SDAF – JMC	Q	M
SDAF – Navy Materiel, Norfolk	Q	N
SDAF – Kelly Air Force Base	Q	P
DSCA	Q	Q
SDAF – AMCOM	Q	R
SDAF – PEOSTRI	Q	S
SDAF – TRADOC	Q	T
SDAF – CECOM	Q	U
SDAF – NAVICP	Q	V
SDAF – FORSCOM	Q	W
SDAF – DFAS SCA	Q	X
SDAF – USASAC	Q	Y
SDAF – Defense Threat Reduction Agency (DTRA)	Q	Z
Defense Property Disposal Service	R	3
Defense Logistics Information Service	R	4
(Former) Defense Central Control Point	R	5
OUSD(C)	R	6
DFAS SCA	R	X
SDAF – DTRA	Q	Z
Defense Property Disposal Service	R	3
Defense Logistics Information Service	R	4
(Former) Defense Central Control Point	R	5
OUSD(C)	R	6
DFAS SCA	R	X
USASAC	R	Y
National Geospatial Intelligence Agency (NGA)	U	B
NGA Topographic Center	U	J
NGA Aerospace Center	U	S
DFAS SCA	U	X
Defense Contract Audit Agency (DCAA)	V	2
DCAA	V	V
DFAS SCA	V	X
USASAC	V	Y
Defense Advanced Research Projects Agency	W	W

\*Table 8-34. Monitor Codes (Continued)

<b>Monitor Title</b>	<b>IA Code</b>	<b>Monitor Code</b>
DFAS SCA	W	X
DFAS SCA	X	X
DFAS SCA	Z	X
USASAC	Z	Y
DTRA	Z	Z

\*Table 8-35. Cost Codes

<b>Cost Code</b>	<b>Description</b>
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

\*Table 8-36. Unit of Issue Codes

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



\*Table 8-37. Delivery Term Code: Other than Return and Repair

<b>DTC</b>	<b>Explanation</b>
2	DoD/USG delivers to a CONUS inland point (or overseas inland point when a shipment's origin and destination are within the same geographic area). Recipient country is responsible for unloading at named point and subsequent arrangements and costs.
4	Delivery at origin. Material is made available to the FMS purchaser country at the point of origin (i.e., a depot's or vendor's loading dock). The FMS purchaser is responsible for taking title as well as custody at that point.
5	Delivery to a CONUS-located freight forwarder, FMS purchaser country facility, or commercial port. DoD is responsible for transportation to the POE. The FMS purchaser is responsible for unloading the material from the inland carrier's equipment at the port of debarkation (POD), delivery alongside the vessel/aircraft, and all subsequent onward movement.
7	DoD delivery through DTS to a delivery address designated by the FMS purchaser. Either the shipment can originate from a U.S. or overseas source and may be made by using DoD assets or DoD contracted commercial carriers. The shipment will be delivered to a specified location in the FMS purchaser country. Upon arrival at the specified location in country, the FMS purchaser may be responsible for the reception and staging of the shipment and is responsible for onward movement.
8	DoD delivery on board an FMS purchaser country controlled ship or aircraft at a DoD-controlled POE. DoD is responsible for transportation from the point of origin to an FMS purchaser country controlled ship or aircraft at a DoD-controlled POE, including unloading material from the inland carrier, port handling, and storage aboard FMS purchaser country controlled ship or aircraft. The FMS purchaser country is responsible for all subsequent movement.
9	DoD delivery to the overseas air or ocean POD closest to the FMS purchaser's country. This POD may or may not be in the FMS purchaser's country. Either the shipment can originate from a U.S. or overseas source and may be made by using DoD assets or DoD contracted commercial carriers. The FMS purchaser is responsible for all handling and onward movement of the material from the POD, either the dock alongside the ship or from the air terminal.
0	Zero (0) is not a DTC. It is assigned to all non-FMS Security Cooperation Program (SCP) procedure shipments to fill the DTC position. DoD responsibility for all non-FMS SCP type shipments is equivalent to DTC 9.

\*Table 8-38. Delivery Term Codes: Codes used in Connection with Return and Repair Codes

<b>DTC</b>	<b>Explanation</b>
A	DoD is responsible for transportation from designated overseas POE to a CONUS destination and subsequent return to a designated overseas POD. The FMS purchaser is responsible for overseas inland transportation of materiel to or from the overseas POE or POD and overseas port handling.
B	DoD is responsible for transportation from a designated overseas POE to a CONUS destination, return to a CONUS POE and CONUS port handling. The FMS purchaser country is responsible for overseas inland transportation to the overseas POE, overseas port loading, and all return transportation from the CONUS POE to ultimate destination.
C	DoD is responsible for CONUS port unloading from the FMS purchaser arranged carrier, transportation to and from a designated CONUS destination, and CONUS port loading of FMS purchaser arranged carrier. The FMS purchaser is responsible for movement of materiel to and from the CONUS POD or POE.
E	The FMS purchaser is responsible for all transportation from overseas point of origin to CONUS destination and return to an overseas destination. Delivery is to a CONUS-located freight forwarder, FMS purchaser country facility, or commercial port.
F	DoD is responsible for transportation from an overseas inland location to an overseas POE, overseas port handling, transportation to a CONUS POD, CONUS port handling, inland transportation to a designated CONUS destination, and return to an overseas destination.
G	DoD is responsible for overseas port handling through an overseas POE, transportation to a CONUS POD, CONUS port handling, inland transportation to a CONUS destination, return to an overseas POD and overseas port handling. The FMS purchaser country is responsible for overseas inland transportation to and from the overseas POE or POD.
H	The FMS purchaser country is responsible for all transportation from overseas point of origin to the CONUS repair facility. DoD/USG is responsible for transportation from CONUS repair facility to CONUS POE. The FMS purchaser country is responsible for CONUS POE port handling and all further movement to overseas destination.
J	The FMS purchaser country is responsible for all transportation from overseas point of origin to CONUS repair facility. DoD/USG is responsible for all transportation from CONUS repair facility to the overseas inland destination.

\*Table 8-39. Mode of Shipment Codes

Mode of Shipment	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	AMC (Channel and special assignment airlift mission (SAAM))
G	Surface, parcel post
H	Air, parcel post
I	Government truck for shipment outside local delivery area
J	Air, small package carrier
K	Rail, carload includes trailer or container on flatcar (including <a href="#">Commercial/Government-Owned/Leased Shipping Container (SEAVAN)</a> )
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 GBL
Q	Commercial air freight; includes regular and expedited service (provided by major airlines), also includes charters and air taxi
R	European Distribution System or Pacific Distribution System
S	Scheduled truck service (applies to contract carriage, guaranteed traffic routings, or schedule services)
T	Air freight forwarder
U	Quick Response Transportation System (QUICKTRANS)
V	SEA – VAN Service
W	Water, river, lake, or coastal (commercial)
X	Bearer walk through (FMS purchaser pickup of materials)
Y	Military intra-theater airlift services.
Z	Military Sealift Command (MSC) (controlled/contract/arranged space)
2	Government watercraft barge /lighter
3	Roll-on or roll-off service
4	Defense Courier Service (DCS)
5	Surface, small package carrier
6	Military ordinary mail (MOM)
7	Express mail
8	Pipeline
9	Local delivery, including deliveries between air or water terminals and adjacent activities

\*Table 8-40. Surcharge Matrix

<b>DSC</b>	<b>Contract Administration</b> <sup>1</sup>	<b>PC&amp;H</b> <sup>2</sup>	<b>Admin</b> <sup>3</sup>	<b>Transportation Parcel Post</b> <sup>4,5,6</sup>
AA	N	N	Y	A
AB	N	N	Y	A
AC	N	N	Y	A
AD	N	N	Y	A
AE	N	Y	Y	B
AG	N	Y	Y	B
AH	N	N	Y	A
AJ	N	N	Y	A
AK	N	N	Y	B
AL	N	N	Y	B
BA	N	N	Y	N
BB	Y	N	Y	N
BC	N	N <sup>7</sup>	Y	N <sup>7</sup>
BD	N	N	Y	N
BE	N	N	Y	N
BF	N	N	N	N
BG	N	N	Y	N
BH	N	N	Y	N
BK	N	N	Y	N
BT	N	N	Y	N
CA	N	N	N	N
CB	N	N	Y	N
CC	N	N	Y	N
CD	N	N	N	N
DA	N	N	Y	N
DB	N	N	Y	A
DC	N	N	Y	B
DD	N	N	Y	N
DE	Y	N	Y	N
DF	N	N	Y	N
DG	N	N	Y	N
DJ	N	N	Y	N
DK	Y	N	Y	N
DL	N	N	Y	N
DX	N	N	Y	N
EE	N	N	Y	N
EF	N	Y <sup>8</sup>	Y	B <sup>9</sup>
EG	N	N	Y	B <sup>9</sup>
EH	N	N	Y	N
EJ	N	Y	Y	Y

Table 8-40. Surcharge Matrix (Continued)

<b>DSC</b>	<b>Contract Administration</b> <sup>1</sup>	<b>PC&amp;H</b> <sup>2</sup>	<b>Admin</b> <sup>3</sup>	<b>Transportation Parcel Post</b> <sup>4,5,6</sup>
EK	N	N	Y	N
EL	N	N	N	N
EM	N	N	N	N
EN	N	N	Y	N
SA	N	N	Y	A
SB	N	Y	Y	B
SD	N	Y	Y	B
SE	N	N	Y	B

<sup>1</sup> DFAS SCA will compute CAS if price code is “N” and reimbursement code is other than “N” unless statutory waiver of contract administration has been made. See paragraphs 080402.D and 080402.P.

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

<sup>3</sup> Administrative costs will be computed unless administrative costs have been waived pursuant to statute.

<sup>4</sup> The Inland CONUS transportation charge of 3.75 percent does not apply to DWCF shipments with shipping dates after September 30, 1990. Computation for generic codes L1D and L1E for DWCF items was discontinued on items with shipping dates after September 30, 1991.

<sup>5</sup> In this column, A refers to items furnished from DWCF. B refers to inventory items that are not shipped from DWCF. Transportation for inventory items furnished from DWCF to freight forwarders or Canada (except Newfoundland and Labrador) is included in the price. Shipments beyond that point are computed according to Table 8-49. Costs for items that are not furnished from DWCFs are also computed according to Volume 15, Chapter 7 and Table 8-50.

<sup>6</sup> Transportation costs are computed using the TBC of the transaction. However, if this position is blank, transportation costs are computed using the DTC. If a DTC is not on the DTC Table, reject the transaction.

<sup>7</sup> Included in actual or estimated actual repair cost.

<sup>8</sup> Computed standard PC&H except if RIC begins with “G.” RIC that begins with “G” will not have PC&H computed.

<sup>9</sup> For DSC “EF” and “EG” when transportation is by GSA (RIC begins with “G”) and the TBC is not blank or where the TBC is blank and the DTC is other than “4”, the CONUS transportation add-on (generic codes L1A, L1D, and L1E) is not computed. GSA includes CONUS transportation in the price of the item.

\*Table 8-41. Delivery Source Code: Sale of Articles Under AECA Section 21

DSC	Description
AA	DWCF, non-excess items, including technical data package (TDP) and publications, from inventory for a matured FMSO.
AB	DWCF, non-excess items, including TDP and publications, from inventory for other than a matured FMSO.
AC	DWCF non-excess items diverted from procurement initiated to maintain stock inventory for a matured FMSO.
AD	DWCF non-excess items diverted from procurement initiated to maintain stock inventory for other than a matured FMSO.
AE	Procurement funded item, including TDP and publications from inventory, which requires replacement.
AG	Procurement funded item, including TDPs and publications from inventory, which does not require replacement.
AH	Excess DWCF for a matured FMSO.
AJ	Excess DWCF for other than a matured FMSO.
AK	Excess Procurement Funded Item from Inventory (applicable PC&H computed on original acquisition cost of item and included in price of item).
AL	Use of this code eliminated beginning FY 2001. Items (other than DWCF item) sold from inventory that are not subject to normal PC&H charge. This code <b>must</b> only be used when the case has a transportation line, a PC&H line, or a pricing exception granted by OUSD(C).

\*Table 8-42. Delivery Source Code: Performance of DoD Services Under AECA Section 21 or 22

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

\*Table 8-43. Delivery Service Codes: Unique FMSO Charges

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

\*Table 8-44. Delivery Source Codes: Procurement for FMS Purchasers Under AECA Section 22

<b>DSC</b>	<b>Description</b>
DA	Contractor services (other than training).
DB	DWCF item, TDP, or publications from contractor.
DC	Procurement appropriation funded secondary item from contractor.
DD	Procurement funded principal or major item from contractor.
DE <sup>1</sup>	Progress payment to contractor.
DF <sup>1</sup>	DoD services in support of procurement. This code was previously applied to actual CAS hours prior to establishment of the charge. It now applies to other than CAS services.
DG <sup>1</sup>	Nonrecurring Cost (NC) Recoupment Charges (Research and Development and Production). Identifies amount of NC financed by the FMS purchaser and may be used in calculating the Special NC.
DJ <sup>1</sup>	GFM shipped from inventory.
DK <sup>1</sup>	GFM shipped from another contractor.
DL <sup>1</sup>	PCH&T applicable to procurement appropriation funded GFM.
DX	Contractor efforts in overseas locations that are supported by FMS management lines rather than through normal CAS effort.

<sup>1</sup> DSCs DE through DL represent WIP transactions. The breakdown of these charges assures audit trail visibility for pricing purposes. DFAS SCA **must** treat them as progress payments and report them as such to the FMS purchaser. These charges **must** be liquidated by one of the contract delivery codes “DA” through “DD” in combination with reimbursement code “N.”

\*Table 8-45. Delivery Source Code: Miscellaneous Charges

<b>DSC</b>	<b>Description</b>
EE	Royalty charge - USG TDP.
EF	Other Federal agency shipment from stock.
EG	Other Federal agency shipment from contractor.
EH	North Atlantic Treaty Organization Petroleum, Oil, and Lubricants.
EJ	Redistributable Military Assistance Program property.
EK	Collection of special nonrecurring production charge or license fee for a third country.
EL	Prepositioning costs.
EM	Interest on arrearage computed in accordance with <a href="#">Volume 15</a> , Chapter 5. This code is restricted to use by DFAS SCA.
EN	NC recoupment charge for sales from procurement or inventory.



\*Table 8-46. Delivery Source Code: Special Defense Acquisition Fund

DSC	Description
SA	SDAF sales of items originally purchased from DWCF inventories.
SB	SDAF sales of items originally purchased from DoD inventories other than DWCF.
SD	SDAF sales of items procured from contractors for the fund.
SE	SDAF sales items procured from contractors and shipped directly from the contractor to the FMS purchaser, providing there is no requirement for any special PC&H.

\*Table 8-47. Reimbursement Code

Code	Description
A	Reimbursable to SDAF (sale of SDAF inventory or equity in a contract)
I	Interfund
R	Reimbursable (DFAS SCA reimburses IA)
S	Self-reimbursed (IA has reimbursed itself)
D	Direct cite (non-reimbursable)
M	Miscellaneous Receipts (non-reimbursable) <sup>1</sup>
N	Delivery of articles and services for which a progress payment or WIP has been reported (non-reimbursable). <sup>2</sup>

<sup>1</sup> Code **M** must be used to report transactions applicable to the Miscellaneous Receipt Account when DFAS SCA has been chartered to transfer funds from 9711X8242 to the U.S. Treasury. This transaction must be non-reimbursable to the reporting activity.

<sup>2</sup> Code **N** must be used to report physical delivery of items when applicable costs have been previously reported to the FMS purchaser as a progress payment, WIP, or when an FMS purchaser's equity in inventory is physically delivered (DSC "CA"). This code must liquidate WIP transactions previously reported. When the code is reported to DFAS SCA, computer programs increase or decrease WIP disbursed undelivered amounts. The increase or decrease depends on the size of the extended value. If the extended value is a debit, the delivered articles and services amount must increase and progress payment disbursed unliquidated amount must decrease. If the extended value is a credit, the delivered articles and services amount must decrease and the progress payment disbursed undelivered amount must increase.

\*Table 8-48. Transportation Bill Codes

TBC	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 APO or international mail. The FMS purchaser makes all subsequent arrangements.
B	Materiel moved by commercial package carrier to an inland CONUS/Canada (except Newfoundland and Labrador) destination or freight forwarder, when all subsequent arrangements are made by the FMS purchaser. However, see TBC "Z."
C	Materiel moved by GBL, AMC channel airlift, Air Force organizational airlift, MSC sealift, and combinations thereof, to an overseas POD in rate area one or two, including overseas carrier discharge. The FMS purchaser makes all subsequent arrangements.
D	Any form of materiel for which the FMS purchaser is totally responsible, such as materiel moved by a collect commercial bill of lading to an inland CONUS destination, free alongside ship (FAS), an overseas carrier at a CONUS POE, freight forwarder, a CONUS POE, or an inland overseas destination. Also used, if transportation costs are not applicable.
E	Materiel moved by GBL, AMC channel airlift, <a href="#">Air Force</a> organizational airlift, MSC sealift, and combinations thereof, to an inland CONUS destination, FAS an overseas carrier at a CONUS POE, a freight forwarder, or a CONUS POE when all subsequent arrangements are made by the FMS purchaser.
F	Materiel moved by GBL, AMC channel airlift, <a href="#">Air Force</a> organizational airlift, MSC sealift, and combinations thereof, to an overseas POD in rate area one or two, when overseas carrier discharge and all subsequent arrangements are made by the FMS purchaser.
G	Materiel moved by GBL, AMC channel airlift, <a href="#">Air Force</a> organizational airlift, MSC sealift, DCS, MOM, Weapons System Pouch Service, and combinations thereof, to the ultimate FMS consignee at an overseas inland destination in rate area one or two.
H	Materiel moved by GBL, AMC channel airlift, USAF organizational airlift, MSC sealift, and combinations thereof, to a CONUS POE when all arrangements subsequent to loading the vessel are made by the FMS purchaser.
J	Materiel moved by AMC channel airlift to an overseas aerial port of debarkation (APOD) in rate area one or two when the use of inland CONUS transportation is not required in effecting delivery to the CONUS POE. The FMS purchaser makes all arrangements subsequent to carrier discharge.
K	Materiel moved by AMC SAAM within CONUS to an overseas APOD or inland FMS consignee base within an overseas area or between overseas areas. The FMS purchaser makes any arrangements subsequent to carrier discharge.
L	Substitute for any other standard codes whenever actual transportation costs will be reported in accordance with <a href="#">Volume 15</a> , Chapter 7.
M	Materiel moved by FMS country-owned aircraft from a U.S. /DoD staging area.
N	Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; and onward movement of the materiel to a freight forwarder by a collect commercial bill of lading or country-owned or provided aircraft, or by AMC or by commercial SAAM.

Table 8-48. Transportation Bill Codes (Continued)

TBC	Description
P	Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; and onward movement of materiel by GBL or other prepaid (reimbursable) CONUS transportation to an aerial or water POE, FAS an overseas carrier at a CONUS POE, or arrangements are made by the FMS purchaser.
Q	Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; out movement of the materiel from the staging area by GBL, or other prepaid (reimbursable) CONUS transportation to an aerial or water POE; port handling of the materiel, and onward movement by GBL, AMC channel airlift, <a href="#">Air Force</a> organizational aircraft, MSC sealift, and combinations thereof, to an overseas POD in rate area one or two, when overseas carrier discharge and all subsequent arrangements are made by the FMS purchaser.
R	Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; out movement of the materiel from the staging area by GBL or other prepaid (reimbursable) CONUS transportation to an aerial or water POE; port handling of the materiel, and onward movement by GBL, AMC channel airlift, <a href="#">Air Force</a> organizational aircraft, MSC sealift, and combinations thereof, to an overseas POD in rate area one or two; overseas port handling of the materiel; and onward overseas inland movement to the ultimate FMS consignee at an overseas, inland destination rate area one or two.
S	Materiel moved by GBL or other CONUS inland mode to a CONUS staging or aggregation area, staging or aggregation of the materiel; out movement of the material from the staging area by GBL or other prepaid (reimbursable) CONUS transportation to an aerial or water POE; and loading of the materiel aboard a country-owned or provided aircraft or vessel, when all arrangements subsequent to loading the aircraft or vessel are made by the FMS purchaser.
U	Materiel moved by parcel post or commercial package carrier to CONUS POD when all arrangements subsequent to loading the vessel are made by the FMS purchaser. (Mode of shipment determines whether parcel post or commercial package carrier is used.)
V	Materiel moved by parcel post or commercial package carrier to an overseas POD in rate areas one or two, including overseas carrier discharge, when arrangements subsequent to loading the vessel are made by the FMS purchaser. (The mode of shipment determines whether parcel post or a commercial package carrier is used.)
W	Materiel movement charged according to rates listed in the transportation cost look-up table (see section 0805).
X	Materiel moved by parcel post or commercial package carrier to an overseas POD in rate areas one or two, when the FMS purchaser makes overseas carrier discharge and subsequent arrangements. (The mode of shipment determines whether parcel post or commercial package carrier is used.)
Y	Materiel moved by parcel post or commercial package carrier to the ultimate FMS consignee at an overseas inland destination in rate areas one or two. (The mode of shipment determines whether parcel post or commercial package carrier is used.)
Z	Materiel moved within the CONUS by commercial carrier with a published maximum rate of \$25.00 (for example, as published by United Parcel Service).

\*Table 8-49. Transportation Charges Based on Transportation Bill Codes for Inventory Items Shipped by DWCF

TBC	Generic Code	Percentage of Item Priced by Generic Code	Total Percentage
A	L1D	0.0 <sup>1,2</sup>	0.0
B	L1E	0.0 <sup>1,2</sup>	0.0
C	L1A	0.0 <sup>2</sup>	7.5, 15.5/7.5,9.5
	L2B	2.5	
	L1B/L1C <sup>3</sup>	4.0,12.0 <sup>4</sup> /4.0,6.0 <sup>5</sup>	
	L2C	1.0	
D	N/A	0.0	0.0
E	L1A	0.0 <sup>2</sup>	0.0
F	L1A	0.0 <sup>2</sup>	6.5, 14.5/6.5, 8.5
	L2B	2.5	
	L1B/L1C <sup>3</sup>	4.0,12.0 <sup>4</sup> /4.0,6.0 <sup>5</sup>	
G	L1A	0.0 <sup>2</sup>	10.5, 18.5/10.5, 12.5
	L2B	2.5	
	L1B/L1C <sup>3</sup>	4.0,12.0 <sup>4</sup> /4.0,6.0 <sup>5</sup>	
	L2C	1.0	
	L1F	3.0	
H	L1A	0.0 <sup>2</sup>	2.5
	L2B	2.5	
J	L2B	2.5	7.5/9.5
	L1C	4.0/6.0 <sup>5</sup>	
	L2C	1.0	
K	L1C	N/A	Actual amount billed by AMC
L	As applicable	N/A	Actual amount computed by shipper
M	L4O	3.0 <sup>1</sup>	3.0
N	L1A	0.0 <sup>2</sup>	3.0
	L4O	3.0 <sup>1</sup>	
P	L1A	0.0 <sup>2</sup>	6.75
	L4O	3.0 <sup>1</sup>	
	L1A	3.75 <sup>2</sup>	
Q	L1A	0.0 <sup>2</sup>	13.25, 21.25/13.25, 15.25
	L4O	3.0 <sup>1</sup>	
	L1A	3.75 <sup>2</sup>	
	L2B	2.5	
	L1B/L1C <sup>3</sup>	4.0,12.0 <sup>4</sup> /4.0,6.0 <sup>5</sup>	

\*Table 8-49. Transportation Charges Based on Transportation Bill Codes for Inventory Items Shipped by DWCF (Continued)

TBC	Generic Code	Percentage of Item Priced by Generic Code	Total Percentage
R	L1A	0.0 <sup>2</sup>	17.25, 25.25/ 17.25,19.25
	L4O	3.0 <sup>1</sup>	
	L1A	3.75 <sup>2</sup>	
	L2B	2.5	
	L1B/L1C	4.0,12.0 <sup>4</sup> / 4.0,6.0 <sup>5</sup>	
	L2C	1.0	
	L1F	3.0	
S	L1A	0.0 <sup>2</sup>	9.25
	L4O	3.0 <sup>1</sup>	
	L1A	3.75 <sup>2</sup>	
	L2B	2.5	
U	L1D	0.0 <sup>1,2</sup>	2.5
	L2B	2.5	
V	L1D	0.0 <sup>1,2</sup>	7.5, 15.5/7.5,9.5
	L2B	2.5	
	L1B/L1C <sup>3</sup>	4.0,12.0 <sup>4</sup> / 4.0,6.0 <sup>5</sup>	
	L2C	1.0	
W	L1O	N/A	Transportation Cost Look-Up Table
X	L1D	0.0 <sup>1,2</sup>	6.5, 14.5/6.5, 8.5
	L2B	2.5	
	L1B/L1C <sup>3</sup>	4.0,12.0 <sup>4</sup> / 4.0,6.0 <sup>5</sup>	
Y	L1D	0.0 <sup>1,2</sup>	10.5, 18.5/10.5, 12.5
	L2B	2.5	
	L1B/L1C <sup>3</sup>	4.0,12.0 <sup>4</sup> / 4.0,6.0 <sup>5</sup>	
	L2C	1.0	
	L1F	3.0	

<sup>1</sup> The costs of L1D, L1E, and L4O are included in the DWCF item price.

<sup>2</sup> L1A does not apply to DWCF shipments with shipping dates after September 30, 1990. Computation for L1D and L1E for DWCF items was discontinued on items with shipping dates after September 30, 1991.

<sup>3</sup> Wherever “L1B/L1C” appears, if the POE code is “A” L1C is computed; otherwise L1B is computed.

<sup>4</sup> L1B is computed at 4.0 percent for rate area one or 12.0 percent for rate area two. See Volume 15, Chapter 7.

<sup>5</sup> L1C is computed at 4.0 percent for rate area one or 6.0 percent for rate area two. See Volume 15, Chapter 7.

\*Table 8-50. Transportation Charges Based on Transportation Bill Codes for Inventory Items Not Shipped DWCF

TBC	Generic Code	Percentage of Item Priced by Generic Code	Total Percentage
A	L1D	3.75 <sup>1</sup>	3.75
B	L1E	3.75 <sup>1</sup>	3.75
C	L1A	3.75	11.25, 19.25/ 11.25,13.25
	L2B	2.5	
	L1B/L1C <sup>2</sup>	4.0,12.0 <sup>3</sup> / 4.0,6.0 <sup>4</sup>	
	L2C	1.0	
D	N/A	0.0	0.0
E	L1A	3.75	3.75
F	L1A	3.75	10.25,18.25 /10.25,12.25
	L2B	2.5	
	L1B/L1C <sup>2</sup>	4.0,12.0 <sup>3</sup> / 4.0,6.0 <sup>4</sup>	
G	L1A	3.75	14.25,22.25/ 14.25,16.25
	L2B	2.5	
	L1B/L1C <sup>2</sup>	4.0,12.0 <sup>3</sup> / 4.0,6.0 <sup>4</sup>	
	L2C	1.0	
	L1F	3.0	
H	L1A	3.75	6.25
	L2B	2.5	
J	L2B	2.5	7.5/9.5
	L1C	4.0/6.0 <sup>2</sup>	
	L2C	1.0	
K	L1C	N/A	Actual amount billed by AMC
L	As applicable	N/A	Actual amount computed by shipper
M	L4O	3.0 <sup>1</sup>	3.0
N	L1A	3.75	6.75
	L4O	3.0 <sup>1</sup>	
P	L1A	3.75	10.50
	L4O	3.0 <sup>1</sup>	
	L1A	3.75	
Q	L1A	3.75	17.0, 25.0/17.0,19.0
	L4O	3.0 <sup>1</sup>	
	L1A	3.75	
	L2B	2.5	
	L1B/L1C <sup>2</sup>	4.0,12.0 <sup>3</sup> / 4.0,6.0 <sup>4</sup>	

\*Table 8-50. Transportation Charges Based on Transportation Bill Codes for Inventory Items Not Shipped by DWCF (Continued)

TBC	Generic Code	Percentage of Item Priced by Generic Code	Total Percentage
R	L1A	3.75	21.0,29.0/ 21.023.0
	L4O	3.0 <sup>1</sup>	
	L1A	3.75	
	L2B	2.5	
	L1B/L1C <sup>2</sup>	4.0,12.0 <sup>3</sup> / 4.0,6.0 <sup>4</sup>	
	L2C	1.0	
	L1F	3.0	
S	L1A	3.75	13.0
	L4O	3.0 <sup>1</sup>	
	L1A	3.75	
	L2B	2.5	
U	L1D	3.75 <sup>1</sup>	6.25
	L2B	2.5	
V	L1D	3.75 <sup>1</sup>	11.25,19.25/ 11.25,13.25
	L2B	2.5	
	L1B/L1C <sup>2</sup>	4.0,12.0 <sup>3</sup> / 4.0,6.0 <sup>4</sup>	
	L2C	1.0	
W	L1O	N/A	Transportation Cost Look-Up Table
X	L1D	3.75 <sup>1</sup>	10.25/12.25
	L2B	2.5	
	L1B/L1C <sup>2</sup>	4.0,12.0 <sup>3</sup> / 4.0,6.0 <sup>4</sup>	
Y	L1D	3.75 <sup>1</sup>	14.25,22.25/ 14.25,16.25
	L2B	2.5	
	L1B/L1C <sup>2</sup>	4.0,12.0 <sup>3</sup> / 4.0,6.0 <sup>4</sup>	
	L2C	1.0	
	L1F	3.0	
Z	L1A	3.75	(Charge may not exceed \$25.00)

<sup>1</sup> Amounts collected for L1D, L1E, and L4O must be reimbursed to the shipping depot shown in the delivery transaction. SF 1080 billings for actual costs are not required.

<sup>2</sup> Wherever “L1B/L1C” appears, if the POE code is “A” L1C is computed; otherwise L1B is computed.

<sup>3</sup> L1B is computed at 4.0 percent for rate area one or 12.0 percent for rate area two. See Volume 15, Chapter 7.

<sup>4</sup> L1C is computed at 4.0 percent for rate area one or 6.0 percent for rate area two. See Volume 15, Chapter 7.