

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](#)