

VOLUME 6A, CHAPTER 13: “INTERNATIONAL BALANCE OF PAYMENTS REPORTING AND ESTIMATING”

SUMMARY OF MAJOR CHANGES

All changes are denoted by **blue font**.

Substantive revisions are denoted by an * symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue and underlined font**.

The previous version dated December 2009 is archived.

| PARAGRAPH | EXPLANATION OF CHANGE/REVISION | PURPOSE |
|---------------------------------|---|----------------|
| Multiple | Clarified guidance to reflect the current procedures for obtaining country codes. | Update |
| Multiple | Modified hyperlinks in accordance with the current Financial Management Regulation (FMR) writing procedures. | Update |
| 130102.B.8 | Insert a description detailing transaction types submitted by the Military Postal Service (MPS). | Add |
| 130108.D | Added a requirement for International Balance Of Payments (IBOP) submitters to review new (or discontinued) appropriations to ensure any adjustments affecting the IBOP are reflected in the quarterly reports. | Add |
| 130108.N.4.b | Updated to align with the current process for submitting cross disbursements. | Update |
| 130108.N.4.c (December 2009) | Deleted due to the process being superseded by new accounting systems which capture this data. | Delete |
| 130109.B.2.c | Updated to identify the listed Foreign Military Financing (FMF) account. | Update |
| 130109.D.1.c | Added information regarding the proper handling of electronic payments. | Add |
| Table 13-1 | Updated to include descriptions for data submitted to the Department of Commerce. | Update |
| Table 13-2 (December 2009) | Deleted Table 13-2 due to the process being superseded by new accounting systems which capture this data. The subsequent tables have been renumbered accordingly. | Delete |
| Table 13-7 | Updated the current list of International Organizations which are to be used for DoD IBOP reporting. | Update |
| Table 13-12 | Updated to reflect the current reporting format. | Update |

| PARAGRAPH | EXPLANATION OF CHANGE/REVISION | PURPOSE |
|------------------|--|----------------|
| Table 13-13 | Updated table to reflect the current line item captions and descriptions according to guidance provided by the Department of Commerce. | Update |
| Table 13-15 | Updated to reflect the current reporting format. | Update |

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CHAPTER 13

**INTERNATIONAL BALANCE OF PAYMENTS
REPORTING AND ESTIMATING**

1301 OVERVIEW

Department of Defense (DoD) Components are required to report expenditures and receipts that affect the United States (U.S.) International Balance of Payments (IBOP). The IBOP report provides information required by the Department of Commerce and the Department of the Treasury for control of IBOP financial transactions.

130101. Purpose

This chapter establishes the policies and procedures for the accounting and reporting of DoD international transactions related to U.S. balance of payments data, including grants and credits extended to foreign countries.

130102. Applicability and Scope

A. These requirements apply to the Office of the Secretary of Defense (OSD), the Military Departments (Army, Navy, Air Force, and Marine Corps), Defense Agencies (including the Military Postal Service (MPS) and nonappropriated fund activities), and DoD Field Activities (hereafter referred to collectively as “DoD Components”). DoD Components are responsible for reporting transactions affecting the IBOP. Each Defense Finance and Accounting Service (DFAS) Site (Indianapolis, Columbus, and Cleveland) is responsible for consolidating the data for the DoD Components and submitting a final report to the Department of Commerce. While DFAS reports a majority of the IBOP data, the Department of Commerce has identified specific information to be reported directly by select DoD components.

B. The procedures cover all transactions that relate to the IBOP report, including specified data on DoD assets and liabilities abroad and foreign currency transactions, DoD international investments, foreign military sales (FMS), transfers of property and services abroad, and foreign grants and credits. This chapter’s requirements apply to all transactions, regardless of payment method (e.g., U.S. dollars, foreign currency, purchase card) that are accounted for in any of the following:

1. Fund Types. Expenditures from or reimbursements to U.S. dollar appropriation and fund accounts (general and special funds, public enterprise funds, deposit funds, and trust fund accounts for military and civilian functions).

2. Transfer Appropriation Accounts. Transfer appropriation accounts including FMS.

3. General Fund Receipt Accounts. General fund receipt accounts established by the Department of [the Treasury](#) for collection of miscellaneous receipts for which the DoD has billing and collecting responsibility.

4. DoD Foreign Currency (Foreign Transaction (FT)) Accounts. Expenditures or receipts of foreign currencies charged or credited to other than U.S. dollar appropriation and fund accounts (such as to “FT” accounts).

5. Receipts. Receipts or donations of commodities or services.

6. Transfers. Transfers under special drawdown authority of the President, Excess Defense Articles (EDA) program, [or](#) international treaties.

7. DoD Nonappropriated Fund Accounts. Nonappropriated fund activities, such as commissaries, post exchanges, and officer’s clubs.

* 8. MPS Accounts. [MPS transactions, such as meters \(including Postage Validation Imprinters \(PVI\) Sales\), stamps, and money orders.](#)

130103. Report Formats & Rules

The report formats and edit and validation rules for submission are provided in Tables 13-1 [through 13-4](#). [Sample formats are shown in Tables 13-10 through 13-12.](#)

130104. Definitions

A. Abroad. Includes all foreign countries and the Panama Canal Commission, [but](#) excludes the U.S., its possessions, Puerto Rico, Guam, and the U.S. Virgin Islands.

B. Accommodation Sales. The sale of foreign currencies for dollars to U.S. personnel for their personal use in a foreign country.

C. Collection. Receipt in currencies (both foreign and U.S.), checks, or other negotiable instruments and net of repayments.

D. Constructive Delivery. The delivery of materiel to a carrier for transportation to the consignee, the delivery of materiel to the customer or the designated forwarder at point of production, testing or storage, delivery at dockside, at airports, or to a U.S. post office for shipment to the consignee. Delivery is evidenced by completed shipping documents or listings of delivery to the U.S. post office.

E. Contract. Any type of agreement or order for procurement of materiel, supplies, and services of any amount [including](#) purchase orders, delivery orders, service orders, and similar authorizations.

F. DoD Components. See subparagraph 130102.A.

G. Delivery. The performance of services for the customer or requisitioner; the constructive delivery of materiel as defined in subparagraph 130104.D, or collections for services, transportation, and materiel when they are normally recorded in the billing and collection cycle immediately following performance.

H. Foreign Military Sales. The transfer of materiel, supplies, equipment, services, and any other support for cash or credit by a DoD Component to a foreign government or international organization as authorized by the “Arms Export Control Act of 1976,” as amended.

I. Foreign Resident. The government of a foreign country and all its agencies and subdivisions, corporations, and any individuals residing in a foreign country, **except for those defined in the following:**

1. Corporations. A resident of the country in which it is incorporated. A subsidiary is **counted as** a separate corporation and is a resident in the country where it is incorporated. Business offices and branches of U.S. corporations are residents of the countries where they are located. A corporation operating in a foreign country without a subsidiary or foreign business office or branch is a resident of the country in which it is incorporated. A business representative, however, such as the ticket office of a U.S. transportation company or a sales agent, is not considered to be a foreign business office.

2. Individual. An individual, including a retired U.S. citizen, is a resident of the country in which he or she resides - not the country of his or her citizenship.

3. International Organization. An international organization with multi-governmental members is not considered a resident of any particular country.

J. Gross Pay Foreign Nationals. Amount paid to or on behalf of a foreign national citizen or organization, including U.S. contributions to the foreign government, and fees charged by a foreign government under contracts for indirect hire.

K. Net Pay U.S. Personnel. Earned entitlements (pay and allowances) for U.S. military forces, including allowances to enlisted personnel for subsistence, and amounts earned or otherwise payable to U.S. civilian employees. **Net** pay excludes U.S. contributions (e.g., life insurance, retirement, **health** benefits, and social security), but includes amounts that may be withheld from personnel for these items or that are allotted to designated individuals or institutions.

L. Guaranty Financing. The guaranty of private credit by the U.S. Government under the “Arms Export Control Act of 1976,” as amended.

M. Interest. Includes interest collected on military assistance or foreign military long-term credit, interest collected by finance and accounting officers for short-term

deposits made in financial institutions that share in interest remitted to a DoD Component under Guaranty Financing arrangements, and interest on advances to foreign residents.

N. Joint Weapons Production and Exchange Agreements. Includes both production of military end items by a foreign country or resident with participation by a DoD Component through payment of cash, or the provision in kind of materiel, assemblies, components, or services, and a joint sharing of the end items as determined by the agreement. Also includes co-production, cost sharing, exchange agreements, joint production, North Atlantic Treaty Organization (NATO) consortiums, and others as authorized by the “Arms Export Control Act of 1976,” as amended.

O. Military Assistance Grant Aid. The provision of any type of assistance in the form of materiel, supplies, equipment, facilities, training, transportation and services, or otherwise by a DoD Component to a foreign government or international organization to provide support as authorized by the “Arms Export Control Act of 1976,” and the “Foreign Assistance Act of 1961,” both as amended, including Foreign Military Financing (FMF), International Military Education and Training (IMET), Military-to-Military Contact Program, Special Drawdown Authority, EDA Program, and Military Assistance Service Funded (MASF) programs.

P. Military Postal Service (MPS). The MPS is the single DoD point of contact with the United States Postal Service (USPS). An agreement between the DoD and the USPS establishes the MPS as an extension of the USPS abroad.

Q. Net Pay. Net pay is the part of gross pay that is given, mailed, or electronically transferred directly to the individual by cash, check, or electronic transfers. This can include paychecks mailed or transferred by a disbursing officer to any bank or financial institution for credit to the individual account of U.S. personnel stationed abroad. Net pay includes allotment checks for U.S. personnel stationed abroad or in the U.S. (for dependent support, personal accounts) mailed to a foreign address (including Army Post Offices (APO), Fleet Post Offices (FPO), and Diplomatic Post Offices (DPO) for foreign addressees), but excludes allotment checks mailed to a U.S. address.

R. Other Assistance Grant Aid. DoD outlays from appropriations or sections of appropriations that specifically support U.S. foreign assistance (as authorized under the Foreign Assistance Act (FAA) as amended, and other legislation) are IBOP grant aid. These DoD outlays represent the value of goods and services delivered to foreign individuals, governments, or international organizations under specific U.S. foreign assistance programs that include, but are not limited to: Overseas Humanitarian, Disaster, and Civic Aid Defense (97X0819); Cooperative Threat Reduction Account, Defense (97X0134); Drug Interdiction and Counter-Drug Activities, Defense (in-country support only of 97X0105); and Overseas costs for Contingency Operations under section 607 of the FAA (reimbursed by special supplement appropriations).

S. Payment. Payment in currencies (both foreign and U.S.), checks, or other negotiable instruments and net of refunds.

T. Personnel Afloat. U.S. personnel whose duty station is aboard ship.

U. Progress Payment. Progress payments are payments made by a DoD Component to a contractor or other supplier on contractual procurement of goods or services as work progresses for delivery on a foreign military sale.

V. Real Property Transfer. The conveyance of military real property by a Military Department to a foreign resident or international organization.

* W. Returns to the United States. The portion of payments to contractors or suppliers that is remitted to the U.S., or spent or held in the U.S., as the result of procurement of U.S. end products, U.S. Services, and transportation on U.S. flag carriers for supply, service, or construction contracts. For rules applicable to the identification and reporting of returns to the U.S., see the Defense Federal Acquisition Regulation Supplement (DFARS), section 225.1103(1) and the clause at 252.225-7005.

X. U.S. Personnel. Includes U.S. military forces (active duty and Reserve Components, but excludes retired military personnel) and U.S. civilian employees (civil service, nonappropriated fund, and individual contract hire).

130105. Frequency and Distribution

The IBOP report should be prepared quarterly and is due to the Department of Commerce no later than 45 calendar days following the end of the quarter. DFAS Sites will be provided specific due dates by their respective DFAS Operations Directorate.

130106. Policy

It is DoD policy to operate overseas activities efficiently and effectively, and to reduce the balance of payments impact of these activities, when such reduction is consistent with U.S. national security goals and objectives. To support this policy, the Department maintains a mechanism to manage and control DoD transactions that enter the IBOP. This system provides for:

- A. DoD-wide accounting for and reporting of IBOP transactions.
- B. Evaluation and explanation of DoD IBOP transactions.
- C. Use of uniform criteria, definitions, and procedures to report IBOP transactions.
- D. Integration of IBOP management and the overall system of management within the Department.

130107. Responsibilities

A. Heads of the DoD Components and Director of DFAS shall:

1. Develop procedures for implementing the reporting requirements of this chapter.
2. Ensure that reports and data required under this Regulation are submitted on time and are complete and accurate.
3. Identify, for the Department of Commerce, the office responsible for submitting required data and points of contact (POCs) within respective organizations that can **both** provide supplemental information on specific IBOP transactions and resolve problems associated with collecting and processing data.

B. The DFAS **Site** Directors shall:

1. Administer and revise, as necessary, the reporting requirements of this chapter.
2. Ensure that the procedures prescribed are uniformly implemented.
3. Work with other DFAS **Sites** to provide technical assistance on collecting required data and preparing required reports. Each DFAS **Site** acts as the focal point for the assigned reporting organizations (**sites**) in providing technical assistance on collecting required data and preparing required reports.
4. Submit directly to the Bureau of Economic Analysis, U.S. Department of Commerce, data required by Office of Management and Budget Statistical Directive 19, "**Reports of the Department of Commerce on International Transactions**", May 3, 1978, as amended.

130108. Procedures

A. Finance and Accounting Data

1. Installation Level Procedures. The DoD Components and supporting DFAS **Sites** shall accumulate the data on payments and collections made by their respective disbursing activities as an integral part of installation level procedures. IBOP reports shall include all collection and disbursement data for the period covered by the report.
2. Nonappropriated Funds and MPS. Data on nonappropriated funds and MPS **accounts** shall be accumulated as an integral part of the applicable accounting and reporting procedures **and included in the quarterly report.**

B. Category and Country Codes on Vouchers

1. Codes. All payment and collection vouchers processed overseas **must** be coded with the appropriate category code and foreign country or international

organization code, as prescribed in Tables 13-8 and 13-9, prior to time of payment or collection. Vouchers processed overseas not entering the IBOP shall be coded with the “U.S.” country code.

* 2. Country Codes. Country codes shall be applied to vouchers processed in the U.S. only for those transactions entering the IBOP. A current list of country codes is available on the National Geospatial-Intelligence Agency (NGA) website (“Geopolitical Codes (Formerly FIPS PUB 10-4)”). If countries are not listed in the current guidance, send a request to NGA at geonames@nga.mil for a new code.

C. Coded Authorizations. To ensure that payment vouchers are coded properly to indicate category, procurement of U.S. end products, transportation or services, and country or international organization, authorizations such as purchase orders, delivery orders, and contracts that result in expenditures entering the IBOP shall be coded at the time of preparation whenever possible. These same codes shall be entered on the payment vouchers. When the authorization covers procurements of U.S. end products, transportation, or services, the percentage or amounts applicable to each procurement return category also shall be entered. Codes shall be entered on all authorizations for the following types of transactions:

1. Construction and Other Service Contracts, Including Contracts for Scientific and Technical Knowledge to Be Performed Abroad. In all cases where the contract, delivery order, or other procurement document is issued to a U.S. resident, appropriate codes that identify returns to the U.S. shall be included in the accounting classification.

2. Contracts for Procurement of Materials, Supplies, and Equipment Abroad. When the terms of the contract require the use of U.S. end products, appropriate codes that identify returns to the U.S. shall be included in the accounting classification on all contracts or other procurement documents issued to U.S. residents.

* D. New (or Discontinued) Appropriations. Each DFAS Site is responsible for modifying their associated tables to reflect new (or discontinued) accounts that affect IBOP. The Department of the Treasury’s Federal Account Symbols and Titles (FAST) Book lists receipt, appropriation, and other fund account symbols and titles assigned by the Department. The FAST Book lists accounts separately that were created (or discontinued) since the previous revision. Each DFAS Site must notify their submitters of any changes to the appropriations which are to be captured in the IBOP report. Any changes must be sent to Standards & Compliance, Corporate Reporting (CORPORATEREPORTING-IBOP@DFAS.MIL) so the changes can be implemented at other sites, if appropriate.

E. Transaction Review. Review IBOP transactions prior to submission for accuracy to ensure the final report is complete and includes all of the required data elements for submission to the Department of Commerce. DoD Components, accounting activities, and other reporting entities in the U.S. and at overseas locations shall ensure that reported IBOP transactions are consistent with total transactions reported in the Statement of Transactions (SOT) (SF 1220) and supporting Statement of Accountability (SOA) (SF 1219), including foreign transaction (FT) accounts.

F. Cross-Disbursing. Under cross-disbursing procedures, the appropriate disbursing office shall provide data on payment and receipt transactions to the DoD Component that has been assigned reporting responsibility. Under these procedures, reports shall include all of the data necessary for the DoD Component to report balance of payment expenditures and receipts for its accounts in accordance with the requirements of this chapter. The data shall include all supplementary information that is necessary to identify returns to the U.S. as stated in subparagraph 130109.B.1.c. The DoD Component having management control of the funds must include these transactions in its IBOP report. Cross-disbursing reporting procedures for each Military Department are stated in subparagraph 130108.N.4.

G. Appropriation Reimbursements. Enter appropriation reimbursements from foreign entities on the appropriate Collections lines in the Accounting Report (AR)-1, as shown in Table 13-10. Collections from U.S. personnel abroad, however, shall be entered in the appropriate “Less Receipts from U.S. Personnel” lines (i.e., “Payments”).

* H. Delivery Data. As outlined in DoD 5105.38-M (Security Assistance Management Manual), data regarding FMS deliveries, FMF grant aid deliveries, transfers under Special Drawdown Authority and the Excess Defense Articles program, Military-to-Military Contact Program, International Military Educational Training (IMET) Program, and transfers of real property will be prepared by the appropriate agencies.

I. Loans of Property. For any defense item loaned to a foreign government, central offices in each DoD Component shall maintain a record as outlined in DoD 5105.38-M.

J. Advances to Foreign Residents or Countries. Advances made to foreign residents or countries by a DoD Component shall be reported as payments on the same lines in AR-1, as shown in Table 13-10, for which future contract payments shall be reported. Interest collections on advances shall be reported on Line Item 190000 of AR-1.

K. Other Foreign Aid Under the Foreign Assistance Act (FAA). Data on DoD outlays resulting from serving as the executive agent for other U.S. foreign assistance programs (as authorized by the FAA) shall be reported as IBOP other assistance grant aid by the appropriate DoD Component assigned the responsibility for those programs. Such assistance includes, but is not limited to the following programs: Overseas Humanitarian, Disaster, and Civic Aid Defense; Cooperative Threat Reduction Account, Defense; Drug Interdiction and Counter-Drug Activities, Defense (In-Country Support only); and Overseas Costs for Contingency Operations under section 607 of the FAA.

L. Records Retention. Records reflecting balance of payments transactions shall be maintained at each DFAS Site consolidation point for 12 months following the end of the period being reported.

M. Foreign Currencies

1. Data on foreign currencies shall be reported in dollar equivalents.

2. The Defense Security Cooperation Agency (DSCA) is responsible for reporting expenditures and collections for all [foreign transaction \(FT\)](#) accounts under its control, including those for which the DSCA has financial management responsibility in connection with FMS, [Public Law 83-480](#) currencies, [as well as](#) those provided under joint weapons production and exchange agreements.

3. The [respective](#) reporting system [utilized by each DoD Component](#) shall be used to provide data on accommodation sales to individuals by military disbursing officers.

4. Banking facilities on U.S. Government installations abroad shall report on accommodation sales of foreign currencies made to U.S. personnel.

N. Submission of Reports

1. [Reports of performance and transactions entering the IBOP](#) shall be prepared [by the DoD Components](#) as outlined in the detailed instructions [provided](#) in Tables 13-1 through 13-4. Sample formats are shown in Tables 13-10 through 13-12.

2. Accounting Reports (ARs) shall be submitted to the Department of Commerce [through DFAS](#) as follows:

- a. [Department of the Army \(DA\)](#) - ARs 1 and 2.
- b. [Department of the Navy \(including U.S. Marine Corps\)](#) - ARs 1 and 2.
- c. [Department of the Air Force](#) - ARs 1 and 2.
- d. [Military Postal Service Agency \(MPS\)](#) - AR-3.
- e. [All other Defense Agencies, such as the DSCA and Defense Intelligence Agency \(DIA\)](#) - AR-1.

3. The DSCA shall report all FMS delivery data.

4. Cross-disbursing data shall be submitted by the DoD Component as follows:

a. IBOP transactions [between the Air Force and the Army](#) shall be forwarded [no later than 32 calendar days following the end of the quarter](#) to their [corresponding](#) offices. Each Service [will](#) send its IBOP files to the other Services using the current automated technology.

* b. Vouchers and control listings of IBOP transactions of the Navy for the Army and the Air Force, [the Army for the Air Force and the Navy, and the Air](#)

Force for the Navy and the Army shall be forwarded to the designated accounting and finance offices quarterly.

c. Electronic transmission of Army, Navy, Air Force, and Marine Corps IBOP transactions for the Defense Agencies and OSD shall be forwarded no later than 45 calendar days following the end of the quarter to the Department of Commerce.

d. Salary payments to U.S. personnel shall be reported as the net amount paid to individuals and shall exclude all deductions, such as amounts withheld for taxes, contributions, allotments, or savings bonds.

5. The headings on each report shall be completed as indicated in Tables 13-10 through 13-12. Dollar amounts will be rounded to the nearest \$1,000. Amounts from \$1 to \$499 shall be rounded downward and \$500 to \$999 rounded upward.

* 6. The Treasury Department publication, 1 Treasury Financial Manual, Part 2, contains requirements for reporting foreign grants, loans, credits, and contingent liabilities ([see TFM Part 2, Chapter 4500](#)).

130109. Criteria for Determining and Identifying IBOP Transactions

A. Introduction. In establishing a basis for reporting IBOP transactions, assume that purchases of materiel and services are equal to related disbursements, since payments by DoD Components normally are made within the month following receipt of the materiel and services. Similarly, DoD outlays from appropriations supporting various U.S. foreign assistance programs are reported to signify the delivery of that assistance to foreign entities. It is necessary, however, to report FMS program sales on a delivery basis. Collections are stated separately to reflect the changes in financial status. Accounting reports prescribed by this chapter reflect these reporting concepts. A glossary of automated data processing (ADP) terms and symbols used in this chapter may be found in Table 13-6.

B. Transactions Entering the IBOP. The following transactions enter the DoD IBOP for reporting purposes.

1. Payments

a. Disbursing Officers (DOs). All payments, including advance and progress payments by DOs (whether located abroad or in the U.S., its territories and possessions, and Puerto Rico) from their accounts and all payments from the accounts of nonappropriated funds and the MPS to:

(1) Foreign residents, including all amounts deposited in foreign or U.S. banks to their credit; e.g., a deposit to the account of a foreign entity maintained in a U.S. bank. Foreign residents include foreign governments, corporations, contractors, and individuals.

(2) U.S. personnel, **who are** stationed, **or** employed, or **who live** abroad, or on ships homeported abroad, for pay disbursed or mailed abroad when on temporary duty abroad and per diem for temporary duty abroad.

(3) International organizations, including all amounts deposited **(to its credit)** in foreign or U.S. banks.

(4) U.S. corporations for materials, supplies (excluding petroleum products), and equipment, title to which is acquired by the U.S. Government abroad as evidenced by an accomplished materiel inspection and receiving report.

(5) U.S. contractors for construction or services performed abroad, except for travel and transportation as described in subparagraph 130109.D.2.g.

(6) U.S. and foreign corporations for petroleum products that will be identified to the country shown as the product source as described in subparagraph 130109.D.2.h.(2).

b. Foreign Currency Payments. Counterpart foreign currency payments by a foreign government that are held by the foreign government for U.S. uses under special arrangements (e.g., Euros disbursed by the Spanish Government for constructing and maintaining U.S. facilities).

c. Returns to the United States. Contracts or other procurement documents for procurement of supplies and services for use outside the U.S. and contracts for construction, maintenance, and repair of real property facilities may require that U.S. end products be furnished or that certain specified services be performed in the U.S. Additionally, U.S. contractors performing construction and service contracts overseas may acquire, on their own initiative, certain U.S. end products, services, or transportation on U.S. flag carriers in fulfillment of construction or service contracts. The amount of such procurements of U.S. end products, **services**, and transportation on U.S. flag carriers shall be identified and reported in Accounting Report 1, as shown in Table 13-10. The following rules apply only to contractors who are U.S. residents:

(1) The amounts remitted by a supplier to the U.S. for procurement of U.S. end products and the amounts paid by the supplier to a U.S. transportation company for transportation of goods on U.S. flag carriers shall be identified and reported as reductions to procurement payments.

(2) The following amounts are to be identified and reported as reductions to contractual service payments.

(a) The amount of U.S. end products procured from the U.S. by the contractor for incorporation in the project, **(whether required by the terms of the contract or voluntarily procured from the U.S. without contractual requirements.)**

(b) The amount remitted to or retained in the U.S. by the contractor for services performed in the U.S. and for profit, overhead, amortization costs, employee tax withholdings, and other indirect expenses, including that portion of the salaries of contractor personnel that is remitted to or retained in the U.S.

(c) The amount paid to transportation companies in the U.S. by the contractor for transportation provided on U.S. flag carriers.

* (3) Reporting requirements and procedures for contracts exceeding the simplified acquisition threshold are set forth in [DFARS](#) 225.1103(1) and the clause at 252.225-7005.

(4) Exclusions

(a) The amounts reported as returns under subparagraph 130109.B.1.c, shall exclude payments by the contractor to a DoD Component for supplies or services such as utilities and telephone services.

(b) Foreign residents who use U.S. end products or services to fulfill DoD contracts will not report returns to the U.S.

2. Collections

a. Collections by DOs. All collections by DOs that are credited to their accounts or to Treasury accounts (for which the Department has billing and collection responsibility) and all receipts in nonappropriated funds and the MPS from the following:

(1) Foreign residents.

(2) U.S. personnel who are stationed, employed, residing, or traveling abroad, or on ships homeported abroad (for reporting purposes, however, these collections are treated as a reduction to pay of personnel).

(3) International Organizations.

(4) U.S. contractors in connection with their performance of contracts with the U.S. Government or private firms abroad.

(5) Foreign governments or other foreign entities for goods and services sold for delivery or use under the FMS program, other sales programs, and the DoD Reutilization and Marketing Program.

b. Foreign Currency Collections. Collections of foreign currency contributed by foreign governments for the support of U.S. Military Assistance Advisory Groups (MAAGs) and Missions.

* c. Foreign Military Financing. FMF receipts are not deposited into the U.S. Treasury. FMF receipts are recorded in the successor account 11*1082 (Foreign Military Financing Program, Funds Appropriated to the President), via a Treasury SF-133, allocated by the Department of State in the year received, and finally apportioned in the same year on an Office of Management and Budget (OMB) Apportionment And Reapportionment Schedule (SF 132).

3. Deliveries

a. Materials, Supplies, Equipment, and Services. All deliveries of materials, supplies, equipment, and services to foreign countries and international organizations including:

(1) FMS deliveries outlined in the “Arms Export Control Act of 1976,” as amended.

(2) Sales by property disposal officers as represented by collections.

(3) Loans and leases of aircraft, vessels, and other equipment to foreign entities.

(4) Transfers of real property and deliveries of materiel and services under logistical support agreements and otherwise.

(5) Deliveries of goods and services for foreign assistance reimbursed by the Agency for International Development (AID), Department of State, or from Funds Appropriated to the President.

b. Delivery Data. This chapter requires that delivery data pertaining to Military Assistance Grant Aid be included.

4. Special Transactions

a. Transfers. Transfers from Deposit Account 6500 (Advances Without Orders from Non-Federal Sources) and Clearing Account 3875 (Budget Clearing Account (suspense)) to other accounts shall be included when recorded as a collection in deposit fund accounts or in applicable receipt (including miscellaneous receipt), appropriation, or other fund accounts. For example, a bid deposit of a successful purchaser of surplus, excess, foreign excess, scrap, or salvage will be recorded in IBOP at the time transferred to account 3845 (Proceeds of Sales, Personal Property). Returns of deposits to depositors will not be treated as

IBOP transactions. Amounts initially recorded in these suspense accounts shall be excluded from IBOP reporting requirements in this Regulation.

b. Settlements. Offsetting Settlements between DoD accounts that are made in place of payments to, and collections from, a foreign government shall be treated as IBOP transactions as if the transaction had been carried out with the foreign government.

c. Outlays. DoD outlays in support of Other Assistance Grant Aid are reported.

C. Transactions Not Entering the IBOP. The following transactions do not enter the DoD reporting of IBOP:

1. Payments and Receipts. Payments to and receipts from any DoD or other U.S. Government agency or activity, including any DoD nonappropriated fund or postal service activities, except special transactions noted in subparagraph 130109.B.4.

2. Transfers Between the DoD or other U.S. Government Accounts. All transfers between the Department or other U.S. Government accounts, except those from Deposit Account 6500 and Clearing Account 3875, as noted in subparagraph 130109.B.4.a.

3. Goods Produced in the United States. Payments to foreign residents for goods produced in the U.S. if title is transferred within the U.S. If the goods were originally delivered to the foreign resident under the FMS program, include payments to the foreign resident when title is transferred to the U.S.

4. Goods Imported into the United States. Payments to foreign residents for goods produced abroad and imported into the U.S. when title is transferred to the U.S. Government after the goods are imported. Goods are considered to be imported when they clear U.S. Customs Service.

D. Identification of Transactions to Country or International Organizations

1. General. Transactions, except those relating to international organizations designated in Table 13-7, generally will be identified to the country of residence of the payee or remitter, rather than the location of the disbursing officer. Transactions with international organizations not listed in Table 13-7 will be identified to the country to which payment is sent or from which payment is received. In cases where country of residence cannot be determined, identify transactions as follows:

a. Cash. Payments or collections by cash will be coded to the country in which disbursed or collected.

b. Check. Payments or collections by check will be coded to the country to which check is sent or from which check is received.

* c. Electronic. Payments or collections by electronic transfer will be coded to the country to which transfer is sent or from which transfer is received.

2. Payments. Generally, payments will be identified to the designated international organization or to the country of residence of the payee. More specifically, payments will be identified as follows:

a. Government-to-Government Payments. These payments will be identified to the country of the foreign government involved.

* b. Foreign Corporations. Payments to foreign corporations and individuals will be identified to the country of residence. A [current](#) list of country codes is available on the [NGA website](#). (“Geopolitical Codes (Formerly FIPS PUB 10-4)”)

c. U.S. Personnel Payments

(1) U.S. Personnel Ashore. Net pay will be [coded](#) to the foreign country to which payment is made or the check is addressed.

(2) U.S. Personnel Afloat (Homeported Abroad). Net pay will be [coded](#) to the foreign country to which payment is made or the check is addressed.

(3) U.S. Personnel Afloat (U.S. Homeported). Net pay is [coded](#) as U.S. payments. A statistical determination will be made, by country, of the expenditures ashore by these individuals.

(4) Allotments of Pay. Allotments to individual persons will be identified to the country to which addressed. All other allotments will be identified to the country of residence of the allottee.

(5) Contributions. U.S. Government and service member contributions (Federal Insurance Contributions Act (FICA), retirement and health benefits) will be identified to the U.S.

d. Retired and Survivors Pay. The amount of the payment will be identified to the foreign country to which the check is mailed or payment is electronically transferred.

e. Foreign Nationals

(1) Direct Hire of Foreign Nationals. Net pay shall be identified to the foreign country [which employs](#) the individual. [In](#) addition, the payment of all U.S. Government contributions and the payments of all amounts withheld from the employee's pay shall be identified, at the time of payment, to the country to which addressed.

(2) Indirect Hire of Foreign Nationals. Payments under contracts for indirect hire of foreign nationals, including retirement accruals or separation allowances when paid, shall be identified to the country to which addressed.

(3) Foreign Nationals Aboard Ships. Net pay shall be identified to the country in which the individual maintains his or her “home of record.” In addition, the payment of all U.S. Government contributions and payments of all amounts withheld from the employee's pay shall be identified, at the time of payment, to the country to which addressed.

f. Construction and Services Performed Abroad Other Than Travel and Transportation (Discussed in subparagraph 130109.D.2.g). Payments for construction or services performed abroad shall be identified to the country in which construction or service is performed, regardless of where the check is mailed.

g. Travel and Transportation

(1) Transportation. Payments for transportation of persons or things (trip requests, bills of lading, warrants, or cash) paid to a transportation company shall be identified to the country of residence of the transportation company.

(2) Travel Allowances. Payments for per diem allowances, relocation allowances, and other incidental travel expenses, including transportation expenses or mileage allowances paid to individuals, shall be identified consistent with the following guidance.

(a) For permanent change of station, to the country in which the greater part of the allowances was earned or expenses incurred. Relocation allowances shall be considered to have been earned in the country to which the individual's family moves.

(b) For temporary duty (TDY), to the country in which the TDY was performed, except TDY performed aboard ship that shall be coded to the U.S. Where TDY is performed in several countries and it is not feasible to identify the per diem to each country, the payment will be coded to the country in which the greater part of the allowances was earned.

h. Materials, Supplies, and Equipment

(1) Payments to a U.S. corporation for materials, supplies (excluding petroleum products), and equipment acquired by a DoD Component abroad shall be coded to the country where it is delivered or accepted by the DoD Component. Payments to foreign contractors (excluding petroleum products) shall be coded to the country of residence of the payee.

(2) Payments to a U.S. or foreign corporation for petroleum products shall be identified consistent with the following guidance:

(a) To the country shown as the product source in the “product source” clause of the contract under which the payment is made. If a region (e.g., the Caribbean or Persian Gulf) is shown rather than a country, the payment shall be coded to the country shown in section 9 of the DD Form 250-1 (“Tanker/Barge-Material Inspection and Receiving Report”). If the product source cannot be established, it will be coded to the country where it is acquired by the DoD Component.

(b) When the product source for petroleum is the U.S. and the petroleum has been transported by the Military Sealift Command (MSC) or transported by commercial vessels directly to a DoD Component abroad, the payment shall be coded to the U.S. If the petroleum is not consigned directly to a DoD Component, the payment shall be coded to the country where it is delivered and the amount of the petroleum product and the transportation furnished by U.S. flag carriers will be indicated as a return to the U.S.

(c) Petroleum services, other than ocean transportation, shall be coded to the country in which the service is performed.

i. NATO Infrastructure. In processing NATO Infrastructure and International Military Headquarters Payments for NATO infrastructure, refer to DoD Directive 2010.5 (The North Atlantic Treaty Organization Security Investment Program). Such payments shall be coded to the country or to the appropriate NATO command that is the recipient of the payment. Payments to international military headquarters, including those located in the U.S., shall be coded with the appropriate code.

3. Deliveries and Collections

a. Materiel or Services. Deliveries of materiel or services shall be coded to the country or international organization to which the collection for that delivery shall be identified. Collections shall be coded to the countries making payments. Collections from international organizations shall be coded to the international organization making payment.

b. Recipient Country. For transactions involving Military Assistance Grant Aid and reimbursement from AID, Department of State, or Funds Appropriated to the President, deliveries shall be coded to the recipient country or international organization.

4. Special Transactions

a. Balance of Payment Transactions. Transactions for Guam, Puerto Rico, the Commonwealth of the Northern Marianas, and the U.S. Virgin Islands shall not be included in any summary totals of balance of payments transactions since transactions involving these areas do not enter the U.S. balance of payments **except when compiling special reports. In special reports, country codes must be applied to these areas.**

b. Guantanamo Bay. Transactions at Guantanamo Bay, other than pay of foreign nationals, shall be treated as U.S. transactions not entering the IBOP. **However**, the pay of foreign nationals employed at Guantanamo Bay shall be treated as IBOP transactions and **coded** to their country of residence.

130110. Entries for DoD Transactions Entering the IBOP – AR-1

A. Purpose. This format prescribes line items, columnar data, and line ID codes to be used for reporting IBOP transactions in AR-1. This submission provides for summarizing DoD IBOP transactions under appropriation and category groupings.

B. General

1. Separate AR-1. A separate AR-1 shall be prepared for each foreign country and international organization listed in Tables 13-7 and 13-8, and for each foreign area grouping shown in Table 13-9. In addition, a separate AR-1 (using the format and criteria established by this Regulation) shall be submitted for Guam, Puerto Rico, the Commonwealth of the Northern Marianas, and the U.S. Virgin Islands. **However**, these transactions and those for other U.S. possessions shall not be included in the subtotals for foreign area groupings or **for** worldwide totals.

2. DoD Component. Each DoD Component shall submit AR-1 electronically. Data on the electronic transfer submissions **must** carry the line item numbers for AR-1 precisely as shown in Table 13-13. A sample format of AR-1 is shown in Table 13-10.

3. Assemble Reports. **When** the reports to be utilized as supporting documentation shall be assembled, **pages** for countries without transaction data shall not be submitted.

4. Report Data. Data shall be reported for each line item entry in Table 13-13. To facilitate summarizing data, **each** line entry **must** be identified by the same line ID Code shown in Table 13-13. Line items for which no amount is reported for the current quarter or cumulative columns shall not be shown on the report.

* 5. Reporting Responsibilities. Data reported for all lines for transactions involving the FMF, FMS Program, IMET, Drawdowns, EDAs, and Military-to-Military Contact Programs are established under [DoD 5105.38-M](#).

6. Dollar Collections. Report as dollar collections all collections of foreign currency not obtained by purchase with U.S. dollars, which may be used for authorized expenditure purposes rather than being deposited to Treasury FT accounts.

7. Trust Fund Expenditures. Refunds to foreign governments for FMS sales are treated as trust fund expenditures. In the DoD balance of payment presentations, such refunds will be netted against receipts rather than treated as expenditures on AR-1.

C. Line Entries - Descriptions and Codes. Line item identification (ID) codes, line item captions, and descriptions for AR-1 are shown in Table 13-13.

130111. Entries for DoD Transactions Entering the IBOP – AR-2

A. Purpose. This format prescribes line items, columnar data, and line ID codes to be used for reporting IBOP transactions in AR-2, i.e., financial data relating to DoD nonappropriated fund activities abroad. These data are used to develop amounts available for spending abroad by U.S. personnel.

B. General

1. Nonappropriated Fund Activities. Each reporting activity shall include all nonappropriated fund activities under its command jurisdiction. When one activity serves more than one command in a given area, local arrangements shall be made to have the data submitted through only one command, thus avoiding duplications (e.g., the Army and Air Force Exchange Service). Nonappropriated fund activities aboard ship shall include only receipt and payment transactions abroad, which are included with activities ashore and enter the IBOP.

2. Submit Separate Reports. The reporting activities shall submit separate reports for the following:

a. Exchange Service Operations

b. Other Nonappropriated Fund Activities

3. Payments and Receipts. These reports shall include only payments and receipts affecting nonappropriated funds. Payments and receipts from appropriated funds used in operating a nonappropriated fund activity are excluded.

4. Reported Quarter. Amounts shown in the report shall cover the reported quarter, as well as a cumulative total for the current fiscal year.

5. Schedules. Separate schedules shall be submitted for the Navy and Marine Corps.

C. Line Entries - Descriptions and Codes. Line ID codes, line item captions, and descriptions for AR-2 are shown in Table 13-14.

130112. Entries for DoD Transactions Entering the International Balance of Payments - AR-3

A. Purpose. This format prescribes line items, columnar data, and line ID codes to be used for reporting IBOP transactions in AR-3, i.e., financial data relating to military postal services to individuals. These data are used to develop the amounts available for spending abroad by U.S. personnel.

B. General

1. MPS. One report shall be submitted to cover all MPS operations, excluding Fleet Post Office operations aboard ship.
2. Payments and Receipts. Exclude from the report payments and receipts of appropriated funds used for operating expenses of MPS facilities.
3. Agencies and Activities. Exclude sales to or receipts from federal agencies and activities and DoD-sponsored nonappropriated fund activities.
4. Reported Quarter. The amounts shown in the report shall cover the reported quarter only and will be noncumulative.

C. Line Entries - Descriptions and Codes. Line ID codes, line item captions, and descriptions for AR-3 are shown in Table 13-15.

1302 INTERMEDIATE/INSTALLATION LEVEL REPORTING REQUIREMENTS

Reporting requirements, at the intermediate/installation level, are developed and monitored by the responsible DFAS Site. Reporting formats for the intermediate/installation levels shall be consistently applied in accordance with the procedures outlined in paragraphs 130102 through 130112 of this chapter.

Table 13-1: Edit and Validation Rules for Submitting IBOP Data to the Department of Commerce

The following includes the record edit and validation rules that apply to all transaction data records submitted on IBOP transactions.

| <u>Data Record Position(s)</u> | <u>Description of Item</u> | <u>Rules</u> |
|--------------------------------|--------------------------------|--|
| 1 | Coded Report No. | SHALL be 1, 2, or 3 |
| 2 | Coded Report No. | SHALL be blank except for Accounting Report 2 |
| 3-4 | Fiscal Year | SHALL be numeric |
| 5 | Quarter of FY | SHALL be 1, 2, 3 or 4 |
| 6 | Dept. Code | SHALL be one of the alpha characters shown in Table 13-5 |
| 7-8 | Country or Organizational code | Position 7 must be alpha. Position 8 must be A/N. Cannot be blank (Tables 13-7 and 13-8) |
| 9-14 | Line I.D. No. | MAY be alpha, numeric, or A/N |
| 15-21 | \$ Amount this Qtr. | SHALL be numeric |
| 22-29 | Blank | SHALL be blank |
| 30 | Reserved | SHALL be blank |
| 31 | Data Originator | SHALL be blank except for Accounting Report 1 |
| 32-80 | Blank | SHALL be blank |

* Table 13-1

Table 13-2: Record Format Accounting Report 1

| <u>Data Record Position</u> | <u>Alphabetic or Numeric</u> | <u>Description of Item</u> | <u>Special Instructions</u> |
|-----------------------------|------------------------------|--------------------------------|---|
| 1 | N | Coded Report No. | SHALL be 1 |
| 2 | Blank | Blank | Blank |
| 3-4 | N | Fiscal Year | Last 2 digits |
| 5 | N | Quarter of FY | SHALL be 1, 2, 3 or 4 |
| 6 | A | Dept. Code | Table 13-5 |
| 7-8 | A | Country or Organizational code | Tables 13-7 and 13-8 |
| 9-14 | A/N | Line I.D. No. | Table 13-13 |
| 15-21 | N | \$ Amount this Qtr. | Round to the nearest thousand; place a zero in vacant high order position(s). |
| 22-29 | Blank | Blank | Blank |
| 30 | | Reserved | |
| 31 | A | Data Originator | Table 13-5 |
| 32-80 | Blank | Blank | Blank |

Table 13-2

Table 13-3: Record Format Accounting Report 2

| Data Record Position | Alphabetic or Numeric | Description of Item | Special Instructions |
|----------------------|-----------------------|--------------------------------|---|
| 1 | N | Coded Report No. | SHALL be 2 |
| 2 | N | Coded Report No. | SHALL be 1 or 2(*) |
| 3-4 | N | Fiscal Year | Last 2 digits |
| 5 | N | Quarter of FY | SHALL be 1, 2, 3, or 4 |
| 6 | A | Dept. Code | Table 13-5 |
| 7-8 | A | Country or Organizational Code | Tables 13-7 and 13-8 |
| 9-14 | A/N | Line I.D. No. | Table 13-14 |
| 15-21 | N | \$ Amount this Qtr. | Round to the nearest thousand; place a zero in vacant high order position(s). |
| 22-80 | Blank | Blank | Blank |

(*) Shall be 21 on Submission for Exchange Service Operations.
Shall be 22 on Submission for Other Nonappropriated Fund Activities.

Table 13-3

Table 13-4: Record Format Accounting Report 3

| Data Record Position | Alphabetic or Numeric | Description of Item | Special Instructions |
|----------------------|-----------------------|--------------------------------|---|
| 1 | N | Coded Report No. | SHALL be 3 |
| 2 | Blank | Blank | Blank |
| 3-4 | N | Fiscal Year | Last 2 digits |
| 5 | N | Quarter of FY | SHALL be 1, 2, 3, or 4 |
| 6 | A | Dept. Code | Table 13-5 |
| 7-8 | A | Country or Organizational Code | Tables 13-7 and 13-8 |
| 9-14 | A/N | Line I.D. No. | Table 13-15 |
| 15-21 | N | \$ Amount this Qtr. | Round to the nearest thousand; place a zero in vacant high order position(s). |
| 22-80 | Blank | Blank | Blank |

Table 13-4

Table 13-5: DoD Component Identification Codes

The following is a list of standard codes identifying DoD Components.

| <u>DoD Component</u> | <u>Code</u> |
|---|-------------|
| Department of the Army | A |
| Department of the Navy | N |
| Department of the Air Force | F |
| U.S. Marine Corps (code is M, but include with Navy) | N |
| Defense Contract Audit Agency (DCAA) | R |
| Defense Contract Management Agency (DCMA) | BL |
| Defense Information Systems Agency (DISA) | K |
| Defense Intelligence Agency (DIA) | L |
| Defense Logistics Agency (DLA) | S |
| Defense Security Cooperation Agency (DSCA) | D |
| National Security Agency (NSA) | U |
| Washington Headquarters Services, Budget and Finance Division | E |

Table 13-5

Table 13-6: Glossary of ADP Terms and Symbols Used in This Chapter

| <u>Term or Symbol</u> | <u>Definition</u> |
|------------------------------------|---|
| Accounting Reports | The series of reports specifically referenced in this chapter. |
| 0 | The representation of numeric zero unless it is otherwise specified. |
| 0 Fill Unused High Order Positions | Fill assigned field spaces to the left of the most significant numeric digit in ALL \$ Amount fields. May also be expressed as "Right Justify." |
| BLANK | Shown on record formats to indicate a blank space in a record |
| FY | Fiscal Year |
| PY | Prior Fiscal Year |
| CY | Current Fiscal Year. If the current fiscal year is FY 2010, the PY is FY 2009, and the CY is FY 2010 |
| Line I.D. No. | As used in this Regulation, a special six (6) digit alpha/numeric code used ONLY for IBOP reporting to identify an exact line item in a report. |
| QTR | Numeric quarter of the Fiscal Year. Shall be 1, 2, 3, or 4 |

Table 13-6

Table 13-7: International Organization List

| This list of International Organizations and Codes is to be used for DoD IBOP reporting. | |
|--|-------------|
| Future additions and/or changes to this list will be transmitted to the DoD Components by the Department of Commerce. Such changes will become effective in each DoD Component's IBOP reporting system within 90 days after receipt. | |
| Organization | Code |
| Organization of American States (OAS) | A1 |
| Supreme Headquarters, Allied Powers, Europe (SHAPE) | A2 |
| African Union (AU) | A3 |
| United Nations Office for the Coordination of Humanitarian Assistance to Afghanistan (UNOCHA) | A4 |
| United Nations Department of Humanitarian Affairs (UNDHA) | A5 |
| NATO Air Command and Control Management (NACMA) | A6 |
| Economic Community of West African States (ECOWAS) | A7 |
| Organization of Security and Cooperation in Europe (OSCE) | A8 |
| Southern African Development Community (SADC) | A9 |
| Emergency Supplemental Appropriations (Public Law 109-234) (Jun 15, 2006) Afghanistan Security Forces Fund | B2 |
| Emergency Supplemental Appropriations (Public Law 109-234) (Jun 15, 2006) Iraq Security Forces Fund | B3 |
| National Defense Authorization Act for Fiscal Year 2006 (PL 109-163), Section 1206 | B4 |
| National Defense Authorization Act for Fiscal Year 2007 (PL 109-364), Section 1206 | B5 |
| Fiscal Year 2007 DoD Appropriations Act (Public Law 109-289) (Sep 29, 2006) as supplemented by PL 110-28 (May 25, 2007) Afghanistan Security Forces Fund | B6 |
| Fiscal Year 2007 DoD Appropriations Act (Public Law 109-289) (Sep 29, 2006) as supplemented by PL 110-28 (May 25, 2007) Iraq Security Forces Fund | B7 |
| National Defense Authorization Act for Fiscal Year 2007 (PL 109-364), Section 1206; and National Defense Authorization Act for Fiscal Year 2008 PL 110-181, Section 1206 for the Pakistan Frontier Corps | B8 |
| National Defense Authorization Act for Fiscal Year 2009 (PL 110-417), Section 1206 for foreign military forces and Section 1201 for the Pakistan Frontier Corps | B9 |
| FMS Agreements (FACTS Data, DSCA) | C2 |
| Economic Community of Central African States (ECCAS) | C3 |
| Special Defense Acquisition Fund (SDAF) | D2 |
| Security Assistance Automated Resource Management Suite (SAARMS) database | E1 |
| United Nations Transitional Authority in East Timor (UNTAET) | E2 |

* Table 13-7

Table 13 -7. International Organization List (Continued)

| This list of International Organizations and Codes is to be used for DoD IBOP reporting. | |
|---|-------------|
| <u>Organization</u> | <u>Code</u> |
| Consolidated Appropriation Act, 2008 (Public Law 110-161) Afghanistan Security Forces Fund | E3 |
| Consolidated Appropriations Act, 2008 (Public Law 110-161) Iraq Security Forces Fund | E4 |
| Supplemental Appropriations Act, 2008 (Public Law 110-252) Afghanistan Security Forces Fund (FY2009 Bridge Funds) | E5 |
| Supplemental Appropriations Act 2009 (Public Law 111-32) Afghanistan Security Forces Fund (FY2009 Supplemental Funds) | E6 |
| Coalition Readiness Support Program (CRSP) cases | E7 |
| F-16, Belgium | F1 |
| F-16, Denmark | F2 |
| F-16, Netherlands | F3 |
| F-16, Norway | F4 |
| Supplemental Appropriations Act, 2009 (Public Law 111-32) Pakistan Counterinsurgency Fund (FY2009 Supplemental Funds) | G2 |
| Supplemental Appropriations Act, 2009 (Public Law 111-32) Iraq Security Forces Fund (FY2009 Supplemental Funds) | G3 |
| Supplemental Appropriations Act, 2009 (Public Law 111-32) Pakistan Counterinsurgency Capability Fund (PCCF) (FY2009 Supplemental Funds), as transferred into Pakistan Counterinsurgency Funds (PCF) | G4 |
| National Defense Authorization Act for FY 2010 (P.L. 111-84) and Department of Defense Appropriations Act, 2010 (P.L. 111-118), as supplemented by P.L. 111-212 Afghanistan Security Forces Fund (ASFF) | G5 |
| Continuing Appropriations Resolution, 2010 (P.L. 111-68), Afghanistan Security Forces Fund (ASFF) | G6 |
| National Defense Authorization Act for Fiscal Year 2010 (Public Law 111-84) and Department of Defense Appropriations Act, 2010 (Public Law 111-118), for section 1206 programs. | G7 |
| Supplemental Appropriations Act, 2010 (Public Law 111-212) Iraq Security Forces Fund (FY 2010 Supplemental Funds) | G8 |
| National Defense Authorization Act for Fiscal Year 2006 (Public Law 109-163), as amended, and Continuing Appropriations Act, 2011 (Public Law 111-242) for Section 1206 programs. | H2 |
| NATO Maintenance and Supply Agency (NAMSA)-F104 + C-130 | K2 |
| NATO Eurofighter and Tornado Management Agency (NETMA) | K3 |
| NATO Communications & Information Systems Agency (NACISA) | K4 |
| Supreme Allied Commander, Atlantic (SACLANT) | K5 |
| NATO NAMSA Nike Training Center (NNTC) | K6 |
| NATO Airborne Early Warning and Control Operations & Support (O&S) Budget | K7 |

* Table 13-7

Table 13-7. International Organization List (Continued)

| This list of International Organizations and Codes is to be used for DoD IBOP reporting. | |
|---|-------------|
| <u>Organization</u> | <u>Code</u> |
| NATO Airlift Management Organization (NAMO) | K8 |
| NATO European Fighter Aircraft Developmental, Production, & Logistics Management Agency (NEFMA) | M1 |
| MAP Property Sales and Disposal (MAPSAD) | M2 |
| MAP Owned Materiel (DSCA Records) | M3 |
| NAMSA Weapons | M5 |
| NATO HAWK Production & Logistics Office (NHPLO) | M6 |
| NATO Southern Region Signal/Communications (NAMSA COMMO) | M7 |
| NAMSA Patriot | M8 |
| NAMSA General – Other | M9 |
| NATO Airborne Early Warning Program Management Office (NAPMO) | N1 |
| North Atlantic Treaty Organization (NATO) | N2 |
| NATO Seasparrow (Sec 1004, P.L. 98-525) | N3 |
| NAMSA General + Nike | N4 |
| NATO Headquarters | N6 |
| NAMSA HAWK | N7 |
| Mutual Weapons Development Program (MWDP) | N8 |
| NATO Missile Firing Installation (NAMFI) | N9 |
| European | R2 |
| Near East/South Asia | R3 |
| East Asia/Pacific | R4 |
| American Republic | R5 |
| Africa | R6 |
| FAA Sec 632 Transactions | S4 |
| FAA Sec 607 Sales, Reimbursable (Delayed Payment) | S5 |
| FAA Sec 607 Sales, Payment in Advance | S6 |
| National Defense Authorization Act (NDAA), Section 1033 Transactions | S7 |
| NDAA, Section 1004 Transactions | S8 |
| Presidential Drawdowns (DSCA authorized use only) | S9 |
| Central Treaty Organization (CENTO) | T3 |
| South East Asia Treaty Organization (SEATO) | T4 |
| International Civil Aviation Organization (ICAO HQ) | T7 |
| International Civil Defense Organization (ICDO HQ) | T8 |
| United Nations (UN) | T9 |
| Airborne Warning and Control System | W1 |

* Table 13-7

Table 13-7. International Organization List (Continued)

This list of International Organizations and Codes is to be used for DoD IBOP reporting.

| <u>Organization</u> | <u>Code</u> |
|--|-------------|
| NATO Medium Extended Air Defense System Management Agency (NAMEADSMA) | W2 |
| Section 1107 of FY04 Supplemental (Train and Equip Authority) for the Afghanistan National Army | Y2 |
| Section 1107 of FY04 Supplemental (Train and Equip Authority) for the New Iraqi Army | Y3 |
| Uzbekistan - Emergency Wartime Supplemental Appropriations Act 2003 (Public Law 108-11) | Y4 |
| Section 9006 of FY05 Defense Appropriations Act (Public Law 108-287) for Afghanistan | Y5 |
| Section 9006 of FY05 Defense Appropriations Act (Public Law 108-287) for Iraq | Y6 |
| Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004 (Public Law 108-106) for Iraq | Y7 |
| Afghanistan Security Forces Fund - FY05 Emergency Supplemental Appropriations Act (Public Law 109-13) | Y8 |
| Iraq Security Forces Fund - FY05 Emergency Supplemental Appropriations Act (Public Law 109-13) | Y9 |

* Table 13-7

Table 13-8: Countries and Codes to be Used to Prepare IBOP Accounting Reports

The [National Geospatial-Intelligence Agency](#) provides basic geographical-political entities (countries, dependencies, and areas of special sovereignty) and a coding structure that identifies each entity to be used to prepare IBOP reports. The countries and codes listed are standard government-wide. A current list of country codes is available on the [National Geospatial-Intelligence Agency website](#) (“Geopolitical Codes (Formerly FIBS PUB 10-4)”). Inquiries concerning countries not listed in the current guidance can be sent to NGA at geonames@nga.mil to request a new code be established.

* Table 13-8

Table 13-9. Geographical Areas, Countries, and International Organizations to be Used in Preparing IBOP Accounting Reports

This table lists the countries and geographical areas to be shown in the hard copy IBOP reports. Alternatively, each country having an IBOP transaction (not only those shown in this enclosure) may be listed alphabetically followed by the area totals (A through E) and the "Grand Total."

A. Western European Countries and International Organizations

1. Austria
2. Belgium/Luxembourg
3. Bosnia/Herzegovina
4. Croatia
5. Denmark (include Greenland)
6. France
7. Germany (Unified)
8. Greece (includes Crete)
9. Iceland
10. Italy (includes Sicily)
11. Netherlands
12. Norway
13. Portugal
14. Spain
15. Switzerland
16. Turkey
17. United Kingdom
18. Other Western European Countries and International Organizations

Total Western Europe

B. Japan

C. Canada

(continued on following page)

Table 13-9

Table 13-9 Geographical Areas, Countries, and International Organizations to be Used in Preparing IBOP Accounting Reports (Continued)

D. Other Countries

1. Australia
2. Bahrain
3. Bermuda
4. China, Republic of (Taiwan)
5. Korea, Republic of
6. Morocco
7. Netherlands Antilles
8. Pakistan
9. Republic of the Philippines
10. Saudi Arabia
11. Thailand
12. Trinidad and Tobago
13. Venezuela
14. Vietnam
15. Other American Republic
16. Other (all other countries not elsewhere listed)

Total Other Countries

E. Other International Organizations

1. South East Asia Treaty Organization Military HQ. (SEATO)
2. United Nations (UN)
3. Other

Total Other International Organizations

F. GRAND TOTAL (World Wide)

Table 13-9 (Cont'd)

Table 13-10 Sample Accounting Report 1

| DoD INTERNATIONAL BALANCE OF PAYMENTS | | | | | |
|---------------------------------------|------|---|---|---|----------------|
| (REPORTING ACTIVITY) CODE____ | | FOR QUARTER ENDING_____ | (COUNTRY GROUP NAME) | CODE_____ | |
| LINE NUMBER | I.D. | LINE ITEM DESCRIPTION (See instructions for each line item in Table 13-13) | <u>CURRENT QUARTER</u> <u>AMOUNT</u> | <u>FISCAL YEAR TO DATE</u> <u>AMOUNT</u> | |
| | | <u>Pay U.S. Personnel</u> | | | |
| 01A000 | | Military Personnel, Reserve Personnel, and National Guard Personnel (Including afloat personnel homeported abroad) | XXXXXXX | XXXXXXX | |
| 01B000 | | Operation and Maintenance, <u>Civilian Personnel</u> | XXXXXXX | XXXXXXX | |
| 01C000 | | Military Construction, <u>Civilian Personnel</u> | XXXXXXX | XXXXXXX | |
| 01E000 | | Military Assistance <u>Appropriations and Funds, Civilian Personnel</u> | XXXXXXX | XXXXXXX | |
| 01F000 | | Other Appropriations and Funds, <u>Civilian Personnel</u> | <u>XXXXXXX</u> | <u>XXXXXXX</u> | |
| | | Total Net Pay, <u>U.S. Personnel</u> | | XXXXXXX | XXXXXXX |
| | | <u>Travel Payments to U.S. Personnel Stationed Abroad</u> | | | |
| 01H030 | | <u>Travel Payments to Other U.S. Personnel Stationed Abroad.</u> | <u>XXXXXXX</u> | <u>XXXXXXX</u> | |
| | | Total Travel Payments to U.S. Personnel Stationed Abroad | | XXXXXXX | XXXXXXX |
| 01I000 | | Travel Payments to U.S. Personnel Stationed in the U.S. | | XXXXXXX | XXXXXXX |
| | | <u>Expenditures by U.S. Personnel at Foreign Non-Duty Locations</u> | | | |
| 01J010 | | Expenditures ashore by U.S. Personnel Afloat with Homeports in U.S. | | XXXXXXX | XXXXXXX |
| 01J030 | | Expenditures by U.S. Personnel on Rest and Recuperation (R&R) Leave | | XXXXXXX | XXXXXXX |
| 01L000 | | Claims, Defense Personnel | | XXXXXXX | XXXXXXX |
| | | <u>Nonappropriated Fund Transactions</u> | | | |
| 01M010 | | Exchange Service Money Orders | XXXXXXX | XXXXXXX | |
| 01M020 | | Other Nonappropriated Funds | <u>XXXXXXX</u> | <u>XXXXXXX</u> | |
| | | Total Nonappropriated Fund Transactions | | XXXXXXX | XXXXXXX |
| 01N000 | | Military Postal Service Agency Transactions | | XXXXXXX | XXXXXXX |
| | | <u>Less Receipts from U.S. Personnel</u> | | | |
| 01O010 | | Commissary Store Sales to Individuals | XXXXXXX | XXXXXXX | |
| 01O020 | | Other Sales to Individuals | <u>XXXXXXX</u> | <u>XXXXXXX</u> | |
| | | Total Receipts from U.S. Personnel | | <u>XXXXXXX</u> | <u>XXXXXXX</u> |
| | | Total Pay Available for Spending | | XXXXXXX | XXXXXXX |

Table 13-10

Table 13-11: Sample Accounting Report 2

| DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS NONAPPROPRIATED FUND TRANSACTIONS (Thousands of Dollars) | | | | | | | | | | | |
|--|-------|----------------|----------------|------------------------|-----------------------------|--|------------------------|------------------------|------------------------------------|---|--|
| DEPARTMENT/AGENCY: _____ | | | | | | | | | | EXCHANGE/OTHER | |
| QUARTER ENDING: _____ | | | | | | | | | | Page _____ of _____ Pages | |
| Country | Sales | Other Revenues | Total Receipts | Net Pay U.S. Personnel | Gross Pay Foreign Nationals | Foreign Payments For Procurement of Merchandise for Resale | Other Foreign Payments | Total Foreign Payments | Net Excess of Payments or Receipts | Memo: Payments in Excess & Near Excess Foreign Currency | Memo: Net Accommodation Sales (Foreign Currency) |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | |

Table 13-11

Table 13-12: Sample Accounting Report 3

| DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS MILITARY POSTAL SERVICE AGENCY TRANSACTIONS | | | | | | | |
|--|-------------|-------------|-------------------|------------------------------------|----------|-------------------------|------------------------------------|
| DEPARTMENT _____ | | | | | | | |
| | | | | | | Page ____ of ____ Pages | |
| RECEIPTS | | | | | PAYMENTS | | |
| Country | Meter Sales | Stamp Sales | Money Order Sales | Postage Validation Imprinter Sales | Total | Money Orders Cashed | Net Excess of Payments of Receipts |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| TOTAL | | | | | | | |

* Table 13-12

Table 13-13: Line Item Captions and Descriptions Accounting Report 1

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|-----------------------|--|
| | A. Payments |
| | 1. Pay, U.S. Personnel - This includes payments to U.S. personnel for “net pay” as defined in paragraph 130104.Q., Permanent Change of Station (PCS) and Temporary Duty (TDY) travel expenses, dislocation allowances for which the individual is reimbursed, and claims paid to U.S. personnel. Payments will be entered on the line indicating the appropriation cited in the voucher. Other lines under this heading will be used to record adjustments to payments to U.S. personnel to arrive at the amount of pay available for spending on the local economy. |
| 01A000 | a. Military Personnel, Reserve Personnel, and National Guard Personnel (Including afloat personnel homeported abroad) |
| 01A020 | b. Printing and Reproduction, Civilian Personnel |
| 01B000 | c. Operation and Maintenance, Civilian Personnel |
| 01C000 | d. Military Construction, Civilian Personnel |
| 01D000 | e. Family Housing Construction, Civilian Personnel |
| 01E000 | f. Military Assistance Appropriations and Funds, Civilian Personnel |
| 01F000 | g. Other Appropriations and Funds, Civilian Personnel |
| | h. Total Net Pay, U.S. Personnel - Enter the sum of lines A.1.a. through A.1.g. |
| | i. Travel Payments to U.S. Personnel Stationed Abroad (See subparagraph 130109.D.2.g) |
| 01H010 | (1) Travel Payments to Military Personnel, Reserve Personnel, and National Guard Personnel Stationed Abroad |
| 01H020 | (2) Total Subsistence and Per Diem |
| 01H030 | (3) Travel Payments to Other U.S. Personnel Stationed Abroad. |
| | (4) Total Travel Payments to U.S. Personnel Stationed Abroad - Enter the sum of lines A.1.i.(1) through A.1.i.(3). |
| 01I000 | j. Travel Payments to U.S. Personnel Stationed in the U.S. |
| | k. Expenditures by U.S. Personnel at Foreign Non-Duty Locations |
| 01J010 | (1) Expenditures Ashore by U.S. Personnel Afloat with Homeports in U.S. Report the amounts as determined by current personnel surveys and other statistical methods. The basis used by the reporting DoD Component for developing data for each country will be provided annually to Department of Commerce upon request. |
| 01J020 | (2) Reserved |
| * Table 13-13 | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|---|
| 01J030 | (3) Expenditures by U.S. Personnel on Rest and Recuperation (R&R) Leave - Report the amounts spent by U.S. Personnel while on R&R at locations outside the country in which they are assigned. Positive entries (+) will be used for countries where the individual is on R&R, and negative entries (-) will be used to reflect the adjustment to the "Pay Available for Spending" in the country in which the individual is stationed. |
| 01K000 | l. Deposits (Savings) |
| 01L000 | m. Claims, Defense Personnel - (Excluding death gratuities) |
| | n. Nonappropriated Fund Transactions |
| 01M010 | (1) Exchange Service Money Orders - Enter the total amount of money order sales and fees. |
| 01M020 | (2) Other Nonappropriated Funds - Enter the net increase (-) or decrease (+) in column (10) of AR-2. (Table 13-11) |
| | (3) Total Nonappropriated Fund Transactions - Enter the sum of lines A.1.n.(1) and A.1.n.(2). |
| 01N000 | o. Military Postal Service Agency Transactions - Enter the net increase (-) or decrease (+) in column 8 of AR-3 (Table 13-12) (reported only by Defense Postal Service). |
| | p. Less Receipts from U.S. Personnel (-) |
| 01O010 | (1) Commissary Store Sales to Individuals - (Excluding collections from nonappropriated funds) |
| 01O020 | (2) Other Sales to Individuals - This includes laundry, dry-cleaning, and family housing management funds, sales of meals to individuals and dependents, clothing store sales, and sales of gasoline coupons. |
| | (3) Total Receipts from U.S. Personnel - Enter the sum of lines A.1.p.(1) and A.1.p.(2). |
| | q. Civilian Pay & Benefits |
| 01Q000 | (1) Full-Time Civilian Pay & Benefits |
| 01Q010 | (2) Other Civilian Pay & Benefits |
| 01Q020 | (3) Insurance Claims, Indemnities, and Refunds |
| | (4) Total Civilian Pay & Benefits - Enter the sum of lines A.1.q.(1) through A.1.q (3). |
| | r. Total Pay Available for Spending - Enter the sum of line A.1.h., line A.1.i.(4)., line A.1.j., lines A.1.k.(1) thru A.1.k.(3), line A.1.l., line A.1.m., line A.1.n.(3), line A.1.o., less line A.1.p.(3), plus line A.1.q.(4). |
| | 2. Direct Hire Foreign Nationals - This includes the total gross pay of foreign nationals from appropriations and funds as defined in subparagraph 130104.J. |
| * Table 13-13 (Cont'd) | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|---|
| 02A000 | a. Operation and Maintenance, Direct Hire Foreign Nationals |
| 02B000 | b. Military Assistance Appropriations and Funds, Direct Hire Foreign Nationals |
| 02C000 | c. Military Construction Appropriations and Family Housing, Direct Hire Foreign Nationals |
| 02D000 | d. Other Appropriations and Funds, Direct Hire Foreign Nationals |
| | e. Total Direct Hire Foreign Nationals - Enter the sum of lines A.2.a. through A.2.d. |
| | 3. Indirect Hire Foreign Nationals - This includes the total gross pay of indirect hire of foreign nationals from appropriations and funds as defined in subparagraph 130109.D.2.e.(2) |
| 03A000 | a. Operation and Maintenance, Indirect Hire Foreign Nationals |
| 03B000 | b. Military Assistance Appropriations and Funds, Indirect Hire Foreign Nationals . |
| 03C000 | c. Military Construction Appropriations and Family Housing, Indirect Hire Foreign Nationals . |
| 03D000 | d. Other Appropriations and Funds, Indirect Hire Foreign Nationals |
| | e. Total Indirect Hire Foreign Nationals - Enter the sum of lines A.3.a. through A.3.d. |
| | 4. Materials, Supplies, and Equipment - This includes total payments for material identified to object classes 26 and 31 from appropriations and funds and the amount of returns to the U.S. This excludes military construction and major procurement. |
| | a. Subsistence |
| 04A010 | (1) Military Personnel |
| 04A020 | (2) Stock Funds |
| | (3) Subtotal - Enter the sum of lines A.4.a.(1) and A.4.a.(2). |
| | (4) Less Returns to U.S. (-) |
| 04A04A | (a) U.S. End Products |
| 04A04B | (b) U.S. Services |
| 04A04C | (c) U.S. Transportation |
| | (d) Total Returns - Enter the sum of lines A.4.a.(4)(a) through A.4.a.(4)(c). |
| | (5) Total Subsistence - Enter the net of lines A.4.a.(3) and A.4.a.(4)(d). |
| | b. POL - (Petroleum including product, transportation, storage and handling) |
| * Table 13-13 (Cont'd) | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|--|
| 04B010 | (1) Operation and Maintenance, POL |
| 04B020 | (2) Stock Funds, POL |
| 04B030 | (3) Industrial Funds and Other, POL |
| | (4) Subtotal - Enter the sum of lines A.4.b.(1) through A.4.b.(3). |
| | (5) Less Returns to U.S. (-) |
| 04B05A | (a) U.S. End Products |
| 04B05B | (b) U.S. Services |
| 04B05C | (c) U.S. Transportation |
| | (d) Total Returns - Enter the sum of lines A.4.b.(5)(a) through A.4.b.(5)(c). |
| | (6) Total POL – Enter the net of line A.4.b.(4) and A.4.b.(5)(d). |
| | c. Offshore Procurement |
| 04C010 | (1) Procurement – Aircraft |
| 04C020 | (2) Procurement – Missiles |
| 04C030 | (3) Procurement – Ships |
| 04C040 | (4) Procurement – Combat Vehicles |
| 04C050 | (5) Procurement – Tactical & Support Vehicles |
| 04C060 | (6) Procurement – Weapons |
| 04C070 | (7) Procurement – Ammunition |
| 04C080 | (8) Procurement – Communication Equipment |
| 04C090 | (9) Procurement – Other Support Equipment |
| 04C100 | (10) Procurement – Supplies |
| | (11) Subtotal – Enter the sum of lines A.4.c.(1) through A.4.c.(10) |
| | (12) Less Returns to U.S. (-) |
| 04C12A | (a) U.S. End Products |
| 04C12B | (b) U.S. Services |
| 04C12C | (c) U.S. Transportation |
| | (d) Total Returns - Enter the sum of lines A.4.c.(12)(a) through A.4.c.(12)(c). |
| | (13) Total Offshore Procurement – Enter the net of lines A.4.c.(11) and A.4.c (12)(d). |
| | d. Other Materials, Supplies and Equipment |
| 04D010 | (1) Operation and Maintenance, Other Materials, Supplies and Equipment. |
| 04D020 | (2) Research, Development, Test, and Evaluation |
| 04D030 | (3) Military Assistance Appropriations and Funds, Procurement other than Offshore Procurement from line A.4.c.(13) |
| 04D040 | (4) Stock Funds, Other Materials, Supplies and Equipment |
| * Table 13-13 (Cont'd) | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|--|
| 04D050 | (5) Other Appropriation and Funds - (Excluding Military Construction Materiel and Major Procurement) |
| | (6) Subtotal – Enter the sum of lines A.4.d.(1) through A.4.d.(5) |
| | (7) Less Returns to U.S. (-) |
| 04D07A | (a) U.S. End Products |
| 04D07B | (b) U.S. Services |
| 04D07C | (c) U.S. Transportation |
| | (d) Total Returns - Enter the sum of lines A.4.d.(7)(a) through A.4.d.(7)(c). |
| | (8) Total Other Materials, Supplies, and Equipment - Enter the net of lines A.4.d.(6) and A.4.d.(7).d. |
| | e. Total Materials, Supplies, and Equipment - Enter the sum of lines A.4.a.(5), A.4.b.(6), A.4.c.(13), and A.4.d.(8). |
| | 5. Major Procurement - Report all procurement charged to Major Procurement Appropriations under the following categories, including transportation and services (A.5.a. through A.5.e.). |
| 05A000 | a. Aircraft and Related Equipment and Spares |
| 05B000 | b. Missiles and Related Equipment and Spares |
| 05C000 | c. Shipbuilding and Related Equipment and Spares |
| 05D000 | d. Ground Electronics and Related Equipment and Spares |
| 05E000 | e. Other - Major Procurement |
| | f. Subtotal – Enter the sum of lines A.5.a through A.5.e |
| | g. Less Returns to U.S. (-) |
| 05G010 | (1) U.S. End Products |
| 05G020 | (2) U.S. Services |
| 05G030 | (3) U.S. Transportation |
| | (4) Total Returns - Enter the sum of lines A.5.g.(1) through A.5.g.(3). |
| | h. Total Major Procurement - Enter the net of lines A.5.f. and A.5.g.(4). |
| | 6. Construction - Report payments to foreign contractors and U.S. contractors for foreign construction projects charged to the appropriations listed and payments for construction materiel charged to the Military Construction and Family Housing Appropriations. Include all payments for services charged to Military Construction and Family Housing Construction Appropriations. |
| | a. Foreign Contractors |
| 06A010 | (1) Military Construction |
| * Table 13-13 (Cont'd) | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|-----------------------|--|
| 06A020 | (2) Family Housing, Defense Construction |
| 06A030 | (3) Military Assistance Appropriations and Funds, Construction, Foreign Contractors |
| 06A040 | (4) Counterpart Foreign Currency Payments (5) Subtotal – Enter the sum of lines A.6.a.(1) through A.6.a.(4) (6) Less Returns to the U.S. (-) |
| 06A06A | (a) U.S. End Products |
| 06A06B | (b) U.S. Services |
| 06A06C | (c) U.S. Transportation (d) Total Returns - Enter the sum of lines A.6.a.(6)(a) through A.6.a.(6)(c). |
| | (7) Total Construction Foreign Contractors - Enter the net of lines A.6.a.(5) and A.6.a.(6)(d). |
| | b. U.S. Contractors |
| 06B010 | (1) Military Construction |
| 06B020 | (2) Family Housing, Defense Construction |
| 06B030 | (3) Military Assistance Appropriations and Funds, Construction, U.S. Contractors |
| 06B040 | (4) Counterpart Foreign Currency Payments (5) Subtotal - Enter the sum of lines A.6.b.(1) through A.6.b.(4). (6) Less Returns to U.S. |
| 06B06A | (a) U.S. End Products |
| 06B06B | (b) U.S. Services |
| 06B06C | (c) U.S. Transportation (d) Total Returns - Enter the sum of lines A.6.b.(6)(a) through A.6.b.(6)(c). |
| | (7) Net Payments to U.S. Contractors for Construction - Enter the net of lines A.6.b.(5) and A.6.b.(6)(d). |
| | c. Construction Materiel - This includes the procurement of materials, supplies, and equipment acquired for foreign construction projects. Report government-furnished materiel provided to contractors, procured abroad with construction funds when the material is purchased. |
| 06C010 | (1) Military Construction |
| 06C020 | (2) Family Housing, Defense Construction Categories (3) Subtotal - Enter the sum of lines A.6.c.(1) and A.6.c.(2). (4) Less Returns to the U.S. (-) |
| 06C04A | (a) U.S. End Products |
| 06C04B | (b) U.S. Service |
| 06C04C | (c) U.S. Transportation |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|-----------------------|--|
| | (d) Total Returns - Enter the sum of lines A.6.c.(4)(a) through A.6.c.(4)(c). |
| | (5) Net Payments for Construction Material – Enter the net of lines A.6.c.(3) and A.6.c.(4)(d). |
| | d. NATO Infrastructure |
| 06D000 | (1) Foreign Military Sales – Land and Structures |
| 06D010 | (2) NATO Infrastructure |
| 06D020 | (3) NATO Air Defense Ground Environment (NADGE) |
| | (4) Total NATO Infrastructure - Enter the sum of lines A.6.d.(1) through A.6.d.(3). |
| | e. Total Construction - Enter the sum of lines A.6.a.(7), A.6.b.(7), A.6.c.(5), and A.6.d.(4). |
| | 7. Transportation - Report payments to foreign carriers for transportation of individuals or transportation of household goods and materiel, including those furnished on U.S. Government bills of lading, travel requests, and similar documents charged to the following appropriations and funds, excluding amounts reported under POL and subsistence stock funds. |
| 07A000 | a. Military Personnel, Reserve Personnel, and National Guard Personnel |
| 07B000. | b. Operation and Maintenance, Transportation |
| 07C000 | c. Military Assistance Appropriations and Funds, Transportation |
| 07D000 | d. Other Appropriations and Funds, Transportation |
| | e. Subtotal – Enter the sum of lines A.7.a through A.7.d |
| | f. Less Returns to the U.S. (-) |
| 07F010 | (1) U.S. End Products |
| 07F020 | (2) U.S. Services |
| 07F030 | (3) U.S. Transportation |
| | (4) Total Returns – Enter the sum of lines A.7.f.(1) through A.7.f.(3) |
| | g. Total Transportation - Enter the net of lines A.7.e. and A.7.f.(4). |
| | 8. Services - Report payments for services performed overseas, including real property maintenance, repair, and minor construction, (Object classes 23, 24, and 25, excluding indirect hire, foreign nationals) from the following appropriations and funds. |
| | a. Foreign Contractors |
| | (1) Operation and Maintenance |
| 08A01A | (a) Rents, Communications and Utilities |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|-----------------------|---|
| 08A01B | (b) Contract Maintenance of Equipment and Related Payments |
| 08A01C | (c) Real Property Maintenance, Repair, and Minor Construction |
| 08A01D | (d) Other Operation and Maintenance |
| 08A020 | (e) Total Services, Foreign Contractors, O & M - Enter the sum of lines A.8.a.(1)(a) through A.8.a.(1)(d). |
| 08A030 | (2) Research, Development, Test and Evaluation |
| 08A040 | (3) Military Assistance Appropriations and Funds, Services, Foreign Contractors |
| 08A06A | (4) Other Appropriations and Funds, Services, Foreign Contractors |
| 08A06B | (5) Subtotal - Enter the sum of lines A.8.a.(1)(e) and A.8.a.(2) through A.8.a.(4) |
| 08A06C | (6) Less Returns to the U.S. (-) |
| 08A06A | (a) U.S. End Products |
| 08A06B | (b) U.S. Services |
| 08A06C | (c) U.S. Transportation |
| | (d) Total Returns - Enter the sum of lines A.8.a.(6)(a) through A.8.a.(6)(c). |
| | (7) Total Payments to Foreign Contractors for Services - Enter the net of lines A.8.a.(5) and A.8.a.(6)(d). |
| | b. U.S. Contractors |
| 08B01A | (1) Operation and Maintenance |
| 08B01B | (a) Real Property Maintenance, Repair, and Minor Construction |
| 08B020 | (b) Other Operation and Maintenance |
| 08B030 | (c) Total Services, U.S. Contractors, O & M - Enter the sum of lines A.8.b.(1)(a) and A.8.b.(1)(b). |
| 08B040 | (2) Research, Development, Test and Evaluation |
| 08B06A | (3) Military Assistance Appropriations and Funds, Services, U.S. Contractors |
| 08B06B | (4) Other Appropriations and Funds, Services, U.S. Contractors |
| 08B06C | (5) Subtotal - Enter the sum of lines A.8.b.(1)(c) and A.8.b.(2) through A.8.b.(4). |
| | (6) Less Returns to U.S. (-) |
| 08B06A | (a) U.S. End Products |
| 08B06B | (b) U.S. Services |
| 08B06C | (c) U.S. Transportation |
| | (d) Total Returns - Enter the sum of lines A.8.b.(6)(a) through A.8.b.(6)(c). |
| | (7) Net Payments to U.S. Contractors for Services - Enter the net of lines A.8.b.(5) and A.8.b.(6)(d). |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|-----------------------|--|
| | c. Net Payments to U.S. and Foreign Contractors for Services - Enter the sum of lines A.8.a.(7) and A.8.b.(7). |
| | 9. Grants to Foreign Entities - Report cash grants paid from the following appropriations and funds. Exclude grants under Military Assistance Grant Aid authorized by the Arms Export Control Act of 1976, as amended. |
| 09A000 | a. Research, Development, Test, and Evaluation |
| 09B000 | b. Reserved |
| 09C000 | c. Other Appropriations and Funds |
| | d. Total Grants to Foreign Entities - Enter the sum of lines A.9.a through A.9.c. |
| | 10. Other Payments - Report all other payments made abroad, not elsewhere classified. |
| 10A000 | a. Operation and Maintenance |
| 10A020 | b. Operation and Maintenance, Army |
| | c. Military Assistance Appropriations and Funds |
| 10B010 | (1) International Military Headquarters (Project R 1) |
| 10B020 | (2) Other Military Assistance Appropriations and Funds |
| | (3) Subtotal - Enter the sum of lines A.10.c.(1) and A.10.c.(2). |
| 10B040 | (4) Weapons Production Program - (Project R 5 0) |
| 10B050 | (5) Research and Development - (Projects P 1 0 and P 2 0) |
| | (6) Total Other Payments, Military Assistance - Enter the sum of lines A.10.c.(3), A.10.c.(4) and A.10.c.(5). |
| 10C000 | d. Retired Pay, Defense - Report payments to retired personnel living abroad. |
| 10D000 | e. Other Claims - Report claims, including death gratuities, other than personnel claims (Code 01L000). |
| 10E000 | f. Counterpart Foreign Currency Payments |
| 10F000 | g. Other Appropriations and Funds |
| | h. Subtotal - Enter the sum of lines A.10.a, A.10.b., A.10.c.(6), and A.10.d through A.10.g. |
| | i. Less Returns to the U.S. (-) |
| 10H010 | (1) U.S. End Products |
| 10H020 | (2) U.S. Services |
| 10H030 | (3) U.S. Transportation |
| | (4) Total Returns - Enter the sum of lines A.10.i.(1) through A.10.i.(3) |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|---|
| | j. Total Other Payments - Enter the net of lines A.10.h. and A.10.i.(4). |
| 110000 | 11. Foreign Currency (FT) Accounts - Enter all payments from FT accounts for which management responsibility has been delegated to the DoD. The amounts reported on this line shall be consistent with the total of all FT accounts reported on the Statement of Transactions and Accountability for the same period. |
| | 12. Summary |
| | a. Total Payments - Enter the sum of lines A.1.r., A.2.e., A.3.e., A.4.e., A.5.h., A.6.e., A.7.g., A.8.c., A.9.d., A.10.j. and A.11. |
| 12B000 | b. Reserved |
| 12C000 | c. Reserved |
| 12D000 | d. Less Payments Reimbursable from AID, Department of State, or Funds Appropriated to the President - Enter the amount as a negative (-). |
| 12E000 | e. Less Fines, Penalties, and Forfeitures |
| 12F000 | f. Less Interest & Dividends |
| | g. Total Net Payments - Enter the net of line A.12.a. and lines A.12.b. through A.12.f. |
| | B. Collections |
| | 13. Collections for DoD Cash Sales |
| 13A000 | a. Foreign Military Sales Trust Fund, Account 8242 - (Excludes reimbursements for prior expenditures from Account 8242) |
| 13B000 | b. Less: Refunds to the account of foreign governments from FMS Account 8242 - Enter the amount as a negative (-). |
| 13C000 | c. Military Assistance Appropriations, Accounts 11X1080, 11X1081, 11X1088, and 11X4116 |
| 13D000 | d. Other Sales Accounts |
| 13E000 | e. Other Collections for DoD Cash Sales |
| | f. Total Collections for DoD Cash Sales - Enter the sum of lines B.13.a. through B.13.e. |
| 140000 | 14. Advances from Foreign Countries on Sale Agreements - This line applies only to sales under long-term credits where an advance has been received this period. It does not apply to cash sales. |
| * Table 13-13 (Cont'd) | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|---|
| | 15. Repayment of Loans - Enter repayments of principal on FMS loans and Other DoD Loans . |
| 15A000 | a. Collection of Principal Miscellaneous Receipt Account Treasury Account 2968 |
| 15B000 | b. Liquidation of FMS Trust Fund Account 11X4117 |
| 15C000 | c. Collections for Guaranty Reserve Fund 11X4121 |
| 15D000 | d. Reserved |
| 15E000 | e. Reserved |
| 15F000 | f. Ryukyu Islands Power System |
| | g. Total Repayment of Loans - Enter the sums of lines B.15.a. through B.15.f. |
| | |
| | 16. Joint Weapons Production and Exchange Agreements - Enter collections resulting from transactions under this program. |
| 16A000 | a. Reserved |
| 16B000 | b. Other |
| | c. Total Collections for Joint Weapons Production and Exchange Agreements - Enter the sum of lines B.16.a. and B.16.b. |
| | |
| 170000 | 17. Contributed Currencies - Report currencies contributed by foreign governments that reimburse the U.S. Government for operating costs of MAAGs and Missions. See DoD Instruction 2110.31 (Contributions by Foreign Governments for Administrative and Operating Expenses of Military Assistance Programs) . |
| | |
| 180000 | 18. Collections for Sales by Property Disposal Officers - Report collections and reimbursements for all sales of surplus, excess, foreign excess, scrap, salvage, timber and lumber products, sold overseas, including the bid deposits of successful bidders recorded in: Accounts from Sales of Personal Property pursuant to exchange/sales procedures and industrial fund accounts. Exclude bid deposits recorded in Deposit Account 6500, Clearing Account 3875 , and collections made directly into account 8242. |
| | |
| | 19. Collections of Interest - Report the interest collected from foreign debtors on direct long-term credits, including fees and premiums on guaranteed loans, and other interest such as that collected on deposits in foreign banks and on advances. |
| 190000 | a. Interest Received from Loans & Financing Accounts |
| * Table 13-13 (Cont'd) | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|-----------------------|---|
| 19A000 | b. Miscellaneous Receipt Accounts - (Other than those shown in B.19.a., B.19.c, B.19.f., and B.19.g) |
| 19B000 | c. Foreign Military Credit Sales, Account 1468 |
| 19C000 | d. FMS Account 8242 |
| 19D000 | e. FT accounts |
| 19E000 | f. Ryukyu Islands Power System Loan |
| 19F000 | g. Interest on Advances h. Total Collections of Interest - Enter the sum of lines B.19.a. through B.19.g. |
| 200000 | 20. Collections for Deliveries of DoD Materiel and Services Billed Locally to Foreign Residents - Report collections for all logistical support or sales abroad at the amount billed and collected locally to foreign residents. Includes sales of foreign non-excess personal property and all services rendered. |
| 210000 | 21. Collections for Deliveries Billed Centrally for Logistical Support - Report the amount of collections for all material and services billed centrally for logistical support furnished by a DoD Component to a foreign resident or international organization. Collections to be reported on this line are separate and apart from collections that are reported on line B.13. and will encompass all other arrangements for support of foreign country or international organization forces by the DoD Component. |
| 220000 | 22. Collections for Loans and Leases of Aircraft, Vessels, and Other Equipment - Enter all reimbursements received for loan or lease of aircraft and vessels. Exclude collections for such transfers under FMS and Military Assistance Grant Aid - Enter all reimbursements received for loan or lease of aircraft and vessels. Exclude collections for such transfers under FMS and Military Assistance Grant Aid. |
| 230000 | 23. Reserved |
| 240000 | 24. Barter/Sales of Surplus Agricultural Products - Enter only in the worldwide summary report the amount paid to the Commodity Credit Corporation (CCC) representing barter sales of surplus agricultural products pursuant to a barter contract. |
| | 25. Total Collections. - Enter the sum of lines B.13.f., B.14., B.15.g., B.16.c., B.17., B.18., B.19.h., and B.20. through 24. |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|-----------------------|---|
| | C. Deliveries - Delivery data for the following categories will be prepared by appropriate agencies pursuant to DoD 5105.38-M (Security Assistance Management Manual). Level of detail for each category and method of reporting will be established by agreement between OUSD(C) and the appropriate agency and will be implemented by the effective date of this Instruction. |
| 260000 | 26. Reserved |
| 270000 | 27. DoD Deliveries - Foreign Military Sales - Deliveries of materiel and services relative to direct sales authorized by the Arms Export Control Act of 1976, as amended, as indicated by the generic codes in DoD 5105.38-M. |
| 280000 | 28. Deliveries under Joint Weapons Production and Exchange Agreements - The value of components or services provided by the U.S. Government under weapons production programs and delivered to countries outside the U.S. by the categories stated in DoD 5105.38-M. |
| | 29. Interest - Do not report delivery data for interest. |
| | 30. Deliveries by Property Disposal Officers - Do not report deliveries by Property Disposal Officers. |
| | 31. Contributed Currencies - Do not report delivery data for contributed currencies. |
| | 32. Deliveries of DoD Materiel and Services Billed Locally to Foreign Entities - Do not report deliveries of DoD materiel and services billed locally to foreign entities. |
| | 33. Deliveries Billed Centrally for Logistical Support - Do not report deliveries billed centrally for logistical support. |
| | 34. Transfers Without Reimbursement, Military Assistance Program (Grant Aid) - Transfers to foreign countries and international organizations as Military Assistance Grant Aid relative to the Foreign Assistance Act of 1961, as amended, as indicated by the generic codes in DoD 5105.38-M. |
| 34A000 | a. Special Drawdown Authority |
| 34B000 | b. Excess Defense Articles Program |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|--|
| 34C000 | c. Under International Treaties and Agreements |
| | 35. Loans and Leases of Aircraft, Vessels, and Other Equipment - This includes the value at unit inventory prices as carried on the books of the DoD Component at centrally controlled management offices of equipment loaned or leased to foreign governments. It excludes transfers under FMS and Military Assistance Grant Aid. |
| 35A000 | a. Original Deliveries |
| 35B000 | b. Less: Returns of Aircraft, Vessels, and Other Equipment (-) |
| 35C000 | c. Net Loans and Leases of Aircraft, Vessels, and Other Equipment Enter the net of lines C.35.a and C.35.b. |
| 360000 | 36. Transfers of Real Property - This includes the transfer of land, buildings, utilities, and improvements, excluding leases, by a DoD Component to a foreign government or international organization, at the amount carried on the real property records. Refer to DoD Instruction 4165.14 (Real Property Inventory & Forecasting). |
| 370000 | 37. Joint Weapons Production and Exchange Agreements - This includes the value of end products furnished to the U.S. under joint weapons production and exchange agreements. |
| 380000 | 38. Deliveries under Reimbursement from the AID, Department of State, or Funds Appropriated to the President - This includes the value of end items furnished to foreign governments. |
| | 39. Outlays from Appropriations, Other Assistance Grant Aid - Include outlays from appropriations in support of other U.S. foreign assistance. |
| 39A | a. Overseas Humanitarian, Disaster, and Civic Aid Defense. (97 0819) |
| 39A000 | (1) Overseas Humanitarian, Disaster, and Civic Activities 97 0819 (Gross Appropriation Amount). |
| 39A020 | (2) Less: Returns to the U.S. (97 0819). |
| 39B | b. Cooperative Threat Reduction Account, Defense (97 0134) |
| 39B000 | (1) Former Soviet Union Threat Reduction 97 0134 (Gross Appropriation Amount). |
| 39B020 | (2) Less: Returns to the U.S. - (97 0134). |
| 39C | c. Drug Interdiction and Counter-Drug Activities, Defense, in-country support only - Outlays from 97 0105 only for in-country support. |
| * Table 13-13 (Cont'd) | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|---|
| 39C000 | (1) Drug Interdiction and Counter-Drug Activities 97 0105 (Gross Appropriation Amount). |
| 39C020 | (2) Less: Returns to the U.S. – (97 0105). |
| 39D | d. Contingency Operations - Incremental costs collected by DFAS-Columbus under section 607 of the Foreign Assistance Act Of 1961, as amended. |
| 39D000 | (1) Contingency Operations – Incremental Costs Incurred (Gross Appropriation Amount). |
| 39D020 | (2) Less: Returns to the U.S. |
| 39E | e. Afghanistan Security Force Fund, Army (21 2091). |
| 39E000 | (1) Afghanistan Security Force Fund, Army 21 2091 (Gross Appropriation Amount). |
| 39E020 | (2) Less: Returns to the U.S. |
| 39F | f. Iraq Security Force Fund, Army (21 2092). |
| 39F000 | (1) Iraq Security Force Fund, Army 21 2092 (Gross Appropriation Amount). |
| 39F020 | (2) Less: Returns to the U.S. |
| 39G | g. Commander’s Emergency Relief Program (21 2020 Project 13600000000). |
| 39G000 | (1) Commander’s Emergency Relief Program 21 2020 Project 13600000000 (Gross Appropriation Amount). |
| 39G020 | (2) Less: Returns to the U.S. |
| 39H | h. Commander’s Humanitarian Relief and Reconstruction Program (21 2020 Project 13619800000). |
| 39H000 | (1) Commander’s Humanitarian Relief and Reconstruction Program 21 2020 Project 13619800000 (Gross Appropriation Amount). |
| 39H020 | (2) Less: Returns to the U.S. |
| 39I | i. Iraq Relief and Reconstruction Fund, Army (21 X 2089). |
| 39I000 | (1) Iraq Relief and Reconstruction Fund, Army 21 X 2089 (Gross Appropriation Amount). |
| 39I020 | (2) Less: Returns to the U.S. |
| 39J | j. Natural Resources Risk Remediation Fund, Defense (NRRRF) (97 X 0142). |
| 39J000 | (1) Natural Resources Risk Remediation Fund, Defense (NRRRF) 97 X 0142 (Gross Appropriation Amount). |
| 39J020 | (2) Less: Returns to the U.S. |
| 39K | k. Global HIV/AIDS Initiative (19-97 x 1030) and Global Health and Child Survival (19-97 x 1031) 632a transfers. |
| * Table 13-13 (Cont’d) | |

Table 13-13: Line Item Captions and Descriptions Accounting Report 1 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1 |
|------------------------|--|
| 39K000 | (1) Global HIV/AIDS Initiative (19-97 1030) and Global Health and Child Survival (19-97 1031) 632a transfers (Gross Appropriation Amount). |
| 39K020 | (2) Less: Returns to the U.S. |
| 39L | 1. Pakistan Counterinsurgency Fund, Army (21 2095). |
| 39L000 | (1) Pakistan Counterinsurgency Fund, Army 21 2095 (Gross Appropriation Amount). |
| 39L020 | (2) Less: Returns to the U.S. |
| 400000 | 40. Military Gross Pay U.S. Personnel - This includes payments to U.S. personnel for "gross pay". |
| | |
| * Table 13-13 (Cont'd) | |

Table 13-14: Line Item Captions and Descriptions Accounting Report 2

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 2 |
|-----------------------|---|
| | 1. Country (column 1) - List each country abroad according to the guidance provided by the National Geospatial-Intelligence Agency (NGA) (see Tables 13-7 and 13-8) for which there are nonappropriated fund transactions entering the IBOP. Data for Puerto Rico and other U.S. territories and possessions will be shown separately following the "Total" line, but not included in "Total." |
| 202XXX | a. Sales (column 2) - This includes receipts from the sales of merchandise and services, including commissions from concessionaires. It excludes concessionaire sales and receipts from any U.S. Government agency or activity. |
| 203XXX | b. Other Revenues (column 3) - This includes such receipts as membership dues, chaplain's funds, and net receipts from bingo or slot machines. |
| | c. Total Receipts (Column 4) - Enter the sum of the receipts shown in columns 2 and 3. |
| 205XXX | d. Net Pay, U.S. Personnel (column 5) - This includes net pay of U.S. civilian personnel (part time or full time), and U.S. military personnel employed while off duty. |
| 206XXX | e. Gross Pay, Foreign Nationals (column 6) - This includes gross pay of all direct or indirect hire, foreign nationals, as well as all payments to or on behalf of the foreign nationals. |
| 207XXX | f. Foreign Payments for Procurement of Merchandise for Resale (column 7) - This includes foreign payments for merchandise purchases for resale. It excludes payments for purchases from any U.S. Government agency or activity other than to the Commodity Credit Corporation (CCC) under barter agreements. |
| 208XXX | g. Other Foreign Payments (column 8) - This includes other payments for operating expenses, construction, renovation, and equipment not included in columns 5, 6, and 7. It excludes payments to any U.S. Government agency or activity other than to the CCC under barter agreements. |
| | h. Total Foreign Payments (column 9) - Enter the sum of columns 5 through 8. |
| 210XXX | i. Net Excess of Payments or Receipts (column 10) - Enter the net of column 4 and column 9. If the payments (column 9) are greater than the receipts (column 4), the difference will be shown as a positive figure. If the receipts (column 4) are greater than the payments (column 9), the differences will be shown as a negative figure. The entry is the same as that for line 01M020 in AR-1. (Table 13-13) |
| | |
| Table 13-14 | |

Table 13-14: Line Item Captions and Descriptions Accounting Report 2 (Continued)

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 2 |
|-----------------------|--|
| 211XXX | j. Payments in Excess and Near Excess Foreign Currency (column 11) - This includes payments included in all lines made in currencies of countries designated as excess or near excess currency countries. Include only those payments with currencies obtained from official U.S. sources, i.e., military disbursing officers or U.S. Treasury disbursing officers. Do not report any payments made with currencies obtained from commercial banks or other non-U.S. official sources. |
| 212XXX | k. Net Accommodation Sales (Foreign Currency) (column 12) - Enter the net amount of accommodation sales of foreign currency to U.S. personnel in facilities operated by nonappropriated fund or exchange activities as a memorandum entry for each country. Include the total amount sold to individuals less purchases, if any, from individuals. |
| | |
| Table 13-14 (Cont'd) | |

Table 13-15: Line Item Captions and Descriptions Accounting Report 3

| LINE ITEM ID CODES | LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 3 |
|--------------------|--|
| | 1. Country (column 1) – List each country abroad according to the guidance provided by the National Geospatial-Intelligence Agency (NGA) (see Tables 13-7 and 13-8) for which there are MPS transactions entering the IBOP. Data for Puerto Rico and other U.S. territories and possessions will be shown separately following the “Total” line, but not included in “Total.” |
| 301XXX | a. Meter Sales (column 2) |
| 302XXX | b. Stamp Sales (column 3) - This includes sales to individuals |
| 303XXX | c. Domestic Money Order Sales (column 4) - This includes sales to individuals, including fees. It excludes sales of international money orders. |
| 304XXX | d. Money Orders Cashed (column 7) - This includes cashed by individuals. |
| 305XXX | e. Postage Validation Imprinter (PVI) Sales (column 5) |
| | f. Net Excess of Payments or Receipts (column 8) - Enter the sum of columns 2 through 5 , less column 7 . If the payments (column 7) are greater than the receipts (column 6), the differences will be shown as a negative figure. If the receipts (column 6) are greater than the payments (column 7), the difference will be shown as a positive figure. |
| | |
| * Table 13-15 | |