

# **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.