ATTACHMENT V7

SECURITY COOPERATION PROGRAM (SCP) SHIPMENT TRANSPORTATION ACCOUNT CODES (TAC)

A. PURPOSE

This attachment provides definitions, instructions, and other information pertaining to the assignment of TACs to Department of Defense (DoD)-sponsored shipments of SCP material. The SCP encompasses Foreign Military Sales (FMS) and Building Partner Capacity Programs. Details of the SCP are set forth in DSCA 5105.38-M, Security Assistance Management Manual (SAMM), and this Regulation Appendix E.

B. GENERAL INFORMATION

1. The alphabetic characters listed in Table V7-1 will be used for compiling FMS and Building Partner Capacity Programs TACs and will identify the Sponsoring Service. The second, third, and fourth positions can be either numeric or alphabetic.

2. References:

   a. DSCA 5105.38-M, Security Assistance Management Manual (SAMM).

   b. DLM 4000.25-1, Military Standard Requisitioning and Issuing Procedures (MILSTRIP).

   c. DLM 4000.25-2, Military Standard Transaction Reporting and Accounting Procedures (MILSTRAP).

3. Definitions:

   a. FMS. That portion of the United States (U.S.) SCP authorized by the Foreign Assistance Act of 1961, as amended, and the Arms Export Control Act of 1976, as amended, which furnishes defense articles and defense services to foreign governments and international organizations on a reimbursable basis. Sales are conducted on the basis of formal contracts or agreements between these governments and organizations and the U.S. Government. The sales are government-to-government and may be furnished from DoD stocks or through DoD-managed contracts. DoD, not the vendor, is the seller; therefore, all contracts will be written as Free-on-Board Origin so that a DoD Contract Administrator can accept material at origin and process shipments In Accordance With (IAW) DoD regulations. Funding for this program may be by cash, credit, non-repayable credit or grant. Shipments are processed under FMS procedures, regardless of the type of funding.

   b. Building Partner Capacity Programs. That portion of the U.S. SCP authorized by the Foreign Assistance Act of 1961 as amended, which provides defense articles and services to recipients on a non-reimbursable (grant) basis. Building Partner Capacity Programs are sometimes used for special operations, such as for the United Nations. In these instances, the U.S. Service and its command(s) will furnish full instructions and billing addresses, which are directing the operation. Building Partner Capacity Programs also include, but are not limited to, International Military Education and Training (IMET), Excess Defense Articles (EDA) and Presidential Determinations (PD). Below is a more detailed explanation of each program.

      (1) IMET. Formal or informal instruction provided to foreign military students, units, and forces on a nonreimbursable grant basis by officers or employees of the United States, contract technicians, and contractors. Instruction may include

correspondence courses; technical, educational, or informational publications; and media of all kinds. IMET is identified by inventory control point, Type of Assistance Code "1" in the fourth position of Building Partner Capacity TACs and in the sixth position of IMET MILSTRIP requisitions and Transportation Control Numbers (TCN) used to requisition and move any material involved.

(2) EDA. EDA material is applied collectively to U.S. defense articles that are no longer needed by the U.S. armed forces. Such defense articles may be made available for sale as FMS cases or as grant transfers to eligible countries. EDA items must be drawn from existing DoD stocks. When Building Partner Capacity procedures are followed, an A will appear in the fourth position of the TAC and in the sixth position of MILSTRIP requisitions and TCNs used to requisition and move the material.

(3) PD. Emergency situations not covered by any other SCP that require immediate military assistance to a foreign country or international organization. Section 506 of the Foreign Assistance Act authorizes emergency draw downs for these situations. The PD provides neither funds nor contracts authority. Therefore, it only authorizes drawdown of current DoD stocks and the use of non-contractual services (e.g., Air Mobility Command airlift or Military Surface Deployment and Distribution Command-arranged ocean lift, and training from DoD resources). The PD also has a fixed dollar ceiling and a predetermined duration (usually 120 days). PDs are identified by Type Assistance Code "C" in the fourth position of Building Partner Capacity TAC and the sixth position of the MILSTRIP requisitions and TCNs used to requisition and move the material involved.

c. Case Designator. A unique designator assigned by the Implementing Agency to each FMS/ Building Partner Capacity case. The designator originates with the offer of a sale, identifies the case through all subsequent transactions, and is generally a three-letter designator.

4. FMS/ Building Partner Capacity TAC Coordination/Assistance. The TAC focal points of contact, Table V7-2, will provide assistance in unusual TAC assignment problems that cannot otherwise be resolved through research and use of this regulation.

5. Appropriations Chargeable. Inland Continental United States (CONUS) transportation charges for FMS shipments may be processed in one of the following ways:

a. Collect – No Bill of Lading (BL). Applies to Delivery Term Code (DTC) 4 (non-Defense Working Capital Fund (DWCF) funded) and DTC E FMS Shipments. Supply depots will release material under this DTC following normal MILSTRIP release procedures. Based on a DD Form 250, Materiel Inspection and Receiving Report, Figure V7-1 that documents acceptance of material by the U.S. Government at the vendor's facility, a DoD Contract Administrator's Transportation Office (TO) will also process a DTC 4 shipment IAW MILSTRIP release procedures. The vendor will be instructed to ship material to a CONUS-located customer country freight forwarder on a Collect Commercial Bill of Lading (CCBL). Regardless of the source of material, the releasing TO will sign the "No Recourse" Clause on the face of the CCBL IAW this regulation. A DTC of 4 will not be assigned to any requisition/material release order for DWCF material. However, if this does happen, the material will be shipped pre-paid as DTC 5 citing the DWCF for inland CONUS transportation.

NOTE: Prepay and Add procedures apply if DTC 4 shipment is a small parcel. Shipment will be handled as DTC 5 using FMS Transportation funds. Shippers are responsible for

advising the material item manager. The materiel management agency is responsible for initiating billing adjustments with the Defense Finance and Accounting Service-Indianapolis.

b. Shipment under the FMS Trust Fund Transportation Cost Clearing Account (L009 Account) can apply to all of the following DTCs: 2, 5, 7, 9, or 8. However, for the numeric DTCs, it will apply only if the items involved are not DWCF material. Inland CONUS transportation of DWCF material will be funded by the DWCF. Supply depots will follow normal MILSTRIP release procedures when shipping material under the FMS Cost Clearing Account. Based on DD Forms 250 that document acceptance of material by the U.S. Government at vendors' facilities, DoD Contract Administrator TOs must also determine whether the FMS Transportation Cost Clearing Account or a DWCF applies to inland CONUS transportation. They will then process shipments following the same MILSTRIP release procedures. According to the DTC, material will be shipped to a customer country's CONUS-located freight forwarder (DTC 5), to a DoD CONUS Seaport of Embarkation (SPOE) or Aerial Port of Embarkation (APOE) (DTC 7, 8, or 9), or to a CONUS staging area or other DoD activity (DTC 2). Freight shipments will be under a BL or a DoD-approved prepaid commercial BL citing the FMS Trust Fund Transportation Cost Clearing Account (see below).

c. Shipment under DWCF Transportation Funds can apply to DTCs 2, 5, 7, 8, and 9. DWCF material currently includes inland CONUS transportation in the selling price of the material. DWCF FMS shipments will terminate at a CONUS-located customer country freight forwarder (DTC 5), a DoD CONUS SPOE or APOE (DTC 7, 8 and 9), or a CONUS staging point or other DoD activity (DTC 2). Although DTC 4 will never apply to a DWCF item, some requisitions for this material may erroneously bypass requisitioning edit checks with DTC 4 in them. Shipping activities will process these as DTC 5 shipments citing the DWCF for inland CONUS transportation.

d. FMS Assembly Actions. At times, a material management command must bring several parts, subassemblies, and Government Furnished Material (GFM) together to produce an end item requisitioned under the FMS program. Whenever this is done, the parts, subassemblies and GFM is shipped under a command's own requisition number or other FMS tracking number to the assembly location of the end item. The transportation charges for the movement of assembly items will be paid from the FMS case. The accounting classifications shown in Table V7-4, Table V7-5, and Table V7-6 depict the format used by the IAs for these shipments. After the end item is completely assembled, it is normally shipped to the final destination under a FMS Document Number IAW the delivery term code from the Letter of Offer and Acceptance (FMS Case).

6. Decision Table: Identifying FMS Requisitions/TCNs versus Building Partner Capacity Requisitions/TCNs.

a. FMS. FMS requisitions always contain a DTC in record position (rp) 34. The DTC will either be a 2, 4, 5, 7, 8, or 9 for outbound sales shipments or an C, E, F, G, H, or J for Repair and Return/Maintenance Support Agreement two-way shipments. Explanations of these DTCs are found in Appendix E of this regulation. The fifth position of an FMS shipment's TCN corresponds to rp 34 of an FMS requisition.

b. Building Partner Capacity requisitions must move through the Defense Transportation System (DTS). These requisitions will contain either DTC 7 or 9 in rp 34. The fifth position of a Pseudo- FMS shipment's TCN corresponds to rp 34 of a Building Partner Capacity requisition.

c. Table V7-7 is a guide to locating the different FMS or Building Partner Capacity data elements in SCP shipping documents and TCNs.

NOTE: DD Form 1348-1A, Issue Release/Receipt Document, Figure V7-2, is the shipping document used by DoD and General Service Administration storage activities, and it contains the 80 rp format. DD Form 250 is the shipping document used for items procured for FMS customers and shipped by DoD Contract Administration activities. It does not have an 80 rp format and DTCs for requisitions are located in the same positions as in TCNs.

7. SCP (FMS and Building Partner Capacity) TAC Construction.

a. FMS. Table V7-8 depicts construction of FMS TACs.

b. Building Partner Capacity. Table V7-10 provides criteria to follow in developing Building Partner Capacity TACs.

8. Retrograde of FMS Cargo (Supply Discrepancy Report (SDR) Returns).

a. SDR Return TACs will be constructed with "III" entered in the 2rd, 3rd, and 4th, positions. The first position will contain the U.S. Service Code of the U.S. Service directing the return. The possible SDR Return TACs are as follows:

U.S. Army: BIII	U.S. Air Force: DIII
U.S. Navy: PIII	U.S. Marine: KIII
U.S. DLA: RIII	

b. See Appendix E, Par. G for billing and payment process for SDR return transportation.

9. Billing Information. Transportation costs for FMS/Building Partner Capacity material will be billed via electronic means to:

Defense Finance and Accounting Service,
Attention: 116-E, 8899 E. 56th Street,
Indianapolis, IN 46249

a. Building Partner Capacity Procedure Shipments. Billing will be IAW the Building Partner Capacity type program that is being processed. Normally, billing instructions will be furnished by the sponsoring U.S. Service or subordinate command involved.

MATERIAL INSPECTION AND RECEIVING REPORT

Form Approved
OMB No. 0704-0248

The public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to Department of Defense, Washington Headquarters Services, Directorate for Information Operations and Reports (0704-0248), 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302. Respondents should be aware that notwithstanding any other provision of law, no person shall be subject to any penalty for failing to comply with a collection of information if it does not display a currently valid OMB control number.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE ABOVE ADDRESS.
SEND THIS FORM IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED IN THE DFARS, APPENDIX F-401.

1. PROCUREMENT INSTRUMENT IDENTIFICATION (CONTRACT) NO.	ORDER NO.	6. INVOICE NO./DATE	7. PAGE	OF	8. ACCEPTANCE POINT

2. SHIPMENT NO.	3. DATE SHIPPED	4. B/L TCN	5. DISCOUNT TERMS

9. PRIME CONTRACTOR CODE		10. ADMINISTERED BY CODE	

11. SHIPPED FROM *(If other than 9)* CODE		FOB:	12. PAYMENT WILL BE MADE BY CODE	

13. SHIPPED TO CODE		14. MARKED FOR CODE	

15. ITEM NO.	16. STOCK/PART NO. DESCRIPTION *(Indicate number of shipping containers - type of container - container number.)*	17. QUANTITY SHIP/REC'D*	18. UNIT	19. UNIT PRICE	20. AMOUNT

21. CONTRACT QUALITY ASSURANCE

a. ORIGIN

☐ CQA ☐ ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents.

DATE | SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

TYPED NAME:

TITLE:

MAILING ADDRESS:

COMMERCIAL TELEPHONE NUMBER:

b. DESTINATION

☐ CQA ☐ ACCEPTANCE of listed items has been made by me or under my supervision and they conform to contract, except as noted herein or on supporting documents.

DATE | SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

TYPED NAME:

TITLE:

MAILING ADDRESS:

COMMERCIAL TELEPHONE NUMBER:

22. RECEIVER'S USE

Quantities shown in column 17 were received in apparent good condition except as noted.

DATE RECEIVED | SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

TYPED NAME:

TITLE:

MAILING ADDRESS:

COMMERCIAL TELEPHONE NUMBER:

** If quantity received by the Government is the same as quantity shipped, indicate by (X) mark; if different, enter actual quantity received below quantity shipped and encircle.*

23. CONTRACTOR USE ONLY

DD FORM 250, AUG 2000 PREVIOUS EDITION IS OBSOLETE.

Figure V7-1. DD Form 250, Material Inspection and Receiving Report

DD FORM 1348-1A, JUL 91 (EG) ISSUE RELEASE/RECEIPT DOCUMENT

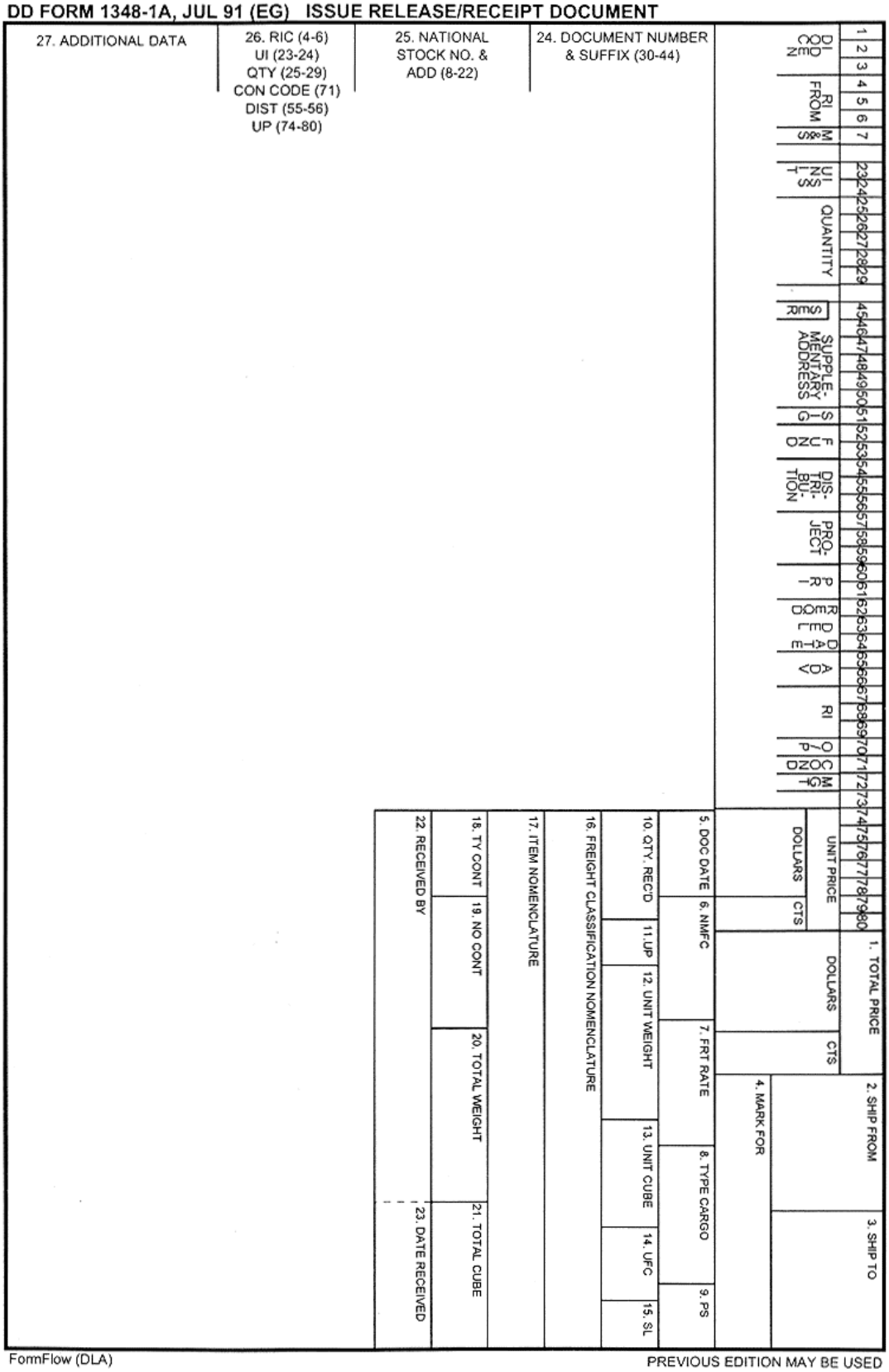

Figure V7-2. DD Form 1348-1A, Issue Release/Receipt Document

REPORT OF DISCREPANCY (ROD) ☐ SHIPPING ☐ PACKAGING	1. DATE OF PREPARATION	2. REPORT NUMBER
3. TO *(Name and address, include ZIP Code)*	4. FROM *(Name and address, include ZIP Code)*	
5a. SHIPPER'S NAME	5b. NUMBER AND DATE OF INVOICE	6. TRANSPORTATION DOCUMENT NUMBER *(GBL., Waybill, TCN, etc.)*
7a. SHIPPER'S NUMBER *(Purchase Order/Shipment, Contract, etc.)*	7b. OFFICE ADMINISTERING CONTRACT	8. REQUISITIONER'S NUMBER *(Requisition, Purchase Request, etc.)*

9. SHIPMENT, BILLING, AND RECEIPT DATA				10. DISCREPANCY DATA				11.
NSN/PART NUMBER AND NOMENCLATURE (a)	UNIT OF ISSUE (b)	QUANTITY SHIPPED/ BILLED (c)	QUANTITY RECEIVED (d)	QUAN-TITY (a)	UNIT PRICE (b)	TOTAL COST (c)	CODE[1] (d)	AC-TION CODE[2]
						0.00		
						0.00		
						0.00		
						0.00		

12. REMARKS *(Continue on separate sheet of paper if necessary)*

1 DISCREPANCY CODES		2 ACTION CODES
CONDITION OF MATERIAL C1 - In condition other than that indicated on release/receipt document C2 - Expired shelf life C3 - Damaged parcel post shipment SUPPLY DOCUMENTATION D1 - Not received D2 - Illegible or mutilated D3 - Incomplete, improper or without authority *(Only when receipt cannot be properly processed)* MISDIRECTED MATERIAL M1 - Addressed to wrong activity OVERAGE/DUPLICATE SHIPMENTS O1 - Quantity in excess of that on receipt document O2 - Quantity in excess of that requested *(Other than unit of issue pack)* O3 - Quantity duplicates shipment PACKING DISCREPANCY P1 - Improper preservation P2 - Improper packing P3 - Improper marking P4 - Improper unitization	PRODUCT QUALITY DEFICIENCIES Q1 - Deficient material *(Applicable to Grant Aid and FMS shipments)* SHORTAGE OF MATERIAL S1 - Quantity less than that on receipt document S2 - Quantity less than that requested *(Other than unit of issue pack)* S3 - Non-receipt of parcel post shipments ITEM TECHNICAL DATA MARKINGS *(i.e., Name Plates, Log Books, Operating Handbooks, Special Instructions, etc.)* T1 - Missing T2 - Illegible or mutilated T3 - Precautionary operational markings missing T4 - Inspection data missing or incomplete T5 - Serviceability operating data missing or incomplete T6 - Warranty data missing WRONG ITEM *(Identify requested item as a separate copy in Item 9 above)* W1 - Incorrect item received W2 - Unacceptable substitute OTHER DISCREPANCIES Z1 - See remarks	1A - Disposition instructions requested *(Reply on reverse)* 1B - Material being retained *(See remarks)* 1C - Supporting supply documentation requested 1D - Material still required expedite shipment *(Not applicable to FMS)* 1E - Local purchase material to be returned at supplier's expense unless disposition instructions to the contrary are received within 15 days *(Reply on reverse) (Not applicable to FMS)* 1F - Replacement shipment requested *(Not applicable to FMS)* 1G - Reshipment not required. Item to be re-requisitioned 1H - No action required. Information only. 1Z - Other action requested *(See remarks)*

13. FUNDING AND ACCOUNTING DATA

14a. TYPED OR PRINTED NAME, TITLE, AND PHONE NUMBER OF PREPARING OFFICIAL	14b. SIGNATURE

15. DISTRIBUTION ADDRESSEES FOR COPIES

364-103 7540-00-159-4442 *(Previous edition is obsolete.)* Reset **STANDARD FORM 364** (REV. 2-80) (EG)
Prescribed by GSA FPMR 101-26.8

Figure V7-3. SF 364, Report of Discrepancy (ROD)

16. FROM:	17. DISTRIBUTION ADDRESSEES FOR COPIES
18. TO: • •	Use window envelope to mail this document. Insert name and address, including ZIP Code, starting one typing space below the left dot. Each address line must NOT extend beyond right dot. Address must not exceed four single space typing lines.

19. IN ACCORDANCE WITH NOTICE OF DISCREPANCY ON FACE OF THIS FORM:

a. MATERIAL ☐ HAS BEEN ☐ WILL BE SHIPPED	DOCUMENT NUMBER	b. ☐ NO RECORD OF SHIPMENT. RESUBMIT REPORT TO PROPER OFFICE UNDER APPROPRIATE REGULATION.	
c. ☐ AN ADJUSTMENT IN BILLING HAS BEEN/WILL BE PROCESSED AS A: ☐ CREDIT ☐ DEBIT		d. ☐ INVOICE/BILL ATTACHED	e. ☐ PROOF OF DELIVERY (Parcel Post Shipments) OR EVIDENCE OF SHIPMENT ENCLOSED.

f. ☐ AN ADJUSTMENT IN BILLING FOR THE REPORTED DISCREPANCY WILL NOT BE PROCESSED FOR THE FOLLOWING REASON WHICH IS CITED IN THE INDICATED REGULATION.

(1) REASON FOR NOT PROCESSING		(2) PRESCRIBING REGULATION	
	(a) DISCREPANCY WAS NOT REPORTED WITHIN THE TIME FRAMES ALLOWED AND/OR		(a) CHAPTER 5 OF THE GSA HANDBOOK, DISCREPANCIES OR DEFICIENCIES IN GSA OR DOD SHIPMENTS, MATERIAL, OR BILLINGS (FPMR 101-26.8)
	(b) DOLLAR VALUE DOES NOT MEET THE CRITERIA PRESCRIBED IN THE REGULATION OR AGREEMENT INDICATED IN 19f(2)		(b) CHAP. 2 AND/OR 7 OF DOD 4000.25-7-M, MILITARY STANDARD BILLING SYSTEM (MILSBILLS) AND/OR DD 1513, U.S. DOD OFFER AND ACCEPTANCE, AS APPLICABLE.

20. THE FOLLOWING DISPOSITION IS TO BE MADE OF THE REFERENCED MATERIAL:

a. ☐ PROCESS FOR DISPOSAL IN ACCORDANCE WITH SERVICE/AGENCY DIRECTIVES	b. ☐ REPRESENTATIVE WILL CALL FOR DISCUSSION CONCERNING DISPOSITION IN:	DAYS
c. ☐ RETAIN MATERIAL AT NO CHARGE.	d. ☐ MATERIAL WILL BE PICKED UP IN:	DAYS

e. ☐ SHIP MATERIAL *(Specify location)*:

(1) ☐ GBL APPROPRIATION CHARGEABLE:

(2) ☐ CHARGES COLLECT - VIA: ☐ FREIGHT ☐ EXPRESS ☐ PARCEL POST

(3) ☐ PARCEL POST LABEL ATTACHED (4) ☐ FREIGHT PREPAID

($ _____ postage advanced herewith. NOTE: Please enclose postage. Material cannot be returned Parcel Post collect.)

f. ☐ OTHER *(Specify)*

21. ☐ IF MATERIAL IS STILL REQUIRED, SUBMIT NEW REQUISITION	22. ☐ REPLACEMENT WITH SATISFACTORY MATERIAL WILL BE MADE ON OR BEFORE:	DATE

23. REMARKS *(Continue on separate sheet of paper if necessary)*

24a. TYPED OR PRINTED NAME AND PHONE NUMBER OF PREPARING OFFICIAL	24b. SIGNATURE	24c. DATE

Reset

STANDARD FORM 364 BACK (REV. 2-80)

Figure V7-3. SF 364, Report of Discrepancy (ROD) (Cont'd)

Table V7-1. First Position of the TAC

Sponsoring Service	FMS/Building Partner Capacity TAC will be:
Army	B
Air Force	D
Navy	P
Marine Corps	K
Defense Logistics Agency	R

Table V7-2. TAC Points of Contact

Service	Address
Army	U.S. Army Security Assistance Command Attn: AMAC-SDP-S 5081 J Ave., Bldg 81 New Cumberland, PA 17070-5096 E-mail: usarmy.new-cumberland-pa.usasac.mbx.transportation@army.mil
Air Force	FMS TAC Manager AFLCMC/WFFA TAC Action Team 5455 Treewick Street, Bldg. 223 WPAFB, OH 45433 Email: AFLCMC.WFCI.FMS.Financial.Mgmt.Transportation.TAC.Mailbox@us.af.mil
Navy/Marine Corps	TAC Action Team Navy Service Wide Transportation Financial Management Division Naval Supply Global Logistics Support ATTN: Code 048.2 1837 Morris St, Suite 600, Norfolk, VA 23511-3492 E-mail: TAC_HELPDESK@navy.mil
Defense Logistics Agency	DLA Headquarters Attn: TAC Coordinator J332 8725 John J. Kingman Road, Room 4325 Fort Belvoir, VA 22060 Telephone: DSN: 427-1249 Commercial: (703) 767-1249 E-mail: TAC@dla.mil

Table V7-3. FMS Accounting Classification
9711X8242_L009_8401_&@!!_GBL S843000

TGET	Entry	Instructions
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
	__	Space
A5	L009	DoD FMS Transportation Cost Clearing Account
	__	Space
B2	8401	Allotment Serial Number
	__	Space
P5	&	Insert two-position FMS Country Code
P5	@	Insert one-digit Implementing Agency (IA) code
P5	!!	Insert three-character alpha master case designator
	__	Space
	GBL	Insert "GBL"
	S	
L1	843000	Accounting and Disbursing Station Number

NOTE 1: This fund citation is a constant that does not have to be reissued every year. Its currency is maintained by the FMS case data that is part of it.

NOTE 2: Under Electronic Data Interchange format, the above fund citation will appear as follows: 97 X8242L0090000840191X000000000843000.

Table V7-4. Air Force Accounting Classification- Direct Cite ("above-the-line")
9711X8242.&& 4FX $$$$ N!!!&& ^^^ +++000 _____**

TGET	Entry	Instructions
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
P5	&&	Insert two-digit country code (e.g., JA = Japan)
P5	**	Insert two-digit implementing agency code (e.g., 02 =USAF)
A6	4F	Insert Fund Code "4F" (direct cite of FMS case funds)
	X	Insert X (there is no fiscal year identifier)
	$$$$	Insert Operating Budget Account Number (OBAN)
	N	Insert non-contract code "N"
P5	!!!	Insert three-character alpha master FMS Case Designator
	&&	Insert two-digit country code (JA = Japan)
	^^^	Insert the Element of Expense/Investment Code (EEIC) (e.g., 463 = comm surface trans). **NOTE:** This is an optional entry.
P5	+++	Insert three-digit FMS Line Item Number (i.e., 001)
	000	Insert three zeros to fill positions
L1	_____	Insert the six digit Accounting and Disbursing Station Number (ADSN) of the Air Force Base or center managing the funds (not DFAS-Indy)

Table V7-5. Army Accounting Classification- Direct Cite ("above-the-line")
97-11X8242.&& % $$$$$$!!!+++ ^^^^ _____SDN**

TGET	Entry	Instructions
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
P5	&&	Insert two-digit country code (e.g. JA = Japan)
P5	**	Insert two-digit Implementing Agency (IA) code (e.g., 02=Army)
	%	Insert Program Year (PY)/Fiscal Year (FY) code
	$$$$$$	Insert six-digit Operating Agency (OA)/Allotment Serial Number (ASN) code
P5	!!!	Insert three-character alpha master FMS case designator
	+++	Insert three-digit FMS line item number
F1	^^^^	Insert four-digit Element Of Resource (EOR) code
L1	_____	Enter six-digit fiscal station number (not DFAS-Indy)
J1	SDN	Insert the 14 position alphanumeric Standard Document Number (SDN). Position 1-63 = FRT, 4-7 = Shipping Customer, 8-11 = TAC, 12 = FY, 13 – Code for Period of Use, 14 = 0.

Table V7-6. Navy Accounting Classification-("above-the-line")
97-11X8242.&& ___ $$$$$ 0 AAA >> PAA CC SDN**

TGET	Entry	Instruction
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
A5	**	Insert two-position System Code (e.g., 28 = MISIL)
A5	&&	Insert two-digit Country Code (e.g., GR = Greece)
F1	__	Insert the three-digit Object Class (OC). Use "000"
B2	$$$$$	Insert five-digit Bureau Control Number (BCN)
	0	Insert "0" for Sub-code
L1	AAA	Insert the six-digit Authorized Accounting Activity (not DFAS-Indy)
	>>	Insert two-position Type Code (TC)
D4	PAA	Insert the Property Accounting Activity (PAA) code. **NOTE:** For Security Cooperation requisitions citing FMS or Building Partner Capacity appropriations, the PAA is the first 6-positions of the MILSTRIP requisition number.
C1	CC	Insert the 12 position alphanumeric Cost Code (CC). Positions 1-4 = Julian date, 5-8 = Document Serial Number, 9 = Suffix Code, 10-12 = FMS Case
J1	SDN	Insert the 15 position alphanumeric Standard Document Number (SDN). Position 1-6 = the System Command's DoDAAC, 7-8 = fiscal year, 9-15 = Miscellaneous Document Transportation Record (MDTR) number

NOTE 1: The IAs illustrated standard accounting classifications can vary between Commands/Centers. Questions regarding the correct format/information in the funds citation will be directed to the IAs Financial Services Office.

Table V7-7. Location of Data Elements

Data Element	Record Position On DD Form 1348-1A	Position In TCN Or In Requisition Number Found In A DD Form 250
Sponsoring U.S. Service Code	30	1st
Customer Country/International Organization Code	31 and 32	2nd and 3rd
Customer within Country Code	33	4th
Delivery Term Code	34	5th
Type Assistance/Finance Code	35	6th

Table V7-8. Construction of FMS TACs Army, Air Force, DLA

TAC Position	Data Element
1st	Implementing Agency/U.S. Sponsoring Service Code B=U.S. ARMY D=U.S. Air Force R=Defense Logistics Agency
2nd-4th	FMS

Example: BFMS

Table V7-9. Construction of FMS TACs Navy, Marine, Coast Guard

TAC Position	Data Element	MILSTRIP Requisition Record Position (s) Used For This Data Element	Element As Entered In Completed TAC
1st	Implementing Agency/U.S. Sponsoring Service Code	30	P= U.S. Navy/Coast Guard/Marine
2nd-4th	FMS Case Designator	48-50	Enter FMS Case exactly as it appears in rp 48-50 of DD Form 1348-1A or in the blocks of a DD Form 250 or a DD Form 1155

Example: PVGR

| | |___FMS Case Designator
|_____P for U.S. Navy sponsored

Table V7-10. Construction of Building Partner Capacity TACs

TAC Position	Data Element
1st	Implementing Agency/U.S. Sponsoring Service Code B=U.S. ARMY D=U.S. Air Force P=U.S. Navy/Coast Guard/Marine R=Defense Logistics Agency
2nd	P
3th-4th	Country Code

Table V7-11. Building Partner Capacity Accounting Classification 9711X8242_L*09_8401_&&@!!!GBL_S843000

TGET	Entry	Instructions
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	Fiscal Year
A4	8242	Basic Symbol
	__	Space
A5	L*09	DoD FMS Transportation Cost Clearing Account. **See Note 1 below.**
	__	Space
B2	8401	Allotment Serial Number
	__	Space
P5	&&	Insert two-position FMS Country Code
P5	@	Insert one-digit Implementing Agency (IA) code
P5	!!!	Insert three-character alpha master case designator
	GBL	Insert “GBL.”
	__	Space
	S	
L1	843000	Accounting and Disbursing Station Number

NOTE 1: L109 applies to Afghanistan Program country codes B2, B6, E3, E5, E6, G5, G6, H5.
L209 applies to Iraq Program country codes B3, B7, G8, H3, E4, G3.
L309 applies to Pakistan Program country codes G4, G2.
L409 applies to 1206 Program country codes B5, B8, B9, G7, H2, H4.

NOTE 2: These TACs will be amended each year to accommodate changes in time-limited appropriations.

NOTE 3: A complete listing of all pseudo program codes are shown at the following website: http://www.samm.dsca.mil/table/table-c15t2.

Table V7-12. SDR Returns Accounting Classification 9711X8242_L009_8401_&@III_CBL S843000

TGET	Entry	Instruction
A1	97	Department of Defense
A2	11	Foreign Military Sales Trust Fund
A3	XXXXXXXX	
A4	8242	
	__	Space
A5	L009	DoD FMS Transportation Cost Clearing Account
	__	Space
B2	8401	Allotment Serial Number
	__	Space
P5	&	Insert two character FMS Country Code
P5	@	Insert one character Implementing Agency Code
P5	III	Designates an SDR return shipment
	__	Space
	GBL	Insert “GBL.”
	S	
L1	843000	Accounting Disbursement Station Number (DFAS-DE)