

PGI 204.7104-2 Numbering procedures.

(a) Number subline items by adding either two numeric characters or two alpha characters to the basic contract line item number.

(1) *Information subline item numbers.* Use numeric characters only for information subline items, running 01 through 99. Do not use spaces or special characters to separate the subline item number from the contract line item number that is its root. For example, if the contract line item number is 0001, the first three subline items would be 000101, 000102, and 000103. Do not use a designation more than once within a contract line item.

(2) Separately identified subline items. Use alpha characters only for separately identified subline items, running AA through ZZ. Do not use spaces or special characters to separate the subline item number from the contract line item number that is its root. For example, if the contract line item number is 0001, the first three subline items would be 0001AA, 0001AB, and 0001AC.

(i) Do not use the letters I or O as alpha characters.

(ii) Use all 24 available alpha characters in the second position before selecting a different alpha character for the first position. For example, AA, AB, AC, through AZ before beginning BA, BB, and BC.

(b) Within a given contract line item, the subline item numbers shall be sequential but need not be consecutive.

(c) Exhibits may be used as an alternative to setting forth in the schedule a long list of contract subline items. If exhibits are used, create a contract subline item citing the exhibit's identifier. See DFARS [204.7105](#).

(d) If a contract line item involves ancillary functions, like packaging and handling, transportation, payment of state or local taxes, or use of reusable containers, and these functions are normally performed by the contractor and the contractor is normally entitled to reimbursement for performing these functions, do not establish a separate subline item solely to account for these functions. However, do identify the functions in the contract schedule. If an offeror separately prices these functions, the contracting officer may establish separate subline items for the functions; however, the separate subline items must conform to the requirements of DFARS [204.7104-1](#).

(e) The following examples illustrate subline items numbering—

(1) Subline items structured to identify destinations for identical items, identically priced (delivery schedule shall be established for each subline item, not the contract line item).

| ITEM NO. | SUPPLIES/SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|----------|------------------|----------|------|------------|--------|
|----------|------------------|----------|------|------------|--------|

| | | | | | | |
|--------|---|----|----|----------|------------|--|
| 0001 | NSN 1615-00-591-6620 Shim, Aluminum Alloy,... Appl, Rotor, Helicopter PRON A1-9-63821-M1-M1 ACRN:AA | | | | | |
| 0001AA | A3168R-9030-4025 A2537M IPD: 2 RDD: 334 PROJ: 501 | 10 | EA | \$100.00 | \$1,000.00 | |
| 0001AB | A3168R-9030-4026 A51AXBM IPD: 2 RDD: 325 PROJ: 502 | 10 | EA | \$100.00 | \$1,000.00 | |
| 0001AC | A3168R-9030-4027 A67KBCM IPD: 2 RDD: 349 PROJ: 503 | 15 | EA | \$100.00 | \$1,500.00 | |

(2) Subline items structured to identify destinations for identical items, not identically priced (delivery schedule shall be established for each subline item, not the contract line item).

| ITEM NO. | SUPPLIES/SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT | |
|----------|---|----------|------|------------|------------|--|
| 0001 | NSN 1615-00-591-6620 Shim, Aluminum Alloy,... Appl, Rotor, Helicopter PRON A1-9-63821-M1-M1 ACRN:AA | | | | | |
| 0001AA | A3168R-9030-4025 A2537M IPD: 2 RDD: 334 PROJ: 501 | 10 | EA | \$100.00 | \$1,000.00 | |
| 0001AB | A3168R-9030-4026 A51AXBM IPD: 2 RDD: 325 PROJ: 502 | 20 | EA | \$99.00 | \$1,980.00 | |
| 0001AC | A3168R-9030-4027 A67KBCM IPD: 2 RDD: 349 PROJ: 503 | 30 | EA | \$98.00 | \$2,940.00 | |

NOTE: Difference in prices for identical items is due to separate destinations for FOB destination delivery.

(3) Subline items structured to identify different sizes of an item that are identically priced (delivery schedule shall be established for each subline item, not the contract line item).

| ITEM NO. | SUPPLIES/ SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|----------|---|----------|------|------------|-------------|
| 0013 | Boots Insulated, Cold Weather White, Type II, Class 1 | | PR | \$38.35 | \$13,422.50 |
| 0013AA | 8430-00-655-5541 Size 5N | 50 | | | |
| 0013AB | 8430-00-655-5544 Size 8N | 70 | | | |
| 0013AC | 8430-00-655-5551 Size 9N | 30 | | | |
| 0013AD | 8430-00-655-5535 Size 9R | 200 | | | |

NOTE: Unit price and total amount shown at line item level rather than at subline item level.

(4) Subline items structured to identify different sizes of an item that are not identically priced (delivery schedule shall be established for each subline item, not the contract line item).

| ITEM NO. | SUPPLIES/ SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|----------|---|----------|------|------------|--------------|
| 0002 | Body Armor Ground Troops Variable Type Small Arms, Fragmentation Protective Nylon Felt Vest, Front and Back Plates, Ceramic Plate, Type I | | | | |
| 0002AA | First Article | 1 | LO | NSP | |
| 0002AB | 8470-00-141-0935 Medium Regular | 1936 | SE | \$331.77 | \$642,306.72 |
| 0002AC | 8470-00-141-0936 Large Regular | 625 | SE | \$355.77 | \$222,356.25 |

| | | | | | |
|--------|-------------------------------------|------|----|----------|--------------|
| 0002AD | 8470-00-141-0937, Medium Long | 1237 | SE | \$346.77 | \$428,954.49 |
| 0002AE | 8470-00-141-0938, Large Long | 804 | SE | \$365.77 | \$294,079.08 |

(5) Subline items structured to provide the capability for relating subordinate separately priced packaging costs to the overall contract line item. (Separate delivery schedules shall be established for the subline item identifying the contractor's product and for the subline item identifying packaging. No schedule will be established for the contract line item.)

| ITEM NO. | SUPPLIES/ SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|----------|---|----------|------|------------|------------|
| 0001 | 6105-00-635-6568 50380 Ref No 63504-WZ Armature Motor ACRN: AA | | | | |
| 0001AA | 6105-00-635-6568 50380 Ref No 63504-WZ Armature Motor ACRN: AA | 2 | EA | \$2,895.87 | \$5,791.74 |
| 0001AB | Packaging ACRN:AA | 2 | EA | \$289.58 | \$579.16 |

(6) Subline items structured to identify different accounting classifications for identical items (delivery schedule shall be established for each subline item, not the contract line item).

AJ: 17X150518350315069100000192B000000000000000000

AK: 17X150518370317569100000192B000000000000000000

AL: 17X150519350314369100000192B000000000000000000

| ITEM NO. | SUPPLIES/ SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|----------|--|----------|------|------------|------------|
| 0002 | Pulse Decoder KY-312/A5Q-19 | | EA | \$3,037.40 | |
| 0002AA | Pulse Decoder KY-312/A5Q-19 ACRN: AJ | 2 | | | \$6,074.80 |

| | | | | |
|--------|--|---|--|-------------|
| 0002AB | Pulse Decoder KY-312/A5Q-19 ACRN: AK | 6 | | \$18,224.40 |
| 0002AC | Pulse Decoder KY-312/A5Q-19 ACRN: AL | 2 | | \$6,074.80 |

NOTE: Unit price may be shown at line item level and total amounts shown at subline item level.

(7) Informational subline items established to identify multiple accounting classification citations assigned to a single contract line item.

| ITEM NO. | SUPPLIES/ SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|----------|-------------------------------|----------|------|-------------|-------------|
| 0001 | Air Vehicle | 1 | EA | \$6,700,000 | \$6,700,000 |
| | 000101 ACRN:AA \$3,300,000 | | | | |
| | 000102 ACRN:AB \$2,000,000 | | | | |
| | 000103 ACRN:AC \$1,400,000 | | | | |

(8) Subline items structured to identify parts of an assembly (delivery schedule and price shall be established for each identified part at the subline item level, not for the assembly at the contract line item level).

| ITEM NO. | SUPPLIES/ SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|----------|---|----------|------|-------------|--------------|
| 0003 | Automatic Degaussing System Consisting of: (2 ea @ \$52,061; \$104,122 total) | | | | |
| 0003AA | Switchboard | 2 | EA | \$52,061.00 | \$104,122.00 |
| 0003AB | Remote Control Panel | 2 | EA | NSP | |

| | | | | |
|--------|--|---|----|-----|
| 0003AC | Power Supply (M Coil) SSM Type 145 Amps, 220 V DC) | 2 | EA | NSP |
|--------|--|---|----|-----|

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| * | * | * | * | * |
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|--------|---|---|----|-----|
| 0003AF | Power Supply (A Coil) SSM Type (118 Amps, 220 V DC) | 2 | EA | NSP |
|--------|---|---|----|-----|

(9) Subline items structured to identify parts of a kit (delivery schedule and price shall be established for each identified part at the subline item level, not for the kit at the contract line item level).

| ITEM NO. | SUPPLIES/ SERVICE | QUANTITY | UNIT | UNIT PRICE | AMOUNT |
|----------|--|----------|------|-------------|--------------|
| 0031 | Conversion Kit to Convert Torpedo MK 45 Mod 0 to Torpedo MK 45 Mod 1 (50 Kt @ \$10,868.52; \$543,426 total) | | | | |
| 0031AA | Integrator Assy LD 620106 | 50 | EA | \$10,868.52 | \$543,426.00 |
| 0031AB | Pulse Generator Assy LD 587569 | 50 | EA | NSP | |
| 0031AC | Drive Shaft Assy LD 587559 | 50 | EA | NSP | |
| * | * | * | | | * |
| 0031BF | Actual Panel Assy LD 542924 | 50 | EA | NSP | |

NOTE: In this example, the prices of subline items 0031AB through 0031BF are included in the Integrator Assembly.

Parent topic: PGI 204.7104 Contract subline items.