

★

CHAPTER 13

**INTERNATIONAL BALANCE OF PAYMENTS
REPORTING AND ESTIMATING**1301 GENERAL

Department of Defense (DoD) Components are required to submit reports of 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. Report Title. IBOP

130102. Purpose. This chapter establishes the system of accounting and reporting for DoD international transactions related to U.S. balance of payments data, including grants and credits extended to foreign countries.

130103. Applicability and Scope

A. These requirements apply to the Office of the Secretary of Defense (OSD), the Military Departments, Defense Agencies and DoD Field Activities (hereafter referred to collectively as the “DoD Components”). The term “Military Departments” refers to the Army, Navy, Air Force, and Marine Corps.

B. The procedures cover all transactions that relate to the IBOP, 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. The requirements contained in this chapter apply to all transactions that are accounted for in any of the following (regardless of payment method; e.g., U.S. dollars, foreign currency, purchase card):

1. Fund Types. DoD general funds, revolving funds, deposit funds, special funds, and trust fund accounts for military functions 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 collection responsibility.

4. DoD Nonappropriated Fund Accounts. Nonappropriated fund accounts include commissaries, post exchanges and officer’s clubs.

5. Military Postal Service Agency (MPSA) Accounts

6. DoD Foreign Currency (Foreign Transaction (FT)) Accounts

7. Treasury Department (FT) Accounts. Treasury Department (FT) accounts for which the Department has billing and collection responsibility.

8. Transfers. Transfers under special drawdown authority of the President, excess defense articles program, and international treaties.

130104. Report Format. The report formats and edit and validation rules for submission are provided in Table 13-1 and the respective appendices to this chapter.

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. Specific due dates for submission by the respective Defense Finance and Accounting Service (DFAS) Centers and their assigned designated Operating Locations (OPLOCs) are outlined in appendices A, B, and C to this chapter.

130106. Policy. It is DoD policy to operate overseas activities efficiently and effectively, and to reduce the balance of payments impact of these activities, if 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 who

can provide supplemental information on specific IBOP transactions and resolve problems associated with collecting and processing data.

B. The Directors of the DFAS Center for Operating Forces-Indianapolis and DFAS Center for Sustaining Forces-Indianapolis 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 Centers to provide technical assistance on collecting required data and preparing required reports. Each DFAS Center acts as the focal point for its assigned OPLOCs in providing technical assistance on collecting required data and preparing required reports.

C. The Directors of the DFAS Centers shall:

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 to 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 Centers 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. These reports shall include all payments and collections entering the IBOP that are reported on the Standard Form (SF) 133, Report on Budget Execution (formerly DD Form 1176), as supported by the Appropriation Status by Fiscal Year Program and Subaccounts Report (ACCT Rpt (M) 1002), for the period.

2. Nonappropriated Funds and MPSA. Data on nonappropriated funds and MPSA accounts shall be accumulated as an integral part of the applicable accounting and reporting procedures.

B. Category and Country Codes on Vouchers

1. Codes. All payment and collection vouchers processed overseas shall be coded with the appropriate category code and foreign country or international organization code, as prescribed herein, prior to time of payment or collection. Vouchers processed overseas not entering the IBOP shall be coded with the "US" country code.

2. Country Codes. Country codes shall be applied to vouchers processed in the United States only for those transactions entering the IBOP.

C. Coded Authorizations. To ensure that payment vouchers are properly coded 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. Appropriate codes that identify returns to the United States shall be included in the accounting classification in all cases where the contract, delivery order, or other procurement document is issued to a U.S. resident.

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

D. Reconciliation with Accounting System. Accounting activities in the United States and at overseas locations shall ensure that reported IBOP transactions are consistent with total transactions reported in the Statement of Transactions (SOT) (SF 1329) and supporting Statement of Accountability (SOA) (SF 1219), including foreign currency (FT) accounts.

E. Cross-Disbursing. The cognizant disbursing office shall provide data on payment and receipt transactions under cross-disbursing procedures to the DoD Component that has been assigned reporting responsibility in Table 13-2. The reporting under these procedures 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 such as that which is necessary to identify returns to the United States as stated in subparagraph 130110.B.l.c. The DoD Component having management control of the funds shall include these transactions in its IBOP report. Cross-disbursing reporting procedures for each Military Department are stated in subparagraph 130108.N.4.

F. Appropriation Reimbursements. Enter appropriation reimbursements from foreign entities on the appropriate Collections line in the Accounting Report (AR)-1, as shown in Figure 13-1. However, collections from U.S. personnel abroad shall be entered in the appropriate "Receipts from U.S. Personnel" lines (i.e., Payments).

G. Adjustments. Appropriation refunds, as well as accounting adjustments, shall be recorded in AR-1 as reversals of the original entry to the appropriation or fund, category,

and country, as shown in Figure 13-1. When the amounts are less than \$500 per line transaction, and the original country and category entries are not known, such amounts may be entered as adjustments in the period in which they occur against the country and category having the predominant amount in the appropriation or fund involved. An explanation is required if appropriation refunds result in a credit entry on a payment (debit) line. These procedures also shall apply to nonappropriated funds.

H. Delivery Data. Data regarding FMS deliveries, Foreign Military Financing (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 shall be prepared by appropriate agencies as outlined in DoD 5105.38-M (Security Assistance Management Manual).

I. Loans of Property. Central offices in each DoD Component shall maintain a record of any defense item that is loaned to a foreign government or international organization by the DoD Component as outlined in DoD 5105.38-M (Security Assistance Management Manual).

J. Advances to Foreign Residents. 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 Figure 13-1, for which future contract payments shall be reported. Interest collections on advances shall be reported on Line Item 19 of AR-1 (reference subparagraph 130111.C., below).

K. Other Foreign Aid Under the Foreign Assistance Act (FAA). Data on DoD outlays when 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; Former Soviet Union Threat Reduction; Drug Interdiction and Counter-Drug Activities (In-Country Support only); and Overseas Costs for Contingency Operations under section 607 of the FAA.

L. Records Retention. Records reflecting detailed balance of payments transactions shall be maintained at each DFAS Center 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) shall be responsible for reporting expenditures and collections for all FT accounts under its control, including those for which the DSCA has financial management responsibility in connection with FMS, Public Law 480 currencies, and those provided under joint weapons production and exchange agreements.

3. The reporting systems 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. Generally speaking, reports of performance and transactions entering the IBOP shall be prepared as outlined in the detailed instructions given in Tables 13-3 through 13-5. Sample formats are shown in Figures 13-1 through 13-3. Additional guidance with respect to specific due dates and submission of IBOP reports is outlined in the respective appendices.

2. Accounting Reports (ARs) shall be submitted to the Department of Commerce by the DoD Components 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 (MPSA) - AR 3.
- e. All other DoD Agencies, such as DSCA and Defense Intelligence Agency - 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 of Air Force for Army, and Army for Air Force shall be forwarded quarterly (32nd calendar day) to their respective offices. It is the responsibility of each Service to send its IBOP files to each other by the current automated technology.

b. Vouchers and control listings of IBOP transactions of Navy for Army and Air Force, and Army and Air Force for Navy shall be forwarded to the designated central accounting and finance offices twice a month, except for DFAS-Denver Center (DFAS-DE) legacy systems which will provide IBOP data for all DoD Components on a quarterly basis. The DFAS-DE provides automated files for Air Force for Army and Air Force for Navy data.

c. Totals on the weekly or semimonthly cycle control listings shall agree with the totals on the monthly summary provided by the disbursing office making payments. The DFAS-DE IBOP totals are provided on a quarterly basis.

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

e. 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, and savings bonds.

5. The headings on each report will be completed as indicated in Figures 13-1 through 13-3. Detail dollar amounts will be rounded to the nearest \$1,000. Amounts from \$001 to \$499 are to be rounded downward and \$500 to \$999 rounded upward.

6. Corrections or other adjustments to quarterly accounting reports after their transmission shall be accumulated for a consolidated submission no later than 110 calendar days following the end of the reported quarter. Corrections shall be shown in the current quarter column, and the cumulative column shall be updated with the next regular submission. Corrections or adjustments to prior fiscal year (FY) data shall not be incorporated in current FY data. Prior FY adjustments or corrections will be reported when they exceed \$100,000 per FY for any country. Such adjustments shall be reported by country and line item for the applicable quarter with the next submission of corrections to the current year.

7. Treasury Department Circular No. 1080 (Regulations Governing Reporting of Grants, Loans, Credits, and Contingent Liabilities Involving Foreigners) contains requirements for reporting foreign grants, loans, and credits.

130109. Definitions

A. Abroad. Includes all foreign countries and the Panama Canal Commission. Excludes the United States, 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. Includes purchase orders, delivery orders, service orders, and similar authorizations.

F. DoD Components. See subparagraph 130103.A.

G. Delivery. The performance of services for the customer or requisitioner; the constructive delivery of materiel as defined in subparagraph 130109.D; or collections for services, transportation, and materiel when they are normally recorded in the billing and collection cycle immediately following performance.

H. FMS. 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, except those defined in subparagraph 130109.U, residing in a foreign country.

1. Corporations. A resident of the country in which it is incorporated. A subsidiary is 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. Gross 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. Gross 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 arrangement, and interest on advances to foreign residents.

N. Joint Weapons Production and Exchange Agreements. Includes 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 FMF, IMET, Military-to-Military Contact Program, Special Drawdown Authority, Excess Defense Articles Program, and Military Assistance Service Funded (MASE) programs.

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

Q. Net Pay. That part of gross pay that is given, mailed, or electronically transferred directly to the individual by cash, check, or electronic transfers, including 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 United States (for dependent support, personal accounts, etc.) mailed to a foreign address (including Army Post Offices (APO) and Fleet Post Offices (FPO) 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 FAA of 1961, as amended, and other legislation are IBOP grant aid. These DoD outlays represent the value of goods and services delivered to foreign individuals and governments and international organizations under specific U.S. foreign assistance programs that include, but are not limited to: Overseas Humanitarian, Disaster, and Civic Aid (97X0891); Former Soviet Union Threat Reduction (97X0134); Drug Interdiction and Counter-Drug Activities (in-country support only of 97X01050); 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. As used herein, these are payments 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 United States, as the result of procurement of U.S. end products, U.S. services, and transportation on U.S. flag carriers, by such contractors or suppliers in the performance of supply, services, or construction contracts. For rules applicable to the identification and reporting of returns to the United States, see the Defense Federal Acquisition Regulation (DFARS), specifically section 225.305-70 and the clause at 252.225-7005.

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

130110. Criteria for Determining and Identifying IBOP Transactions

A. Introduction. In establishing a basis for reporting IBOP transactions, it has been determined that purchases of materiel and services generally may be considered to be 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 13-7.

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 United States, its

territories and possessions, and Puerto Rico) from their accounts and all payments from the accounts of nonappropriated funds and the Military Postal Service Agency 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, when stationed, employed, or residing 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 in foreign or U.S. banks to its credit.

(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 130110.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 130110.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., pesetas 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 United States 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 United States. 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, U.S. services, and transportation on U.S. flag carriers shall be identified and reported as provided in Accounting Report 1, as shown in Figure 13-1. The following rules apply only to contractors who are U.S. residents:

(1) The amounts remitted by a supplier to the United States 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 (refer to subparagraph 130110.B.1.a.(4)).

(2) The following amounts are to be identified and reported as reductions to contractual service payments, refer to paragraph 130110.B.1.a(5):

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

(b) The amount remitted to or retained in the United States by the contractor for services performed in the United States 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 United States.

(c) The amount paid to transportation companies in the United States 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 225.305-70 and the clause at 252.225-7005.

(4) Exclusions

(a) The amounts reported as returns under subparagraph 130110.B.1.c, shall exclude payments by the contractor to a DoD Component for supplies or services such as utilities, telephone services, etc.

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

2. Collections

a. Collections by DOs. All collections by DOs 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 Military Postal Service Agency from the following:

(1) Foreign residents

(2) U.S. personnel who are stationed, employed, residing, or traveling abroad, or on ships homeported abroad. (Note, however, that for reporting purposes 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 (via a Treasury SF-133), allocated by the Department of State in the year received, and finally apportioned in the same year on an OMB Apportionment 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 Suspense Account 6500 and Budget Clearing Account (Suspense) 3875 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 3860 or 3845. 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 130110.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 Suspense Account 6500 and Budget Clearing Account (Suspense) 3875, as noted in subparagraph 130110.B.4.(a).

3. Goods Produced in the United States. Payments to foreign residents for goods produced in the United States provided title is transferred within the United States. 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 United States.

4. Goods Imported into the United States. Payments to foreign residents for goods produced abroad and imported into the United States when title is transferred to the U.S. Government after the goods are imported. Goods are considered as imported upon clearance through the 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 13-8, 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 13-8 will be identified to the country to which payment is sent or from which payment is received. In exceptional cases, where country of residence cannot be determined, transactions will be identified as follows:

a. Cash. Payments or collections by cash-country in which disbursed or collected.

b. Check. Payments or collections by check-country to which check is sent or from which check 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 as defined in Table 13-9.

c. U.S. Personnel Payments:

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

(3) U.S. Personnel Afloat (U.S. Homeported). Net pay will be identified 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, health benefits, etc.) will be identified to the United States.

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 in which the individual is employed. 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 130110.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 and 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 as follows:

(a) For permanent change of station, to the country in which the greater part of the allowances were 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 identified to the United States. Where TDY is performed in several countries and it is not feasible to identify the per diem to each country, the payment will be identified to the country in which the greater part of the allowances were 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 identified to the country where it is delivered or accepted by the DoD Component. Payments to foreign contractors (excluding petroleum products) shall be identified to the country of residence of the payee.

(2) Payments to a U.S. or foreign corporation for petroleum products shall be identified as follows:

(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 (Caribbean, Persian Gulf, etc.) is shown rather than a country, the payment shall be identified 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 identified to the country where it is acquired by the DoD Component.

(b) When the product source is the United States 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 United States. 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 United States.

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

i. NATO Infrastructure. NATO Infrastructure and International Military Headquarters Payments for NATO infrastructure, refer to DoD Directive 2010.5 (DoD Participation in the NATO, Infrastructure) shall be identified 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 United States, shall be coded with the appropriate code in Table 13-9.

3. Deliveries and Collections

a. Materiel or Services. Deliveries of materiel or services shall be identified to the country or international organization to which the collection for that delivery shall be identified. Collections shall be identified to the countries making payments. Collections from international organizations shall be identified 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 identified 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 generally enter the U.S. balance of payments. For compilation of special reports for these areas, however, country codes will be applied.

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

130111. Entries for DoD Transactions Entering the International Balance of Payments--Accounting Report 1 (Figure 13-1).

A. Purpose. This format prescribes line items, columnar data, and line identification codes to be used for reporting IBOP transactions (AR-1, Figure 13-1). 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 13-8 and 13-9, as well as for each foreign area grouping shown in Table 13-10. 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 even though these transactions and those for other U.S. possessions shall not be included in the subtotals for foreign area groupings or worldwide totals.

2. DoD Component. Each DoD Component shall produce one printed copy submission and one electronic transfer of AR-1. Data on the printed copy and electronic transfer submissions shall carry the line item numbers for AR-1 precisely as shown in subparagraph 130111.C. A sample format of AR-1 is shown in Figure 13-1.

3. Assemble Reports. The reports shall be assembled, and pages for countries without transaction data shall not be submitted.

4. Report Data. Data shall be reported for each line item entry included in the listing in subparagraph 130111.C. To facilitate summarizing data, it is essential that each line entry be identified by the same line ID Code shown in subparagraph 130111.C. 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, Excess Defense Articles (EDA), Military-to-Military Contact Program, and MASE are established under DoD 5105.38-M (Security Assistance Management Manual). DoD 5105.38-M should be consulted for these reporting responsibilities.

6. Dollar Collections. 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, shall be reported as dollar collections.

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. The AR-1 shall include all line items. Line Item identification (ID) codes, line item captions, and descriptions for each line entry are shown in Figure 13-4.

130112. Entries for DoD Transactions Entering the IBOP--AR 2 (Figure 13-2)

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, avoiding duplications (e.g., Army and Air Force Exchange Service). Nonappropriated fund activities aboard ship shall include only receipt and payment transactions abroad, which are 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 non-appropriated 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 only and will be noncumulative.

5. Schedules. Separate schedules shall be submitted for the Department of Navy and the U.S. Marine Corps.

C. Line Entries--Descriptions and Codes. Shown in Figure 13-5.

130113. Entries for DoD Transactions Entering the International Balance of Payments--Accounting Report 3 (Figure 13-3).

A. Purpose. This format prescribes line items, columnar data, and line ID codes to be used for reporting IBOP transactions in AR-3, (Figure 13-3), 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. Military Postal Service Agency (MPSA). One report shall be submitted to cover all MPSA operations under the Military Postal Service Agency, 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 MPSA 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. Shown in Figure 13-6.

1302 CENTER/SERVICE AND INTERMEDIATE/INSTALLATION LEVEL REPORTING REQUIREMENTS.

Reporting requirements for the IBOP Report at the DoD Component/DFAS Center and Intermediate/Installation levels are addressed in the following appendices. Report formats for the respective reports are identified in the appropriate figures as indicated. Reporting requirements for the Component/Center and Intermediate/Installation levels shall be in accordance with the responsibilities and definitions outlined in paragraphs 130103 through 130113 of this chapter.

**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>Rules</u>
1	MUST be 1, 2, or 3
2	MUST be blank except for Accounting Report 2
3-4	MUST be Numeric
5	MUST be 1, 2, 3 or 4
6	MUST be one of the alpha characters shown in Table 13-6
7-8	Position 7 must be alpha. Position 8 must be A/N. Cannot be blank
9-14	MAY be Alpha, Numeric, or A/N
15-21	MUST be numeric
22-29	MUST be BLANK
30	MUST be BLANK
31	MUST be Alpha

Table 13-1

**CHART OF RESPONSIBILITIES FOR
REPORTING AND DISTRIBUTING IBOP TRANSACTIONS**

This figure identifies the DoD Component charged with the responsibility for submitting accounting reports to Department of Commerce on transactions entering the IBOP based on account symbol and prefix and suffix codes and the distribution of transaction data "for others."

For military assistance and foreign transaction (FT) fund accounts, the data first shall be provided by the DoD Component making the disbursement or collection to the responsible Component based upon the first two digits of the prefix symbol; e.g., 21-11, 17-97, 57-97. The responsible DoD Component will, in turn, provide the appropriate military assistance and FT account data as prescribed by this chapter.

Table 13-2

CHART OF RESPONSIBILITIES FOR REPORTING AND DISTRIBUTING IBOP TRANSACTIONS													
Account Symbol	Title	Reporting Department or Agency											
		OSD	Army	Navy & Marine Corps	Air Force	DSCA	DNA	DCA	DIA	NSA	DCAA	DLA	
0030	Retired Pay, Defense		.01	.04 .05	.02								
0100	Operation & Maintenance, Defense Agencies	.11 .21 .31 .41					.42	.43	.44	.45	.46	.51	
0101	Contingencies, Defense	.11 .41	.01	.04	.02		.42	.43	.44	.45	.46	.51	
0104	Salaries & Expenses, Court of Military Appeals	All											
0300	Procurement, Defense Agencies	.11 .41					.42	.43	.44	.45	.46	.51	
0400	Research, Development, Test & Evaluation, Defense Agencies	.11 .41 .131 1	.1301	.1304	.1302		.42 .1342	.43	.44	.45			
0500	Military Construction, Defense Agencies	.11 .41 .131 1	.1301	.1304	.1302		.42	.43	.44	.45			
0706	Family Housing, Defense	97	21-97	17-97	57-97 (27)		(07) .42						(07) .51
1082	Foreign Military Financing					All							
4930	Defense Working Capital Fund												.51

Table 13-2 (Cont'd)

CHART OF RESPONSIBILITIES FOR REPORTING AND DISTRIBUTING IBOP TRANSACTIONS													
Account Symbol	Title	<u>Reporting Department or Agency</u>											
		OSD	Army	Navy & Marine Corps	Air Force	DSCA	DNA	DCA	DIA	NSA	DCAA	DLA	
8242	Deposits, Advances, Mutual Security Act						All						
FT 100 (971)	Programs for Defense, Restricted Proceeds to Miscellaneous Receipt Account												
FT 103	Interest on Loans, Arms Export Control Act of 1976						All						
FT 105	Interest on Depository Balances						All						
FT 106	Sale of Surplus Property											.51	
FT 108	Principal on Loans, Arms Export Control Act of 1976						All						
FT 112	U.S. Portion of Counterpart Funds						All						
FT113	Recoveries of Military Assistance						All						
FT 114	Recoveries of Military Assistance (Mansfield Amendment)						All						
FT 115	Recoveries of Military Assistance (MAAG)						All						
FT 115 (971)	Recoveries of Military Assistance (MAAG)						All						
FT 115 (972)	Programs for Military Assistance "Military Assistance"						All						
FT 530	Department of Defense, Military Family Housing						All						

Table 13-2 (Cont'd)

CHART OF RESPONSIBILITIES FOR REPORTING AND DISTRIBUTING IBOP TRANSACTIONS													
Account Symbol	Title	Reporting Department or Agency				DSCA	DNA	DCA	DIA	NSA	DCAA	DLA	
		OSD	Army	Navy & Marine Corps	Air Force								
FT 170	Sale of Surplus Agricultural Commodities Available for Economic Assistance, Section 502 (a), Mutual Security Act of 1954					All							
FT 720	Sale of Surplus Agricultural Commodities Available for Economic Assistance, Section 402, Mutual Security Act of 1954					All							
FT 730	Commodity and Services, Section 505, Mutual Security Act of 1954					All							
FT 770	Grants for Military Assistance, P.L. 83-480, Defense					All							
FT 800	Advances from Foreign Governments for Technical Assistance					All							
	Foreign Currency, Military	97											
	All Prefix 17 Accounts, except POL, FMF, and FT			17	27								
	All Prefix 21 Accounts, except POL, FMF, and FT		21										
	All Prefix 43 Accounts, except POL, FMF, and FT		43										
	All Prefix 57 Accounts, except POL, FMF, and FT				57								
	POL Stock Fund Categories											All	
	Transfer Appropriation Accounts From Agencies Outside DoD, except FMF	97	21	17	27		.42	.43	.44	.45			

Table 13-2 (Cont'd)

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.	Must be 1
2	Blank	Blank	Blank
3-4	N	Fiscal Year	Last 2 digits
5	N	Quarter of FY	1, 2, 3 or 4
6	A	DoD Component or organization entity code for fund source	Table 13-6
7-8	A	Country or organizational code	Tables 13-8 and 13-9
9-14	A/N	Line I.D. No.	Para. 130111
15-21	N	\$ Amount this Qtr.	Rounded thousands Zero Fill Unused High Order Positions
22-29	Blank	Blank	Blank
30		Reserved	
31	A	Data Originator	Table 13-6
32-80	Blank	Blank	Blank

Table 13-3

RECORD FORMAT ACCOUNTING REPORT 2

<u>Data Record Position</u>	<u>Alphabetic or Numeric</u>	<u>Description of Item</u>	<u>Special Instructions</u>
1-2	N	Coded Report No.	Must be 21 or 22(*)
3-4	N	Fiscal Year	Last 2 digits
5	N	Quarter of FY	1,2,3, or 4
6	A	Dept. Code	Table 13-6
7-8	A	Country or Organizational Code	Tables 13-8 and 13-9
9-14	A/N	Line I.D. No.	Para. 130112
15-21	N	\$ Amount this Qtr.	Rounded thousands Zero Fill Unused High Order Positions
22-80	Blank	Blank	Blank

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

Table 13-4

RECORD FORMAT ACCOUNTING REPORT 3

<u>Data Record Position</u>	<u>Alphabetic or Numeric</u>	<u>Description of Item</u>	<u>Special Instructions</u>
1	N	Coded Report No.	Must be 3
2	Blank	Blank	Blank
3-4	N	Fiscal Year	Last 2 Digits
5	N	Quarter of FY	1,2,3, or 4
6	A	Dept. Code	Table 13-6
7-8	A	Country or Organization	Tables 13-8 and 13-9
9-14	A/N	Line I.D. No.	Para. 130113
15-21	N	\$ Amount this Qtr.	Rounded thousands Zero Fill Unused High Order Positions.
22-80	Blank	Blank	Blank

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 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 13-6

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. This does not mean that it must appear this way in printed output.
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 or b	Shown on record formats to indicate a blank space in a record
FY or F.Y. or Fisc. Yr.	Fiscal Year
PY	Prior Fiscal Year
CY	Current Fiscal Year. If the current fiscal year is FY 97, the PY is FY 96, and the CY is FY 97
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. Must be 1, 2, 3, or 4

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 DFAS-IN/XA. Such changes will become effective in each DoD Component's IBOP reporting system within 90 days after receipt from DFAS-IN/XA.

<u>Organization</u>	<u>Code</u>
Organization of American States	A1
Supreme Headquarters, Allied Powers, Europe (SHAPE)	A2
Office for the Coordination of UN Humanitarian and Economic Assistance Programs (UNOCHA)	A4
Department of Humanitarian Affairs (UNDHA)	A5
NATO Maintenance and Supply Agency (NAMSA)-F104	K2
NATO Multi-Role Combat Aircraft (MRCA) Development & Production Agency (NAMMA)	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 and Support Budget)	K7
European Fighter Aircraft Development, Production, & Logistics Management Agency (NEFMA)	M1
NAMSA Weapons	M5
HAWK Production & Logistics Organization (NHPL0)	M6
NATO Southern Region Signal/Communications	M7
NAMSA Patriot	M8
NAMSA General - Other	M9
NATO Program Management Office (NAPMO)	N1
NATO	N2
NATO Seasparrow	N3
NAMSA General + Nike	N4
NATO Headquarters	N6
NAMSA HAWK	N7
NATO Mutual Weapons Development Program (MWDP)	N8
NATO Missile Firing Installation (NAMFI)	N9
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	T9

Table 13-8

LIST OF COUNTRIES AND CODES
TO BE USED TO PREPARE IBOP ACCOUNTING REPORTS

This table lists 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, based on the Federal Information Processing Standards (FIPS) publications issued by the National Bureau of Standards, U.S. Department of Commerce.

Refer to the FIPS home page on the internet for future additions and/or changes to this list. The internet address is www.itl.nist.gov/div897/pubs/.

LIST OF COUNTRIES AND CODES

<u>Country</u>	<u>Code</u>
Aruba	AA
Afghanistan	AF
Albania	AL
Algeria	AG
America Samoa	AQ
Andorra	AN
Angola	AO (Alpha O)
Anguilla	AV
Antarctica	AY
Antigua and Barbuda	AC
Argentina	AR
Armenia	AM
Ashmore and Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas, The	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Bassas DA India	BS
Belarus	BO (Alpha O)

Table 13-9

LIST OF COUNTRIES AND CODES
TO BE USED TO PREPARE IBOP ACCOUNTING REPORTS (CONT'D)

<u>Country</u>	<u>Code</u>
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bosnia & Herzegovina	BK
Bolivia	BL
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO (Alpha O)
British Virgin Islands	VI
Solomon Islands	BP
Brunei	BX
Bulgaria	BU
Burkina	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada	CA
Cape Verde	CV
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China, Peoples Republic of	CH
China, Republic of (Taiwan)	TW
Clipperton Island	IP
Christmas Island	KT
Cocos (Keeling) Islands	CK
Colombia	CO (Alpha O)
Comoros	CN
Congo	CF
Cook Islands	CW
Coral Sea Islands	CR

Table 13-9 (Cont'd)

LIST OF COUNTRIES AND CODES
TO BE USED TO PREPARE IBOP ACCOUNTING REPORTS (CONT'D)

<u>Country</u>	<u>Code</u>
Costa Rica	CS
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Dahomey	None
Denmark	DA
Djibouti	DJ
Dominica	DO (Alpha O)
Dominican Republic	DR
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritera	ER
Estonia	EN
Europa Islands	EU
Ethiopia	ET
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO (Alpha O)
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern & Antarctic Lands	FS
Gabon	GB
Gambia, the	GA
Gaza Strip	GZ
Georgia	GG
Germany (Unified)	GM
Ghana	GH
Gibraltar	GI
Glorioso Island	GO (Alpha O)
Greece	GR
Greenland	GL

Table 13-9 (Cont'd)

LIST OF COUNTRIES AND CODES
TO BE USED TO PREPARE IBOP ACCOUNTING REPORTS (CONT'D)

<u>Country</u>	<u>Code</u>
Grenada	GJ
Guadeloupe	GP
Guam	GQ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea Bissau	PU
Guyana	GY
Haiti	HA
Heard Island and McDonald Islands	HM
Honduras	HO (Alpha O)
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Israel	IS
Italy	IT
Cote d'Ivoire (Former Ivory Coast)	IV
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO (Alpha O)
Juan De Nova Island	JU
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Korea, North	KN

Table 13-9 (Cont'd)

LIST OF COUNTRIES AND CODES
TO BE USED TO PREPARE IBOP ACCOUNTING REPORTS (CONT'D)

<u>Country</u>	<u>Code</u>
Korea, Republic of	KS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Man, Isle of	IM
Martinique	MB
Marshall Island	RM
Mauritania	MR
Mauritius	MP
Mayotte	MF
Mexico	MX
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MW
Montserrat	MH
Morocco	MO (Alpha O)
Mozambique	MZ
Namibia	WA
Nauru	NR
Table 13-9 (Cont'd)	

LIST OF COUNTRIES AND CODES
TO BE USED TO PREPARE IBOP ACCOUNTING REPORTS (CONT'D)

<u>Country</u>	<u>Code</u>
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Northern Mariana Islands	CQ
Norway	NO (Alpha O)
Oman	MU
Pakistan	PK
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP
Paracel Island	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Island	PC
Poland	PL
Portugal	PO (Alpha O)
Puerto Rico	RQ
Qatar	QA
Reunion	RE
Republic of the Czechs	None
Romania	RO (Alpha O)
Russia	RS
Rwanda	RW
St. Christopher and Nevis	SC
St. Helena	SH
St. Lucia	ST
St. Pierre and Miquelon	SB
St. Vincent and the Grenadines	VC

Table 13-9 (Cont'd)

LIST OF COUNTRIES AND CODES
TO BE USED TO PREPARE IBOP ACCOUNTING REPORTS (CONT'D)

Country	Code
San Marino	SM
Sao Tome and Principe	TP
Saudia Arabia	SA
Saudi Arabia National Guard	None
Senegal	SG
Serbia	SR
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovakia	LO (Alpha O)
Slovenia	SI
Somalia	SO (Alpha O)
South Africa	SF
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
Sudan	SU
Suriname	NS
Svalbard	SV
Sweden	SW
South Georgia & the South Sandwich	SX
Switzerland	SZ
Syria	SY
Tajikistan	TI
Tanzania, United Republic of	TZ
Thailand	TH
Togo	TO (Alpha O)
Tokelau	TL
Tonga	TN
Trinidad and Tobago	TD
Tromelin Island	TE
Trust Territory of the Pacific Islands	PS
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks and Caicos Islands	TK
Tuvaly	TV

Table 13-9 (Cont'd)

LIST OF COUNTRIES AND CODES
TO BE USED TO PREPARE IBOP ACCOUNTING REPORTS (CONT'D)

<u>Country</u>	<u>Code</u>
Uganda	UG
Ukraine	UP
United Arab Emirates	TC
United Kingdom	UK
U.S.	US
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Virgin Islands	VQ
Wake Island	WQ
Wallis and Futuna	WF
West Bank	WE
Western Samoa	WS
Western Sahara	WI
Yemen	YM
Zaire	CG
Zambia	ZA
Zimbabwe	ZI

Table 13-9 (Cont'd)

**GEOGRAPHICAL AREAS, COUNTRIES AND INTERNATIONAL ORGANIZATIONS
TO BE USED IN PERPARING 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 13-10

GEOGRAPHICAL AREAS, COUNTRIES AND INTERNATIONAL ORGANIZATIONS
TO BE USED IN PERPARING IBOP ACCOUNTING REPORTS

D. Other Countries

1. Austria
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 13-10 (Cont'd)

SAMPLE ACCOUNTING REPORT 1 DoD INTERNATIONAL BALANCE OF PAYMENTS			
(REPORTING ACTIVITY) CODE _____		FOR QUARTER ENDING ____ (COUNTRY GROUP NAME)	
LINE I.D. NUMBER	LINE ITEM DESCRIPTION	CURRENT QUARTER AMOUNT	FISCAL YEAR TO DATE AMOUNT
	Pay U.S. Personnel	XXXXXX	XXXXXX
01A000	Military Personnel	XXXXXX	XXXXXX
01B000	Operation and Maintenance	XXXXXX	XXXXXX
01C000	Military Construction	XXXXXX	XXXXXX
01ED00	Military Assistance	XXXXXX	XXXXXX
01F000	Other Appropriations and Funds		
	Total Net Pay		
	Travel Payments to U.S. Personnel		
	Stationed Abroad		
01H010	Military Personnel	XXXXXX	XXXXXX
01H020	Military Assistance	XXXXXX	XXXXXX
01H0303	Other	XXXXXX	XXXXXX
	Total	XXXXXX	XXXXXX
01I000	Travel Payments to U.S. Personnel		
	Stationed in the U.S.	XXXXXX	XXXXXX
	Expenditures by U.S. Personnel at		
	Foreign Non-Duty Location		
01I010	Expenditures ashore by U.S. Personnel		
	Afloat with Homeports in the United States	XXXXXX	XXXXXX
01J030	Expenditures by U.S. Personnel on R&R Leave	XXXXXX	XXXXXX
01L000	Claims, Defense Personnel	XXXXXX	XXXXXX
	Nonappropriated Fund Transactions		
01M0I0	Exchange Service Money Orders	XXXXXX	XXXXXX
01M020	Other Nonappropriated Fund Transactions	XXXXXX	XXXXXX
01N000	Military Postal Service Agency Transactions	XXXXXX	XXXXXX
	Less Receipts from U.S. Personnel		
010010	Commissary Store Sales to Individuals	XXXXXX	XXXXXX
010020	Other Sales to Individuals	XXXXXX	XXXXXX
	Total Receipts from U.S. Personnel	XXXXXX	XXXXXX
	Total Pay Available for Spending	XXXXXX	XXXXXX

Figure 13-1

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											

Figure 13-2

SAMPLE ACCOUNTING REPORT 3

DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS
 MILITARY POSTAL SERVICE AGENCY TRANSACTIONS
 (Thousands of Dollars)

DEPARTMENT _____

Page ____ of ____ Pages

Country	RECEIPTS			PAYMENTS	Net Excess of Payments of Receipts
	Stamp Sales	Money Order Sales	Total	Money Orders Cashed	
(1)	(2)	(3)	(4)	(5)	(6)
TOTAL					

Figure 13-3

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	A. Payments
	1. Pay, U.S. Personnel - This includes payments to U.S. personnel for "net pay" as defined in paragraph 130109, 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 payment 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)
01B000	b. Operation and Maintenance, Civilian Personnel
01C000	c. Military Construction, Civilian Personnel
01D000	d. Reserved
01E000	e. Military Assistance Appropriations and Funds, Civilian Personnel
01F000	f. Other Appropriations and Funds
	g. Total Net Pay, U.S. Personnel - Enter the sum of lines A.1.a. through A.1.f.
	h. Travel Payments to U.S. Personnel Stationed Abroad (See paragraph 130110.D.2.g.)
01H010	(1) Military Personnel, Reserve Personnel, and National Guard Personnel
01H020	(2) Military Assistance Appropriations and Funds
01H030	(3) Other
	(4) Total Travel Payments to U.S. Personnel Stationed Abroad - Enter the sum of lines A.1.h.(1) through A.1.h.(3).
01I000	i. Travel Payments to U.S. Personnel Stationed in the U.S.
	j. 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

Figure 13-4

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
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	k. Reserved
01L000	l. Claims, Defense Personnel - (Excluding death gratuities)
	m. 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. (Figure 13-2)
	(3) Total Nonappropriated Fund Transactions - Enter the sum of lines A.1.m.(1) and A.1.m.(2).
01N000	n. Military Postal Service Agency Transactions - Enter the net increase (-) or decrease (+) in column 6 of AR-3 (Figure 13-3) (reported only by Defense Postal Service).
	o. 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 fund, sales of meals to individuals and dependents, clothing store sales, sales of gasoline coupons, etc.
	(3) Total Receipts from U.S. Personnel - Enter the sum of lines A.1.o.(1) and A.1.o.(2).
	p. Total Pay Available for Spending - Enter the sum of line A.1.g., line A.1.h.(4), line A.1.i., lines A.1.j.(1) thru A.1.j.(3), line A.1.k., line A.1.l., line A.1.m.(3), line A.1.n.; less line A.1.o.(3).
	2. Direct Hire Foreign Nationals - This includes the total gross pay of foreign nationals from appropriations and funds as defined in subparagraph 130109.I.
02A000	a. Operation and Maintenance
02B000	b. Military Assistance Appropriations and Funds
02C000	c. Military Construction and Family Housing Construction
02D000	d. Other Appropriations and Funds
	e. Total Direct Hire Foreign Nationals - Enter the sum of lines A.2.a. through A.2.d.
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	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.I.
03A000	a. Operation and Maintenance
03B000	b. Military Assistance Appropriations and Funds
03C000	c. Military Construction and Family Housing Construction
03D000	d. Other Appropriations and Funds
	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 United States. 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) US. 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)
04B010	(1) Operation and Maintenance
04B020	(2) Stock Funds
04B030	(3) Industrial Funds and Other
	(4) Subtotal - Enter the sum of lines A.4.b.(1), A.4.b.(2), and A.4.b.(3).
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	(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), A.4.b.(5)(b), and A.4.b.(5)(c).
	(6) Total POL - Enter the net of line A.4.b.(4) and A.4.b.(5)(d).
04C010	c. Reserved
	d. Other Materials, Supplies and Equipment
04D010	(1) Operation and Maintenance
04D020	(2) Research, Development, Test, and Evaluation
04D030	(3) Military Assistance Appropriations and Funds
04D040	(4) Stock Funds
04D050	(5) Other Appropriation and Funds - (Excluding Military Construction Materiel and Major Procurement)
	(6) Total Other Materials, Supplies, and Equipment - Enter the sum of lines A.4.d.(1) through A.4.d.(5).
	e. Total Other Materials, Supplies, and Equipment - Enter the sum of lines A.4.a.(5), A.4.b.(6), A.4.c., and A.4.d.(6).
	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
	f. Total Major Procurement - Enter the sum of lines A.5.a. through A.5.e.
	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 Categories Appropriation.
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	a. Foreign Contractors
06A010	(1) Military Construction
06A020	(2) Family Housing, Defense Construction
06A030	(3) Military Assistance Appropriations and Funds
06A040	(4) Counterpart Foreign Currency Payments
	(5) Total Construction Foreign Contractors - Enter the sum of lines A.6.a.(1) through A.6.a.(4).
	b. U.S. Contractors
06B010	(1) Military Construction
06B020	(2) Family Housing, Defense Construction
06B030	(3) Military Assistance Appropriations and Funds
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
	(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).
Figure 13-4 (Cont)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	d. NATO Infrastructure
06D010	(1) Infrastructure
06D020	(2) Reserved
	(3) Total NATO Infrastructure - Enter the sum of lines A.6.d.(1) and A.6.d.(2).
	e. Total Construction - Enter the sum of lines A.6.a.(5), A.6.b.(7), A.6.c.(5), and A.6.d.(3).
	7. Transportation - Report payments to foreign carriers for transportation of individuals or transportation of household goods and materiel, including that 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
07C000	c. Military Assistance Appropriations and Funds
07D000	d. Other Appropriations and Funds
	e. Total Transportation - Enter the sum of lines A.7.a. through A.7.d.
	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
08A01B	(b) Contract Maintenance of Equipment and Related Payments
08A01C	(c) Real Property Maintenance, Repair, and Minor Construction
08A01D	(d) Other Operation and Maintenance
	(e) Total Services, O & M--Foreign Contractors - Enter the sum of lines A.8.a.(1)(a), through A.8.a.(1)(d).
08A020	(2) Research, Development, Test and Evaluation
08A030	(3) Military Assistance Appropriations and Funds
08A040	(4) Other Appropriations and Funds
	(5) Total Payments to Foreign Contractors for Services - Enter the sum of lines A.8.a.(1)(e), A.8.a.(2), A.8.a.(3), and A.8.a.(4).
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	b. U.S. Contractors
	(1) Operation and Maintenance
08B01A	(a) Real Property Maintenance, Repair, and Minor Construction
08B01B	(b) Other Operation and Maintenance
	(c) Total Services, O & M--U.S. Contractors - Enter the sum of lines A.8.b.(1)(a) and A.8.b.(1)(b).
08B020	(2) Research, Development, Test and Evaluation
08B030	(3) Military Assistance Appropriations and Funds
08B040	(4) Other Appropriations and Funds
	(5) Subtotal - Enter the sum of lines A.8.b.(1)(c), A.8.b.(2), A.8.b.(3) and 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), A.8.b.(6)(b) and A.8.b.(6)(c).
	(7) Net Payments to U.S. Contractors for Services - Enter the net of lines A.8.b.(5) minus A.8.b.(6)(d).
	c. Net Payments to U.S. and Foreign Contractors for Services - Enter the sum of lines A.8.a.(5) 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., A.9.b. and A.9.c.
	10. Other Payments - Report all other payments made abroad, not elsewhere classified.
10A000	a. Operation and Maintenance
	b. Military Assistance Appropriations and Funds
10B010	(1) International Military Headquarters (Project R 1)
10B020	(2) Other
	(3) Subtotal - Enter the sum of lines A.10.b.(1) and A.10.b.(2).
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
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.b.(3), A.10.b.(4) and A.10.b.(5).
10C000	c. Retired Pay, Defense - Report payments to retired personnel living abroad.
10D000	d. Other Claims - Report claims, including death gratuities, other than personnel claims (CODE 01L000).
10E000	e. Counterpart Foreign Currency Payments
10F000	f. Other Appropriations and Funds
	g. Total Other Payments - Enter the sum of lines A.10.a., A.10.b.(6), A.10.c., A.10.d., A.10.e and A.10.f.
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.p., A.2.e., A.3.e., A.4.e., A.5.f., A.6.e., A.7.e., A.8.c., A.9.d., A.10.g. 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 negative (-).
	e. Total Net Payments - Enter the net of line A.12.a. and lines A.12.b. through A.12.d.
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	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., B.13.b., B.13.c., B.13.d. and 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.
	15. Repayment of Loans - Enter repayments of principal on FMS loans and on Other DoD Loans.
15A000	a. Collection of Principal Miscellaneous Receipt Account Treasury Account 2968
15B000	b. Reserved
15C000	c. Collections for Guaranty Reserve Fund 11X4121
	d. Reserved
	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. Advances, Federal Republic of Germany, Account 21X6069
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.
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
170000	17. Contributed Currencies - Report currencies contributed by foreign governments that reimburse U.S. Government for operating costs of MAAGs and Missions, as recorded in Treasury Department Accounts 20FT114 and 20FT115, DoD Instruction 4165.14, Inventory of Military Real Property.
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: Account from Sales, Personal Property, pursuant to exchange/sales procedures; and industrial fund accounts. Exclude bid deposits recorded in Suspense Account 6500, and Budget Clearing Account (Suspense) 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.
19A000	a. Miscellaneous Receipt Accounts - (Other than those shown in B.19.b., B.19.e., and B.19.f)
19B000	b. Foreign Military Credit Sales, Account 1468
19C000	c. FMS Account 8242
19D000	d. FT accounts
19E000	e. Ryukyu Islands Power System Loan
19F000	f. Interest on Advances
	g. Total Collections of Interest - Enter the sum of lines B.19.a. through B.19.f.
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.
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
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.g., and B.20. through 24.
	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 generic codes in DoD 5105.38-M (Security Assistance Management Manual).
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 (Security Assistance Management Manual).
	29. Interest - Do not report delivery data for interest.
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	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 Grant Aid Program - 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 generic codes in DoD 5105.38-M (Security Assistance Management Manual).
34A000	a. Special Drawdown Authority
34B000	b. Excess Defense Articles Program
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, or 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.
	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 (Inventory of Military Real Property).
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
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 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.
39A000	a. Overseas Humanitarian, Disaster, and Civic Threat - Outlays from 97X0891.
39B000	b. Former Soviet Union Threat Reduction - Outlays from 97X0134.
39C000	c. Drug Interdiction and Counter-Drug Activities, in-country support only - Outlays from 97X0105 only for in-country support.
39D000	d. Contingency Operations - Incremental costs collected by DFAS-Denver under section 607 of the Foreign Assistance Act of 1961, as amended.
400000	40. Military Gross Pay U.S. Personnel - This includes payments to U.S. personnel for "gross pay" as defined in paragraph 130109, J., Gross Pay U.S. Personnel.
Figure 13-4 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	1. Country (column 1) - List each country abroad in the Federal Information Processing Standards (FIPS) publication issued by the National Bureau of Standards, U.S. Department of Commerce (see Tables 13-8 and 13-9) in which there are nonappropriated fund transactions entering the IBOP. In addition, insert a line for "Total." 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 receipts for membership dues, chaplains funds, net receipts from bingo, slot machines, etc.
	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, equipment etc. not included in columns 5, 6, and 7. It excludes payments to any U.S. Government agency or activity other than to CCC under barter agreements.
Figure 13-5	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	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. (Figure 13-1)
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.
Figure 13-5 (Cont'd)	

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS
	1. Country (column 1) – List each country in the Federal Information Processing Standards (FIPS) publication (see Tables 13-8 and 13-9) in which there are MPSA transactions entering the IBOP. In addition, insert a line for “Total.” Data for Puerto Rico and other U.S. territories and possessions will also be shown following the “Total” but not included in “Total.”
302XXX	a. Stamp Sales (column 2) - This includes sales to individuals
303XXX	b. Domestic Money Order Sales (column 3) - This includes sales to individuals, including fees. It excludes sales of international money orders.
	c. Total (column 4) - Enter the sum of columns 2 and 3.
304XXX	d. Money Orders Cashed (column 5) - This includes cashed by individuals.
	e. Net Excess of Payments or Receipts (column 6) - Enter the net of column 4 and column 5. If the payments (column 5) are greater than the receipts (column 4), the differences will be shown as a negative figure. If the receipts (column 4) are greater than the payments (column 5), the difference will be shown as a positive figure.
<p>Figure 13-6</p>	