



## DEFENSE SECURITY COOPERATION AGENCY

2800 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-2800

18 MAY 2026

MEMORANDUM FOR DEPUTY UNDER SECRETARY OF THE AIR FORCE FOR  
INTERNATIONAL AFFAIRS  
DEPUTY ASSISTANT SECRETARY OF THE ARMY FOR  
DEFENSE EXPORTS AND COOPERATION  
DEPUTY ASSISTANT SECRETARY OF THE NAVY FOR  
INTERNATIONAL PROGRAMS  
DIRECTOR, DEFENSE CONTRACT MANAGEMENT AGENCY  
DIRECTOR, DEFENSE INFORMATION SYSTEMS AGENCY  
DIRECTOR, DEFENSE LOGISTICS AGENCY  
DIRECTOR, DEFENSE THREAT REDUCTION AGENCY  
DIRECTOR, MISSILE DEFENSE AGENCY  
DIRECTOR, NATIONAL GEOSPATIAL-INTELLIGENCE  
AGENCY  
DIRECTOR, SECURITY COOPERATION ACCOUNTING  
DIRECTORATE, DEFENSE FINANCE AND ACCOUNTING  
SERVICE, INDIANAPOLIS OPERATIONS  
DIRECTOR OF CYBERSECURITY DIRECTORATE AND DEPUTY  
NATIONAL MANAGER FOR NATIONAL SECURITY  
SYSTEMS, NATIONAL SECURITY AGENCY

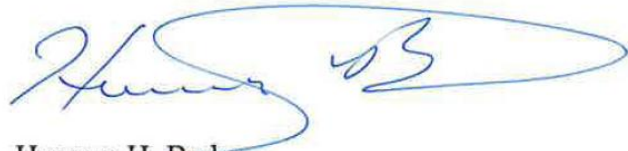
SUBJECT: Defense Security Cooperation Policy Memorandum 26-81, Revision of Semi-Permanent Program Code “ZC” for 10 U.S.C. Section 333, Foreign Security Forces: Authority to Build Capacity, to Track Funding Beginning in Fiscal Year 2026 to Support the Building Partner Capacity Long Term Solution [SAMM E-Change 851]

The semi-permanent program code “ZC,” originally a contingent code for tracking two year Operation and Maintenance (O&M) funds, is revised to track one-year O&M funds appropriated for European Capacity Building in the Consolidated Appropriations Act for Fiscal Year (FY) 2026 ([Public Law \(P.L.\) 119-75](#)) that will be executed under the authority of 10 U.S.C. 333 (Section 333) (“Foreign Security Forces: Authority to Build Capacity”). The program code supports the Building Partner Capacity Long Term Solution. The policy in the attachment is incorporated into the DSCA SAMM at <https://samm.dsca.mil>.

Instructions for preparation of “ZC” Letter of Offer and Acceptance (LOA) documents are located in the SAMM, [Chapter 15](#). Standard notes applicable to Building Partner Capacity (BPC) programs are found in the SAMM, [Appendix 6, LOA Notes Listing](#). Funding associated with “ZC” LOAs will be fully expended, and cases will be reconciled and closed two months before the funds’ cancellation date.

This policy memo supersedes the two-year guidance for code ZC issued in DSCA [Policy Memo 24-65](#).

If you have any questions concerning this guidance or for general questions about the SAMM, please contact DSCA (Office of Strategy, Plans, and Policy, Execution Policy and Analysis Directorate (SPP/EPA)) at [dscn.cr.spp.mbx.epa@mail.mil](mailto:dscn.cr.spp.mbx.epa@mail.mil).



Hussam H. Bader  
Acting Assistant Director  
Strategy, Plans, and Policy

Attachment:

SAMM E-Change 851 - Updates to Table C4.T2B. and Table AP8.T2.

**Attachment: SAMM E-Change 851 - Updates to Table C4.T2B. and Table AP8.T2.**

- 1) The SAMM Table C4.T2B., Security Cooperation (SC) Customer and Regional Codes and FMS Eligibility (DSCA/DFAS Reserved), is updated as follows:

Country/Territory	SC Customer Code	Combatant Command \1	Region Grouping \2	FMS AECA Eligible \3	Accel. Case Closure Eligible
Section 333 of Title 10, United States Code <b>One-Year Funds, European Capacity Building, FY 2026</b> and subsequent years until exhausted	ZC	NR	NR	AECA Only	No

- 2) The SAMM Table AP8.T2., Building Partnership Capacity (BPC) Programs and Authorities, Table “Section 333 - Foreign Security Forces: Authority to Build Capacity” is updated as follows:

Program Code	Program Authority	Purpose	Fund Source (DoD or FAA Sec 632(b) MOA)	Appropriation Authority	Appropriation Account	Funds Availability Ends on September 30 Unless Otherwise Noted	*Funds Cancel on September 30
ZC	<u>10 U.S.C. Sec. 333</u>	Build the capacity of foreign security forces per the functional capabilities listed in <u>10 USC Section 333</u>	97 XX/XX 0100	Yearly Appropriation Public Laws	FYXX/XX ( <b>One-Year O&amp;M</b> )	Fiscal year after appropriation authority	Five years after period of availability ends
			<b>97 26 0100</b>	<b><u>P.L. 119-75</u></b>	<b>FY26 (One-Year O&amp;M)</b>	<b>2026</b>	<b>2031</b>