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 October 2010 is archived.

<table>
<thead>
<tr>
<th>PARAGRAPH</th>
<th>EXPLANATION OF CHANGE/REVISION</th>
<th>PURPOSE</th>
</tr>
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<td>All</td>
<td>Updated and moved the hyperlink for the DFAS–Cleveland preparation procedures for the Navy &amp; Marine Corps International Balance of Payments (IBOP) Reports to the main body of the chapter.</td>
<td>Update</td>
</tr>
</tbody>
</table>
APPENDIX B

DFAS–CL IBOP REPORTS

*Accounting procedures for the Navy & Marine Corps International Balance of Payments (IBOP) Reports can be accessed through the DFAS ePortal under the “Accounting Services” Community (General Fund Budget International Balance of Payment Report). New users must complete the ePortal account request form to obtain access to the procedures.