4.1003 Establishing line items.

Establish separate *line items* for deliverables that have the following characteristics except as provided at 4.1005-2:

(a) Separately identifiable.

(1) A supply is separately identifiable if it has its own identification (*e.g.*, national stock number (NSN), item description, manufacturer's part number).

(2) Services are separately identifiable if they have no more than one statement of work or *performance work statement*.

(3) If the *procurement* instrument involves a *first article* (see subpart 9.3), establish a separate *line item* for each item requiring a separate approval. If the *first article* consists of a lot composed of a mixture of items that will be approved as a single lot, a single *line item may* be used.

(b) Single unit price or total price.

(c) Single accounting classification citation. A single deliverable *may* be funded by multiple accounting classifications when the deliverable effort cannot be otherwise subdivided.

(d) Separate delivery schedule, destination, period of performance, or place of performance.

(e) Single contract *pricing* type (e.g., fixed-price or cost-reimbursement).

Parent topic: Subpart 4.10 - Uniform Use of Line Items