

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

**SUMMARY OF MAJOR CHANGES**

Changes are identified in this table and also denoted by [blue](#) font.

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

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

Hyperlinks are denoted by [\*\*\*bold, italic, blue, and underlined font\*\*\*](#).

The previous version dated [June 2020](#) is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Administrative updates in accordance with the Department of Defense Financial Management Regulation Revision Standard Operating Procedures.	Revision

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## CHAPTER 13

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

## 1.0 GENERAL

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

## 1.1 Purpose

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

## 1.2 Authoritative Guidance

Authoritative guidance for this chapter is derived from Office of Management and Budget (OMB) Statistical Directive 19: “Reports of the [Department of Commerce](#) on International Transactions” (Directive 19). Directive 19 established the IBOP transaction reporting requirements to the Department of Commerce. Reported information is used by the United States in managing balance of trade with foreign nations.

## 2.0 REPORTING OVERVIEW

## 2.1 Applicability and Scope

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

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

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

2.1.2.2. Transfer appropriation accounts including Foreign Military Sales;

2.1.2.3. General fund receipt accounts established by the Treasury for collection of miscellaneous receipts for which the DoD has billing and collecting responsibility;

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

2.1.2.5. Receipts or donations of commodities or services;

2.1.2.6. Transfers under special drawdown authority of the President, Excess Defense Articles (EDA) program, or international treaties;

2.1.2.7. Nonappropriated fund activities, such as commissaries, post exchanges, and officers' clubs; and

2.1.2.8. All MPSA transactions, such as meters (including Postage Validation Imprinters Sales), stamps, and money orders.

## 2.2 Report Formats and Rules

The report formats and edit and validation rules for submission are provided in Tables 13-1 through 13-4. Sample formats are shown in Tables 13-5 through 13-7.

## 2.3 Definitions

2.3.1. Abroad. The term abroad includes all foreign countries and the Panama Canal Commission, but excludes the United States, its possessions, Puerto Rico, Guam, and the U.S. Virgin Islands.

2.3.2. Accommodation Sales. Accommodation sales represent the sale of foreign currencies for dollars to U.S. personnel for their personal use in a foreign country.

2.3.3. Collections. Collections are receipts in currencies (both foreign and U.S.), checks, or other negotiable instruments and net of repayments.

2.3.4. Constructive Delivery. Constructive delivery is 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. Completed shipping documents or listings of delivery to the U.S. Post Office provide evidence of delivery.

2.3.5. Contract. A contract is any type of agreement or order for procurement of materiel, supplies, and services of any amount including purchase orders, delivery orders, service orders, and similar authorizations.

2.3.6. Delivery. Delivery is the performance of services for the customer or requisitioner; the constructive delivery of materiel as defined in subparagraph 2.3.4; or collections for services, transportation, and materiel when they are normally recorded in the billing and collection cycle immediately following performance.

2.3.7. Foreign Military Sales. Foreign military sales represent the sale 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 (AECA) of 1976, as amended.

2.3.8. Foreign Resident. The term foreign resident is comprised of the government of a foreign country and all its agencies and subdivisions, corporations, and any individuals residing in a foreign country, except for those defined as follows.

2.3.8.1. Consider a corporation a resident of the country in which it is incorporated. Count a subsidiary as a separate corporation and as 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 a foreign business office.

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

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

2.3.9. Gross Pay Foreign Nationals. The term gross pay foreign nationals is the 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.

2.3.10. Guaranty Financing. Guaranty financing includes items associated with the guaranty of private credit by the U.S. Government under the AECA of 1976, as amended.

2.3.11. Interest. The term interest includes interest collected on military assistance or foreign military long-term credit, interest collected by finance and accounting officers for short-term deposits made in financial institutions that share in interest remitted to a DoD Component under Guaranty Financing arrangements, and interest on advances to foreign residents.

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

2.3.13. Military Assistance Grant Aid. Military assistance grant aid is 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. The AECA of 1976 and the Foreign Assistance Act (FAA) of 1961 authorize such assistance. These provisions include Foreign Military Financing (FMF), International Military Education and Training (IMET), the Military-to-Military Contact Program, Special Drawdown Authority, the EDA Program, and Building Partnership Capacity (BPC) programs.

2.3.14. MPSA. The MPSA is the single DoD point of contact with the U.S. Postal Service (USPS). An agreement between the DoD and the USPS establishes the MPSA as an extension of the USPS abroad and in the continental United States, as applicable.

2.3.15. Net Pay. Net pay is the part of gross pay that is given, mailed, or electronically transferred directly to the individual by cash, check, or electronic transfers. This can include paychecks mailed or transferred by a disbursing officer (DO) 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) mailed to a foreign address (including Army Post Offices), Fleet Post Offices (FPOs), and Diplomatic Post Offices (for foreign addressees), but excludes allotment checks mailed to a U.S. address.

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

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

2.3.18. Payment. The term payment includes payment in currencies (both foreign and U.S.), checks, or other negotiable instruments, after net of all refunds.

2.3.19. Personnel Afloat. The term personnel afloat includes U.S. personnel whose duty station is aboard ship.

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

2.3.21. Real Property Transfer. Real property transfers are items associated with the conveyance of military real property by a Military Department to a foreign resident or international organization.

2.3.22. Returns to the United States. Returns to the United States are the portion of payments to contractors or suppliers that is remitted to the United States, 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 for supply, service, or construction contracts. For rules applicable to the identification and reporting of returns to the United States, see the Defense Federal Acquisition Regulation Supplement ([DFARS](#)), section 225.1103(1) and the clause at 252.225-7005.

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

## 2.4 Frequency and Distribution

The IBOP report must be prepared, at a minimum, quarterly and is due to the Department of Commerce no later than 45 calendar days following the end of the quarter. The report may be prepared and submitted monthly if desired based upon system capability. DFAS Operations Directorates will provide specific due dates to their respective DFAS Sites.

## 2.5 Policy

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

2.5.1. DoD-wide accounting for and reporting of IBOP transactions;

2.5.2. Evaluation and explanation of DoD IBOP transactions;

2.5.3. Use of uniform criteria, definitions, and requirements to report IBOP transactions;

and



2.5.4. Integration of IBOP management and the overall system of management within the Department.

## 2.6 Responsibilities

2.6.1. Heads of the DoD Components, must:

2.6.1.1. Develop procedures for implementing the reporting requirements;

2.6.1.2. Ensure reports and required data are submitted on time and are complete and accurate; and

2.6.1.3. Identify, for the Department of Commerce, the office responsible for submitting required data and points of contact within respective organizations that can both provide supplemental information on specific IBOP transactions and resolve problems associated with collecting and processing data.

2.6.2. The DFAS Site Directors must:

2.6.2.1. Administer and monitor, as necessary, the reporting requirements for their field reporting offices;

2.6.2.2. Ensure the requirements prescribed are uniformly implemented;

2.6.2.3. Work with other DFAS Sites to provide technical assistance on collecting required data and preparing reports. Each DFAS Site acts as the focal point for the assigned reporting organizations (sites) in providing technical assistance; and

2.6.2.4. Ensure reports are submitted directly to the Bureau of Economic Analysis, U.S. Department of Commerce, and include all data required by Directive 19.

## 2.7 Reporting Guidelines

### 2.7.1. Finance and Accounting Data

2.7.1.1. Installation-Level Procedures. The DoD Components and supporting DFAS Sites must accumulate the data on payments and collections made by their respective disbursing activities as an integral part of installation-level requirements. The IBOP reports must include all collection and disbursement data for the period covered by the report.

2.7.1.2. Nonappropriated Funds and MPSA. Accumulate data on nonappropriated funds and MPSA accounts and include them in the quarterly reports.

### 2.7.2. Codes on Vouchers

2.7.2.1. Codes. Code all payment and collection vouchers processed overseas with the appropriate foreign country or international organization code, as prescribed in Table 13-8 and on the [Central Intelligence Agency \(CIA\)](#) website (see Geopolitical Entities, Names and Codes (GENC) Standard), prior to time of payment or collection. Vouchers processed overseas not entering the IBOP must be coded with the “U.S.” country code.

2.7.2.2. Country Codes. Input country codes on vouchers processed in the United States only for those transactions entering the IBOP. A current list of country codes is available on the GENC Standard (formerly “Federal Information Processing Standards (FIPS) Publication (PUB) 10-4”). Country codes must not be confused with Defense Security Cooperation Agency (DSCA) customer codes. The two codes are not interchangeable.

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

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

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

2.7.4. New or Discontinued Appropriations. Each DFAS Site is responsible for modifying their associated tables to reflect new or discontinued accounts that affect IBOP. The Treasury’s [Federal Account Symbols and Titles \(FAST\) Book](#) lists receipt, appropriation, and other fund account symbols and titles assigned by the Department. The FAST Book lists accounts separately that were created or discontinued since the previous revision.

2.7.5. Transaction Review. Review IBOP transactions prior to submission for accuracy to ensure the final report is complete and includes all of the required data elements for submission to the Department of Commerce. The DoD Components, accounting activities, and other reporting entities in the United States and at overseas locations must ensure that reported IBOP transactions are consistent with total transactions reported on the Standard Form (SF) 1220, Statement of Transactions According to Appropriations, Funds, and Receipt Accounts, and supporting SF 1219, Statement of Accountability, including FT accounts.

2.7.6. Cross-Disbursing. Under cross-disbursing requirements, the appropriate disbursing office must provide data on payment and receipt transactions to the DoD Component assigned reporting responsibility. Under these procedures, reports must 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 must include all supplementary information that is necessary to identify returns to the United States as stated in subparagraph 2.8.2.1.3. The DoD Component having management control of the funds must include these transactions in its IBOP report. Subparagraph 2.7.14.4 identifies cross-disbursing reporting requirements for each Military Department.

2.7.7. Appropriation Reimbursements. Enter appropriation reimbursements from foreign entities on the appropriate Collections lines in the Accounting Report (AR)-1, as shown in Table 13-5. Enter collections from U.S. personnel abroad in the appropriate “Less Receipts from U.S. Personnel” lines (i.e., “Payments”).

2.7.8. Delivery Data. As outlined in DSCA 5105.38-M, Security Assistance Management Manual (SAMM), data regarding Foreign Military Sale deliveries (Chapter 7), FMF grant aid deliveries (Chapter 9), IMET Program (Chapter 10), transfers under Special Drawdown Authority and the EDA program (Chapter 11), Military-to-Military Contact Program (Chapter 11), BPC deliveries (Chapter 15), and transfers of real property (Chapter 15) must be prepared by the appropriate agencies.

2.7.9. Loans of Property. For any defense item loaned to a foreign government, central offices in each DoD Component must maintain a record as outlined in the SAMM, Chapter 11.

2.7.10. Advances to Foreign Residents or Countries. Report advances made to foreign residents or countries by a DoD Component as payments on the same lines in AR-1, as shown in Table 13-5, for future contract payments. Use Line Item 190000 of AR-1 to report interest collections for advances.

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

2.7.12. Records Retention. Maintain records reflecting balance of payments transactions at each DFAS Site consolidation point for 2 years following the end of the reporting period.

### 2.7.13. Foreign Currencies

2.7.13.1. Report data on foreign currencies in dollar equivalents.

2.7.13.2. The DSCA must report expenditures and collections for all FT accounts under its control, including those for which the DSCA has financial management responsibility in connection with Foreign Military Sales currencies, as well as those provided under joint weapons production and exchange agreements.

2.7.13.3. Use the respective reporting system utilized by each DoD Component to provide data on accommodation sales to individuals by military DOs.

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

### 2.7.14. Submission of Reports

2.7.14.1. Prepare reports of performance and transactions, using the current automated technology, entering the IBOP by DoD Components as outlined in the detailed instructions provided in Tables 13-1 through 13-4. Sample formats are shown in Tables 13-5 through 13-7.

2.7.14.2. Submit ARs to the Department of Commerce through DFAS as follows:

2.7.14.2.1. Department of the Army – ARs-1 and 2;

2.7.14.2.2. Department of the Navy (including U.S. Marine Corps) – ARs-1 and 2;

2.7.14.2.3. Department of the Air Force – ARs-1 and 2;

2.7.14.2.4. MPSA - AR-3; and

2.7.14.2.5. All other Defense Agencies, such as the DSCA and Defense Intelligence Agency - AR-1.

2.7.14.3. The DSCA must report all Foreign Military Sales and BPC delivery data.

2.7.14.4. Submit cross-disbursing data submitted by the DoD Component as follows.

2.7.14.4.1. Forward IBOP transactions between the Air Force and the Army no later than 32 calendar days following the end of the quarter to their corresponding offices. Each Service will send its IBOP files to the other Services.

2.7.14.4.2. Forward vouchers and control listings of IBOP transactions of the Navy for the Army and the Air Force, the Army for the Air Force and the Navy, and the Air Force for the Navy and the Army to the designated accounting and finance offices quarterly.

2.7.14.4.3. Forward electronic transmissions of Army, Navy, Air Force, and Marine Corps IBOP transactions for the Defense Agencies and OSD no later than 45 calendar days following the end of the quarter to the Department of Commerce.

2.7.14.4.4. Report salary payments to U.S. personnel as the net amount paid to individuals, excluding all deductions, such as amounts withheld for taxes, contributions, allotments, or savings bonds.

2.7.14.5. Complete the headings on each report as indicated in Tables 13-5 through 13-7. Round dollar amounts to the nearest \$1,000. Round amounts from \$1 to \$499 downward; amounts from \$500 to \$999 are rounded upward.

2.7.14.6. The Treasury Financial Manual (TFM), Volume 1, Part 2, Chapter 4500 [1 TFM 2-4500](#) contains requirements for reporting foreign grants, loans, credits, and contingent liabilities.

## 2.8 Criteria for Determining and Identifying IBOP Transactions

2.8.1. Introduction. In establishing a basis for reporting IBOP transactions, assume that purchases of materiel and services are equal to related disbursements, since payments by DoD Components normally are made within the month following receipt of the materiel and services. Similarly, report DoD outlays from appropriations supporting various U.S. foreign assistance programs to signify the delivery of that assistance to foreign entities. It is necessary, however, to report Foreign Military Sales on a delivery basis. State collections separately to reflect the changes in financial status. Accounting reports prescribed by this chapter reflect these reporting concepts. Table 13-9 contains a glossary of automated data processing (ADP) terms.

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

### 2.8.2.1. Payments

2.8.2.1.1. Inclusion of all payments is required, including advance and progress payments by DOs (whether located abroad or in the United States, its territories and possessions, or Puerto Rico) from their accounts and all payments from the accounts of nonappropriated funds and the MPSA to:

2.8.2.1.1.1. 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;

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

2.8.2.1.1.3. International organizations, including all amounts deposited to their credit in foreign or U.S. banks;

2.8.2.1.1.4. U.S. corporations for materiel, 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;

2.8.2.1.1.5. U.S. contractors for construction or services performed abroad, except for travel and transportation as described in subparagraph 2.8.4.2.7; and

2.8.2.1.1.6. U.S. and foreign corporations for petroleum products that will be identified to the country shown as the product source as described in subparagraph 2.8.4.2.8.2.

2.8.2.1.2. Inclusion of foreign currency payments is required, including counterpart foreign currency payments by a foreign government held by the foreign government for U.S. uses under special arrangements such as Euros disbursed by the Spanish Government for constructing and maintaining U.S. facilities.

2.8.2.1.3. Included are all Returns to the United States resulting from contracts or other procurement documents for procurement of supplies and services for use outside the United States. Also included are all Returns to the United States from contracts for construction, maintenance, and repair of real property facilities that require U.S. end products, or that specify certain services be performed in the U.S. Additionally, U.S. contractors performing construction and service contracts overseas may acquire, on their own initiative, certain U.S. end products, services, or transportation on U.S. flag carriers in fulfillment of construction or service contracts. Identify and report the amount of such procurements of U.S. end products, services, and transportation on U.S. flag carriers in AR-1, as shown in Table 13-5. The following rules apply only to contractors who are U.S. residents.

2.8.2.1.3.1. 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 must be identified and reported as reductions to procurement payments.

2.8.2.1.3.2. Identify and report the following amounts as reductions to contractual service payments:

2.8.2.1.3.2.1. 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);

2.8.2.1.3.2.2. 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 remitted to or retained in the United States; and

2.8.2.1.3.2.3. The amount paid to transportation companies in the United States by the contractor for transportation provided on U.S. flag carriers.

2.8.2.1.3.3. Reporting requirements and requirements for contracts exceeding the simplified acquisition threshold are set forth in DFARS 225.1103(1) and the clause at 252.225-7005.

2.8.2.1.3.4. The amounts reported as returns under subparagraph 2.8.2.1.3 must exclude:

2.8.2.1.3.4.1. Payments by the contractor to a DoD Component for supplies or services such as utilities and telephone services; and

2.8.2.1.3.4.2. Returns to the United States by foreign residents who use U.S. end products or services to fulfill DoD contracts.

#### 2.8.2.2. Collections

2.8.2.2.1. Report 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 MPSA from the following:

2.8.2.2.1.1. Foreign residents;

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

2.8.2.2.1.3. International Organizations;

2.8.2.2.1.4. U.S. contractors in connection with their performance of contracts with the U.S. Government or private firms abroad; and

2.8.2.2.1.5. Foreign governments or other foreign entities for goods and services sold for delivery or use under the Foreign Military Sales program, other sales programs, and the Defense Logistics Agency Disposition Services.

2.8.2.2.2. Report all collections of foreign currency contributed by foreign governments for the support of U.S. Military Assistance Advisory Groups (MAAGs) and Missions.

2.8.2.2.3. Do not deposit FMF receipts into the U.S. Treasury. The FMF receipts are recorded in successor account 11\*1082 (Foreign Military Financing Program, Funds Appropriated to the President), via a Treasury [SF 133](#), Report on Budget Execution and Budgetary Resources, allocation by the Department of State in the year received, and finally apportioned in the same year on an SF 132, OMB Apportionment And Reapportionment Schedule as found in [OMB Circular A-11](#), “Preparation, Submission, and Execution of the Budget,” Appendix F.

#### 2.8.2.3. Deliveries

2.8.2.3.1. All deliveries of materiel, supplies, equipment, and services to foreign countries and international organizations must be reported to include the following:

2.8.2.3.1.1. Foreign Military Sales deliveries outlined in the AECA of 1976, as amended;

2.8.2.3.1.2. Sales by property disposal officers as represented by collections;

2.8.2.3.1.3. Loans and leases of aircraft, vessels, and other equipment to foreign entities;

2.8.2.3.1.4. Transfers of real property and deliveries of materiel and services under logistical support agreements and otherwise; and

2.8.2.3.1.5. 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.

2.8.2.3.2. This chapter requires that delivery data pertaining to Military Assistance Grant Aid be reported.

#### 2.8.2.4. Special Transactions

2.8.2.4.1. Transfers. Transfers from Deposit Account 6500 (Advances Without Orders from Non-Federal Sources) and Clearing Account 3875 (Budget Clearing Account (suspense)) to other accounts must be included when recorded as a collection in deposit fund accounts or in applicable receipt (including miscellaneous receipt), appropriation, or other fund accounts. For example, a bid deposit of a successful purchaser of surplus, excess, foreign excess, scrap, or salvage will be recorded in IBOP at the time transferred to account 3845 (Proceeds of Sales, Personal Property). Treat returns of deposits to depositors as IBOP transactions. Exclude amounts initially recorded in these suspense accounts from IBOP reporting requirements.

2.8.2.4.2. Settlements. Treat offsetting settlements between DoD accounts made in place of payments to, and collections from, a foreign government as IBOP transactions as if the transaction had been carried out with the foreign government.



2.8.2.4.3. Outlays. Report DoD outlays in support of Other Assistance Grant Aid.

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

2.8.3.1. Payments to and receipts from any DoD or other U.S. Government agency or activity, including any DoD nonappropriated fund or postal service activity, except special transactions noted in subparagraph [2.8.2.4](#);

2.8.3.2. All transfers between the DoD or other U.S. Government accounts, except those from Deposit Account 6500 and Clearing Account 3875, as noted in subparagraph [2.8.2.4.1](#);

2.8.3.3. Payments to foreign residents for goods produced in the United States if title is transferred within the United States. Include payments to the foreign resident when title is transferred to the United States if the goods were originally delivered to the foreign resident under the Foreign Military Sales program; and

2.8.3.4. 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. Consider goods imported when they clear the U.S. Customs Service.

#### 2.8.4. Identification of Transactions to Country or International Organizations

2.8.4.1. General. Identify transactions, except those relating to international organizations designated in [SAMM Table C4.T2B](#), generally to the country of residence of the payee or remitter, rather than the location of the DO. Identify transactions with international organizations not listed in SAMM Table C4.T2B to the country to which payment is sent or from which payment is received. In cases where country of residence cannot be determined, identify transactions as follows.

2.8.4.1.1. Cash. Code payments or collections by cash to the country in which disbursed or collected.

2.8.4.1.2. Check. Code payments or collections by check to the country to which check is sent or from which check is received.

2.8.4.1.3. Electronic. Code payments or collections by electronic transfer to the country to which transfer is sent or from which transfer is received.

2.8.4.2. Payments. Identify payments to the designated international organization or country of residence of the payee. More specifically, identify payments as follows.

2.8.4.2.1. Government-to-Government Payments. Identify all government-to-government payments to the country of the foreign government involved.

2.8.4.2.2. Foreign Corporations. Identify payments to foreign corporations and individuals to the country of residence.

2.8.4.2.3. U.S. Personnel Payments

2.8.4.2.3.1. U.S. Personnel Ashore. Code net pay to the foreign country to which payment is made or the check is addressed.

2.8.4.2.3.2. U.S. Personnel Afloat (Homeported Abroad). Code net pay to the foreign country to which payment is made or the check is addressed.

2.8.4.2.3.3. U.S. Personnel Afloat (U.S. Homeported). Code net pay as a U.S. payment. A statistical determination will be made, by country, of the expenditures ashore by these individuals.

2.8.4.2.3.4. Allotments of Pay. Allotments to individual persons will be identified to the country to which addressed. Identify all other allotments to the country of residence of the allottee.

2.8.4.2.3.5. Contributions. Identify U.S. Government and service member contributions (Federal Insurance Contributions Act, retirement, and health benefits) to the United States.

2.8.4.2.4. Retired and Survivors Pay. Identify the amount of the payment to the foreign country to which the check is mailed or payment is electronically transferred.

2.8.4.2.5. Foreign Nationals

2.8.4.2.5.1. Direct Hire of Foreign Nationals. Identify net pay to the foreign country, which employs the individual. In addition, identify the payment of all U.S. Government contributions, and the payments of all amounts withheld from the employee's pay, at the time of payment, to the country addressed.

2.8.4.2.5.2. Indirect Hire of Foreign Nationals. Identify payments under contracts for indirect hire of foreign nationals, including retirement accruals or separation allowances when paid, to the country addressed.

2.8.4.2.5.3. Foreign Nationals Aboard Ships. Identify net pay 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 must be identified, at the time of payment, to the country to which addressed.

2.8.4.2.6. Construction and Services Performed Abroad Other Than Travel and Transportation. Identify payments for construction or services performed abroad to the country in which construction or service is performed, regardless of where the check is mailed.

#### 2.8.4.2.7. Travel and Transportation

2.8.4.2.7.1. Transportation. Code payments for transportation of persons or things (trip requests, bills of lading, warrants, or cash) paid to a transportation company to the country of residence of the transportation company.

2.8.4.2.7.2. Travel Allowances. Code payments for per diem allowances, relocation allowances, and other incidental travel expenses, including transportation expenses or mileage allowances paid to individuals, according to the following guidance.

2.8.4.2.7.2.1. For permanent change of station (PCS), code to the country in which the greater part of the allowances was earned or expenses incurred. Code relocation allowances to the country to which the individual's family moves.

2.8.4.2.7.2.2. For TDY, code to the country in which the TDY was performed, except TDY performed aboard ship that must be coded to the United States. Where TDY is performed in several countries and it is not feasible to identify the per diem to each country, code the payment to the country in which the greater part of the allowances was earned.

#### 2.8.4.2.8. Materiel, Supplies, and Equipment

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

2.8.4.2.8.2. Identify payments to a U.S. or foreign corporation for petroleum products according to the following guidance.

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

2.8.4.2.8.2.2. When the product source for petroleum is the United States, and the petroleum has been transported by the Military Sealift Command, or transported by commercial vessels directly to a DoD Component abroad, code the payment to the United States. If the petroleum is not consigned directly to a DoD Component, code the payment to the country where it is delivered and code the amount of the petroleum product and the transportation furnished by U.S. flag carriers as a return to the United States.

2.8.4.2.8.2.3. Code petroleum services, other than ocean transportation, to the country in which the service is performed.

2.8.4.2.9. NATO Infrastructure. In processing NATO Infrastructure and International Military Headquarters Payments for NATO infrastructure, refer to Enclosure 2 of [DoD Directive 2010.5](#), “The NATO Security Investment Program,” for eligible project types. Code such payments to the country or to the appropriate NATO command that is the recipient of the payment. Code payments to international military headquarters, including those located in the United States.

#### 2.8.4.3. Deliveries and Collections

2.8.4.3.1. Materiel or Services. Code deliveries of materiel or services to the country or international organization to which the collection for that delivery must be identified. Code collections to the countries making payments. Code collections from international organizations to the international organization making payment.

2.8.4.3.2. Recipient Country. Code delivery transactions involving Military Assistance Grant Aid and reimbursement from AID, Department of State, or Funds Appropriated to the President to the recipient country or international organization.

#### 2.8.4.4. Special Transactions

2.8.4.4.1. Balance of Payment Transactions. Transactions for Guam, Puerto Rico, the Commonwealth of the Northern Marianas, and the U.S. Virgin Islands must not be included in any summary totals of balance of payments transactions since transactions involving these areas do not enter the United States balance of payments. If a special report is requested for these areas, then apply country codes as appropriate.

2.8.4.4.2. Guantanamo Bay. Code transactions at Guantanamo Bay, other than pay of foreign nationals, as U.S. transactions not entering the IBOP. However, treat the pay of foreign nationals employed at Guantanamo Bay as IBOP transactions and code to their country of residence.

### 2.9 Entries for DoD Transactions Entering the IBOP – AR-1

2.9.1. Purpose. This format prescribes line items, columnar data, and line item identification (ID) codes used for reporting IBOP transactions in AR-1. This submission provides for summarizing DoD IBOP transactions under appropriation and category groupings.

#### 2.9.2. General

2.9.2.1. Separate AR-1. Prepare a separate AR-1 for each foreign country and international organization listed in the GENC Standard and SAMM Table C4.T2B, as applicable, and for each foreign area grouping shown in Table 13-8. In addition, submit a separate AR-1 (a sample format of AR-1 is shown in Table 13-5; change “Quarter” to “Month” if reporting monthly) for Guam, Puerto Rico, the Commonwealth of the Northern Marianas, and the U.S. Virgin Islands. However, these transactions, and those for other U.S. possessions, must not be included in the subtotals for foreign area groupings or worldwide totals.

2.9.2.2. DoD Component. Each DoD Component must submit AR-1 electronically. Data on the electronic transfer submissions must carry the line item numbers for AR-1 precisely as shown in Table 13-10.

2.9.2.3. Assemble Reports. Documentation for countries without transaction data is not required when assembling supporting documentation for IBOP reporting.

2.9.2.4. Report Data. Report data for each line item entry listed in Table 13-10. To facilitate summarizing data, each line item entry must be identified by the same line ID Code shown in Table 13-10. Line items for which no amount is reported for the current quarter or cumulative columns must not be shown on the report.

2.9.2.5. Reporting Responsibilities. Data reported for all lines for transactions involving the FMF, Foreign Military Sales Program, BPC Program, IMET, Drawdowns, EDAs, and Military-to-Military Contact Programs are established under the SAMM, Chapter 1.

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

2.9.2.7. Trust Fund Expenditures. Treat refunds to foreign governments for Foreign Military Sales as trust fund expenditures. In the DoD balance of payment presentations, net such refunds against receipts rather than treated as expenditures on AR-1.

2.9.3. Line Entries - Descriptions and Codes. Line item ID codes, line item captions, and descriptions for AR-1 are shown in Table 13-10.

## 2.10 Entries for DoD Transactions Entering the IBOP – AR-2

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

### 2.10.2. General

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

2.10.2.2. Submit Separate Reports. The reporting activities must submit separate reports for the following:

2.10.2.2.1. Exchange Service Operations, and

2.10.2.2.2. Other Nonappropriated Fund Activities.

2.10.2.3. Payments and Receipts. These reports must include only payments and receipts affecting nonappropriated funds. Exclude payments and receipts from appropriated funds used in operating a nonappropriated fund activity.

2.10.2.4. Reported Quarter. Amounts shown in the report must cover the reported quarter. Change “Quarter” to “Month” if reporting monthly.

2.10.2.5. Schedules. Submit separate schedules for the Navy and Marine Corps.

2.10.3. Line Entries - Descriptions and Codes. Line ID codes, line item captions, and descriptions for AR-2 are shown in Table 13-11.

2.11 Entries for DoD Transactions Entering the IBOP - AR-3

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

2.11.2. General

2.11.2.1. MPSA. Submit one report to cover all MPSA operations, excluding FPO operations aboard ship.

2.11.2.2. Payments and Receipts. Exclude from the report payments and receipts of appropriated funds used for operating expenses of MPSA facilities.

2.11.2.3. Agencies and Activities. Exclude sales to or receipts from federal agencies and activities and DoD-sponsored nonappropriated fund activities.

2.11.2.4. Reported Quarter. The amounts shown in the report must cover the reported quarter only and will be noncumulative. Change “Quarter” to “Month” if reporting monthly.

2.11.3. Line Entries – Description and Codes. Line ID codes, line item captions, and descriptions for AR-3 are shown in Table 13-12.

### 3.0 INTERMEDIATE/INSTALLATION-LEVEL REPORTING REQUIREMENTS

Each DFAS site develops and monitors the reporting requirements, at the intermediate or installation level, for its IBOP reporting. Consistently apply reporting formats for the intermediate or installation levels in accordance with the requirements outlined in paragraphs [2.1](#) through [2.11](#).

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

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

<u>Data Record Position(s)</u>	<u>Description of Item</u>	<u>Rules</u>
1	Coded Report No.	Must be 1, 2, or 3
2	Coded Report No.	Must be blank except for Accounting Report 2
3-4	Fiscal Year (FY)	Must be numeric
5	Quarter of FY	Must be 1, 2, 3, or 4
6	Dept. Code	Must be an alpha character shown in Table 13-13
7-8	Country or Organizational Code	Position 7 must be alpha. Position 8 must be alpha/numeric (A/N). Cannot be blank (GENC Standard and SAMM Table C4.T2B).
9-14	Line ID No.	May be alpha, numeric, or A/N
15-21	\$ Amount this Qtr. ("Month" if reporting monthly.)	Must be numeric
22-25	Main Account	Must be numeric
26-29	Blank	Must be blank
30	Reserved	Must be blank
31	Data Originator	Blank except for AR-1
32-80	Blank	Must be blank



Table 13-2. Record Format Accounting Report 1

<u>Data Record Position(s)</u>	<u>Alphabetic (A) or Numeric (N) or (A/N)</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 (FY)	Last 2 digits
5	N	Quarter of FY	Must be 1, 2, 3, or 4
6	A	Dept. Code	Table 13-13
7-8	A	Country or Organizational Code	GENC Standard and SAMM Table C4.T2B
9-14	A/N	Line ID No.	Table 13-10
15-21	N	\$ Amount this Qtr. "Month" if reporting monthly.	Rounded to the nearest thousand. Place a zero in vacant high order position(s).
22-25	N	Main Account	
26-29	Blank	Blank	Blank
30		Reserved	
31	A	Data Originator	Table 13-13
32-80	Blank	Blank	Blank

Table 13-3. Record Format Accounting Report 2

<u>Data Record Position(s)</u>	<u>Alphabetic (A) or Numeric (N) or (A/N)</u>	Description of Item	Special Instructions
1	N	Coded Report No.	Must be 2
2	N	Coded Report No.	Must be 1 or 2(*)
3-4	N	Fiscal Year (FY)	Last 2 digits
5	N	Quarter of FY	Must be 1, 2, 3, or 4
6	A	Dept. Code	Table 13-13
7-8	A	Country or Organizational Code	GENC Standard and SAMM Table C4.T2B
9-14	A/N	Line ID No.	Table 13-11
15-21	N	\$ Amount this Qtr. "Month" if reporting monthly.	Rounded to the nearest thousand. Place a zero in vacant high order position(s).
22-80	Blank	Blank	Blank

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

Table 13-4. Record Format Accounting Report 3

<u>Data Record Position(s)</u>	<u>Alphabetic (A) or Numeric (N) or (A/N)</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 (FY)	Last 2 digits
5	N	Quarter of FY	Must be 1, 2, 3, or 4
6	A	Dept. Code	Table 13-13
7-8	A	Country or Organizational Code	GENC Standard and SAMM Table C4.T2B
9-14	A/N	Line ID No.	Table 13-12
15-21	N	\$ Amount this Qtr. "Month" if reporting monthly.	Rounded to the nearest thousand. Place a zero in vacant high order position(s).
22-80	Blank	Blank	Blank

Table 13-5. Sample Accounting Report 1

DoD INTERNATIONAL BALANCE OF PAYMENTS ACCOUNTING REPORT 1 FOR QUARTER ENDING _____			
LINE ID NUMBER	LINE ITEM DESCRIPTION	CURRENT QUARTER	FISCAL YEAR TO DATE
	(See instructions for each line item in Table 13-10)		

Table 13-6. Sample Accounting Report 2

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

Table 13-7. Sample Accounting Report 3

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

Table 13-8. Geographical Areas, Countries, and International Organizations to be Used in Preparing IBOP Accounting Reports

This table lists the countries and geographical areas to be shown in the 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 13-8. Geographical Areas, Countries, and International Organizations to be Used in Preparing IBOP Accounting Reports (Continued)

D. Other Countries

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

Total Other Countries

E. Other International Organizations

1. South East Asia Treaty Organization Military Headquarters
2. United Nations
3. Other

Total Other International Organizations

F. GRAND TOTAL (World Wide)



Table 13-9. Glossary of ADP Terms

<u>Term</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.
Zero Fill Unused High Order Positions	Fill assigned field spaces to the left of the most significant numeric digit in ALL \$ Amount fields. May also be expressed as "Right Justify."
BLANK	Shown on record formats to indicate a blank space in a record.
FY	Fiscal Year (FY)
PY	Prior FY
CY	Current FY. If the current FY is FY 2017, the PY is FY 2016, and the CY is FY 2017.
Line ID 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 FY. Must be 1, 2, 3, or 4.

Table 13-10. Line Item Captions and Descriptions Accounting Report 1

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1
	A. Payments
	1. Pay, U.S. Personnel - This includes payments to U.S. personnel for “net pay” as defined in subparagraph 2.3.16, PCS and TDY travel expenses, dislocation allowances for which the individual is reimbursed, and claims paid to U.S. personnel. Enter payments on the line indicating the appropriation cited in the voucher. Use other lines under this heading to record adjustments to payments to U.S. personnel to arrive at the amount of pay available for spending on the local economy.
01A000	a. Military Personnel, Reserve Personnel, and National Guard Personnel (Including afloat personnel homeported abroad)
01A020	b. Printing and Reproduction, Civilian Personnel
01B000	c. Operation and Maintenance (O&M), Civilian Personnel
01C000	d. Military Construction, Civilian Personnel
01D000	e. Family Housing Construction, Civilian Personnel
01E000	f. Military Assistance Appropriations and Funds, Civilian Personnel
01F000	g. Other Appropriations and Funds, Civilian Personnel
	h. Total Net Pay, U.S. Personnel - Enter the sum of lines A.1.a. through A.1.g.
	i. Travel Payments to U.S. Personnel Stationed Abroad (See subparagraph 2.8.4.2.7)
01H010	(1) Travel Payments to Military Personnel, Reserve Personnel, and National Guard Personnel Stationed Abroad
01H020	(2) Total Subsistence and Per Diem
01H030	(3) Travel Payments to Other U.S. Personnel Stationed Abroad.
	(4) Total Travel Payments to U.S. Personnel Stationed Abroad - Enter the sum of lines A.1.i.(1) through A.1.i.(3).
01I000	j. Travel Payments to U.S. Personnel Stationed in the United States.
	k. Expenditures by U.S. Personnel at Foreign Non-Duty Locations
01J010	(1) Expenditures Ashore by U.S. Personnel Afloat with Homeports in the United States. Report the amounts as determined by current personnel surveys and other statistical methods. The basis used by the reporting DoD Component for developing data for each country will be provided annually to Department of Commerce upon request.
01J020	(2) Reserved

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1
01J030	(3) Expenditures by U.S. Personnel on Rest and Recuperation (R&R) Leave - Report the amounts spent by U.S. Personnel while on R&R at locations outside the country in which they are assigned. Positive entries (+) will be used for countries where the individual is on R&R, and negative entries (-) will be used to reflect the adjustment to the "Pay Available for Spending" in the country in which the individual is stationed.
01K000	1. Deposits (Savings)
01L000	m. Claims, Defense Personnel - (Excluding death gratuities)
	n. Nonappropriated Fund Transactions
01M010	(1) Exchange Service Money Orders - Enter the total amount of money order sales and fees.
01M020	(2) Other Nonappropriated Funds - Enter the net increase (-) or decrease (+) in column (10) of AR-2. (Table 13-6)
	(3) Total Nonappropriated Fund Transactions - Enter the sum of lines A.1.n.(1) and A.1.n.(2).
01N000	o. MPSA Transactions - Enter the net increase (-) or decrease (+) in column 7 of AR-3 (Table 13-7) (reported only by Defense Postal Service).
	p. Less Receipts from U.S. Personnel (-)
01O010	(1) Commissary Store Sales to Individuals - (Excluding collections from nonappropriated funds)
01O020	(2) Other Sales to Individuals - This includes laundry, dry-cleaning, and family housing management funds, sales of meals to individuals and dependents, clothing store sales, and sales of gasoline coupons.
	(3) Total Receipts from U.S. Personnel - Enter the sum of lines A.1.p.(1) and A.1.p.(2).
	q. Civilian Pay & Benefits
01Q000	(1) Full-Time Civilian Pay & Benefits
01Q010	(2) Other Civilian Pay & Benefits
01Q020	(3) Insurance Claims, Indemnities, and Refunds
	(4) Total Civilian Pay & Benefits - Enter the sum of lines A.1.q.(1) through A.1.q.(3).
	r. Total Pay Available for Spending - Enter the sum of line A.1.h., line A.1.i.(4), line A.1.j., lines A.1.k.(1) thru A.1.k.(3), line A.1.l., line A.1.m., line A.1.n.(3), line A.1.o., less line A.1.p.(3), plus line A.1.q.(4).
	2. Direct Hire Foreign Nationals - This includes the total gross pay of foreign nationals from appropriations and funds as defined in subparagraph 2.3.9.

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1
02A000	a. O&M, Direct Hire Foreign Nationals
02B000	b. Military Assistance Appropriations and Funds, Direct Hire Foreign Nationals
02C000	c. Military Construction Appropriations and Family Housing, Direct Hire Foreign Nationals
02D000	d. Other Appropriations and Funds, Direct Hire Foreign Nationals
	e. Total Direct Hire Foreign Nationals - Enter the sum of lines A.2.a. through A.2.d.
	3. Indirect Hire Foreign Nationals - This includes the total gross pay of indirect hire of foreign nationals from appropriations and funds as defined in subparagraph 2.8.4.2.5.2.
03A000	a. O&M, Indirect Hire Foreign Nationals
03B000	b. Military Assistance Appropriations and Funds, Indirect Hire Foreign Nationals.
03C000	c. Military Construction Appropriations and Family Housing, Indirect Hire Foreign Nationals.
03D000	d. Other Appropriations and Funds, Indirect Hire Foreign Nationals
	e. Total Indirect Hire Foreign Nationals - Enter the sum of lines A.3.a. through A.3.d.
	4. Materials, Supplies, and Equipment - This includes total payments for material identified to object classes 26 and 31 from appropriations and funds and the amount of returns to the 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 United States (-)
04A04A	(a) U.S. End Products
04A04B	(b) U.S. Services
04A04C	(c) U.S. Transportation
	(d) Total Returns - Enter the sum of lines A.4.a.(4)(a) through A.4.a.(4)(c).
	(5) Total Subsistence - Enter the net of lines A.4.a.(3) and A.4.a.(4)(d).
	b. POL - (Petroleum, oil, and lubricants) (Including product transportation, storage and handling)

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1
06A020	(2) Family Housing, Defense Construction
06A030	(3) Military Assistance Appropriations and Funds, Construction, Foreign Contractors
06A040	(4) Counterpart Foreign Currency Payments
	(5) Subtotal – Enter the sum of lines A.6.a.(1) through A.6.a.(4).
	(6) Less: Returns to the United States (-)
06A06A	(a) U.S. End Products
06A06B	(b) U.S. Services
06A06C	(c) U.S. Transportation
	(d) Total Returns - Enter the sum of lines A.6.a.(6)(a) through A.6.a.(6)(c).
	(7) Total Construction Foreign Contractors - Enter the net of lines A.6.a.(5) and A.6.a.(6)(d).
	b. U.S. Contractors
06B010	(1) Military Construction
06B020	(2) Family Housing, Defense Construction
06B030	(3) Military Assistance Appropriations and Funds, Construction, U.S. Contractors
06B040	(4) Counterpart Foreign Currency Payments
	(5) Subtotal - Enter the sum of lines A.6.b.(1) through A.6.b.(4).
	(6) Less: Returns to United States
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 Material - This includes the procurement of material, supplies, and equipment acquired for foreign construction projects. Report government-furnished material 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 United States (-)
06C04A	(a) U.S. End Products
06C04B	(b) U.S. Service
06C04C	(c) U.S. Transportation

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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



Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1
	15. Repayment of Loans - Enter repayments of principal on Foreign Military Sales loans and Other DoD Loans.
15A000	a. Collection of Principal Miscellaneous Receipt Account Treasury Account 2968
15B000	b. Liquidation of Foreign Military Sales Trust Fund Account
15C000	c. Collections for Guaranty Reserve Fund 11X4121
15D000	d. Reserved
15E000	e. Reserved
15F000	f. Ryukyu Islands Power System
	g. Total Repayment of Loans - Enter the sums of lines B.15.a. through B.15.f.
	16. Joint Weapons Production and Exchange Agreements - Enter collections resulting from transactions under this program.
16A000	a. Reserved
16B000	b. Other
	c. Total Collections for Joint Weapons Production and Exchange Agreements - Enter the sum of lines B.16.a. and B.16.b.
170000	17. Contributed Currencies - Report currencies contributed by foreign governments that reimburse the U.S. Government for operating costs of MAAGs and Missions. See Volume 12, Chapter 24: "Burden-sharing and Overseas Relocation Contributions By Foreign Allies."
180000	18. Collections for Sales by Property Disposal Officers - Report collections and reimbursements for all sales of surplus, excess, foreign excess, scrap, salvage, timber and lumber products, sold overseas, including the bid deposits of successful bidders recorded in: Accounts from Sales of Personal Property pursuant to exchange/sales requirements and industrial fund accounts. Exclude bid deposits recorded in Deposit Account 6500, Clearing Account 3875, and collections made directly into account 8242.
	19. Collections of Interest - Report the interest collected from foreign debtors on direct long-term credits, including fees and premiums on guaranteed loans, and other interest such as that collected on deposits in foreign banks and on advances.
190000	a. Interest Received from Loans & Financing Accounts

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

LINE ITEM ID CODES	LINE ITEM CAPTIONS AND DESCRIPTIONS ACCOUNTING REPORT 1
	C. Deliveries - Delivery data for the following categories will be prepared by appropriate agencies pursuant to the SAMM. Level of detail for each category and method of reporting will be established by agreement between the Office of the Under Secretary of Defense (Comptroller) (OUSDC) 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 and Building Partner Capacity - Deliveries of materiel and services relative to direct sales authorized by the AECA of 1976, as amended, as indicated by the generic codes in Chapter 4 and Chapter 9 of the SAMM.
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 United States by the categories stated in Chapter 11 of the SAMM.
	29. Interest - Do not report delivery data for interest.
	30. Deliveries by Property Disposal Officers - Do not report deliveries by Property Disposal Officers.
	31. Contributed Currencies - Do not report delivery data for contributed currencies.
	32. Deliveries of DoD Materiel and Services Billed Locally to Foreign Entities - Do not report deliveries of DoD materiel and services billed locally to foreign entities.
	33. Deliveries Billed Centrally for Logistical Support - Do not report deliveries billed centrally for logistical support.
	34. Transfers Without Reimbursement, Military Assistance Program (Grant Aid) - Transfers to foreign countries and international organizations as Military Assistance Grant Aid relative to the FAA of 1961, as amended, as indicated by the generic codes in Chapter 11 of the SAMM.
34A000	a. Special Drawdown Authority
34B000	b. EDA Program

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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

Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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



Table 13-10. Line Item Captions and Descriptions Accounting Report 1 (Continued)

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

Table 13-11. Line Item Captions and Descriptions Accounting Report 2

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

Table 13-11. Line Item Captions and Descriptions Accounting Report 2 (Continued)

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

Table 13-12. Line Item Captions and Descriptions Accounting Report 3

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

Table 13-13. DoD Component Identification Codes

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

DoD Component	Code
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)	M
Defense Contract Audit Agency	R
Defense Contract Management Agency	BL
Defense Information Systems Agency	K
Defense Intelligence Agency	L
Defense Logistics Agency	S
Defense Security Cooperation Agency	D
National Security Agency	U
Washington Headquarters Services, Budget and Finance Division	E