

**Department of Defense**

**204.7106**

(2) Exhibit identifiers need not be either consecutive or sequential.

(3) Once an identifier has been assigned to an exhibit, do not use it on another exhibit in the same contract.

(4) The identifier shall always appear in the first or first and second positions of all applicable exhibit line item numbers.

(5) If the exhibit has more than one page, cite the procurement instrument identification number, exhibit identifier, and applicable contract line or subline item number on each page.

(6) Use numbers to identify attachments.

(c) *Numbering exhibit line items and subline items*—(1) *Criteria for establishing*. The criteria for establishing exhibit line items and subline items is the same as those for establishing contract line items and subline items (see 204.7103 and 204.7104, respectively).

(2) *Procedures for numbering*. (i) Number items in an exhibit in a manner similar to contract line items and subline items.

(ii) Number line items using a four position number.

(A) The first position or the first and second position contain the exhibit identifier.

(B) The third and fourth positions contain the alpha or numeric character serial numbers assigned to the line item.

(iii) Assign alpha or numeric characters to the line item on the basis of the same criteria outlined in contract subline items at 204.7104.

(iv) Exhibit line item numbers shall be sequential within the exhibit.

(3) *Examples*—(i) *Two position serial number for double letter exhibit identifier*.

Cumulative No. of line items	Serial number sequence
1-33 .....	01 thru 09, then OA thru OZ, then
34-67 .....	10 thru 19, then 1A thru 1Z, then
68-101 .....	20 thru 29, then 2A thru 2Z, then
102-135 .....	30 thru 39, then 3A thru 3Z, then
136-169 .....	40 thru 49, then 4A thru 4Z, then
170-203 .....	50 thru 59, then 5A thru 5Z, then
204-237 .....	60 thru 69, then 6A thru 6Z, then
238-271 .....	70 thru 79, then 7A thru 7Z, then
272-305 .....	80 thru 89, then 8A thru 8Z, then
306-339 .....	90 thru 99, then 9A thru 9Z, then
340-373 .....	A0 thru A9, then AA thru AZ, then
374-407 .....	B0 thru B9, then BA thru BZ, then
408-441 .....	C0 thru C9, then CA thru CZ, then
442-475 .....	D0 thru D9, then DA thru DZ, then
476-509 .....	E0 thru E9, then EA thru EZ, then
510-543 .....	F0 thru F9, then FA thru FZ, then

Cumulative No. of line items	Serial number sequence
544-577 .....	G0 thru G9, then GA thru GZ, then
578-611 .....	H0 thru H9, then HA thru HZ, then
612-645 .....	J0 thru J9, then JA thru JZ, then
646-679 .....	K0 thru K9, then KA thru KZ, then
680-713 .....	L0 thru L9, then LA thru LZ, then
714-747 .....	M0 thru M9, then MA thru MZ, then
748-781 .....	N0 thru N9, then NA thru NZ, then
782-815 .....	P0 thru P9, then PA thru PZ, then
816-849 .....	Q0 thru Q9, then QA thru QZ, then
850-883 .....	R0 thru R9, then RA thru RZ, then
884-917 .....	S0 thru S9, then SA thru SZ, then
918-951 .....	T0 thru T9, then TA thru TZ, then
952-985 .....	U0 thru U9, then UA thru UZ, then
986-1019 .....	V0 thru V9, then VA thru VZ, then
1020-1053 .....	W0 thru W9, then WA thru WZ, then
1054-1087 .....	X0 thru X9, then XA thru XZ, then
1088-1121 .....	Y0 thru Y9, then YA thru YZ, then
1122-1155 .....	Z0 thru Z9, then ZA thru ZZ

(ii) *Three position numbers*.

Cumulative No. of line items	Serial number sequence
(ii) Three position numbers.	
1-33 .....	001 thru 009, then 00A thru 00Z, then
34-67 .....	010 thru 019, then 01A thru 01Z, then
68-101 .....	020 thru 029, then 02A thru 02Z, then
102-135 .....	030 thru 039, then 03A thru 03Z, and so on to
136-305 .....	090 thru 099, then 09A thru 09Z, then
306-339 .....	0A0 thru 0A9, then 0AA thru 0AZ, then
340-373 .....	0B0 thru 0B9, then 0BB thru 0BZ, then
374-407 .....	0C0 thru 0C9, then 0CA thru 0CZ, and so on to
408-441 .....	0Z0 thru 0Z9, then 0ZA thru 0ZZ, then
442-1121 .....	100 thru 109, then 10A thru 10Z, then
1122-1155 .....	110 thru 119, then 11A thru 11Z, then
1156-1189 .....	120 thru 129, then 12A thru 12Z, and so on to
1190-1223 .....	1258-1461 .....
1224-1257 .....	1462-1495 .....
1258-1461 .....	1496-1529 .....
1462-1495 .....	1496-1529 .....
1496-1529 .....	1530-1563 .....
1530-1563 .....	1564-2277 .....
1564-2277 .....	2278-2311 .....
2278-2311 .....	2312-2345 .....
2312-2345 .....	2346-2379 .....
2346-2379 .....	2380-2413 .....
2380-2413 .....	2414-2617 .....
2414-2617 .....	2618-2651 .....
2618-2651 .....	2652-2685 .....
2652-2685 .....	2686-2719 .....
2686-2719 .....	2720-3433 .....
2720-3433 .....	3434-3467 .....
3434-3467 .....	3468-3501 .....
3468-3501 .....	3502-10403 .....
3502-10403 .....	10404-10437 .....
10404-10437 .....	10438-10471 .....
10438-10471 .....	10472-10709 .....
10472-10709 .....	10710-10743 .....
10710-10743 .....	10744-10777 .....
10744-10777 .....	10778-10811 .....
10778-10811 .....	10812-11525 .....
10812-11525 .....	11526-11559 .....
11526-11559 .....	9Z0 thru 9Z9, then 9ZA thru 9ZZ

**204.7106 Contract modifications.**

(a) If new items are added, assign new contract line or subline item numbers

## 204.7107

or exhibit line item numbers, in accordance with the procedures established at 204.7103, 204.7104, and 204.7105.

(b) Modifications to existing contract line items or exhibit line items. (1) If the modification relates to existing contract line items or exhibit line items, the modification shall refer to those item numbers.

(2) If the contracting officer decides to assign new identifications to existing contract or exhibit line items, the following rules apply—

(i) *Definitized and undefinitized items.*

(A) The original line item or subline item number may be used if the modification applies to the total quantity of the original line item or subline.

(B) The original line item or subline item number may be used if the modification makes only minor changes in the specifications of some of the items ordered on the original line item or subline item and the resulting changes in unit price can be averaged to provide a new single unit price for the total quantity. If the changes in the specifications make the item significantly distinguishable from the original item or the resulting changes in unit price cannot be averaged, create a new line item.

(C) If the modification affects only a partial quantity of an existing contract or exhibit line item or subline item and the change does not involve either the delivery date or the ship-to/mark-for data, the original contract or exhibit line item or subline item number shall remain with the unchanged quantity. Assign the changed quantity the next available number.

(ii) *Undefinitized items.* In addition to the rules in paragraph (b)(2)(i), the following additional rules apply to undefinitized items—

(A) If the modification is undefinitized and increases the quantity of an existing definitized item, assign the undefinitized quantity the next available number.

(B) If the modification increases the quantity of an existing undefinitized item, the original contract or exhibit line item or subline item may be used if the unit price for the new quantity is expected to be the same as the price for the original quantity. If the unit prices of the two quantities will be different,

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assign the new quantity the next available number.

(C) If the modification both affects only a partial quantity of the existing contract or exhibit line or subline item and definitizes the price for the affected portion, the definitized portion shall retain the original item number. If there is any undefinitized portion of the item, assign it the next available number. However, if the modification definitizes the price for the whole quantity of the line item, and price impact of the changed work can be apportioned equally over the whole to arrive at a new unit price, the quantity with the changes can be added into the quantity of the existing item.

(D) If the modification affects only a partial quantity of an existing contract or exhibit line or subline item but does not change the delivery schedule or definitize price, the unchanged portion shall retain the original contract or exhibit line or subline item number. Assign the changed portion the next available number.

### 204.7107 Contract accounting classification reference number (ACRN).

(a) When a contract contains more than one accounting classification citation, contracting offices shall use ACRNs. Assigning the ACRNs is the responsibility of the contracting office issuing the contract, basic ordering agreement, or blanket purchase agreement. This authority shall not be delegated. If more than one office will use the contract (e.g., ordering officers, other contracting officers), the contract must contain instructions for assigning ACRNs.

(b) ACRNs are used to process certain contract data through the Military Standard Contract Administration Procedures (MILSCAP) system. The MILSCAP system uses the ACRN to relate certain contract administration records to the accounting classification citation used to obligate funds on the contract. Among these records are the accounting classification trailer record, the supplies schedules data record, and the services line item data record. ACRNs are also used to associate the various record formats of the contract payment notice as described