4.1005-1 Required data elements.

(a) Except as provided in 4.1005-2, each *line item* or *subline item shall* include in the schedule (described at 12.303(b)(4), 14.201-2, or 15.204-2, or in a comparable section of the *procurement* instrument), at a minimum, the following information as separate, distinct data elements:

(1) *Line item* or *subline item* number established in accordance with agency procedures.

(2) Description of what is being purchased.

(3) Product or Service Code (PSC).

(4) Accounting classification citation.

(i) *Line items* or deliverable *subline items*. If multiple accounting classifications for a single deliverable apply, include the dollar amount for each accounting classification in the schedule (or a comparable section of the *procurement* instrument).

(ii) Informational *subline items*. An accounting classification citation is not required. (See 4.1004).

(5)

(i) For fixed-price *line items*:

(A) Unit of measure.

(B) Quantity.

(C) Unit price.

(D) Total price.

(ii) For cost-reimbursement *line items*:

(A) Unit of measure.

(B) Quantity.

(C) Estimated cost.

(D) Fee (if any).

(E) Total estimated cost plus any fee.

(b) If a contract contains a combination of fixed-price, time-and-materials, labor-hour, or cost-reimbursable *line items*, identify the contract type for each *line item* in the schedule (or a comparable section of the *procurement* instrument) to facilitate payment.

(c) Each deliverable *line item* or deliverable *subline item shall* have its own delivery schedule, destination, period of performance, or place of performance expressly stated in the appropriate section of the *procurement* instrument ("as required" constitutes an expressly stated delivery term).

When a *line item* has deliverable *subline items*, the delivery schedule, destination, period of performance, or place of performance *shall* be identified at the *subline item* level, rather than the *line item* level.

(d) Terms and conditions in other sections of the contract (such as *contract clauses* or payment instructions) *shall* also specify applicability to individual *line items* if not applicable to the contract as a whole.

Parent topic: 4.1005 Data elements for line items and subline items.