4.1004 Establishing subline items.

*Subline items* may be used to facilitate tracking of performance, deliverables, payment, and contract funds accounting or for other management purposes. *Subline items* may be either deliverable or informational. The list of characteristics at 4.1003 applies to deliverable *subline items*, but it is not applicable to informational *subline items*. A line item with *subline items* shall contain only that information that is common to all *subline items* thereunder. All *subline items* under one line item shall be the same contract type as the line item.

(a) *Deliverable subline items*. Deliverable *subline items* may be used for several related items that require separate identification. For example, instead of establishing multiple separate line items, *subline items* may be established for-

1. Items that are basically the same, except for minor variations such as-
   
   (i) Size or color;
   
   (ii) Accounting classification, but see also 4.1005-1(a)(4); or
   
   (iii) Date of delivery, destination, or period or place of performance;

2. Separately priced collateral functions that relate to the primary product, such as packaging and handling, or transportation; or

3. Items to be separately identified at the time of shipment or performance.

(b) *Informational subline items*.

1. Informational *subline items* may be used by agencies for administrative purposes. This type of subline item identifies information that relates directly to the line item and is an integral part of it (*e.g.*, parts of an assembly or parts of a kit).

2. Position informational *subline items* within the line item description, not in the quantity or price fields.

**Parent topic:** Subpart 4.10 - Uniform Use of Line Items