

VOLUME 11A, CHAPTER 8: “INTERNATIONAL ACQUISITION AND CROSS-SERVICING AGREEMENTS”

SUMMARY OF MAJOR CHANGES

All changes are denoted by [blue font](#).

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

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

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

The previous version dated [July 2010](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated References throughout the document.	Revision
All	Renumbered the chapter sections and paragraphs to comply with administrative instructions.	Revision
1.0	Revised the chapter format and structure in accordance with the Department of Defense Financial Management Regulation Revision Standard Operating Procedures.	Revision
1.1	Restructured and revised language.	Revision
1.2	Cleared up language and added the Acquisition and Cross-Servicing Agreements (ACSA) Global Automated Tracking and Reporting System (AGATRS) as the DoD System of Record.	Revision
1.3	Added the authoritative guidance paragraph and included applicable references.	Addition
2.1	Cleaned up and added language to increase understanding for the liquidation of credits and liabilities as it applies to ACSA orders.	Revision
2.1.1	Added language and references to clear up the method for liquidating reimbursement orders.	Revision
2.1.2	Added language and references to clear up the method for liquidating exchange/replacement orders.	Revision
2.2.3	Added section for Separation of Duties	Addition
2.3.1	Added requirement for proper training for personnel entering financial data into systems, along with the reference.	Addition
2.3.2	Added requirement for proper delegation for ACSA personnel	Addition
2.3.2.1	Added time requirement to record obligations and reference.	Addition
2.3.2.2	Added requirement to record accounts payable information for monetary buys, and reference.	Revision

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
2.3.2.3	Added requirement to record accounts receivable information for monetary sales, and reference.	Revision
2.3.2.4	Added requirement to record accounts payable information for exchange/replacement orders, and reference.	Revision
2.3.2.5	Added requirement to record accounts receivable information for exchange/replacement orders, and reference.	Revision
2.3.2.6	Added Aging of Accounts Payable and Accounts Receivable information.	Addition
2.3.3	Added paragraph and subparagraphs for Department Level Obligation Naming Standard.	Addition
2.3.3.1	Added “Standard Format” Requirement for the services.	Addition
2.3.3.2	Added “Standard Format Tracking” justification for the services	Addition
2.3.5	Added Figure 1: Limitations Table	Addition
2.5	Added reference to the United Nations (U.N.) Charter.	Addition
2.8	Added paragraph and subparagraphs for Obligation Ratification; and the process to investigate possible infractions and resolution; references to the Federal Acquisition Regulation (FAR), specific United States Code (U.S.C.) and Financial Management Regulation (FMR) Chapter.	Addition
5.1	Inserted new paragraph 5.1 identifying AGATRS as the Department of Defense (DoD) system of record to manage ACSA orders	Addition
5.2	Revised paragraph and subparagraph language to account for acceptable forms used to document ACSA orders. Minimum information is listed in subparagraphs, with a description for each element.	Revision
5.4	Added “AGATRS will be used to fulfill this purpose.” To emphasize the importance of using the system of record.	Revision
8.0	Added paragraph and references for Debt Collection Actions	Addition
9.1	Added paragraphs and subparagraphs for acronyms and definitions commonly used in ACSA.	Addition
9.1	Added acronyms and what they are intended to mean.	Addition
9.2	Added definitions for terms commonly used in ACSA orders.	Addition
Appendix A	Added Ratification form	Addition
Appendix B	Moved forms to end	Revision
Multiple	Inserted applicable references throughout the Chapter	Revision
Multiple	Revised hyperlinks throughout the Chapter	Revision

Table of Contents

VOLUME 11A, CHAPTER 8: “INTERNATIONAL ACQUISITION AND CROSS-SERVICING AGREEMENTS”	1
*1.0 GENERAL	5
*1.1 Overview	5
*1.2 Purpose	5
*1.3 Authoritative Guidance	5
2.0 GENERAL POLICY	6
*2.1 Liquidation of Credits and Liabilities	6
2.2 Prohibitions	7
2.3 Obligation and Earned Reimbursement Limitations	7
* Figure 1: Limitations Table	10
2.4 Requests for Authorization to Use Limitations	10
*2.5 Waiver During Contingency or Non-Combat Operations	10
2.6 Issuance of the Authorization	10
2.7 Distribution of Authorization Received	11
*2.8 Ratification of Unauthorized ACSA Orders	11
3.0 ACCOUNTING FOR REIMBURSABLE LOGISTIC SUPPORT, SUPPLIES, AND SERVICES	12
3.1 Military Department (Appropriation Holder) Procedures	12
3.2 Unified Command (Allocation Holder) Accounting Procedures	12
3.3 Installation Command/Operating Unit (Allotment Holder) Procedures	12
4.0 REPORTS ON ACSA ORDERS	13
4.1 Applicability and Scope	13
4.2 Report Format	13
4.3 Frequency and Distribution	13
5.0 OTHER REQUIREMENTS	13
*5.1 Acquisition & Cross-Servicing Agreement Global Automated Tracking and Reporting System (AGATRS)	13
*5.2 Documentation Forms	14
5.3 Accounting for Funds and Reimbursements	15
*5.4 Exchange Orders and History Files	16
6.0 PRICING REIMBURSABLE ORDERS	16
6.1 Reciprocal Pricing Principles	16
6.2 Nonreciprocal Pricing Principles	17
7.0 DISPOSITION OF PROCEEDS	17
*8.0 DEBT COLLECTION ACTIONS	17
*9.0 DEFINITIONS AND ACRONYMS	17
*9.1 Acronyms	17

Table of Contents (Continued)

*9.2 Definitions..... 18

*APPENDIX A: RATIFICATION OF UNAUTHORIZED COMMITMENTS A-1

 Figure A-1. Ratification Form A-1

*APPENDIX B: QUARTERLY REPORT FORMATS B-1

 Figure B-1. Request for Authorization B-5

 Figure B-2. Liabilities Report – NATO B-6

 Figure B-3. Liabilities Report, Non-NATO..... B-7

 Figure B-4. Credit Reports, NATO..... B-8

 Figure B-5. Credits Report, Non-NATO B-9

CHAPTER 8

INTERNATIONAL ACQUISITION AND CROSS-SERVICING AGREEMENTS***1.0 GENERAL*****1.1 Overview**

The Department of Defense (DoD) strengthens key international partnerships through the acquisition and transfer of logistic support, supplies, and services (LSSS) between DoD and certain countries and regional organizations. These acquisitions and transfers are accomplished through Acquisition and Cross-Servicing Agreements (ACSA), on a reimbursement basis, or by replacement-in-kind (RIK), or by exchange of supplies or services of an equal value (equal-value-exchange (EVE)). The use of these agreements strengthens alliances and provides beneficial support for U.S. service members and respective members of foreign militaries when U.S. supplies are not readily available.

***1.2 Purpose**

This chapter provides guidance and instructions for pricing and disposition of proceeds for reimbursable ACSA orders. For management of ACSA orders, this chapter acknowledges the ACSA Global Automated Tracking and Reporting System (AGATRS) as the DoD System of Record in accordance with Paragraph 5.k. of Enclosure A, **Chairman of the Joint Chiefs of Staff Instruction (CJCSI) 2120.01.**

***1.3 Authoritative Guidance**

The financial management policy and related requirements addressed in this chapter are in accordance with the applicable provisions of the following sources, and apply to all ACSA and Acquisition only Agreements (AOA), allowing the U.S. DoD to acquire LSSS from, and in some cases provide LSSS to authorized parties.

1.3.1. **CJCSI 2120.01D**, “Acquisition and Cross-Servicing Agreements.”

1.3.2. **Department of Defense Directive (DoDD) 2010.09**, “Acquisition and Cross-Servicing Agreements,” April 28, 2003.

1.3.3. **DoD 7000.14R, Volume 14, Chapter 3**. “Antideficiency Act Violation Process.”

1.3.4. **Department of Defense Instruction (DoDI) 1300.26**, “Operation of the DoD Financial Management Certification Program”.

1.3.5. **DoDI 5530.03**, “International Agreements.”

1.3.6. **Federal Acquisitions Regulation (FAR), Part 1, Subpart 1.6, Section, 1.602-3**, “Ratification of unauthorized commitments.”

1.3.7. Joint Staff ACSA Website, Joint Staff Repository for ACSA agreements, implementing arrangements and relevant program management documents.

1.3.8. Office of Management and Budget (OMB) Circular A-130, “Managing Information as a Strategic Resource,” July 28, 2016, Section 5 - Policy, subsection g – “Electronic Signatures.”

1.3.9. Title 10, United States Code, Chapter 138, Subchapter I (10 U.S.C. §§ 2341 - 2350), “Acquisition and Cross-Servicing Agreements.”

1.3.10. 15 U.S.C., Chapter 96, “Electronic Records and Signatures in Commerce.”

1.3.11. 31 U.S.C. § 1502, “Balances Available.”

1.3.12. 31 U.S.C. § 1341, “Limitations on expending and obligating amounts.”

2.0 GENERAL POLICY

*2.1 Liquidation of Credits and Liabilities

Monetary reimbursement occurs via a monetary instrument in the currency of the supplying nation, as payment for LSSS. The recipient is responsible for the total cost of the order, to include additional fees imposed by financial institutions for payment processing. Exchange/Replacement reimbursements, use RIK or EVE transfers as the means of repayment where equal value is the actual, estimated, or negotiated price at the time of order approval. Signatures of the recipient and the supplier for the terms of the agreement are required and constitute approval.

* 2.1.1. Reimbursement Order Liquidation Method. The reimbursement due date is 30 days from the date of invoice, demand letter, or notice of payment due; unless a specific due date is established by statute, contract provision, or notice of indebtedness Volume 16, Chapter 6, Paragraph 3.1. The bill is then distributed by the Component or by the Accounts Receivable Office (ARO) Volume 4, Chapter 3, Paragraph 3.4. Bills must be accompanied by the completed Form (usually, Form 1-3a generated in AGATRS), or document containing all minimum essential data elements, used to document the issue and receipt of supplies and services. Payment due date must not be more than 30 days from the date of the invoice, Chapter 1, Paragraph 2.3, unless terms of the ACSA agreement or Implementing Arrangement specify a different payment timeline. A payment extension of 30 to 120 days from the due date is permissible, if initiated by the recipient and based upon their processing capabilities, with mutual written agreement of all parties.

* 2.1.2. Exchange/Replacement Order Liquidation Method. Exchange/Replacement orders must be recorded and accrued in compliance with Generally Accepted Accounting Principles. Recorded Accounts Payables and Accounts Receivables related to the exchange of goods and services must be settled through the issue or receipt, as applicable, of the thing of equal value or replacement item, within 12 months of the original (initial) order date of delivery, or within 90 days of an agreed upon settlement conference documented via the authorizing signatory certifying authority to the ACSA agreement. If not settled within this period, the exchange/replacement order must convert to a monetary reimbursable order and then be settled according to Volume 16,

Chapter 6. The resulting accounts receivable or accounts payable must be liquidated, expeditiously, if possible. Upon conversion to a direct bill, any delinquency greater than 90 days will result in the termination of DoD support to the ACSA supported entity until delinquent orders are liquidated.

2.2 Prohibitions

2.2.1. Inventories of Supplies. Inventories of supplies for elements of the United States Forces must not be increased in anticipation of a request for support under the authority of, 10 U.S.C. Chapter 138, Subchapter I and DoD Directive 2010.09.

2.2.2. Prohibitions on Transfers. DoD Components, must not agree to or carry out: (1) transfers in exchange for property whose acquisition by DoD is prohibited by law; (2) transfers of source, byproduct, or special nuclear materials subject to the Atomic Energy Act of 1954 [42 U.S.C. § 2011](#); or (3) transfers of chemical munitions.

* 2.2.3. Mandated Separation of Duties. Safeguards to ensure proper separation of Duties.

Commands will ensure that proper safeguards are in place to include ensuring that a single individual performs only one of the following functions.

2.2.3.1. Initiation of the ACSA Order requirement;

2.2.3.2. Signing to Authorize the ACSA Order as the Logistics Officer;

2.2.3.3. Receipt, inspection, and acceptance of the ACSA supplies or services that are transferred with the Order; and

2.2.3.4. Signing the ACSA Order as the Finance Officer confirming disbursement of payment or acceptance of the re-imbusement payment.

2.3 Obligation and Earned Reimbursement Limitations

Apply the obligations and earned reimbursement limitations discussed below without regard to offsetting balances; that is, only the original gross values of sales and purchases are to be considered for purposes of the limitations. These limitations do not apply during periods of active hostilities involving the armed forces and are allocated by the Joint Staff.

* 2.3.1. Financial Obligation Recording. Duly appointed and trained financial personnel must record entries in the appropriate financial systems in accordance with DoDI 1300.26.

* 2.3.2. Authorized Personnel. Financial Personnel must have on a file a Department of Defense Form 577 ([DD Form 577](#)), appointing them to the role as the financial certifying official. Persons authorized as ACSA Signature Officials must have on file an official delegation memo from higher authority.

* 2.3.2.1. Recording Obligations. Within 10 days of an order authorization the corresponding obligation or reimbursable credit must be recorded in the appropriate financial system as prescribed in Volume 3, Chapter 8, Paragraph 3.3.

* 2.3.2.2. Recording Accounts Payable (ACSA Monetary Buys). Obligations (and any adjustments) must be established and recorded in the appropriate financial system for the amounts of orders placed and contracts awarded that will require payment as prescribed in Volume 10, Chapter 1, Paragraph 3.1 for the current or some future accounting period.

* 2.3.2.3. Recording Accounts Receivable (ACSA Monetary Sales). Amounts due to the DoD will be recorded as sales for the amounts of the orders that will establish a claim to cash or other asset as prescribed in Volume 4, Chapter 1, Section 4.0.

* 2.3.2.4. Recording Accounts Payable (RIK/EVE Buys). Recognize the liability when the DoD and the Partner nation complete the ACSA order. Record amounts in the appropriate financial system for the amount or negotiated amount of orders placed that may require payment as prescribed in Volume 4, Chapter 8, Paragraph 3.1 for the current or future accounting period.

* 2.3.2.5. Recording Accounts Receivable (RIK/EVE Sales). Amounts due to the DoD will be recorded in the appropriate receivables account in the financial system for the amount of orders regardless of the method of reimbursement, as prescribed in Volume 4, Chapter 4, Paragraph 5.4.

* 2.3.2.6. Aging of Accounts Payable and Accounts Receivable: Accounts Payable and Accounts Receivable will begin aging upon the acceptance and/or certification by both parties at the on-going reconciliation of support conferences. Until orders and settlement terms have been agreed to and certified, by both parties, Accounts Payables and Accounts Receivables will remain in a current non-delinquent 0-30 day category for financial reporting and management-monitored metrics.

* 2.3.3. Department Level Obligation Naming Standard

* 2.3.3.1. Standard Format. Within the respective Financial Systems, Services, Components and Agencies using the ACSA Acquire/Transfer process must establish, at the highest level, an ACSA identifier, more specifically a unique document type/entry code. This must be accompanied by a required field to document the AGATRS generated ACSA requisition number. In the absence of a unique document type/entry code, or in the interim during establishment, organizations will identify a free-text field for entry of a standard Department-wide format of the word “ACSA_” followed by the AGATRS generated ACSA Order Requisition Number. Example ACSA_JO-12345-001.

Example → ACSA (*word*)__AGATRS ACSA Order Requisition #

* 2.3.3.2. Standard Format Tracking. Services/Components/Agencies must communicate their accounting procedures, document type/entry code, in addition to their

respective field choice back to OUSD(A&S) and OUSD(C), and distribute to all subordinates for inclusion in all financial operating procedures regarding ACSA.

2.3.4. Obligation Limitations

2.3.4.1. Acquisitions from NATO Countries, NATO Subsidiary Bodies, the United Nations (UN) Organization or Any Regional International Organization. The total amount that may be obligated by DoD for reimbursable orders (purchases) with NATO countries, NATO subsidiary bodies, the UN Organization, or any regional international organization must not exceed \$200 million during any fiscal year. Of the \$200 million limitation, no more than \$50 million in obligations may be incurred for the acquisition of supplies other than petroleum, oil, and lubricants (POL).

2.3.4.2. Acquisitions from non-NATO Member Countries. The total amount that may be obligated by the DoD for reimbursable orders (purchases) with a non-NATO member country (with which the United States has an acquisition or cross-servicing agreement) must not exceed \$60 million during any fiscal year. Of the \$60 million limitation, no more than \$20 million in obligations may be incurred for the acquisition of supplies (materiel) other than POL.

2.3.5. Earned Reimbursement Limitation

2.3.5.1. Transfers to NATO countries, NATO subsidiary bodies, the United Nations Organization or Any Regional International Organization. The total amount of earned reimbursable credits (sales) to NATO countries, NATO subsidiary bodies, the UN Organization, or any regional international organization of which the United States is a member that DoD can accrue must not exceed \$150 million during any fiscal year.

2.3.5.2. Transfers to Non-NATO Member Countries. The total amount of earned reimbursable credits (sales) to a non-NATO member country (with which the United States has an acquisition or cross-servicing agreement) that DoD can accrue must not exceed \$75 million during any fiscal year.

* Figure 1: Limitations Table

PER FISCAL YEAR	Category	Normal Operations	Limit on Acquisition of Supplies	Active Hostilities	Contingency Operations	Non-Combat Operations	Sale, Purchase, or Exchange of petroleum, oils, or lubricants
ALLOWED REIMBURSABLE LIABILITY	1	\$200,000,000	\$50,000,000	Waived	Waived	Waived	Waived
	2	\$60,000,000	\$20,000,000	Waived	Waived	Waived	Waived
ALLOWED REIMBURSABLE CREDITS	1	\$150,000,000	\$0	Waived	Waived	Waived	Waived
	2	\$75,000,000	\$0	Waived	Waived	Waived	Waived

2.4 Requests for Authorization to Use Limitations

Obligation/Earned Reimbursement Limitations are allocated by the Joint Staff. Each organization entering into reimbursable purchases or sales under ACSA, must request authorization. Requests must be accompanied by a justification, including a prioritization of requirements. The requests must be submitted to the cognizant CCMD through the requesting organization's appropriate Component command. The authorizations do not increase the amount of obligational or apportioned anticipated reimbursable authority, but rather allow use of existing budget authority to enter into purchases or sales under the authority of [10 U.S.C. § 2347](#). Requests must identify the categories of support as identified in figure B-1 in Appendix B.

*2.5 Waiver During Contingency or Non-Combat Operations

When United States Forces are involved in a contingency operation or non-combat operation (including an operation in support of the provision of humanitarian or foreign disaster assistance or in support of peacekeeping operations under [Chapters VI](#) or [VII](#) of the [Charter of the UN](#)), the restrictions in paragraphs 2.3 and 2.4 are waived for the purposes and duration of that operation.

2.6 Issuance of the Authorization

The cognizant CCMD must review and approve requests for authorization. If the total amount requested by all Component commands exceeds established limitations, the cognizant CCMD must review the justifications and make appropriate reductions to requested amounts as needed. Each cognizant CCMD must advise the Military Departments of authorizations distributed.

2.7 Distribution of Authorization Received

Upon receipt of an authorization from a CCMD, Component commands must authorize their activities to enter into reimbursable orders under [10 U.S.C. § 2342](#). No activity or unit may enter into such orders without proper authorization. Recipients of an authorization must establish procedures to ensure that authorized dollar amounts are not exceeded.

*2.8 Ratification of Unauthorized ACSA Orders

2.8.1. Ratification is the confirmation or adoption of an unauthorized act after the fact. Ratification, as used in this subsection, means the act of approving an unauthorized commitment by an official who has the authority to do so. An unauthorized commitment, as used in this subsection, can be procedural or funding related, or a mix of both. Procedural errors occur when the person who approved the ACSA order was not in possession of the required authority to approve the ACSA order. Funding errors occur when the funds required to cover the ACSA order are insufficient.

2.8.2. FAR Part 1.602-3 provides a useful guide on how to carry out ratification properly and avoid an ADA violation under 31 U.S.C. § 1341 and Volume 14, Chapter 3. The official with authority to ratify an ACSA order must work with the official's corresponding legal office and Financial Manager(s) (to include those at Higher Headquarters) to determine if ratification is available and the best course of action. If ratification is deemed appropriate, the official authorized to ratify the ACSA order must use the process laid out by their component to answer the questions identified in this subparagraph and conduct an investigation to capture necessary documentation for adjudication/approval. Figure A-1, (*APPENDIX A*) the ACSA Ratification form, must be used to document and capture the questions.

2.8.2.1. Determine Why - The obligating party must document the reasons why the ACSA order was signed and why such an obligation is inappropriate.

2.8.2.2. Determine U.S. Benefit - Document the benefit(s) to the U.S. Government provided by ratification of the unauthorized commitments. Include the bona fide U.S. Government requirement necessitating ratification.

2.8.2.3. Remedial Corrective Actions - Describe all remedial corrective actions, disciplinary actions, or both that were taken; describe all action(s) taken to preclude recurrence.

2.8.2.4. Determine Measures for non-recurrence – Identify the measures undertaken to ensure that the obligating party and the foreign partner will not enter into such orders in the future.

2.8.2.5. Determine Funding Availability - Determine that (1) proper funding was available at the time the obligation was incurred and (2) proper funding remains available at the time of ratification.

2.8.2.6. Adjudication Approval Determination – Investigate and conduct resolution at the lowest level possible. If unable to resolve, elevate and work in conjunction with the Commander, Director, and Comptroller/Budget Officer in preparation for General Officer or SES assessment and requirement for Legal review. If unable to resolve, elevate to higher headquarters. For orders greater than \$1 million, forward findings through command channels to Joint Staff (J4 and Comptroller) for adjudication and approval. If disapproved, reverse the ACSA order under the unauthorized transfer and return the LSSS to the original owning party or begin ADA violation investigation and reporting. (See Volume 14, Chapter 3, Section 2.0 for more information.)

3.0 ACCOUNTING FOR REIMBURSABLE LOGISTIC SUPPORT, SUPPLIES, AND SERVICES

3.1 Military Department (Appropriation Holder) Procedures

The Assistant Secretary (Financial Management and Comptroller) of a Military Service will record specifically apportioned reimbursable program authority at the appropriation level as specified in the apportionment document received from the OMB. Specifically, apportioned reimbursements are amounts earned and collected for property sold or services furnished under [10 U.S.C. § 2346](#). Within the Department, a reimbursement program must be authorized for the account by the Under Secretary of Defense (Comptroller), Program and Financial Control Directorate (P&FC) through the budget preparation process and included in the budget submission materials to Congress. Procedures for recording the authorization and tracking its use are contained in Volume 3, Chapters 13, 14 and 15. The allocation document forwarded to a CCMD will clearly differentiate between direct program authority and specifically apportioned reimbursable authority included in the funding document.

3.2 Unified Command (Allocation Holder) Accounting Procedures

Unified commands will ensure that controls are in place to track amounts of specifically apportioned reimbursable authority included in the funding documents (allotments) issued to installation commands and operating units.

3.3 Installation Command/Operating Unit (Allotment Holder) Procedures

Installation commands and operating units will record the receipt of an allotment containing specifically apportioned reimbursable authority, for which reimbursable orders must be placed, before the authority may be used. Procedures for recording the authorization and tracking its use are contained in Volume 3, Chapter 15. An allotment of anticipated reimbursable authority does not provide obligational authority. An allotment of anticipated reimbursable program authority provides the authority to accept reimbursable orders. The accepted reimbursable order provides the obligational authority. In the case of country-to-country agreements, reimbursable orders are those documents or forms specified in the agreement or amendments thereto.

4.0 REPORTS ON ACSA ORDERS

This section prescribes the requirement for the quarterly report required by DoDD 2010.09. This report is designed to advise the CJCS on reimbursable orders related to the purchase or sale of mutual logistics support, supplies, and services with a foreign entity.

4.1 Applicability and Scope

The reporting requirements apply to the Office of the Secretary of Defense; Military Departments; the CJCS; the CCMDs; and the Defense Agencies. Amounts reported as reimbursable orders must be supported by country-to-country or multinational agreements for mutual logistics support between the United States and the Governments of other NATO countries, NATO subsidiary bodies, UN Organization, any regional international organization of which the U.S. is a member, and other eligible foreign countries.

4.2 Report Format

The quarterly report must be prepared in the formats contained in figures B-2, B-3, B-4, and B-5, (*See APPENDIX B*). The CJCS may modify the report formats as the Chairman deems appropriate, as long as the revised formats meet the minimum information requirements.

4.3 Frequency and Distribution

The quarterly report must be submitted as follows:

4.3.1. No later than 15 days after the end of the preceding fiscal quarter, the commanders of the CCMDs must submit to the CJCS, a detailed report, by fiscal year, for each country-to-country or multinational order entered into under the authority of [10 U.S.C. Chapter 138, Subchapter I](#), that was in effect during the prior quarter, itemized by reimbursable order.

4.3.2. The Military Departments and Defense Agencies must assist, as necessary, the CCMDs in preparing the quarterly report.

5.0 OTHER REQUIREMENTS

*5.1 Acquisition & Cross-Servicing Agreement Global Automated Tracking and Reporting System (AGATRS)

AGATRS is the DoD system of record for the Joint Staff, CCMDs, and Services to manage ACSA orders. AGATRS is an unclassified, Web-based system that provides a worldwide automated means of building, tracking, and managing orders throughout their life cycle. AGATRS will be used to fully document all transfers of LSSS under ACSA authorities to meet the filing, tracking, and reporting requirements established in paragraphs 5.3 and 5.4. Refer to current versions of the CJCSI 2120.01 and DoDD 2010.09 for additional information and instruction regarding AGATRS use and responsibilities.

*5.2 Documentation Forms

Forms used to document the issue or receipt of supplies and services under the authority of 10 U.S.C. § 2342, are subject to a bilateral or multinational agreement. [The DoD standard form for ACSA order/receipt/invoice is the Form 1-3a producible via AGATRS.](#) For orders with NATO, the form found in the E-Library on the NATO Website, [NATO Standardization Agreement 2034](#), “NATO Standard Procedures for Mutual Logistics Assistance” is often used. Any form used must include the following minimum information requirements.

5.2.1. Agreement and/or Implementing Arrangement: The ACSA identification number and, if applicable, IA identification number under which the Order is placed.

5.2.2. Date of Order Authorization (Day, Month, Year): Show the date (DD-MMM-YYYY) on which the order was signed by the authorized acceptance official.

5.2.3. Order or Requisition Number: Show the AGATRS system-assigned number unique to the specific order. This number is system-assigned based on ordering country/organization, Julian date, and document requisition number. For example, “AS-210131-003” would indicate the third order executed for Australian forces 31 January 2021.

5.2.4. Date and Place of Delivery: Delivery place and date of LSSS, or in the case of an Exchange Order, an agreed return date and place of replacement transfer. The date and place delivery of LSSS is required by the recipient. In the case of an Exchange Transaction, include an agreed date and place for delivery of the replacement LSSS.

5.2.5. Quantity and Description of Material/Services Requested: Quantity and description of LSSS requested, to include National Stock Number (NSN) of Materiel when applicable. In the event of an Exchange Order, list the replacement line items.

5.2.6. Unit of Issue: Unit of Issue, (also known as, Unit of Measurement) refers to the quantity of an item such as each, dozen, gallon, pound, ream, yard, etc.

5.2.7. Quantity Furnished: Number of units issued or received, as applicable.

5.2.8. Unit price: Monetary value of logistic supply or service, based on unit of issue, in the currency of the billing country.

5.2.9. Total Value of Furnished Line Item: Quantity furnished multiplied by unit price.

5.2.10. Total Order Amount: Monetary value of all furnished line items expressed in the currency of the billing country

5.2.11. Currency of the Billing Country: Billing country is determined by which party provided LSSS.

5.2.12. Method of Reimbursement: Indicate whether the order is reimbursable by monetary instrument (cash, check or Electronic Funds Transfer (EFT)), RIK, or EVE.

5.2.13. Limitation of Government Liability: Show the maximum liability of the ordering/receiving organization.

5.2.14. Fund Citation or Certification of Availability of Funds: Show the funding source when advance payments are to be provided, or, if funding is not to be paid in advance, include a certification that funds are available. This should always occur prior to the U.S. receiving goods or services.

5.2.15. Authorized Ordering Official: Obtain and show name (typed or printed), signature (wet scanned, digital or graphic), and title of authorized ordering/requisitioning representative. Additional information on electronic processes and digital signatures is available in *OMB Circular A-130, Appendix II*.

5.2.16. Authorized Acceptance Official: Obtain and show name (typed or printed), signature (wet scanned, digital or graphic), and title of authorized acceptance representative per OMB Circular A-130, Appendix II.

5.2.17. Receiving Representative: Obtain and show name (typed or printed), title, organization, and signature (with date of signature) of individual acknowledging receipt and acceptance of LSSS per OMB Circular A-130, Appendix II.

5.2.18. Supplying Representative: Obtain and show name (typed or printed), title, organization, and signature (with date of signature) of individual acknowledging receipt, and acceptance of LSSS per OMB Circular A-130, Appendix II.

5.2.19. Designated Office Responsible for Payment: Name and mailing address of the office responsible to receive bill and submit monetary reimbursement for LSSS received. (Note: Not mandatory for exchange orders unless, failing proper replacement or return of LSSS, monetary remuneration is required.)

5.2.20. Designated Billing Office: Name and email or mailing address of the office responsible for preparing and delivering bills for LSSS provided. For U.S. acquisitions, must include the office responsible for making payment. This is not required for exchange orders unless Monetary reconciliation is required.

5.2.21. Additional Special Requirements, if any: Examples include such special notations as transportation or special packaging. Show any additional needs of the receiving organization, if applicable.

5.3 Accounting for Funds and Reimbursements

Any organization receiving an authorization to incur obligations or receive reimbursements pursuant to authority in *10 U.S.C. § 2344* for an activity or unit for which it provides accounting

and finance support, must capture or obtain data on the use of this authority and must provide for the appropriate targets or limitations within the affected allotments. Similarly, receipt of the earned reimbursement authority requires the establishment of a customer order subsystem to capture data on the use of such authority. Source documents pertaining to the authorized dollar amount and its use, such as obligations (DoD undelivered orders for materiel or services and accrued expenditures based on receipt of the materiel or services ordered), disbursements (liquidation of unpaid accrued expenditures), accounts payable (the unpaid portion of accrued expenditures), accounts receivable (earned reimbursements), and collections (receipt of payment to liquidate accounts receivable) must be recorded promptly in the financial records. Accounting for reimbursable orders under these authorizations must be maintained within the appropriate accounting records to assure crediting of remittances in accordance with paragraphs 2.3, 5.1, and sections 6.0 and 7.0.

*5.4 Exchange Orders and History Files

Control over exchange orders must be established and maintained through use of an exchange order history file. Input to the history file must be made by submission of each individual order form which must include the minimum information prescribed in paragraph 6.2. [AGATRS will be used to fulfill this purpose, ensuring compliance with DoDD 2010.09.](#)

6.0 PRICING REIMBURSABLE ORDERS

10 U.S.C. Chapter 138, Subchapter I, authorizes two methods for pricing reimbursable orders. The method used is dependent upon the ability of the SECDEF to negotiate for the adoption of specific pricing principles for reciprocal application. Pricing procedures under each of the alternatives are set forth in paragraphs 6.1 and 6.2. [Additional pricing information is found in Chapter 1 and Volume 15, Chapter 7, Paragraph 3.1.](#)

6.1 Reciprocal Pricing Principles

When a reciprocal pricing agreement is negotiated between the U.S. and [another authorized party](#), pricing by the supplying country must be in accordance with the following:

6.1.1. For new procurements, the price charged to a recipient country by the supplying country must be no less favorable than that charged the armed forces of the supplying country by its contractors. The price charged must allow for differentials due to delivery schedules, points of delivery, and other similar considerations.

6.1.2. For supplies from inventories of the supplying country, or for logistics support and government services, the supplying country must charge the recipient country the same prices as it charges its own armed forces for identical supplies or services. When the DoD is the supplier, the price charged must be identical to rates charged by the DoD Components for cross-service logistics support or services. Guidance on pricing such support or services is in Chapter 1. The DoD price to be charged is the price for type of sale "To Another DoD Component" as indicated in Chapter 1 and Chapter 4. Where a price for a particular product or service is not otherwise specified, agreement on a price should be reached prior to execution. Failing that, a "not to exceed

amount,” establishing the upper limits of the financial liability of the receiving party, must be established.

6.2 Nonreciprocal Pricing Principles

To the extent that a DoD Component cannot achieve mutual acceptance by another country of reciprocal pricing principles, or in the case of a NATO subsidiary body, the following procedures must apply:

6.2.1. U.S. commanders delegated authority to negotiate, approve, or execute orders pursuant to DoD Directive 2010.09 must determine that the price for acquiring supplies or services is fair and reasonable. This determination must be supported by a price analysis based on prior experience and supporting data, and consideration of all applicable circumstances. If this determination cannot be made, no [purchases or sales](#) must take place.

6.2.2. Any transfer of supplies or services by United States Forces must be subject to the pricing provisions of 10 U.S.C. § 2344.

7.0 DISPOSITION OF PROCEEDS

Any payment for materiel or services provided by United States forces and initially recorded as a sale order, must be credited to the appropriation or fund used in incurring the obligation. Payment for an order initially recorded as an exchange of materiel or services, but converted into a sale due to non-receipt of replacement materiel or services, must be credited to the appropriation or fund currently available for the same purposes for which the expenditures for materiel or services exchanged were made.

*8.0 DEBT COLLECTION ACTIONS

The DoD policy is to conduct timely and aggressive debt collection action, with follow-up efforts as necessary, to ensure debt owed to the DoD by a foreign entity is collected and held to an absolute minimum. All collection activity must be in compliance with the provisions of the applicable agreement between the DoD and the foreign entity, CJCSI 2120.01, and Volume 16, Chapter 6, which also contains elevations procedures for foreign indebtedness.

*9.0 DEFINITIONS AND ACRONYMS

*9.1 Acronyms

Provided to clarify acronym use, used in the context of ACSA.

ACSA - Acquisition and Cross-Servicing Agreement

ADA – Antideficiency Act

AGATRS - Acquisition and Cross-Servicing Agreement Global Automated Tracking and Reporting System

AOA – Acquisition only Agreement

ARO – Accounts Receivable Office

CCMD – Combatant Command
CJCS - Chairman of the Joint Chiefs of Staff
CJCSI - Chairman of the Joint Chiefs of Staff Instruction
DFAS – Defense Finance and Accounting Service
DoD - Department of Defense
DoDD - Department of Defense Directive
DoDI – Department of Defense Instruction
EFT – Electronic Funds Transfer
EVE - Equal-Value-Exchange
FM – Financial Management
FMR – Financial Management Regulation
IA – Implementing Arrangement
LSSS - Logistic support, supplies and services
MILDEP – Military Department
NATO - North Atlantic Treaty Organization
NSN – National Stock Number
OMB – Office of Management and Budget
RIK – Replacement-In-Kind
SECDEF - Secretary of Defense
U.N. – United Nations
U.S. - United States
U.S.C. – United States Code

*9.2 Definitions

Section provided to define terms used in the context of ACSA.

9.2.1. Accounts payable – Amounts owed to other entities for goods and services received (actual or constructive receipt), progress in contract performance, and rents due.

9.2.2. Accounts receivable – Amounts owed to the DoD for goods and services provided (actual or constructive), progress in contract performance, and rents from other entities.

9.2.3. Active Hostilities - The employment of offensive action and counterattacks to deny a contested area or position to the enemy in an environment resulting from an attack or other use of force against the United States, United States forces, or other designated persons or property to preclude or impede the mission and/or duties of United States forces, including the recovery of United States personnel or vital United States Government property, in which the host government forces do not have control of the territory and population in the intended operational area.

9.2.4. Acquisition – The act of obtaining ownership or benefiting from logistical support, supplies and/or services.

9.2.5. ACSA Global Automated Tracking and Reporting System (AGATRS) - The DoD system of record for the Office of the Secretary of Defense, Joint Staff, CCMDs, and Services to build, track, and manage ACSA orders for logistic support, supplies, and services. This system

also serves as the worldwide library for ACSAs and their associated Implementing Arrangements (IAs).

9.2.6. ACSA authorities - For the purposes of this instruction, the legal authorities conferred under 10 U.S.C. Chapter 138, Subchapter I (all Sections).

9.2.7. ACSA – Acquisition Cross-Servicing Agreement – See definition for Cross-servicing agreement.

9.2.8. ACSA Order – a legal instrument entered into under the authority of 10 U.S.C. § 2342.

9.2.9. Activities – An organizational unit of a Military component which performs a specific function.

9.2.10. Agreement - A negotiated and typically legally binding arrangement between parties as to a course of action in return for money or the reciprocal provisions of logistic support, supplies, and services by such government or organization to elements of the armed forces.

9.2.11. Allotment – Subdivisions of apportionments that are made by the heads of agencies, or their designee, to incur obligations within a prescribed amount. Subdivision and distribution of an allotment (e.g., sub-allotments and allocations to operating agencies or installation-level accounting activities) must contain at least the same legal and other limitations applicable to the original allotment. Such subdivisions and distributions may establish additional legal and other limitations applicable to execution of budgetary resources.

9.2.12. Acquisition only Agreement – A legal instrument entered into under the authority of 10 U.S.C. 2341.

9.2.13. Authorization – Approval or permission.

9.2.14. Bill – Notice of payment due, normally sent to the recipient of the LSSS as a reminder of the recipient’s debt. Need not be accompanied by the 1-3a.

9.2.15. Bona Fide Need - Orders citing an annual or multiyear appropriation must serve a current need arising, or existing, in the fiscal year (or years) for which the appropriation is available for obligation.

9.2.16. CCMD - A unified or specified command with a broad continuing mission under a single commander established and so designated by the President, through the Secretary of Defense and with the advice and assistance of the CJCS. CCMDs typically have geographic or functional responsibilities.

9.2.17. Collections - Amounts received during the fiscal year. Collections are classified into two major categories: offsetting receipts (amounts deposited to receipt accounts) and

offsetting collections. Offsetting collections are receipts or credits credited to an appropriation or fund account.

9.2.18. Component - One of the subordinate organizations that constitute a joint force.

9.2.19. Contingency Operation - A situation requiring a sequence of tactical actions with a common purpose or unifying theme, or the carrying out of a strategic, operational, tactical, service, training, or administrative military mission in response to natural disasters, terrorists, subversives, or as otherwise directed by appropriate authority to protect United States interests.

9.2.20. Cross-Servicing Agreement – An international agreement, authorized by law, which allows for reciprocal provision of logistic support, supplies, and services on a reimbursement basis, specifically allowed by 10 U.S.C. §§ 2341 and 2342.

9.2.21. Disbursement – Amounts paid by Federal Agencies, by cash or cash equivalent, during the fiscal year to liquidate government obligations. “Disbursement” is often used interchangeably with the term “outlay.” In budgetary usage, gross disbursements represent the amount of checks issued and cash or other payments made, less refunds received. Net disbursements represent gross disbursements less income collected and credited to the appropriation or fund account, such as amounts received for goods and services provided. For purposes of matching a disbursement to its proper obligation, the term disbursement refers to the amount charged to a separate line of accounting.

9.2.22. DoD Component – The Office of the Secretary of Defense; the Military Departments; the organization of the Joint Chiefs of Staff; the CCMDs; the DoD Inspector General; the DoD field activities; and the Defense Agencies.

9.2.23. Electronic Funds Transfer (EFT) - The act of debiting or crediting accounts in financial institutions by wire rather than source documents, such as paper checks. Processing typically occurs through the Federal Reserve Bank clearing houses.

9.2.24. Exchange – Replacement of a reciprocal nature of logistic support, supplies or services with similar logistic support, supplies or services of equal value through either a RIK or an EVE transfer.

9.2.25. Implementing Arrangement - A supplementary arrangement that prescribes details, terms, and conditions to implement cross-servicing agreements effectively.

9.2.26. Invoice – A demand for payment with an accompanying 1-3a describing the transfer of the LSSS.

9.2.27. Non-Combat Operations - A military mission carried out as a result of a calamitous situation or catastrophic event that occurs naturally or through human activities, which threatens or inflicts human suffering on a scale that may warrant emergency relief assistance from the United States Government or from foreign partners: to directly relieve or reduce human suffering, disease, hunger, or privation; or to assist in the event of mass casualties, damage, or

disruption severely affecting the population, infrastructure, environment, economy, national morale, and/or government functions in the country or territory where the event occurred.

9.2.28. Obligations – Amount resulting from orders placed, contracts awarded, services received, and similar orders during an accounting period that will require payment during the same or a future period.

9.2.29. Offsetting Collections – Collections from Federal Government accounts or from orders with the public. The two major categories of offsetting collections are offsetting receipts (amounts deposited to receipt accounts) and offsetting collections credited to appropriation or fund accounts.

9.2.30. Order - A written request, in an agreed-upon format and signed by an authorized individual, for the provision of specific logistic support, supplies, and services pursuant to an acquisition or cross-servicing agreement, acquisition only authority agreement, or implementing arrangement with an approved foreign partner for LSSS on a reimbursable basis.

9.2.31. Participating non-NATO countries – The government of a country not a member of the North Atlantic Treaty Organization (NATO) which is designated by the Secretary of Defense (SECDEF) as a government with which the SECDEF may enter into agreements only after consultation with the Secretary of State to determine that such a designation for such purpose is in the interest of the national security of the United States., and notification of appropriate Congressional Committees of the intended designation, not less than 30 days before the date of official Secretary designation.

9.2.32. Ratification - The recognition or adoption of an unauthorized order, obligation or commitment, retroactively, by an official with proper authority after following a reconciliatory process.

9.2.33. Reciprocal – Consisting of or functioning in an even and mutually beneficial manner between two parties.

9.2.34. Reimbursements – Amounts earned and collected for property sold or services furnished either to the public or to another Federal accounting entity. To be an appropriation reimbursement, the collection must be authorized by law, for credit to the specific appropriation or fund account.

9.2.35. Transfer – Selling, Leasing, Loaning, or otherwise providing logistic support, supplies, and services pursuant to an ACSA subject to reciprocal reimbursement.




9.2.36. Undelivered Orders - The value of goods and services ordered and obligated that have not been received. This amount includes any orders for which advance payment has been made but for which delivery or performance has not yet occurred.



9.2.37. Unit – 1) Any military element whose structure is prescribed by competent authority; or 2) A quantity adopted as a standard of measure.





*APPENDIX A: RATIFICATION OF UNAUTHORIZED COMMITMENTS

Figure A-1. Ratification Form

ACSA RATIFICATION FORM FOR APPROVAL/RATIFICATION OF UNAUTHORIZED TRANSACTIONS (ACSA FMR Vol 11a Chapter 8)		
This form is only for the Acquisition and Cross-Servicing Agreement (ACSA) Program and may not be used for ratifications of unauthorized commitments under the Federal Acquisition Regulation (FAR).		
Amount (\$)	To ACSA Program Manager	Date of commitment (YYYYMMDD)
For (item or service)	Committing unit or activity	
<p align="center">PART I — Description of Commitment and Unit Commander's Review</p> <p>The individual making the unauthorized ACSA transaction will complete part I, section A, blocks 1 through 5; provide the required documentation; date, sign, and forward the form to his or her immediate supervisor who will complete part 1, section A, blocks 6 and 7. The immediate supervisor will then forward the form to the appropriate individual (unit commander, director or activity chief, O6/GS15 equivalent) who will complete part I, section B. All information must be provided in detail with documentation attached.</p>		
<p align="center">Section A — Commitment Circumstances</p> <p>1. Statement by individual who made the commitment and whether or not that person is an ACSA implementing and approving official (ACSA IAO):</p>		
<p>2. Explain why ACSA procedures were not followed. For cash transactions, regulations require certification of funds and a counter-signed ACSA order before goods or services are provided.</p>		
<p>3. Describe bona fide Government requirement necessitating the commitment.</p>		

4. Describe Government received benefits (State the value of the benefit and other pertinent facts.)		
5. List and attach all relevant documents (Include statements of requirements, previous or draft ACSA order, invoices, and other evidence of the transaction.)		
Individual making unauthorized ACSA transaction		
Name, grade, and title	Date (YYYYMMDD)	Signature
 	 	
6. Describe attempts to resolve unauthorized transaction (for example, cancelling transaction, returning merchandise, individual paying from personal funds)		
Financial Analyst verifying funds resolution attempts		
Name, grade, and title	Date (YYYYMMDD)	Signature
 	 	
7. Comments of Immediate supervisor of Individual making unauthorized ACSA transactions:		
Supervisor		
Name, grade, and title	Date (YYYYMMDD)	Signature
 	 	

For (item or service)	Committing unit or activity	
Section B — Commander, Director, or Activity Chief		
Completed by unit commander, director, or activity chief (O6/GS15 equivalent). Complete blocks 1 through 4 and forward the form to the CCMD and MILDEP ACSA Program Manager, International Agreements Division, Office of the Deputy Chief of Staff.		
1. Describe special remedial corrective action, disciplinary action, or both that were taken (Include a description of any administrative action to be taken or explain why no disciplinary action was considered necessary.)		
2. Describe action taken to prevent recurrence of unauthorized ACSA transactions:		
3. I have reviewed part I, section A, and verify that the information is accurate and complete, that the Government received a benefit and associated value from the subject transaction, and—		
<input type="checkbox"/> Concur with the subject transaction	<input type="checkbox"/> Do not concur (explain nonconcurrency)	
4. A completed purchase request and commitment form (from applicable system) has been prepared and is attached (required if ratification is recommended). The purchase request and commitment must specifically state that funds were available at the time the unauthorized ACSA transaction was made and are still available.		
<input type="checkbox"/> Yes		<input type="checkbox"/> No
Name, grade, and title	Commander or director Date (YYYYMMDD)	Signature 
Section C — Transactions in Excess of the Simplified Acquisition Threshold		
5. For transactions in excess of the simplified acquisition threshold (currently \$150,000), recommendation of the first general officer or Senior Executive Service (SES) equivalent in the chain of command		
Based on the foregoing determination: <input type="checkbox"/> Recommend approval <input type="checkbox"/> Recommend disapproval		
First General Officer or SES Equivalent in the Chain of Command		
Name, grade, and title	Date (YYYYMMDD)	Signature 

For (item or service)		Committing unit or activity	
PART II Section A — Legal Review			
Completed by the Contract and Fiscal Law Division, Office of the Judge Advocate. Based on the foregoing determination, The Judge Advocate has—			
<input type="checkbox"/> No legal objection	<input type="checkbox"/> Legal objection (explain)		
Legal Reviewer			
Name, grade, and title		Date (YYYYMMDD)	Signature
			
Section B — ACSA Program Manager			
Completed by the ACSA Program Manager, International Agreements Division, Office of the Deputy Chief of Staff. Based on the foregoing determination, the subject unauthorized ACSA transaction is—			
<input type="checkbox"/> Approved			
<input type="checkbox"/> Disapproved (explain).			
ACSA Program Manager			
Name, grade, and title		Date (YYYYMMDD)	Signature
			
Section C — CJCS Program Manager			
For transactions in excess of \$1M recommendation of the CJCS J4, the subject unauthorized ACSA transaction is—			
<input type="checkbox"/> CJCS Approved			
<input type="checkbox"/> CJCS Disapproved			
CJCS Program Manager			
Name, grade, and title		Date (YYYYMMDD)	Signature
			

*APPENDIX B: QUARTERLY REPORT FORMATS

Figure B-1. Request for Authorization

<u>Category of Support</u>	<u>Requested Authorization</u>	
	<u>Obligations (Purchases)</u>	<u>Earned Reimbursements (Sales)</u>
POL	\$ _____	\$ _____
Other Materiel	_____	
Maintenance	_____	
Services	_____	
TOTAL	\$ _____	\$ _____

Figure B-2. Liabilities Report – NATO

LIABILITIES REPORT - NATO							
Country							
POL							
	<u>Order #</u>	<u>Commodity</u>	<u>Item</u>	<u>Amount</u>	<u>Delivered</u>	<u>Undelivered</u>	<u>Disbursed</u>
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
	Total Order			XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
Total				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
Supplies							
	<u>Order #</u>	<u>Commodity</u>	<u>Item</u>	<u>Amount</u>	<u>Delivered</u>	<u>Undelivered</u>	<u>Disbursed</u>
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
	Total Order			XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
Total				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
Supplies Ceiling				XXXXXXXX			
Supplies Available Ceiling				XXXXXXXX			
Services							
	<u>Order #</u>	<u>Commodity</u>	<u>Item</u>	<u>Amount</u>	<u>Delivered</u>	<u>Undelivered</u>	<u>Disbursed</u>
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
	Total Order			XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
Total				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
Country Total				XXXXXXXX	XXXXXXXX	XXXXXXXXXX	XXXXXXXX
Country Ceiling				XXXXXXXX			
Country Ceiling Available				XXXXXXXX			

Figure B-3. Liabilities Report, Non-NATO

LIABILITIES REPORT - Non-NATO								
Country								
POL								
Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed		
xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Total Order			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Total			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Supplies								
Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed		
xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Total Order			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Total			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Supplies Ceiling			xxxxxxx					
Supplies Available Ceiling			xxxxxxx					
Services								
Order #	Commodity	Item	Amount	Delivered	Undelivered	Disbursed		
xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Total Order			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Total			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Country Total			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx		
Country Ceiling			xxxxxxx					
Country Ceiling Available			xxxxxxx					

Figure B-4. Credit Reports, NATO

CREDITS REPORT - NATO							
Country							
POL							Outstanding
	<u>Order #</u>	<u>Commodity</u>	<u>Item</u>	<u>Amount</u>	<u>Delivered</u>	<u>Undelivered</u>	<u>Balance</u>
	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
	Total Order			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Total				xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Supplies							Outstanding
	<u>Order #</u>	<u>Commodity</u>	<u>Item</u>	<u>Amount</u>	<u>Delivered</u>	<u>Undelivered</u>	<u>Balance</u>
	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
	Total Order			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Total				xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Services							Outstanding
	<u>Order #</u>	<u>Commodity</u>	<u>Item</u>	<u>Amount</u>	<u>Delivered</u>	<u>Undelivered</u>	<u>Balance</u>
	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
		xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
	Total Order			xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Total				xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Country Total				xxxxxxx	xxxxxxx	xxxxxxxxx	xxxxxxx
Country Ceiling				xxxxxxx			
Country Ceiling Available				xxxxxxx			

Figure B-5. Credits Report, Non-NATO

CREDITS REPORT - Non-NATO							
Country							
POL	Order #	Commodity	Item	Amount	Delivered	Undelivered	Outstanding Balance
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
	Total Order			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
Total				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
Supplies							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Outstanding Balance
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
	Total Order			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
Total				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
Services							
	Order #	Commodity	Item	Amount	Delivered	Undelivered	Outstanding Balance
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
	Total Order			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
Total				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
Country Total				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX
Country Ceiling				XXXXXXXXXX			
Country Ceiling Available				XXXXXXXXXX			