Subpart 5104.71 - Uniform Contract Line Item Numbering System

Parent topic: Part 5104 - Administrative Matters

5104.7103-90 Contract line items for internal use software (IUS).

(a) *Definition*. As used in this section, the following terms have the same meaning as given in the Implementation Guide for Internal Use Software located on https://Procurement.Army.Mil (PAM) at https://armyeitaas.sharepoint-mil.us/:u:/r/sites/ASA-ALT-PAM/Documents/Policy%20Alert%2019-79%20Instructions%20for%20Accounting%20for%20IUS%20in%20Contract%20Documents.msg?csf=1&web=1&e=hnNJmM.

(1) internal use software

(2) valuation

(3) capitalized

(4) expensed

(b) *Procedures*. When procuring internal use software, Army contracting activities shall—

(1) Confirm that the requiring activity has established separately identifiable line items for all capitalized and expensed requirements in the purchase request;

(2) Ensure the line item structure aligns with the lines of accounting related to the capitalized and expensed classifications assigned by the requiring activity; and

(3) Include appropriate invoicing instructions and acceptance criteria in the solicitation and contract or order.