**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 February 2013 is archived.

<table>
<thead>
<tr>
<th>PARAGRAPH</th>
<th>EXPLANATION OF CHANGE/REVISION</th>
<th>PURPOSE</th>
</tr>
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<tbody>
<tr>
<td>All</td>
<td>Updated the location to obtain DFAS-Cleveland preparation procedures for the Navy &amp; Marine Corps International Balance of Payments (IBOP) Report.</td>
<td>Revision</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 obtained upon request by clicking on the “Submit a Ticket” icon when visiting the following website: https://corpweb1.dfas.mil/askDFAS/askDR.jsp.