

## CHAPTER 14

**DEPOT MAINTENANCE REPORTING**

## 1401 GENERAL

## \*140101. Purpose

The Department of Defense (DoD) maintains a core depot-level maintenance and repair capability in support of mission-essential weapon systems and other military equipment needed to directly support operational requirements and enable the armed forces to execute the strategic and contingency plans prepared by the Chairman of the Joint Chiefs of Staff. This chapter prescribes Depot Maintenance Cost System (DMCS) requirements that are necessary to provide a comprehensive accounting of DoD depot maintenance workloads. The DoD Components must satisfy these requirements with regard to reporting the accomplishment and status of DoD depot maintenance workloads in:

- A. DoD depot maintenance facilities;
- B. Private-sector facilities;
- C. Other DoD and Federal Government facilities; and
- D. State, local, and foreign government facilities.

## 140102. Authoritative Guidance

These requirements apply to DoD depot maintenance workloads the Components identify pursuant to Title 10, United States Code, [section 2466](#), under which DoD reports to the Congress the respective depot maintenance workload levels in the public and private sectors.

## 1402 COST DATA REQUIREMENTS

## 140201. Scope

These requirements apply to all depot maintenance workloads, regardless of DoD funding source, e.g., Defense Working Capital Fund (DWCF), Research and Development, Procurement, General Purpose Forces, Special Operations Forces, Operation and Maintenance, or other appropriations; or non-DoD funding source, such as work done for private-sector customers or other federal, state, local, and foreign governments. Additional guidance is provided in:

- A. Addendum 1 – DoD Major Depot Maintenance Activities;
- B. Addendum 2 – Reporting Activity Identifying Codes;
- C. Addendum 3 – DMCS Data Editing Tool Input File Format;

- D. Addendum 4 – Work Breakdown Structure Codes; and
  - E. Addendum 5 – Work Performance Category (WPC) Codes.
140202. Cost Data Collection

The uniform recording, accumulation, and reporting of costs incurred in depot maintenance operations is required to document the use of DoD resources and to assist management in the measurement of productivity and efficiency; development and use of performance measurement and cost standards; and identification of areas in need of increased management emphasis. In addition, the data will assist in the assessment of total DoD maintenance capability, duplication of capacity, and opportunities for areas of interservice support of maintenance workloads.

140203. Managerial Use of Cost Data

Management requires depot maintenance information to assist in:

- A. Developing inputs to meet Departmental and Congressionally-mandated requirements;
- B. Comparing repair costs with replacement costs;
- C. Overseeing the utilization of depot maintenance resources;
- D. Evaluating budgets for customers and providers of depot maintenance;
- E. Comparing cost trends among organic DoD depots and between organic and contract (private-sector) sources;
- F. Formulating managerial direction and guidance for depot maintenance programs;
- G. Evaluating depot maintenance activities for efficient use of resources;
- H. Estimating depot maintenance requirements;
- I. Monitoring DoD Component compliance with various Congressionally-mandated reporting requirements;
- J. Examining the behavior of cost drivers over time; and
- K. Identifying and evaluating total ownership costs.

140204. Cost Definition

To ensure that all workloads are accounted for and reported in DMCS, regardless of funding source, reporting requirements have been stratified to facilitate reporting of total DoD

costs, both funded and unfunded, for organic and contract depot maintenance. For DMCS reporting purposes:

A. Funded costs are those charged to the operating funds of the performing activity or the activity reporting contract depot maintenance. Funded costs are defined from the perspective of the activity performing the work or, in the case of contract maintenance, from the perspective of the program manager or administrator responsible for reporting contract costs. Costs incurred by a DWCF, or direct-funded organic activity in performance of reimbursable orders, are categorized as funded, as these costs are charged to the operating account of the performing activity. Funded costs at DoD organic activities normally include items such as payroll, operating materials, supplies, and services.

B. Unfunded costs are costs financed by a DoD appropriation, activity, or entity other than that of the performing activity, or the reporting activity in the case of contract depot maintenance. In other words, financial responsibility resides with an entity other than the DMCS reporting unit. Material, such as a modification kit or other government-furnished material financed by a procurement appropriation not available to the performing activity, is an unfunded cost. For a direct-funded activity, depreciation of plant and equipment financed by procurement appropriations, and facilities maintenance financed by a regional command, are examples of unfunded costs.

## 1403 REPORTING REQUIREMENTS

### 140301. General Reporting Requirements

The DMCS reporting requirements contained in this chapter, including any subsequent data and format revisions, are the responsibility of the Deputy Assistant Secretary of Defense for [Materiel Readiness \(DASD \(MR\)\)](#), Office of the Under Secretary of Defense ([Acquisition & Sustainment](#)). The DASD (MR) must provide the data revisions and report format changes to the [Defense Finance and Accounting Service \(DFAS\), Accounting Policy Directorate](#), for publication in subsequent revisions of this chapter. The senior official with responsibility for logistics in each DoD Component is responsible for timely reporting. The Assistant Secretary responsible for financial management in the Military Departments (or equivalent in other DoD Components) is responsible for providing complete and accurate financial data to the report preparer in sufficient time for report submission.

### 140302. Applicability of Reporting Requirements

The depot maintenance cost report required by this chapter applies to all Military Services and other DoD activities that accomplish depot maintenance workloads, or have depot maintenance workloads accomplished by contract. This includes all work performed by DoD depot maintenance activities, as well as all DoD depot-level maintenance accomplished by other Government activities and contractors.

A. Performing and Reporting Activities

1. Addendum 1 identifies the major DoD depots, shipyards, and other depot maintenance activities that historically have performed depot maintenance workloads. Report work performed at major depot maintenance activities listed in that addendum as specified in subparagraph 140401.B.1. Report work performed by DoD activities not listed in Addendum 1 in accordance with subparagraph 140401.B.2. Report all other work (i.e., that performed by contractors; other Federal Government activities; and state, local, and foreign governments) as stipulated in subparagraph 140401.B.3 by the program administering offices designated by the official in each DoD Component responsible for reporting DMCS data.

2. Addendum 2 is a list of reporting activity identifying codes. Activities performing depot maintenance not listed in Addendum 2, that are required to report, will request an appropriate identifying code from DASD (MR) or its designated agent.

B. Cost Reporting By DoD Performing Activities. Report records from DoD performing activities must reflect total costs incurred, including the cost of any subsidiary ordering from other government activities or contracting with commercial firms incident to accomplishing workloads. Due to the increasing use of contractual labor support, the report accommodates separate reporting of direct labor hours, and costs of contract labor used to augment the workforce, when the hours and associated costs are obtainable from local cost accounting data.

C. Cost Reporting By Other Activities. Report records for DoD depot-level maintenance performed by contractors and DoD activities not listed on Addendum 1 must include all costs to DoD incurred in performing the work. These reports must:

1. Exclude intermediate-level, organizational-level, and other non-depot-level maintenance services (unless those maintenance services are an integral part of a depot-level task or contract);

2. Include the depot-level maintenance portion of Contractor Logistics Support (CLS), Interim Contractor Support (ICS), Performance-Based Logistics (PBL), and similar contracts. Report the direct costs of the depot maintenance performed, as well as associated overhead and other costs attributable to the depot-level maintenance portion of the contracts;

3. Include the cost of Government-furnished material and Government-furnished services consumed in producing a product or service, even though financed or provided by a source other than the primary reporting office or entity; and

4. Provide all appropriate categorization codes, including Item Identification, Weapon or Support System Code (WSSC), Work Breakdown Structure, WPC, and the average number of Shop Flow Days.

## 140303. Work Performance Categories

Addendum 5 contains the WPC [codes](#) that identify the nature of work performed. In cases where there may be overlap between WPCs, report costs in the highest level of repair. For example, if manufacture is required to complete an overhaul because critical parts are not available, report costs as overhaul.

## 140304. DMCS Data Submission Process

A. Frequency and Timing of Submittal. Annual DMCS data submissions must be provided to DASD (MR), or its designated agent, no later than December 31 following the end of the fiscal year. Reporting requirement symbol AP-MP(A)1397 is assigned to this reporting requirement. Paragraph 140301 lists the parties responsible for data submission.

B. Accompanying Documents

1. With each data submission to the DASD (MR), [include a transmittal memorandum](#) that includes a brief discussion of any anomalies in the data, significant changes from previous submissions, or other pertinent information to aid in processing the data. The transmittal memorandum for the report must identify a point of contact within the submitting activity for issues and questions related to the reported data.

2. Within 90 days [after](#) the initial submission due date, submit a brief narrative analysis (three to five pages) explaining trends in the data to the DASD (MR). The focus of the narrative analysis must be on the factors driving year-to-year changes in cost and direct labor hours. These factors include changes in workload; changes in contract support (both in level of effort and in price); changes in the prices paid for labor, material, and other resources; and, when applicable, significant changes in organic maintenance processes and financial policies. Express the impact of the factors in quantitative terms (for example, an average 3.2 percent material price change or a 2.1 percent improvement in direct labor productivity).

C. Quality Control and Editing of Data Prior to Submission. The AP-MP(A)1397 report serves as a principal database in support of DASD (MR) weapon systems depot maintenance cost and production analyses and external reporting, as well as the principal joint-service database on depot maintenance production operations. The DASD (MR) provides a data editing and submission file creation tool in the form of a relational database application. This tool, which provides Component-specific and general edits, facilitates accuracy and consistency of data submitted by the individual Components. The use of this tool is a required element of the submission process. Provide appropriate personnel within each reporting activity with training in tool usage. In addition, the DASD (MR) will provide each Component with tool updates on an annual basis prior to the end of the fiscal year.

D. Data Input to the Data Editing Tool. The format and content of DMCS data input to the Data Editing Tool must be in accordance with Addendum 3. The individual Military Services and the DASD (MR), or its designated agent, may agree upon alternative formatting of data.

E. Form and Method of DMCS Data Submissions. Annual AP-MP(A)1397 data must be submitted to DASD (MR), or to its designated agent, using the DMCS Data Editing Tool described in subparagraph 140304.D. The tool containing the data and associated documentation may be compressed and submitted in a variety of ways, for example, compact disk, file transfer protocol, email, or other medium agreed upon by the DASD (MR), or its designated agent, and the reporting activity.

F. DoD-Level Review Process. The review and update of annual AP-MP(A)1397 submissions must be accomplished as follows:

1. Within 15 days of receipt of each Component submission, the DASD (MR), or its designated agent, must perform an edit of the data and provide each reporting activity or Component data consolidation point with preliminary versions of summary tables and the applicable section of the “DoD Depot Data Highlights Report.” Review any data discrepancies, at this time, with the individual reporting activities or consolidation points;

2. Within an additional 30 days, the Component must review and make appropriate updates or provide explanations to support the data as initially submitted;

3. Within 30 days following receipt of all revised Component data, the DASD (MR), or its designated agent, must prepare and publish the final versions of summary tables and the “DoD Depot Data Highlights Report.” At that time, a final fiscal year database must be established as a historical file for subsequent analysis by the Office of the Secretary of Defense, the Components, and other authorized activities; and

4. Within an additional 15 days, the Components must submit the narrative analyses described in subparagraph 140304.B.2.

G. Retention of Submitted Data by Reporting Facilities. Reporting activities must retain submission files for a minimum of 5 years.

#### 140305. DMCS Data Maintenance Requirements

The Components must ensure that cost and production reporting systems retain the capability to provide an audit trail back to individual job order cost records, or other data sources, when needed to support DMCS report records.

#### 140306. Report Record Data Requirements

A report record is required for each type of maintenance work (Field 14) performed for each different weapon system, or item identification number, as indicated by different data entries in Addendum 3. Consolidate data for similar job orders if the item repaired, services performed, and other report record fields are consistent. All fields in Addendum 3 are mandatory except for those identified as “Not Used.” “Not Used” fields may be employed by reporting activities for internal use or left blank. Where quantitative data are required, such as costs and man-hours, enter “0” (zero) if there are no data associated with the fields. Null mandatory fields are not acceptable.

A. The DASD (MR), or its designated agent, must maintain lookup tables of pertinent data elements and codes for use by the Military Departments in compiling the DMCS report. These tables will include Weapon or Support System Codes, Performing Activity Identification Codes, Reporting Activity Identification Codes, WPC Codes, Item Identification Codes and Nomenclature, Work Breakdown Structure Codes, and Customer Codes. Components will review the codes annually and notify the DASD (MR), or the designated representative, of any needed additions or deletions. Do not change codes at any other time, except by agreement between the DASD (MR), or its designated agent, and the individual Components.

B. DFAS must work with the Components to ensure that DFAS financial systems (if used at depot level) retain the capability to provide cost detail needed to satisfy the reporting requirements of this chapter. Preparation of the DMCS report is the responsibility of the DoD Component performing the work or managing the contract.

C. Each depot maintenance reporting activity must implement quality assurance procedures to be applied to each DMCS record as it is created and populated. Such procedures must include validity checks to prevent errors, such as identifying an F/A-18A aircraft as a submarine or a High Mobility Multipurpose Wheeled Vehicle (HMMWV) as a tank. Each reporting activity that consolidates DMCS organic and contract records must also implement quality control procedures for all its performing facilities. Prior to data submission, reporting facilities must use the DMCS Data Editing Tool, or similar application, to validate the records.

#### 140307. Report Record Type

The data submission report must consist of two types of report records. For both types, the costs reported must be cumulative from inception.

A. The first record type is cumulative costs for financially completed work. Identify all reported transaction records with a “C” in Field 51 for financially completed customer orders. The reported amount for work completed by contractors must equal the total cost (funded and unfunded) incurred.

B. The second record type is cumulative costs for not financially complete work. Report these costs in order to form a complete picture of the work accomplished at each activity performing depot maintenance. Identify report records for financial work that is incomplete with a “W” in Field 51. When reporting contract costs (Field 36), enter the sum of the contract costs accumulated since inception of the contract that are attributable to the work accomplished.

#### 140308. Report Record Corrections

Once an annual DMCS report cycle is completed and the results published, the data should remain unchanged. Therefore, it is important to incorporate corrections and adjustments in the original report records. Exceptions must be for corrections or adjustments that materially change a total for an entire performing facility. If significant corrections to prior year data become necessary, contact the DASD (MR), or its designated agent, to coordinate processing the changes.

## 1404 REPORTING CATEGORIES AND DATA REQUIREMENTS

## 140401. Workload Reporting Activities

A. Depot maintenance is performed at DoD depots, at private-sector commercial contractor facilities, and at other DoD activities, such as intermediate maintenance facilities (IMF), arsenals, ordnance stations, or public works centers. The DoD depot maintenance activities that are funded by DWCF are required to follow the formal job order accounting requirements specified in Volume 11B, Chapter 13, “Cost Accounting Requirements for Depot Maintenance.” Other DoD activities performing depot maintenance workloads may use other cost finding procedures to satisfy the reporting requirements specified in Section 1403.

B. All activities performing depot maintenance will report workload identification data, as required, in Fields 1-16. Cost and production data reporting requirements (Fields 17-54) vary, depending upon the category of activity performing the work. Reporting categories and data requirements must be as follows:

1. DoD Major Depot Maintenance Activities. Addendum 1 lists the major depot maintenance activities under the headings: Army Depots; Naval Shipyards; Fleet Readiness Centers; Marine Corps Depots; and Air Force Depots. Funded and unfunded DoD costs for these activities are reported in Fields 17 through 35, with an owner/operator code (Field 7) of “1.” The cost of work suballocated, in part, by a depot to another DoD facility or commercial firm must be reported as an “other direct-funded cost” (Field 30). These major maintenance activities must report all work accomplished by the activity;

2. DoD Activities Not Listed in Addendum 1. The program manager or DoD entity (as determined by each Component’s DMCS reporting official) responsible for program oversight must report funded and unfunded DoD costs for these activities in Fields 17 through 35, with an owner/operator code (Field 7) of “2”. If the cost finding procedures of the reporting facility are not sufficiently robust to adequately identify the detailed costs required in Fields 17 through 35, a waiver must be requested from DASD (MR) to permit reporting costs in Fields 36, 37, and 41; and

3. Non-DoD Facilities. Work performed at commercially-owned/commercially-operated (COCO) facilities; government-owned/contractor-operated (GOCO) facilities; non-DoD government activities; and state, local, and foreign government facilities must be reported by the DoD activity initiating the order (e.g., systems program offices, program managers, major commands, major subordinate commands, Fleet Forces Command, the Naval Inventory Control Points, and other activities that use DoD funds, regardless of source, to obtain depot maintenance from non-DoD entities). Reporting activities must ensure that data submissions for depot maintenance performed at non-DoD activities are complete and accurate and that report records reflect an owner/operator code of “3” in Field 7, non-DoD entity costs in Field 36, and government-furnished materials and services costs in Fields 37 and 41. Government-furnished materials and services include goods and services funded or provided by a sponsor or contract other than administered by the primary reporting entity.

## 140402. Primary Workload Reporting Data Fields

The DMCS reports from all activities must identify the item worked on, the WPC, and work breakdown structure classification to the extent economically feasible.

## 1405 SPECIAL REPORTS

Any one-time or additional reports required must be as prescribed by the [Office of the Under Secretary of Defense \(Comptroller\)](#), Accounting and Finance Policy Director or the DASD (MR).

## ADDENDUM 1 - DoD Major Depot Maintenance Activities

## ADDENDUM 1

DoD MAJOR DEPOT MAINTENANCE ACTIVITIES(Activities That Report With a "1" in Field 7 (see [Addendum 3](#)))DEPARTMENT OF THE ARMYArmy DepotsLocation

Anniston Army Depot	Anniston, Alabama
Corpus Christi Army Depot	Corpus Christi, Texas
Letterkenny Army Depot	Chambersburg, Pennsylvania
Red River Army Depot	Texarkana, Texas
Tobyhanna Army Depot	Tobyhanna, Pennsylvania

DEPARTMENT OF THE NAVYNaval ShipyardsLocation

Norfolk Naval Shipyard	Portsmouth, Virginia
Pearl Harbor Naval Shipyard and IMF	Pearl Harbor, Hawaii
Portsmouth Naval Shipyard	Kittery, Maine
Puget Sound Naval Shipyard and IMF	Bremerton, Washington

Fleet Readiness Centers (FRCs)Location

FRC East	Cherry Point, North Carolina
FRC Southeast	Jacksonville, Florida
FRC Southwest	North Island, California

MARINE CORPSMarine Corps DepotsLocation

Maintenance Center Albany	Albany, Georgia
Maintenance Center Barstow	Barstow, California

DEPARTMENT OF THE AIR FORCEAir Force DepotsLocation

Ogden Air Logistics Center (ALC)	Hill Air Force Base (AFB), Utah
Oklahoma City ALC	Tinker AFB, Oklahoma
Warner-Robins ALC	Robins AFB, Georgia

Aerospace Maintenance and Regeneration  
Group (AMARG) (report may be submitted in  
conjunction with Ogden Air Logistics Center)

Davis-Monthan AFB, Arizona

## \*ADDENDUM 2 - Reporting Activity Identifying Codes

ADDENDUM 2 REPORTING ACTIVITY IDENTIFYING CODES (Codes To Be Used in Field 8 (see Addendum 3))		
IDENTIFYING CODE	ACTIVITY NAME	DoD COMPONENT
0ZTW5	Aerospace Maintenance and Regeneration Group (AMARG)	Air Force
98747	Ogden Air Logistics Center (ALC)	Air Force
98748	Oklahoma City ALC	Air Force
98752	Warner-Robins ALC	Air Force
H0000	Aviation and Missile Command (AMCOM)–Air	Army
L0000	AMCOM–Missile	Army
75117	Anniston Army Depot (AD)	Army
4UB51	Anniston Munitions Center	Army
HQAMC	Army Materiel Command Headquarters	Army
4TU65	Blue Grass AD	Army
G0000	U.S. Army Communications-Electronics Command (CECOM)	Army
W4FHAA	CECOM Software Engineering Center	Army
0SDA4	Corpus Christi AD	Army
4V7J9	Crane Army Ammunition Plant (AAP)	Army
0NDM7	Letterkenny AD	Army
4UA79	Letterkenny Munitions Center	Army
4TZJ4	McAlester AAP	Army
19200	Picatinny Arsenal	Army
3XUS9	Pine Bluff Arsenal	Army
67101	Red River AD	Army
19204	Rock Island Arsenal	Army
49JA0	Sierra AD	Army
M0000	U.S. Army Tank–Automotive and Armaments Command (TACOM) Rock Island	Army
K0000	TACOM Warren	Army
W1PLAA	Test Measurement and Diagnostic Equipment (TMDE) Activity	Army
14850	Tobyhanna AD	Army
21624	Tooele AD	Army
19206	Watervliet Arsenal	Army
99998	Defense Supply Center, Richmond, Product Center 12	DLA
67004	Marine Corps Logistics Command (MCLC)	Marine Corps
67854	Marine Corps Systems Command (SYSCOM)	Marine Corps
67100	Marine Depot Maintenance Command (MDMC)	Marine Corps

ADDENDUM 2 REPORTING ACTIVITY IDENTIFYING CODES (Codes To Be Used in Field 8 (see Addendum 3))		
IDENTIFYING CODE	ACTIVITY NAME	DoD COMPONENT
94700	MDMC, Production Plant Albany	Marine Corps
93636	MDMC, Production Plant Barstow	Marine Corps
65923	Fleet Readiness Center (FRC) East	Navy
65886	FRC Southeast	Navy
44321	FRC West	Navy
44329	FRC Northwest	Navy
65888	FRC Southwest	Navy
44327	FRC Mid-Atlantic	Navy
66021	FRC Western Pacific	Navy
68778	FRC Support Equipment Facility	Navy
30003	Naval Air Systems Command (NAVAIR) Headquarters	Navy
00383	Navy Supply Systems Command, Weapon Systems Support (NAVSUP WSS), Philadelphia	Navy
00104	NAVSUP WSS-Mechanicsburg	Navy
81601	Norfolk Naval Shipyard (NSY)	Navy
89103	Pearl Harbor NSY and Intermediate Maintenance Facility (IMF)	Navy
81316	Portsmouth NSY	Navy
82522	Puget Sound NSY and IMF	Navy
00164	Naval Surface Warfare Center (NSWC) Crane	Navy
00253	Naval Underwater Warfare Center (NUWC) Keyport	Navy
66001	Space and Naval Warfare Systems Center (SSC), Pacific	Navy
65236	SSC Atlantic	Navy
32253	Hawaii Regional Maintenance Center (RMC)	Navy
4523A	Northwest RMC	Navy
40025	Mid-Atlantic RMC	Navy
69097	Southwest RMC	Navy
40027	Southeast RMC	Navy
62758	Japan RMC	Navy
66630	Naval Air Warfare Center Weapons Division (NAWCWD), Point Mugu	Navy
68936	NAWCWD, China Lake	Navy
68335	NAWC, Lakehurst	Navy

## ADDENDUM 3 - Section A: DMCS Data Editing Tool Input File Format

ADDENDUM 3 SECTION A DMCS DATA EDITING TOOL INPUT FILE FORMAT			
FIELD NO.	DESCRIPTION OF DATA	POSITIONS	NO. OF POSITIONS
<b>RECORD IDENTIFICATION:</b>			
1	Not Used (Leave Blank)	1	1A/N
2	Not Used (Leave Blank)	2	1A/N
3	Fiscal Year	3-4	2N
<b>IDENTIFICATION OF FACILITY:</b>			
4	a. Not Used (Leave Blank) b. Reporting Component	5-9 10	5A/N 1A
5	Performing Activity Identifying Code a. Organic Activity Identifying Commercial and Government Entity (CAGE) or Other Identifying Code b. Not Used (Leave Blank)	11-15 16-24	5A/N 9A/N
6	Not Used (Leave Blank)	25	1A/N
7	Owner and/or Operator Code	26	1N
8	Reporting Activity Identifying Code	27-31	5A/N
<b>IDENTIFICATION OF ITEM AND/OR SERVICE AND CUSTOMER:</b>			
9	Item Identification Code	32-44	13A/N
10	Item Nomenclature	45-64	20A/N
11	Not Used (Leave Blank)	65-74	10A/N
12	Weapon or Support System Code (WSSC)	75-78	4A/N
13	Work Breakdown Structure Code	79-81	3A/N
14	Work Performance Category (WPC)	82-84	3A/N
15	a. Customer Code b. Not Used (Leave Blank)	85 86	1A/N 1A/N
16	Not Used (Leave Blank)	None	0
<b>LABOR HOUR AND COST DATA:</b>			
17	Direct Civilian Labor—Funded Costs	87-94	8N

ADDENDUM 3 SECTION A <u>DMCS DATA EDITING TOOL INPUT FILE FORMAT</u>			
FIELD NO.	DESCRIPTION OF DATA	POSITIONS	NO. OF POSITIONS
18	Direct Civilian Labor—Funded Hours	95–102	8N
19	Contract Labor Augmentation of Direct Workforce—Funded Costs	103–110	8N
20	Contract Labor Augmentation of Direct Workforce—Funded Hours	111–118	8N
21	Direct Military Labor—Funded Costs	119–126	8N
22	Direct Military Labor—Funded Hours	127–134	8N
23	Direct Military Labor—Unfunded Costs	135–142	8N
24	Direct Military Labor—Unfunded Hours	143–150	8N
25	Direct Material—Funded Costs	151–158	8N
26	Direct Material—Unfunded Costs	159–166	8N
27	Direct Civilian Labor—Unfunded Costs	167–174	8N
28	Direct Civilian Labor—Unfunded Hours	175–182	8N
29	Not Used (Leave Blank)	183–190	8A/N
30	Other Direct—Funded Costs	191–198	8N
31	Other Direct—Unfunded Costs	199–206	8N
32	Operations Overhead—Funded Costs	207–214	8N
33	Operations Overhead—Unfunded Costs	215–222	8N
34	General and Administrative—Funded Costs	223–230	8N
35	General and Administrative—Unfunded Costs	231–238	8N
36	Contract and/or Other Maintenance Activity—Funded and Unfunded Costs	239–246	8N
37	Government-Furnished Material—Funded and Unfunded Costs	247–254	8N
38	Not Used (Leave Blank)	255–262	8A/N
39	Not Used (Leave Blank)	263–270	8A/N
40	Not Used (Leave Blank)	271–278	8A/N
41	Government-Furnished Services—Funded and Unfunded Costs	279–286	8N

ADDENDUM 3 SECTION A <u>DMCS DATA EDITING TOOL INPUT FILE FORMAT</u>			
FIELD NO.	DESCRIPTION OF DATA	POSITIONS	NO. OF POSITIONS
42	Not Used (Leave Blank)	287–294	8A/N
43	Not Used (Leave Blank)	295	1A/N
<b>PERFORMANCE-PRODUCTIVITY (PRODUCTION) DATA:</b>			
44	Not Used (Leave Blank)	296–310	15A/N
45	Total Production Quantity	311–318	8N
46	Report Data Record Identifier	319–326	8A/N
47	Not Used (Leave Blank)	327–334	8A/N
48	Not Used (Leave Blank)	335–342	8A/N
49	Not Used (Leave Blank)	343–350	8A/N
50	Shop Flow Days	351–354	4N
51	Work Status Code	355	1A
52	Not Used (Leave Blank)	356	1A/N
53	Not Used (Leave Blank)	357	1A/N
54	Not Used (Leave Blank)	358–360	3A/N

ADDENDUM 3SECTION BEXPLANATION OF ENTRIES REQUIRED FOR DMCS REPORTING

1. Field 1—Not Used
2. Field 2—Not Used
3. Field 3—Fiscal Year. Enter the two terminal digits of the current fiscal year being reported.
4. Field 4—Reporting Component. In position 10, enter A (Army), F (Air Force), M (Marine Corps), N (Navy), or S (Defense Logistics Agency) to designate the DoD Component providing the report.
5. Field 5—Performing Activity Identifying Code
  - a. Organic Activity Identifying Code. If the activity is Government-operated (Code 1 or 2 in Field 7), then enter the identifying code in positions 11 through 15 for the activity identified in Addendum 2.
  - b. Contractor CAGE or Identifying Code. If the maintenance is contractor-performed (Code 3 in Field 7), then enter the contract activity's CAGE code or other unique, approved 5-digit identifier as specified by the Defense Logistics Information Service (DLIS). Start in position 11 and leave positions 16 through 24 blank. Request a CAGE code if one has not been established for a contractor.
6. Field 6—Not Used
7. Field 7—Owner and/or Operator Code. Enter one of the following to indicate the type of activity performing the maintenance.

Code 1—DoD Major Depot Maintenance Activities (DoD Component organic maintenance activities listed in Addendum 1). When Code 1 is entered in Field 7, report costs in Fields 17 through 35. Fields 36, 37, and 41 must be zero filled.

Code 2—Other DoD Facilities (DoD Component in-house maintenance activities not listed in Addendum 1). When Code 2 is entered in Field 7, report costs in Fields 17 through 35. Fields 36, 37 and 41 must be zero filled.

Code 3—Commercially-owned/commercially-operated (COCO), Government-owned/contractor-operated (GOCO), and other non-DoD entities (other Federal Government activities; state, local, and foreign governments). When Code 3 is entered, report costs in Fields 36, 37, and 41. Fields 17 through 28 and 30 through 35 must be zero filled.

8. **Field 8—Reporting Activity Identifying Code.** A code identifying the reporting activity, including activities contracting for depot maintenance work with commercial contractors. Enter the reporting activity's identifying code as specified in Addendum 2. Depot maintenance activities performing in-house work for all other DoD activities, including other depot maintenance activities, must report their work by using their own identifying code in this field.
9. **Field 9—Item Identification Code.** A code to identify the specific item on which depot maintenance was or is being performed. Do not use punctuation or special characters such as dashes, slashes, or blank spaces between characters. Start in position 32 and enter left justified up to 13 characters; zero fill unused positions. Sample entries for this field are as follows:
- a. If the item is an aerospace vehicle (aircraft, guided missile, rocket, or probe), then show the mission-design series according to [DoD Directive 4120.15E](#), "Designating and Naming Military Aerospace Vehicles," and listed in [DoD 4120.15-L](#), "Model Designation of Military Aerospace Vehicles."

ITEMS	POSITIONS												
	32	33	34	35	36	37	38	39	40	41	42	43	44
Basic (Standard) Mission Aircraft	F	1	6	C	Ø	Ø	Ø	Ø	Ø	Ø	Ø	Ø	Ø
Modified (Special) Mission Aircraft	M	H	5	3	E	Ø	Ø	Ø	Ø	Ø	Ø	Ø	Ø
Special Test (Permanent) Aircraft	N	K	C	1	3	5	E	Ø	Ø	Ø	Ø	Ø	Ø
Basic (Standard) Missile	U	G	M	1	3	3	A	Ø	Ø	Ø	Ø	Ø	Ø
Basic (Standard) Rocket	R	U	R	5	A	Ø	Ø	Ø	Ø	Ø	Ø	Ø	Ø
Basic (Standard) Probe	P	W	N	1	2	A	Ø	Ø	Ø	Ø	Ø	Ø	Ø

NOTE: Ø is numeric; O is alphabetic.

- b. If the item is an aerospace vehicle propulsion engine, equipment or aeronautical support equipment, or photographic item, then show the type designation according to Military Handbook 1812, "Type Designation, Assignment, and Method for Obtaining."

ITEMS	POSITIONS												
	32	33	34	35	36	37	38	39	40	41	42	43	44
Turbofan Engine	F	1	1	8	G	E	1	Ø	Ø	A	Ø	Ø	Ø
Turboshaft, Turboprop Engine	T	F	3	4	G	E	1	Ø	Ø	B	Ø	Ø	Ø
Solid Propellant Rocket Motor	S	R	1	1	Ø	A	D	1	A	Ø	Ø	Ø	Ø
Manufacturer's Model Engine	C	F	M	5	6	2	A	2	Ø	Ø	Ø	Ø	Ø
Reconnaissance Camera	K	A	7	A	Ø	Ø	Ø	Ø	Ø	Ø	Ø	Ø	Ø
Crash/Fire Truck	A	S	3	2	P	2	6	Ø	Ø	Ø	Ø	Ø	Ø
Chemical Alarm Unit	A	E	2	3	D	3	Ø	Ø	Ø	Ø	Ø	Ø	Ø

NOTE: Ø is numeric; O is alphabetic.

- c. If the item is a vessel, then show ship type and hull number in the first eight positions and zero fill the remaining five positions.
  - d. If ammunition rework or renovation is performed by a depot-level maintenance activity, then total cost must be recorded by work breakdown structure code H3 (Field 13) only, and this field must be zero filled.
  - e. If items “a” through “d” for Field 9 do not apply, and the job order is for repair of items with the same national stock number (NSN) identification, then enter that NSN, such as 6730001161618, in positions 32 through 44.
  - f. If items “a” through “e” for Field 9 do not apply, enter the letters or numbers used for the identification of the job order. The first 4 digits should identify the Federal Supply Class and, of the remaining nine positions, one must be alphabetic. Zero fill when WPC (Field 14) is “Other Work (T).”
10. Field 10—Item Nomenclature. A 20-digit field describing the specific item on which maintenance was performed, or the support service that was performed. Use common abbreviations if more than 20 positions would otherwise be required. Start in position 45 and leave blank, unused positions to the right (left justify).
- a. For aircraft and missiles, use popular names, if assigned, such as Patriot, Cobra, Phoenix, Falcon, Minuteman, and Harrier. If a popular name has not been assigned or is unknown, then use the basic mission of the aircraft or missile, such as Fighter Aircraft, Trainer Aircraft, Cargo Trans Aircraft, Util Helicopter, or Surface Attack Missile. DoD 4120.15-L, “Model Designation of Military Aerospace Vehicles,” includes a current complete listing.
  - b. For aircraft and rocket engines, use the name of the engine type. Examples are Turbofan Engine, and Rocket Motor.

- c. For vessels, use the name of the ship. An example is the U.S. Ship (USS) Georgia.
  - d. For conventional ammunition, use “Ammunition.”
  - e. For items with an NSN, use the standard description maintained by DLIS in the Federal Logistics Information System (FLIS).
  - f. For all other items, use the noun and modifiers that adequately describe the item.
11. Field 11—Not Used
12. Field 12—Weapon or Support System Code. A code identifying a specific weapon or support system. Use code 997 if an item cannot be identified to a specific weapon or support system, but can be identified in Field 13 to a major commodity group (such as aircraft, and missiles) and to a category (such as fighters and bombers) within the major commodity group. Use code 998 if identification is possible only to the major commodity group and not to a category. Use code 999 if identification cannot be made to a major commodity group and the Work Breakdown Structure Code L11 is used in Field 13.
13. Field 13—Work Breakdown Structure Code. A code to identify the specific type of weapon or support system to which the item described by the Item Identification Code (Field 9) and Item Nomenclature (Field 10) applies. Use the Work Breakdown Structure Code established in Addendum 4, to this chapter. Use code L11 if the item, service, or investment cannot be identified with a specifically listed Work Breakdown Structure Code and Code 999 is used in Field 12.
14. Field 14—WPC. A code to categorize the type of maintenance work performed on the item identified in Field 9 or the type of maintenance service provided. Use the Codes in Addendum 5. Subcategorize basic alpha codes with a numerical designation by each Component as required for internal management and analysis, budget review, and justification. If the report record is “N” (Technical Assistance) or “T” (Other Work), then Fields 45 and 50 must be zero.
15. Field 15—Customer Code. A code identifying the DoD Program and Department or Agency billed for the maintenance cost (that is, “Sales code”). In Position 85, enter A (Army), N (Navy), F (Air Force), M (Marine Corps), or D (Defense Agency) to designate a DoD customer. Enter Y for other Federal agencies or a Z for all non-Federal customers. Leave position 86 blank.
16. Field 16—Not Used

Fields 17–42—Labor Hour and Cost Data. The direct labor hours and summary elements of reported costs are set forth in Addendum 3. The various elements of cost are explained in detail in the basic chapter. Some clarifying notations are included for certain fields. In addition:

- a. “Funded” and “Unfunded” costs are defined in paragraph 140204.

- b. Entries in direct labor hour's fields must be the actual hours expended rather than standard (or "earned") hours.
17. Field 17—Direct Civilian Labor—Funded Costs
18. Field 18—Direct Civilian Labor—Funded Hours
19. Field 19—Contract Labor Augmentation of Direct Workforce—Funded Costs. Funded costs for direct labor performed by contract personnel who augment the organic workforce, working side by side with Government personnel, and whose time is recorded in the local time and attendance system. This excludes contract personnel working at a Government depot under a contract for delivery of a specific product such as painting an aircraft for a fixed price per aircraft. Also excluded are contract personnel performing indirect or overhead support functions.
20. Field 20—Contract Labor Augmentation of Direct Workforce—Funded Hours. Funded hours for direct labor performed by contract personnel who augment the organic workforce, working side by side with Government personnel, and whose time is recorded in the local time and attendance system. This excludes contract personnel working at a Government depot under a contract for delivery of a specific product, such as painting an aircraft for a fixed price per aircraft. Also excluded are contract personnel performing indirect or overhead support functions.
21. Field 21—Direct Military Labor—Funded Costs. Since the majority of military personnel at depot maintenance activities are there for reasons other than business requirements, their cost is to be reported based upon civilian equivalent rates that are provided by the DoD Comptroller. These are the rates reflected in DWCF activity budgets.
22. Field 22—Direct Military Labor—Funded Hours
23. Field 23—Direct Military Labor—Unfunded Costs. The labor cost for military personnel not funded by the performing activity. The cost calculation is based upon civilian equivalent rates that are provided by the DoD Comptroller. This Field includes military personnel at a direct-funded activity or military personnel temporarily working under the supervision of a DWCF activity.
24. Field 24—Direct Military Labor—Unfunded Hours. The labor hours for military personnel not funded by the performing activity. This Field includes military personnel at a direct-funded activity or military personnel temporarily working under the supervision of a DWCF activity.
25. Field 25—Direct Material—Funded Costs

26. Field 26—Direct Material—Unfunded Costs. Includes material provided at no cost to the performing activity.
27. Field 27—Direct Civilian Labor—Unfunded Costs. The civilian labor cost for Government (Civil Service) employees not funded by the performing activity. This Field excludes contractor personnel used for workforce augmentation.
28. Field 28—Direct Civilian Labor—Unfunded Hours. The civilian labor hours for Government (Civil Service) employees not funded by the performing activity. This Field excludes contractor personnel used for workforce augmentation.
29. Field 29—Not Used
30. Field 30—Other Direct—Funded Costs. For example, contracted services.
31. Field 31—Other Direct—Unfunded Costs. For example, customer provided services.
32. Field 32—Operations Overhead—Funded Costs
33. Field 33—Operations Overhead—Unfunded Costs. For example, military personnel cost for indirect effort.
34. Field 34—General and Administrative—Funded Costs
35. Field 35—General and Administrative—Unfunded Costs
36. Field 36—Contract and/or Other Maintenance Activity—Funded and Unfunded Costs. When code 3 is entered in Field 7, this field must be the total cost of the contract. Report government-furnished material or services consumed in the production of contract maintenance in Field 37 or Field 41 as applicable. When code 1 or 2 is entered in Field 7, this field must be zero filled.
37. Field 37—Government-Furnished Material—Funded and Unfunded Costs
38. Field 38—Not Used
39. Field 39—Not Used

40. Field 40—Not Used
41. Field 41—Government-Furnished Services—Funded and Unfunded Costs
42. Field 42—Not Used
43. Field 43—Not Used
44. Field 44—Not Used
45. Field 45—Total Production Quantity
  - a. If Field 51 is a “C,” then enter the total quantity of items for which work was completed and reported by this transaction record (including contractor-performed work reported with a “3” in Field 7). This field must be zero filled for WPCs “N” and “T.”
  - b. If Field 51 is a “W,” then enter the total quantity of items covered by job orders that are not yet financially complete at the end of the period covered by the report record. This field must be zero filled for WPCs “N” and “T.”
46. Field 46—Report Data Record Identifier. A unique DoD Component alpha and/or numeric code used to identify each individual report transaction record. Use the field to permit the unique identification of each report record. For DoD organic activities, it is recommended that the job order number, or similar production control number, be entered. In all cases, the numbering scheme should:
  - a. Uniquely identify each job order, consolidation of similar job orders, or similar production control number;
  - b. Support queries into the source of data appearing in DMCS report records; and
  - c. Support year-to-year tracking by job order number (or similar production control number).
47. Field 47—Not Used
48. Field 48—Not Used

49. Field 49—Not Used

50. Field 50—Shop Flow Days

- a. If Field 51 is a “C,” then report the average number of days that the items being reported were in process; that is, from the date an item is physically inducted to the date the item is completed, passed its final inspection, and is ready for delivery to the customer. The field may be left blank for contractor-performed work or for work performed at another depot maintenance activity if the number of days in process cannot be determined. Make reasonable efforts to provide accurate data for all applicable records submitted.
- b. If Field 51 is a “W,” then report the average number of days that each item was in process; that is, since the date of physical induction.

51. Field 51—Work Status Code. A single-digit alpha code that indicates if the transaction being reported has been financially completed, or is still in process at the time of the report.

- a. Enter a “C” if the reported transaction is financially complete.
- b. Enter a “W” if the transaction being reported is not financially complete as of the report date.

52. Field 52—Not Used

53. Field 53—Not Used

54. Field 54—Not Used

## ADDENDUM 4 - Work Breakdown Structure Codes

ADDENDUM 4 WORK BREAKDOWN STRUCTURE CODES (Codes To Be Used in Field 13 (see Addendum 3))			
POSITION			DESCRIPTION
79	80	81	
A	0	0	Aircraft
	1	0	Fighters
		1	Basic Aircraft
		2	Engine
		3	Aircraft and Engine Accessories and Components
		4	Electronics and Communications Equipment
		5	Armament
		6	Support Equipment
		7	Other
		8	Software
	2	0	Bombers
		*	Same as for Fighters
	3	0	Cargo and/or Transports
		*	Same as for Fighters
	4	0	Trainers
		*	Same as for Fighters
	5	0	Utility (Includes fixed-wing aircraft with a "U" designation and "C" series aircraft used in an executive aircraft role)
		*	Same as for Fighters
	6	0	Attack
		*	Same as for Fighters
	7	0	Patrol
		*	Same as for Fighters
	8	0	Antisubmarine
		*	Same as for Fighters
	9	0	Other/Multiple Aircraft Types
		*	Same as for Fighters
	A	0	Tankers
		*	Same as for Fighters
	B	0	Attack Helicopters
		*	Same as for Fighters
	C	0	Transport Helicopters
		*	Same as for Fighters
	D	0	Unmanned Aerial Vehicles/Systems
		*	Same as for Fighters
B	0	0	Automotive

ADDENDUM 4			
WORK BREAKDOWN STRUCTURE CODES			
(Codes To Be Used in Field 13 (see Addendum 3))			
POSITION			DESCRIPTION
79	80	81	
	1	0	Tactical Vehicles
		1	Basic Vehicle (Hull and/or Body Frame and Installed Systems)
		2	Engine
		3	Vehicle and Engine Components and Accessories
		4	Electronic And Communications Equipment
		5	Armament
		6	Support Equipment
		7	Other
		8	Software
	2	0	Support Vehicles
		*	Same as for Tactical Vehicles
	3	0	Administrative
		*	Same as for Tactical Vehicles
	4	0	Unmanned Vehicles/Systems
		*	Same as for Tactical Vehicles
C	0	0	Combat Vehicles
	1	0	Tanks
		*	Same as for Tactical Vehicles
	2	0	Armored Personnel Carriers
		*	Same as for Tactical Vehicles
	3	0	Self-Propelled Artillery
		*	Same as for Tactical Vehicles
	4	0	Other/Multiple Combat Vehicles
		*	Same as for Tactical Vehicles
	5	0	Amphibious Vehicles
		*	Same as for Tactical Vehicles
	6	0	Unmanned Combat Vehicles/Systems
		*	Same as for Tactical Vehicles
D	0	0	Construction Equipment
	1	0	Tractors and Earth Moving Equipment
		1	Basic Vehicle (Hull and/or Body Frame and Installed Systems)
		2	Engine
		3	Vehicle and Engine Components and Accessories
		4	Other
		5	Software
	2	0	Cranes and Shovels
		*	Same as for Tractors and Earth Moving Equipment

ADDENDUM 4			
WORK BREAKDOWN STRUCTURE CODES			
(Codes To Be Used in Field 13 (see Addendum 3))			
POSITION			DESCRIPTION
79	80	81	
	3	0	Other
		*	Same as for Tractors and Earth Moving Equipment
E	0	0	Electronics and Communications Systems
	1	**	Radio
	2	**	Radar
	3	**	Computer
	4	**	Wire and Communications
	5	**	Other
	6	**	Electro Optical or Infra Red
	7	**	Software
F	0	0	Missiles
	1	0	Ballistic Missiles
		1	Basic Missile (Frame)
		2	Propulsion System and Components
		3	Missile Accessories and Components
		4	Support and Launch Equipment
		5	Guidance System and Components
		6	Surface Communications and Control Systems
		7	Payload System and Components
		8	Other
		9	Software
	2	0	Other Missiles
		*	Same as for Ballistic Missiles
	3	0	Tactical Missiles
		*	Same as for Ballistic Missiles
G	0	0	Ships
	1	0	Cruisers
		1	Hull Structure
		2	Propulsion Plant
		3	Electric Plant
		4	Command and Surveillance
		5	Auxiliary Systems
		6	Outfit and Furnishings
		7	Armament
		8	Engineering (Direct Support)
		9	Ship Support Service
		A	Software

ADDENDUM 4			
WORK BREAKDOWN STRUCTURE CODES			
(Codes To Be Used in Field 13 (see Addendum 3))			
POSITION			DESCRIPTION
79	80	81	
	2	0	Aircraft Carriers
		*	Same as for Cruisers
	3	0	Destroyers
		*	Same as for Cruisers
	4	0	Submarines – Attack
		*	Same as for Cruisers
	5	0	Patrol Vessels
		*	Same as for Cruisers
	6	0	Mine Warfare Vessels
		*	Same as for Cruisers
	7	0	Auxiliary and Amphibious Vessels
		*	Same as for Cruisers
	8	0	Service Craft and Miscellaneous Vessels
		*	Same as for Cruisers
	9	0	Frigates
		*	Same as for Cruisers
	A	0	Submarines – Ballistic
		*	Same as for Cruisers
	B	0	Littoral Combat Ships
		*	Same as for Cruisers
	C	0	Unmanned Undersea Vehicles/Systems
		*	Same as for Cruisers
H	0	0	Ordnance Weapons and Munitions
	1	**	Nuclear Weapons
	2	**	Chemical and Biological Weapons
	3	**	Conventional Arms and Explosives
	4	**	Small Arms
	5	**	Artillery and Guns
	6	**	Other
	7	**	Software
I			Not Used
J			Not Used
K	0	**	General Purpose Equipment
	1	**	Rail Equipment
	2	**	Generator or Sets
	3	**	General Purpose Maintenance Tooling and Equipment
	4	**	Other Items (includes Medical, Chaplain, Musical, and Personal Equipment, Tents, and Tarpaulins)

ADDENDUM 4			
WORK BREAKDOWN STRUCTURE CODES			
(Codes To Be Used in Field 13 (see Addendum 3))			
POSITION			DESCRIPTION
79	80	81	
	5	**	Federal Supply Group 34 Metalworking Machinery
	6	**	Test, Measurement, and Diagnostic Equipment (includes Calibration Equipment)
	7	**	Software
L	1	1	All Other Items Not Identified

\* See the referenced table entries.

\*\* Report to the second level only.

ADDENDUM 5 - [Work Performance Category \(WPC\) Codes](#)

## ADDENDUM 5

WPC CODES

(Codes To Be Used in Field 14 ([see Addendum 3](#)))

Code A—Overhaul. Returning an unserviceable item of equipment to serviceable condition by restoring most or all internal tolerances to “like new” specification. Overhaul is synonymous with “rework” and “rebuild.”

Code B—Progressive Maintenance. A predetermined amount of work that represents a partial overhaul under a program that permits the complete overhaul by means of two or more scheduled work efforts in the maintenance process. Progressive maintenance is synonymous with “cycle maintenance,” “restricted availability,” “preventive servicing,” “recondition,” and “phased” or “incremental maintenance.”

Code C—Conversion. The alteration of the basic characteristics of an item to such an extent as to change its mission, performance, or capability.

Code D—Activation. The process of returning an item from preservation, storage, or inactive status to an active, serviceable status by means of removal from storage and containers, stripping, inspection, servicing, testing, and repair, replacement of components, assemblies, or subassemblies as required.

Code E—Inactivation. The servicing and preservation of an item prior to placement in storage or an inactive status.

Code F—Renovation. The proof and test, evaluation, inspection, and rework of ammunition or ordnance items as required for retaining their desired capability.

Code G—Analytical Inspection. The disassembly, inspection, data gathering, and engineering analysis of an equipment item to compare actual wear characteristics and failure patterns with predicted values. Data collected during analytical inspection is used to validate the adequacy of maintenance planning and execution. Analytical rework is synonymous with the “age exploration analysis” phase of reliability-centered maintenance.

Code H—Modification. A physical change made to weapon systems or equipment such that one or more measurable characteristic is altered. Modifications are often made to improve equipment performance, but may also be designed to increase reliability, improve supportability, or enhance safety. Synonymous with “upgrade.”

Code I—Repair. Returning an unserviceable item of equipment to serviceable condition by restoring failed structures or components to acceptable standards. “Acceptable” may mean “restore to ‘like new’ specification,” or it may be less stringent, depending upon the demands of the equipment user.

Code J—Inspection. The examination of an item to reveal information about its physical condition. Inspection results are typically compared with specifications, standards, or the results of other inspections to determine whether the item under inspection is acceptable for use. Inspections are also an important part of engineering investigations that seek to establish cause-and-effect relationships between observed characteristics and external influences.

Code K—Manufacture. The fabrication of a component or end item from raw materials or components. Can include engineering, design, test, and production. Does not include manufacturing that takes place as a part of the normal repair or overhaul processes.

Code L—Reclamation. The authorized processing of end items, assemblies, or subassemblies to obtain parts or components retained in operating materials and supplies prior to taking disposal action on the end item, assembly, or subassembly. Includes demilitarization actions on items prior to disposal when the demilitarization is incidental to the reclamation.

Code M—Storage. The inspection, preservation, periodic re-preservation, and maintenance in storage status of weapons, subsystems, and components in the supply system.

Code N—Technical Assistance. The use of qualified depot maintenance personnel to provide technical information, instructions, or guidance, or to perform specific work requiring special skills for operational activities or other maintenance organizations. Includes all demilitarization other than that incidental to reclamation when reporting is required.

Codes O, P, Q, R, and S—Not Used.

Code T—Other Work. Used to complete the reporting of all maintenance workforce costs incurred. Any costs incurred at a depot maintenance activity funded by the Working Capital Fund that do not meet the criteria for reporting under the other WPCs must be reported in this category. This includes any maintenance support costs funded by a DWCF activity. Maintenance support includes centralized programming and planning support, technical and engineering services, preparation of maintenance publications and engineering data, and technical and administrative training.

Code U – Software Maintenance. Those software activities carried out following initial operating capability to include all events that maintain operational capability, correct faults, improve performance, and adapt the software to environmental changes or new requirements. Software maintenance must be reported regardless of location or funding source. For software or related hardware modifications/upgrades, includes the labor associated with the application of the modification.

Code V—Calibration. The comparison of a measurement system or device of unknown accuracy to a system or device of known and greater accuracy. The system or device of greater accuracy is a measurement standard.

Code W—CLS, ICS, PBL, and Similar Contracts. The CLS, ICS, PBL, and similar contracts provide commercial support for weapon systems and equipment that do not have an organic

support base established. Contractors provide total logistics support, including depot maintenance for the equipment, end item, and components. Only those maintenance functions that would be classified as depot-level, if the equipment were maintained organically, will be included.

Codes X, Y, and Z—Not Used