



Department of Defense Instruction

ASD(C)

SUBJECT International Balance of Payments Program--Accounting, Reporting
* and Estimating

Reference: Enclosure 10 lists applicable references

I. PURPOSE AND REISSUANCE

- A. This Instruction implements reference (h) and reissues reference (i) to update it administratively.
- B. It establishes (1) the DoD system of accounting and reporting for DoD international transactions related to U.S. balance of payments data, including grants and credits extended to foreign countries and (2) the DoD management control system for transactions entering the international balance of payments.

II. CANCELLATION

* Reference (i) and Report Control Symbols DD-Comp(A)746 and DD-Comp(A)747
* are hereby cancelled. *

III. APPLICABILITY AND SCOPE

- A. Applicability. The provisions of this Instruction apply to all DoD components.
- B. Scope. The provisions of this Instruction cover all transactions which relate to the international balance of payments, 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. It includes specifically all transactions which are accounted for in any of the following:
 1. DoD general fund, revolving fund, deposit fund, special fund, and trust fund accounts for military functions and civilian functions other than "The Panama Canal," "Corps of Engineers," and "Soldiers' Home;"
 2. transfer appropriation accounts including foreign military sales;
 3. general fund receipt accounts established by the Treasury Department for collection of miscellaneous receipts for which DoD has billing and collection responsibility;
 4. DoD nonappropriated fund accounts:

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* Change 1, 6/16/69

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5. Defense postal service accounts;
6. DoD foreign currency (FT) accounts;
7. Treasury Department foreign currency (FT) accounts for which DoD has billing and collection responsibility.

IV. DEFINITIONS

For purposes of this Instruction the definitions in Enclosure 12, Glossary of Terms, will apply.

V. CRITERIA FOR DETERMINING INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS

- A. Introduction. In establishing a basis for reporting IBP transactions, it has been determined that purchases of materiel and services may be considered to be generally equal to related disbursements, since payments by DoD components are made normally within the month following receipt of the materiel and services. However, foreign military sales are frequently made on a long-term credit basis or with advance payments and it is necessary to report these sales on a delivery basis. Collections are stated separately to reflect the changes in financial status. Accounting reports prescribed by this Instruction reflect this reporting concept. In these criteria, and elsewhere throughout this Instruction, the terms "foreign resident" and "net pay" have a specialized meaning. These terms are further defined in paragraphs H. and O. of Enclosure 12. The term "foreign resident" encompasses not only individuals other than U.S. personnel residing abroad, but also governments of foreign countries, their agencies and subdivisions, and corporations. A corporation will be considered a resident of the country in which it is incorporated. A subsidiary is considered to be a separate corporation and a resident of the country in which it is incorporated. A business office or branch of a U.S. corporation will be considered as a resident of the country in which the office or branch is located. However, a foreign business representative or sales agent of a U.S. corporation is not considered as a foreign resident. The term "net pay" applies to payments to U.S. personnel abroad. It includes that part of an individual's gross pay which is given or mailed directly to him in the form of cash, check, or military pay certificates. It includes paychecks mailed to a bank or other financial institution for credit to his account. Net pay also includes allotment checks mailed to a foreign address but excludes allotment checks mailed to a U.S. address.

- B. The following transactions enter the DoD international balance of payments:

1. Payments

- a. All payments, including advance and progress payments,

Continuation of V.B.1.a.

by disbursing officers (whether located abroad or in the U.S., its possessions, Puerto Rico, and Canal Zone) from their accounts and all payments from the accounts of nonappropriated funds and Defense postal services to:

- (1) Foreign residents, including all amounts deposited in foreign or U.S. banks to their credit; e.g., a deposit to the account of an international organization or foreign entity maintained in a U.S. bank.
- (2) U.S. personnel:
 - (a) When stationed, employed, or residing abroad.
 - (b) For pay disbursed or mailed abroad when on temporary duty abroad.
 - (c) For per diem for temporary duty abroad.
- (3) An international organization.
- (4) U.S. corporations for materials, supplies (excluding petroleum products) and equipment, title to which is acquired by the U.S. Government abroad as evidenced by an accomplished materiel inspection and receiving report.
- (5) U.S. contractors for construction or services performed abroad except for travel and transportation as described in paragraph VI.B.7. below.
- (6) U.S. and foreign corporations for petroleum products which will be identified to the country shown as the product source (paragraph VI. B. 8 b.)

b. Counterpart foreign currency payments by a foreign government which are held by the foreign government for U.S. uses under special arrangements; e.g., pesetas disbursed by the Spanish Government for the construction and maintenance of U.S. facilities. However, deutschemarks disbursed by the Berlin Magistrate for support costs in West Berlin are not included.

2. Collections

a. All collections by disbursing officers credited to their accounts or to Treasury accounts for which DoD has billing and collection responsibility and all receipts in nonappropriated funds and Defense postal service from:

- (1) Foreign residents.

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First amendment (Ch 2, 9/16/69)

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- (2) U.S. personnel who are stationed, employed, residing, or traveling abroad. (Note, however, that for reporting purposes these collections are treated as a reduction to pay of personnel.)
- (3) International organizations.
- (4) U.S. contractors in connection with their performance of contracts with the U.S. Government or private firms abroad.
- (5) Foreign governments or other foreign entities for materials, supplies, and equipment sold for delivery and use abroad under the Foreign Military Sales program and the DoD Property Disposal program.
- b. Amounts credited to military purchase accounts in the U.S. Treasury and banks or other financial institutions to reimburse the DoD for sales of goods and services.
- c. Collections by the Treasury Department of foreign currency contributed by foreign governments for the support of U.S. Military Assistance Advisory Groups and Missions.
- d. Collections by the Export-Import Bank of principal repayments by foreign governments on loans or long-term credits which finance sales by the Department of Defense.

3. Deliveries

- a. All deliveries of materiel, supplies and equipment, and services to foreign countries and international organizations including:
 - (1) Foreign military sales deliveries pursuant to the Foreign Assistance Act of 1961, as amended.
 - (2) Interest collections.
 - (3) Sales by property disposal officers as represented by collections.
 - (4) Loans and leases of aircraft and vessels.
 - (5) Transfers of real property and deliveries of materiel and services under logistical support agreements and otherwise.
 - (6) This Instruction requires that delivery data pertaining to the Grant Aid Program be included. Such data

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is published normally as a part of official statistics on U.S. Balance of Payments. Since in the official accounts for balance of payments the credit entry for grant aid deliveries is offset by a corresponding debit entry reflecting the amount of military grants these transactions do not affect the net DoD balance derived from these reports.

4. Special Transactions

a. Barter transactions

- (1) Where barter agreements provide for deposit of proceeds received from barter contractors to the credit of the Treasurer of the U.S. by military disbursing officers and subsequent remittance to the Commodity Credit Corporation (CCC) by the military disbursing officer, such remittances to the CCC will be reported as collections on line 24, Accounting Report 1.
- (2) Where barter agreements provide for assignment to CCC of amounts earned by suppliers (for which a Treasury check charging appropriation accounts is then issued to CCC), the amount of the payment to CCC will be reported both as a payment on the appropriate line in Section A., Payments, of Accounting Report 1 (Enclosure 1) and as a collection on line 24. (world-wide total only).

- b. Transfers from Suspense Account 6875 and Budget Clearing Account (Suspense) 3875 to other accounts will be included when recorded as a collection in deposit fund accounts or in applicable receipt (including miscellaneous receipt), appropriation, or other fund account.
- c. Offsetting settlements between DoD accounts which are made in lieu of payments to, and collections from, a foreign government will be treated as IBP transactions as if the transaction had been carried out with the foreign government.
- d. Transactions for Puerto Rico and Canal Zone will not be included in any summary totals of balance of payments transactions since transactions involving these areas do not generally enter the U.S. balance of payments. However, for compilation of special reports for these areas, country codes will be applied. The transactions reported for these areas will not include

those transactions which under the criteria in this Instruction are to be considered as IBP transactions identified to a foreign country: e.g., procurement of materiel in the Republic of Panama for use in the Canal Zone, which should be reported as an IBP expenditure for Republic of Panama.

- e. Transactions at Guantanamo Base, other than pay of foreign nationals, will be treated as U.S. transactions not entering the international balance of payments. Pay of foreign nationals employed at Guantanamo Base will be treated as IBP transactions and identified to their country of residence.

C. The following transactions do not enter the international balance of payments:

1. Payments to and receipts from any DoD or other U.S. Government agency or activity, including any DoD nonappropriated fund or postal service activities, except special transactions noted in paragraph V.B.4. above.
2. All transfers between DoD or other U.S. Government accounts, except those from Suspense Account 6875 and Budget Clearing Account (Suspense) 3875, as noted in paragraph V.B.4. above.
3. Payments to foreign residents for goods produced in the U.S. providing title is transferred within the U.S.
4. Payments to foreign residents for goods produced abroad and imported into the U.S. when title is transferred to the U.S. Government after the goods are imported. Goods will be considered as imported upon clearance through U.S. Customs.

VI. IDENTIFICATION OF TRANSACTIONS TO COUNTRY OR INTERNATIONAL ORGANIZATION

- A. Identification of Transactions to Country or International Organization. Transactions, except those relating to international organizations designated in reference (q), generally will be identified to the country of residence of the payee or remitter, rather than the location of the disbursing officer. Transactions with international organizations not listed in reference (q) will be identified to the country to which payment is sent or from which payment is received. Deliveries will be identified to the country or international organization from which a collection is made. For transactions involving the Grant Aid Program, deliveries will be identified to the recipient country or international organization. In those exceptional cases where country of residence cannot be determined, transactions will be identified as follows:

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

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2. Payments or collections by check--country to which check is sent or from which check is received.

B. Payments. Generally, payments will be identified to the designated international organization or to the country of residence of the payee. More specifically, payments will be identified as follows:

1. Government-to-government payments will be identified to the country of the foreign government involved.
2. Payments to foreign corporations and individuals will be identified to the country of residence as defined in paragraph H. of Enclosure 12.
3. U.S. personnel.
 - a. U.S. personnel ashore. Net pay will be identified to the foreign country in which the individual is stationed, employed, or attached for duty. When an individual is on temporary duty abroad and elects to receive his pay abroad, pay will be identified to the country in which payment is made or check is addressed.
 - b. U.S. personnel afloat. Pay for U.S. personnel afloat will be identified as U.S. payments. A statistical determination will be made, by country, of the expenditures ashore by U.S. personnel afloat.
 - c. Allotments. Allotment checks to individual persons will be identified to the country to which addressed. All other allotment checks will be identified to the country of residence of the allottee.
 - d. Contributions. U.S. Government contributions; e.g., FICA, retirement, health benefits, etc., will be identified to the U.S.
4. Retired and Survivors Pay. The amount of the check will be identified to the foreign country to which the check is mailed.
5. Foreign Nationals.
 - a. Direct hire, foreign nationals.
 - (1) Net pay will be identified to the foreign country in which the individual is employed.
 - (2) The payment of all U.S. Government contributions and the payments of all amounts withheld from the

employee's pay will be identified, at the time of payment, to the country to which addressed.

- b. Indirect hire, foreign nationals. Payments under contracts for indirect hire of foreign nationals, including retirement accruals or separation allowances when paid, will be identified to the country to which addressed.
- c. Foreign nationals aboard U.S. ships.
 - (1) Net pay will be identified to the country in which the individual maintains his "home of record."
 - (2) The payment of all U.S. Government contributions and payments of all amounts withheld from the employee's pay will be identified, at the time of payment, to the country to which addressed.
- 6. Construction and Services Performed Abroad Other Than Travel and Transportation. Payments for construction or services performed abroad will be identified to the country in which construction or service is performed, regardless of the place to which check is mailed.
- 7. Travel and Transportation.
 - a. Transportation. Payments for transportation of persons and things, (TR's, bills of lading, warrants, or cash) paid to a transportation company will be identified to the country of residence of the transportation company.
 - b. Travel Allowances. Payments, including advances, for per diem allowances, dislocation allowances, and other incidental travel expenses, including transportation expenses or mileage allowances paid to individuals, will be identified as follows:
 - (1) Permanent Change of Station. To the country in which the greater part of the allowances were earned or expenses incurred. Dislocation allowances will be considered to have been earned in the country to which the individual's family moves.
 - (2) Temporary Duty. To the country in which the temporary duty was performed, except temporary duty performed aboard ship which will be identified to the U.S. Where temporary duty is performed in several countries and it is not feasible to identify the per diem to each country, the payment will be identified to the country in which the greater part of the allowances were earned.

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- * 8. Materials, Supplies and Equipment *
- * a. Payments to a U.S. corporation for materials, supplies *
- * (excluding petroleum products) and equipment acquired by a *
- * DoD component abroad will be identified to the country where *
- * it is delivered or accepted by the DoD component. Payments *
- * to foreign contractors (excluding petroleum products) will be *
- * identified to the country of residence of the payee. *
- * b. Payments to a U.S. or foreign corporation for petroleum *
- * products will be identified as follows: *
- * 1. To the country shown as the product source in the "product *
- * source" clause (paragraph B, Section III) of the contract *
- * under which the payment is made. If a region (Caribbean, *
- * Persian Gulf, etc.) is shown rather than a country, the *
- * payment will be identified to the country shown in *
- * Section 9 of the DD Form 250-1. If the product source *
- * cannot be established in accordance with the above it *
- * will be identified to the country where it is acquired *
- * by the DoD component. *
- * 2. When the product source is the U.S. and the petroleum has *
- * been transported by Military Sea Transportation Service *
- * (MSTS) or transported by commercial vessels directly to a *
- * DoD component abroad the payment will be coded to the U.S. *
- * If the petroleum is not consigned directly to a DoD *
- * component the payment will be coded to the country where it *
- * is delivered and the amount of the petroleum product and *
- * the transportation furnished by U.S. flag carriers will be *
- * indicated as a return to the U.S. *
- * 3. Petroleum services, other than ocean transportation, will *
- * be identified to the country in which the service is per- *
- * formed. *
- 9. NATO Infrastructure and International Military Headquarters.
- Payments for NATO infrastructure (reference (a)) will be identified to the country or to the appropriate NATO command which is the recipient of the payment. (Note paragraph V.B.4.c.) Payments to international military headquarters, including those located in the U.S., will be so identified and coded with the appropriate code in Appendix C, Enclosure 11.
- 10. Barter. Payments arising out of barter transactions will be identified to the foreign country from which the bartered goods or services are received. Receipts arising out of barter transactions will not be separately identified to any specific foreign country but will be included in world-wide totals only.
- 11. Returns to the United States. Pursuant to the provisions of DoD Directive 7060.4 (reference (j)), which is implemented in Section VI, ASPR, contracts or other procurement documents for procurement of supplies and services for use outside the U.S. and contracts for construction, maintenance and repair of real property facilities will, under appropriate circumstances, require that U.S. end products be furnished or that certain specified 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. The amount of such procurements of U.S. end products,

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U.S. services, and transportation on U.S. flag carriers will be identified and reported as provided in Accounting Report 1. The following rules apply:

- a. Procurement of Supplies, Materials and Equipment. The amounts to be identified and reported as reductions to procurement expenditures are the amounts remitted by the supplier to the U.S. for his 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. This rule applies regardless of whether the supplier is a U.S. or foreign resident.
- b. Construction and Service Contracts Performed Abroad.
 1. If the contractor is a U.S. concern, the amounts to be identified and reported as reductions are:
 - (a) The amount of U.S. end products procured from the U.S. by the contractor for incorporation in the project, where required by the terms of the contract or where voluntarily procured from the U.S. without contractual requirements;
 - (b) the amount remitted to or retained in the U.S. by the contractor for services performed in the U.S. and for profit, overhead, amortization costs, employee tax withholdings, and other indirect expenses, including that portion of the salaries of contractor personnel which is remitted to or retained in the U.S.; and
 - (c) the amount paid to U.S. transportation companies by the contractor for transportation provided on U.S. flag carriers.
 2. If the contractor is a foreign concern, the amounts to be identified and reported as reductions are limited to:
 - (a) the amount of payments remitted by the contractor to the U.S. for U.S. end products or U.S. services required under the terms of the contract; and
 - (b) the amount of payments to U.S. transportation companies for transportation furnished on U.S. flag carriers.
- c. Identification Procedures in ASPR. ASPR specifies that contracts requiring procurement of U.S. end products or U.S. services may require contractors or suppliers to identify these amounts on invoices or other documents requesting payment where the amount of the procurement exceeds \$10,000. However, ASPR also provides that if in the judgment of the contracting officer more accurate and reliable data can be obtained on the amount of these returns, the contracting officer will choose the alternative of determining at the time of award the percentage of each payment for each of the categories of returns to the U.S. In all cases where the amount of procurement is for less than \$10,000, or is an open-end contract where individual procurements may be less than \$10,000, the contracting officer will follow the procedure of indicating conspicuously on the contract, purchase of delivery order, or other procurement document, the percentage of returns to the U.S. under each of the return categories; i.e., U.S. end products, services, or transportation. Where the amount of returns is expressed in terms of a percentage, the amounts to be applied to each return category for balance of payments reporting purposes will be computed and entered on the payment voucher

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by the activity responsible for preparation of the payment voucher. In all cases where data is provided by the contractor on invoices or other documents requesting payment, these amounts will be reviewed by contracting officers, or as appropriate, disbursing officers, for general reasonableness. The amounts reported as returns to the U.S. will be identified in the same reports and to the same country for which payments to the contractor are reported.

- d. Exclusions. The amounts reported as returns under paragraph c. will exclude payments by the contractor to a DoD component for supplies or services such as utilities, telephone services, etc.

- C. Deliveries and Collections. Deliveries of materiel or services will be identified to the country or international organization to which the collection will be identified. Collections will be identified to the countries making payments. Collections from international organizations will be identified to the international organization making payment.

VII. ACCOUNTING AND REPORTING REQUIREMENTS

A. Finance and Accounting Data.

- 1. Each DoD component will accumulate the data on payments and collections made by its finance and accounting offices as an integral part of its finance and accounting procedures. IBP reports will include all collection and disbursement data for the report period. IBP reports will include any payment and collection entering the IBP which is reported on the Report on Budget Status (DD Form 1176) (see reference (n) DoD Instruction 7250.8), as supported by the Appropriation Status by Fiscal Year Program and Subaccounts (reference (m), DoD Instruction 7250.3), for the period.
- 2. Data on nonappropriated funds and Defense postal services will be accumulated as an integral part of the applicable accounting and reporting procedures.

B. Category and Country Codes on Vouchers.

- 1. All payment and collection vouchers processed overseas will be coded with the appropriate category code and foreign country or international organization code as prescribed herein prior to time of payment or collection; such vouchers processed overseas not entering international balance of payments will be coded U.S.
- 2. Country codes will be applied to vouchers processed in the U.S. only for those transactions entering the international balance of payments.

- C. Coded Authorizations. To insure that payment vouchers are properly coded to reflect category, procurement of U.S. end products, transportation or services, and country or international organization, authorizations such as purchase orders, delivery orders, and contracts resulting in expenditures entering the international balance of payments will be coded as prepared whenever possible. These same codes subsequently will be entered on the payment vouchers. When the authorization covers procurements of U.S. end products, transportation or services, the percentage or amount applicable to each procurement return category will also be entered. Codes will be entered on all authorizations for the following types of transactions:
1. Construction and other service contracts, including contracts for scientific and technical knowledge, to be performed abroad. Appropriate codes for identifying returns to the U.S. will be included in the accounting classification in all cases where the contract, delivery order or other procurement document is negotiated with a U.S. resident. Also, these category codes will be included in the accounting classification where the contract is with a foreign resident and the terms of the contract require procurement of U.S. end products or U.S. services.
 2. Contracts for procurement of materials, supplies, and equipment abroad. Appropriate codes for identifying returns to the U.S. will be included in the accounting classification on all contracts or other procurement documents with both U.S. residents and foreign residents where the terms of the contract require that U.S. end products will be delivered.
- D. Summarized IBP Transactions. Finance and accounting offices in the U.S. and overseas will summarize those transactions entering the international balance of payments and add this summary total of foreign transactions to those not entering the international balance of payments to assure agreement with the Statement of Transactions supporting the Statement of Accountability, including FT accounts. Where each voucher is provided as the supporting documentation to the Statement of Accountability, the reconciliation will be accomplished in a similar manner at the point where the data are summarized. Similar controls will be instituted in connection with nonappropriated funds.
- E. Cross-Disbursing. Data on payment and receipt transactions under cross-disbursing procedures will be provided to the DoD component which has been assigned reporting responsibility in Enclosure 8. The data reported under these procedures will provide all the information necessary for each DoD component to report balance of payment expenditures and receipts for its accounts in accordance with the requirements of this Instruction. The data will include all supplementary information such as that which is necessary to identify returns to the United States as set forth in paragraph VI.B.11. The

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DoD component having management control of these funds will include these transactions in its IEP report. Each military department will establish cross-disbursing reporting procedures for transactions for others which provide that:

- * 1. EAM cards and control listings of IEP transactions of Air Force *
* for Army and Army for Air Force will be forwarded quarterly *
* (32nd calendar day) to their respective offices. *
- * 2. Vouchers and control listing of Navy transactions for others *
* will be forwarded to the designated central accounting and *
* finance offices each week or semimonthly. *
- * 3. Vouchers and control listings of Army and Air Force transactions *
* for Navy will be forwarded to the designated central finance and *
* accounting office each week or semimonthly. *
- 4. Totals on the weekly or semimonthly cycle control listings will
be in agreement with the totals on the monthly summary provided
by the finance center of the military department making payments.
- * 5. EAM cards and control listings of IEP transactions of Army, *
* Navy and Air Force for Defense Agencies and OSD will be forwarded *
* no later than 50 calendar days following the end of the quarter *
* to the Office of the Assistant Secretary of Defense (Comptroller). *
- 6. Salary payments to U.S. personnel will be the net amount paid to
individuals and will be exclusive of all deductions such as
amounts withheld for taxes, contributions, allotments, bonds etc.
- F. Informal Records for Coded Data. Certain category classifications
required for supplemental data prescribed herein may be maintained in
informal records for entry in Accounting Report 1 where accumulation
of such data cannot be made an integral part of the accounting system.
- G. Suspense Account 6875 and Budget Clearing Account (Suspense) 3875.
Amounts initially recorded in these suspense accounts will be ex-
cluded from IEP reporting requirements in this Instruction; for
control purposes indicated in paragraph D. above, such amounts will
be considered as not entering the international balance of payments.
As transactions in the suspense accounts are removed and entered in
other appropriate deposit fund accounts or in the applicable receipt,
appropriation or fund account, they will be coded as indicated in
paragraph VI. and entered in the IEP reports for the current quarter.
For example, a bid deposit of a successful purchaser of surplus, excess,
foreign excess, scrap or salvage will be recorded in IEP at the time
transferred to account 3860 or 3845. Returns of deposits to
depositors will not be treated as IEP transactions. Every effort will
be made to clear amounts in suspense accounts in the month following
the entry into the account.

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- H. Appropriation Reimbursements. Enter appropriation reimbursements from foreign entities in the appropriate lines in Section B - Collections and in Section C - Deliveries of Accounting Report 1. However, collections from U.S. personnel abroad will be entered as "Receipts from U.S. Personnel" under Section A - Payments.
- I. Adjustments. Appropriation refunds, as well as accounting adjustments, will be recorded as reversals of the original entry to the appropriation or fund, category, and country. Where the amounts are relatively small, i.e., less than \$100 per line transaction, and the original country and category entries are not known, such amounts may be entered as adjustments in the period in which they occur against the country and category having the predominant amount in the appropriation or fund involved. Where appropriation refunds result in a credit entry on a payment (debit) line, an explanation will be furnished. Similar procedures will be applied to nonappropriated funds.
- J. Delivery and Collection Data. Delivery data will be synonymous with fiscal collection data as recorded by the finance and accounting office, except as otherwise stated below.
1. Foreign Military Sales delivery data will be prepared by the OASD(ISA) from punch card or ADPS tapes submitted by DoD components to OASD(ISA) pursuant to DoD Instruction 2110.29 (reference (c)).
 2. Military Assistance Grant Aid delivery data will be prepared by OASD(ISA) from punch card or ADPS tapes submitted by DoD components to OASD(ISA) pursuant to the Military Assistance Manual (reference (r)).
 3. Deliveries of end products under joint weapons production and exchange agreements to third countries will be reported by OASD(ISA) under subparagraphs 1. or 2. above as Foreign Military Sales or MAP grant aid deliveries.
 4. Transfers of real property to foreign governments will be reported as deliveries by the military department transferring the property as of the date of transfer.
 5. When materiel and services are provided as logistical support or under emergency conditions and billed locally by a finance and accounting office of a DoD component, the basis for the amounts entering the IBP transactions normally will be reported on the basis of billings.
- K. Loans of Property. Central offices in each DoD component will maintain a record of each aircraft or vessel which is loaned to a foreign country or international organization by the DoD component for a period exceeding one year. The amounts entered

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in these central records for the report period will equal the amount reported in the Delivery Section, on Line 35., of Accounting Report 1. Such items will be priced as carried on the official property records of the DoD activity at time of transfer.

- L. Advances to Foreign Residents. Advances made to foreign residents or countries by a DoD component under the authorization provisions of DoD Directive 7830.1 (reference (p)) will be reported as payments on the same lines in Accounting Report 1 for which subsequent contract payments will be reported. These advance payments will be classified by object class code or category in accordance with Enclosure 9. Interest collections on advances will be reported on Lines 19. and 29. of Accounting Report 1.
- M. Records Retention. Records reflecting detailed balance of payments transactions will be maintained at the final consolidation point within each department or agency for a period of twelve months following the end of the period being reported.
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VIII. FOREIGN CURRENCIES

- A. Report data on foreign currencies in dollar equivalents.
- B. The OASD (ISA) will be responsible for expenditures and collection reports for all foreign currency FT accounts including those for which they have financial management responsibility in connection with foreign military sales, P.L. 480 currencies, and those provided under joint weapons production and exchange agreements.
- C. The reporting systems will provide data on accommodation sales to individuals by military disbursing officers.
- D. Regulations governing the operation of banking facilities on U.S. Government installations abroad will require reporting of accommodation sales of foreign currencies to U.S. personnel.

IX. AUDIT AND REVIEW

- A. Each DoD component will provide for periodic internal management review of the accounting and reporting system to assure accuracy, completeness, and reliability of the data and reports.

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- B. Each DoD component will provide for internal audit review of the accounting and reporting systems required under this Instruction as a part of the internal audit program. Copies of audit reports containing findings in this area will be furnished the Office of the Assistant Secretary of Defense (Comptroller). Also, an annual report will be furnished, no later than fifty days after the close of each fiscal year, indicating the locations where audits were made and identifying the audit reports issued.

X. SUBMISSION OF REPORTS

- A. General. Reports of performance and transactions entering the international balance of payments will be submitted on the following formats:

1. Accounting Report 1 - International Balance of Payments Transactions by Appropriation, Grouping, and Category.
2. Accounting Report 2 - Nonappropriated Fund Transactions.
3. Accounting Report 3 - Defense Postal Service Transactions Abroad.
4. Accounting Report 4 - Foreign Currency Transactions and Balances and Dollar Deposits in Foreign Banks.
- * 5. Accounting Report 6 - Exchange Service Money Orders. *
6. Accounting Report 7 - Performance Status of Deliveries and Collections for Foreign Military Sales.
7. Treasury Form 2 - Current Status of Official Loans and Credits Outstanding (See paragraph X.J.)

- * B. Detailed instructions for preparation of these reports are stated in Enclosures 1 through 6. *

- C. Reports will be submitted in duplicate to the Office of the Assistant Secretary of Defense (Comptroller) no later than forty-five (45) calendar days following the end of each quarter.

- D. The headings on each report will be completed as indicated in the enclosures. Detail dollar amounts will be rounded to the nearest \$1,000. Subtotal and total lines will be the sum of the actual dollar amounts of the detail lines prior to rounding and will then be rounded to the nearest \$1,000. Amounts from \$001. to \$499. are to be rounded downward and \$500. to \$999. rounded upward.

Continuation of X.D.

Activity of \$499. or less which, when rounded, would show as 0 will be indicated by the symbol # to reflect the presence of such activity and the amount will be added to any appropriate subtotal and total lines.

- E. Transactions involving transfer appropriation accounts received from non-Defense agencies other than Military Assistance will be reported on a separate report in accordance with paragraph TV, Enclosure 1.
- F. Positive actions, including the following, will be taken to insure on-time submissions of complete and accurate data:
 - 1. Utilize airmail to forward collection and disbursement documents required from overseas activities and cross-disbursing documents required for IBP by other DoD components.
 - 2. Utilize specific mailing addresses for transmission of above documents as stated by the recipient.
 - 3. Schedule IBP report preparation cut-off dates at the central departmental finance and accounting offices to enable all major reporting activities or input reports to be received on time.
 - 4. Provide in the report preparation procedures that when IBP data has not been received from a reporting field activity or is erroneously deleted from a field activity submission for any reporting period, an estimate of such missing data comparable to the amount reported for the preceding period will be included in the report. This estimated amount will be identified internally and reversed in the quarterly report of adjustments and corrections submitted sixty (60) days later, and the actual data will be reported in the adjustment and correction report. When a report includes estimates; the DoD component will state, in an attachment, the reporting field activity for which estimates were included and the countries and the major line items which were affected. (See paragraph X.G.)
- G. Correction of errors or other adjustments to quarterly accounting reports after their transmission will not be submitted as discovered but will be accumulated for a consolidated submission of adjustments to the quarterly reports no later than one hundred and ten (110) calendar days following the end of the reported quarter. Corrections will be shown in the current quarter column, and the cumulative column will be updated with the next regular submission. Corrections in the current quarter column

will be identified to the applicable quarter as indicated in Enclosure 11. No corrections will be submitted to the current year at any time other than at the time of submission of corrections. Corrections or adjustments to prior fiscal year data will not be incorporated in current fiscal year data. Prior fiscal year adjustments or corrections will be reported when they exceed \$100,000 per fiscal year for any country, except that all adjustments applicable to Accounting Report 7 will be included. Such adjustments will be reported by country and line item for the applicable quarter with the next submission of corrections to the current year.

- H. Prior to submission of overall Department of Defense balance of payments data to the Department of Commerce, certain adjustments to data submitted by reporting components may be required to incorporate data not provided for in the detailed reports submitted by DoD components pursuant to this Instruction. To enable DoD components to incorporate these adjustments in their balance of payment records, OASD (Comptroller) will furnish necessary information to each DoD component within 30 days after receipt of DoD component reports. DoD components will incorporate these adjustments in their records for each applicable quarter. These adjustments will only be included in the cumulative column of subsequent quarterly reports submitted for the remainder of that fiscal year. Data on adjustments to be provided by OASD (Comptroller) will consist of: (1) accounting report number; (2) fiscal year; (3) quarter of fiscal year; (4) fund source (applicable DoD component); (5) country; (6) line identification number; (7) amount of adjustment; (8) data originator (B-OASD (C) IBPD) and (9) explanation of adjustment.

In addition, errors relating to shortages, overages and miscoding may be uncovered during the course of the OASD (C) review. These will be discussed with the appropriate DoD component. Interim adjustments, as agreed, during such discussions will be included by the DoD component in summary reports which may be prepared for their internal use. (OASD (C) similarly will use these adjustments in preparation of IMS tables, etc.) The adjustments will not be included in subsequent reports to OASD (C) since such adjustments will be superseded by corrections provided in the report on corrections of errors submitted to OASD (C) under paragraph G. above.

- I. Reports will be submitted by the DoD components for the fund accounts designated in Enclosure 8 as follows:
1. Assistant Secretary of Defense (Administration) - Accounting Report 1.
 2. Assistant Secretary of Defense (ISA) - Accounting Reports 1,7, and Treasury Form 2 "Current Status of Official Loans and Credits Outstanding (see paragraph X.J.)
 3. Department of the Army - Accounting Reports 1, 2, 3, and 4.
 4. Department of the Navy - Accounting Reports 1, 2, 3, and 4.
 5. Department of the Air Force - Accounting Reports 1, 2, 3, and 4.
 6. Defense Supply Agency - Accounting Report 1.
 7. Defense Communications Agency - Accounting Report 1.

8. Defense Intelligence Agency - Accounting Report 1.
9. Defense Atomic Support Agency - Accounting Report 1.
10. National Security Agency - Accounting Report 1.

J. Treasury Department Circular No. 1080, March 5, 1968, sets forth a requirement for reporting of foreign grants, loans, and credits. The detailed instruction for preparation of these reports are contained in Treasury Fiscal Requirements Manual, Part II, Chapter 4500. The following reports are prescribed by the Treasury Manual:

- Form 1, "Description of Individual Grant, Loan, or Credit"
- Form 2, "Current Status of Official Loans and Credits Outstanding"
- Form 3, "Current Status of Private Loans and Credits Under Official Guarantee or Insurance Outstanding and Transactions During Period"

BOB Circular A-65, March 5, 1968, covering "Reports to Department of Commerce on International Transactions" requires that a copy of each form prescribed by Treasury Department Circular 1080 be sent to the Balance of Payments Division, Office of Business Economics, Department of Commerce. ASD (ISA) will transmit 2 copies of each of the specified reports to Department of Commerce concurrent with their submission of these reports to Treasury Department. The report on Form 2, "Current Status of Official Loans and Credits Outstanding", is to be submitted to the Treasury Department thirty (30) days after the close of each quarter. One copy of this report on Form 2 will also be transmitted to ASD (C) concurrently with its submission to Treasury Department and Department of Commerce. The data necessary to provide the bridge between reports to the Treasury Department and Balance of Payments reports to Department of Commerce will be prepared quarterly and included as an addendum to the copy of Form 2 which is provided to ASD (C). This data will consist of a listing for each country of downpayments, disbursements for liquidation of downpayments, disbursements for progress payments, disbursements for deliveries, and unapplied collections.

K. All reports will be accompanied by punch cards prepared in accordance with the instructions in Enclosure 11.

XI. SUBMISSION OF ESTIMATES

A. Budget Schedule 1 containing estimates of future transactions entering the international balance of payments will be submitted to ASD (C) by each DoD component submitting an Accounting Report 1. Estimates will be prepared for those line items indicated by an asterisk (*) in Enclosure 1 for each period through 19BY+1. Estimates for collections of military sales will be prepared by ASD (C) IBPD and coordinated with DASD(ISA) ILN. Estimates for 19BY+2, 19BY+3 and 19BY+4 will be prepared only for line items covering offshore procurement (MAP) (line 4C(13)), major equipment (line 5H), and construction (lines 6.d.(1) and (2) and 6.e.). The format for preparation and the line item details to be included in Budget Schedule 1 are set forth in Appendices A and D to Enclosure 11.

Continuation of XI.

- B. Estimates in duplicate will be submitted twice each year on May 10 and September 15. Data will be shown for each submission in appropriate columns following the stub entries as follows:

For the submissions submitted on May 10:

ACTUAL		ESTIMATE			
Jul--Dec		Jan-Jun	Total	Jul-Dec	Jan-Jun Total
19CY		19CY	19CY	19BY	19BY
(2)		(3)	(4)	(5)	(6) (7)
Jul-Dec	Jan-Jun	Total			
19BY+1	19BY+1	19BY+1	19BY+2	19BY+3	19BY+4
(8)	(9)	(10)	(11)	(12)	(13)

For the submissions submitted on September 15:

ACTUAL		ESTIMATE					
Jul-Jun	Jul-Dec	Jan-Jun	Total	Jul-Dec	Jan-Jun	Total	Total
19PY	19CY	19CY	19CY	19BY	19BY	19BY	19BY+1
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

- C. Estimates will be submitted for world-wide total and for each country listed in Enclosure 7.
- D. Amounts reported as actual will be in agreement with amounts reported in Accounting Report 1 including any adjustments or corrections submitted for these reports.
- E. Estimates for gross pay will be submitted only for the world-wide summary. Data reported under "Actual" columns may be computed by using actual strength data multiplied by average gross pay factors.
- F. Estimates will be submitted in thousands of dollars.
- G. Estimates will be related to, and supported by, actual payment and collection data as reflected on Accounting Report 1 including the effect of adjustments made by ASD (C). All estimates will be consistent with approved operating programs and policies and approved military and foreign national strength ceilings. The five year forecasts will be consistent with the Five Year Defense Program.
- H. All estimates will be based on existing wage and price levels, except where a wage or price change is definitely enacted or otherwise established to become effective at a future date. However, provision will be made for additional wage-board and indirect hire foreign national increases expected to be granted during the remainder of the current fiscal year on the same basis as reflected in the President's budget. In this case, such change will be included in estimates for the applicable periods. These changes in wage and price levels used in estimates will be specifically identified by country in the accompanying narrative with each submission of estimates.

Continuation of XI.

- I. Narrative justifications, prepared in accordance with the following guidelines, will be included with each submission:
 1. Explain any difference of over \$1 million between the actual and the previously estimated amount for any country line item.
 2. Explain any differences of over \$1 million between the current estimate and the previously estimated amount for any country line item.
 3. Describe the administrative actions taken in the preceding semiannual period or contemplated to improve the Department of Defense impact on balance of payments, and set forth the effect of these actions on the data submitted. The description should cover, but not be limited to, any additions or amendments to policy statements previously explained, changes in programs, and steps taken to increase utilization of excess foreign currencies.
 4. Where administrative actions as described in the preceding subparagraph have the effect of increasing the amount of costs, explain the reason for such increases and indicate the magnitude of amounts involved.
 5. Where administrative actions as described under subparagraph 4. might affect the U.S. foreign policy, explain the nature and results of the prior consultations with the State Department. However, this provision in no way modifies appropriate authority to initiate consultation with State Department representatives.
 6. Where action to reduce the net payments is desirable but is prevented by law or circumstances beyond the control of the reporting department or agency, specific recommendations should be made for removing the barrier to such action. The data shown in budget schedules should not be based on the assumption that the barriers will be removed, but narrative justification should indicate the adjustments which would result from removal of barriers.
 7. In connection with the foregoing items, indicate clearly all cases where related actions are pending, or related issues are being considered in some other channels, as of the time of submission.

- J. Budget Schedule 2 showing actual and projected personnel strengths will be submitted by each DoD component with personnel assigned in foreign countries in accordance with instructions in Enclosure 6. These data will be submitted three times each year, on May 10, September 1 and December 15, and will be consistent with approved military and foreign national strength ceilings. The September 1 submission will be consistent with ceilings set forth in the FYDP update for July 31. The December 15 submission will reflect for each country approved actions during the current budget review. If the budget review is not complete, this submission will reflect actions approved through December 5. This schedule will be submitted to ASD (SA) (with a copy to ASD (C)) for validation and forwarding to ASD (C) within 10 days following the specified submission date.

II. SECURITY CLASSIFICATION

Accounting reports and estimates will be classified as necessary in accordance with DoD Instruction 5210.47 (reference (g)) and other applicable security classification guidance issued pursuant thereto. The specific items of information contained within a report or estimate which are determined to be classified will be identified as prescribed in Section VIII., DoD Instruction 5210.47 (reference (g)). Except where a higher classification is warranted in special cases because of the sensitivity of the data furnished, Budget Schedule 1 in its entirety will be classified CONFIDENTIAL, and Budget Schedule 2 in its entirety will be classified SECRET.

II. REPORT CONTROL SYMBOLS

The following Report Control Symbols have been assigned to the reporting requirements in Section X. and XI. of this Instruction: *

<u>Requirement</u>	<u>Report Control Symbol</u>
Accounting Reports 1, 2, 3, and 4.	DD-Comp(Q)743
Budget Schedule 1.	DD-Comp(SA)744
Budget Schedule 2.	DD-Comp(TA)745

IV. IMPLEMENTATION AND EFFECTIVE DATE

- A. This Instruction is effective January 1, 1969. The first report for Family Housing Construction categories transactions will be for the period July 1, 1968 through June 30, 1969. Data will be prepared pursuant to paragraph II.A.7., enclosure 1 and will be submitted no later than August 14, 1969.

Continuation of XIV.

- B. Two copies of the implementing instructions shall be forwarded to the Assistant Secretary of Defense (Comptroller) within ninety (90) days.

R.C. Moot

Assistant Secretary of Defense
(Comptroller)

Enclosures - 12

1. Accounting Report 1 - Format and Entries for Reports and Estimates of DoD Transactions Entering the IBP
2. Accounting Report 2 - Nonappropriated Fund Transactions
3. Accounting Report 3 - Defense Postal Service Transactions Abroad
4. Accounting Report 4 - Foreign Currency Transactions and Balances and Dollar Deposits in Foreign Banks
5. Accounting Report 7 - Performance Status of FMS Deliveries and Collections
- * 5.A. Accounting Report 6 - Exchange Service Money *
* Orders *
6. Budget Schedule 2 - Personnel in Foreign Countries
7. Country List
8. Chart of Responsibilities
9. Uniform Categories for Reporting IBP Transactions
10. References
11. Data Processing Instructions
12. Glossary of Terms

FORMAT AND ENTRIES FOR REPORTS AND ESTIMATES OF
DOD TRANSACTIONS ENTERING THE INTERNATIONAL BALANCE OF PAYMENTS

I. PURPOSE

This enclosure prescribes line items and columnar data to be used for reports of actual IBP transactions (Accounting Report 1) and estimates of future IBP transactions (Budget Schedule 1). The formats for this report and budget schedule are specified in Enclosure 11. These submissions provide for summarization of Defense IBP transactions under appropriation and category groupings and a determination of the net balance on a cash transaction basis.

II. GENERAL

A. Accounting Report 1

1. A separate Accounting Report 1 will be prepared for each foreign country and international organization listed in reference (q), as well as for each foreign area grouping shown in Enclosure 7 of this Instruction. In addition, a separate Accounting Report 1 using the format and criteria established by this Instruction will be submitted for Puerto Rico and Canal Zone even though they are not considered foreign. Data for Puerto Rico and Canal Zone will not be included in the foreign area grouping or world-wide totals.
2. Each DoD component is required to make four submissions (hard copy and punch cards) of Accounting Report 1 as follows:
 - a. Data for ASD (ISA) transactions.
 - b. Data for POL Stock Fund Category transactions.
 - c. Data for Family Housing Construction Categories transactions.
 - d. Data for all other transactions.

Appendix D to Enclosure 11 indicates data to be included in the submission of ASD (ISA) transactions by an "X" under the caption ISA. All other IBP transactions of each DoD component will be reported directly to OASD(C) as indicated by an "X" under "Other" in Appendix D, Enclosure 11.

Data on the hard copy and card submissions will carry the line item numbers for Accounting Report 1 precisely as shown in Appendix D to Enclosure 11.

3. The reports will be separated and assembled. Report pages for countries without transactions data will not be submitted.
4. Data will be reported for each line item entry included in the listing in paragraph III. of this enclosure, except Line

40., Payments from Military Appropriations and Funds Reimbursable from Military Assistance Appropriations and Line 41., Gross Pay, U.S. Personnel, which are used only for budget estimates submissions. To facilitate the summarization of data with data processing equipment, it is essential that each line entry be identified by the same Line Identification Number shown in Enclosure 11. Line items for which no amount is reported for the current quarter or cumulative columns will not be shown on the report.

5. Data reported for all lines for transactions involving the Military Assistance Program appropriation and the Foreign Military Sales Program and the Commercial Sales Program will be included by ASD(ISA) in its report to ASD(C). ASD(ISA) will prescribe these reporting requirements in separate instructions. These data will not be included in reports submitted directly to ASD(C) by other DoD components. Data for ASD(ISA) reports will be based upon input from military departments and will be consolidated by ASD(ISA) prior to submission to ASD(C). ASD(ISA) will include all amounts reported as collections by others outside DoD for DoD and commercial sales. Commercial sales data will be reported only if the DoD has exercised a "demonstrable influence" which has presumably resulted in increasing commercial exports of military materiel. The system for providing such data will be coordinated with ASD(C) prior to its implementation. ASD(ISA) will explain the source and the basis for assuming a "demonstrable influence" for the data reported for each country.
6. Data for POL Stock Fund Category transactions will be included by the Defense Supply Agency (DSA) in its reports and estimates submitted to ASD(C). Data for these reports and estimates will be based upon input from the military departments and will be consolidated by DSA prior to submission to ASD(C). DSA will prescribe the input required from military departments in separate instructions.
7. A separate Accounting Report 1 will be prepared for payments charged to the Family Housing, Construction Category, accounts. This report will be submitted to ASD(Comptroller) at the time of submission of regular reports. ASD(Comptroller) will summarize the data on Family Housing Construction Category accounts for ASD(I&L). This summary will provide the information necessary for ASD(I&L) to prepare estimates pertaining to the Family Housing, Construction Category, account. Payment data for Family Housing, Construction Category, accounts will be excluded from the regular Accounting Report 1 of each DoD component.
8. Collections of foreign currency not obtained by purchase with U.S. dollars and which may be used for authorized expenditure purposes rather than being deposited to Treasury FT accounts will be reported as dollar collections.

9. Under the provisions of DoD Instruction 7290.1 (reference (o)), refunds to foreign governments for FMS sales are treated as trust fund expenditures. For balance of payment purposes, such refunds will be netted against receipts rather than treated as expenditures on Accounting Report 1.
10. Section A - Payments. Include all expenditures by military disbursing officers and collections credited as appropriation reimbursements which are included in this section as "Receipts from U.S. Personnel."

Section B - Collections. Include all collections by disbursing officers or by others for a DoD component as indicated. Also report collections credited as appropriation reimbursements from foreign residents. However, collections from U.S. personnel abroad will be reported in Section A. under the lines for "Receipts from U.S. Personnel."

Section C - Deliveries. Include all sales, transfers and deliveries of materiel, ships, aircraft, and military real property and performance of services as indicated. (See definition of Deliveries in Enclosure 12.)

Section D - Supplemental Data. This section includes selected data required for special purposes.

B. Budget Schedule 1

1. A separate Budget Schedule 1 will be prepared for each country, international organization, and area grouping shown in Enclosure 7. When estimated payments or collections for any one country, international organization, or area grouping are less than \$1 million per year, these amounts may be included in the "other" grouping for that area. A separate Budget Schedule 1 will be prepared for world-wide totals.
2. Each Budget Schedule 1 will include estimates for each line item entry indicated by an asterisk in the listing in paragraph III. of this enclosure. The formats of Budget Schedules for ASD(ISA) and for other DoD components are included in Appendix D, Enclosure 11, for these lines. Line items for which no amount is included in "actual" or "estimated" columns will be deleted. The format will be designed to provide data for each time period indicated in paragraph XI.B. of the basic instruction.

III. LINE ENTRIES - ACCOUNTING REPORT 1 AND BUDGET SCHEDULE 1

Accounting Report 1 will include all line items except line 40., "Payments from Military Appropriations and Funds Reimbursable from MAP" and line 41., "Gross Pay, U.S. Personnel." Budget Schedule 1 will include all line items indicated by asterisk (*). Line Item Identification Numbers, line item captions, and data to be included for each line entry are as follows:

A. Payments

1. Pay, U.S. Personnel. Includes payments to U.S. personnel for "net pay" as defined in Enclosure 12, PCS and TDY travel expenses, dislocation allowances for which the individual is reimbursed, and claims paid to U.S. personnel. Payments will be entered on the line indicating the appropriation cited in the voucher. Other lines under this heading will be used to record adjustments to payments to U.S. personnel to arrive at the amount of pay available for spending on the local economy.
 - a. Military Personnel, Reserve Personnel, and National Guard Personnel.
 - b. Operation and Maintenance.
 - c. Military Construction.
 - d. Reserved.
 - e. Military Assistance.
 - f. Other Appropriations and Funds, except Retired Pay appropriations.
 - g. Total Net Pay, U.S. Personnel (*). The sum of lines 1.a. through f.
 - h. Travel Payments to U.S. Personnel Stationed Abroad. (See paragraph VI.B.7.)
 - (1) Military Personnel, Reserve Personnel, and National Guard Personnel.
 - (2) Military Assistance.
 - (3) Other.
 - (4) Total.
 - i. Travel Payments to U.S. Personnel Stationed in the U.S.
 - j. Expenditures by U.S. personnel at Foreign non-duty locations. Report under items (1) and (2) the amounts as determined by current personnel surveys and other statistical methods. Separate factors will be developed for personnel afloat whose ship is homeported abroad. The basis used by the reporting DOD component for developing data for each country will be provided annually to ASD (Comptroller) no later than August 31.
 - (1) Expenditures ashore by U.S. Personnel afloat with homeports in U.S.
 - (2) Expenditures abroad by personnel afloat with homeports abroad.
 - (3) Expenditures by U.S. Personnel on Rest and Recuperation (R&R) leave. This line will be used to record the amounts spent by U.S. Personnel while on R&R at locations outside the country in which they are assigned. Positive

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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. Until further notice the amounts to be recorded in this line will be provided by OASD (Comptroller) for use by the military departments in their cumulative balance of payment expenditures reports.

- k. Service Members Deposits. Report the cash deposits in service members' deposit accounts, less any withdrawals, by personnel located abroad.
 - l. Claims, Defense Personnel.
 - m. Nonappropriated Fund Transactions.
 - (1) Exchange Service Money Orders. Enter the total amount of money order sales and fees as shown in Column 4 Accounting Report 6. *
 - (2) Other Nonappropriated Funds. Enter the net increase (-) or decrease (+) in Column (10) of Accounting Report 2. *
 - (3) Total. Line m(1) plus m(2). *
 - n. Defense Postal Service Transactions. Enter the net increase (-) or decrease (+) in column 6 of Accounting Report 3.
 - o. Less Receipts from U.S. Personnel.
 - (1) Commissary Store Sales to Individuals. Exclude collections from nonappropriated funds.
 - (2) Other Sales to Individuals. Includes laundry, dry-cleaning, and family housing management fund, cash sales of meals to individuals and dependents, clothing store cash sales, cash sales of gasoline coupons, etc.
 - (3) Subtotal. Line l.o. (1) and (2).
 - p. Subtotal. Line l.g. plus or minus lines h. thru o.
 - q. Adjustments for pay not spent abroad.
 - (1) Adjustments for paychecks mailed to U.S. Enter one-half of the amount of paychecks of U.S. personnel stationed abroad when such checks are drawn in favor of a payee located in the U.S. For purposes of this report, the term "paychecks mailed" will include Treasury checks issued to individuals in exchange for cash.
 - (2) Other adjustments. This line will be used to record adjustments made by OASD (Comptroller) and will be provided for use by the military departments in their cumulative balance of payment expenditures reports.
 - r. Reserved.
 - s. Pay Available for Spending (*). Line l.p. plus or minus q.(1) or (2).
2. Direct Hire Foreign Nationals. Report the total gross pay of foreign nationals from appropriations and funds as defined in Enclosure 12.
- a. Operation and Maintenance.
 - b. Military Assistance.
 - c. Military Construction and Family Housing Construction Categories.
 - d. Other Appropriations and Funds.
 - e. Total (*). The sum of lines 2.a. through d.

Continuation of III.A.

3. Indirect Hire, Foreign Nationals. Report the total gross pay of indirect hire of foreign nationals from appropriations and funds as defined in Enclosure 12.
 - a. Operation and Maintenance.
 - b. Military Assistance.
 - c. Military Construction and Family Housing Construction Categories.
 - d. Other Appropriations and Funds.
 - e. Total (*). Sum of lines 3.a. through d.
4. Materiels, Supplies, and Equipment. Report total payments for the following types of materiel (object classes 26 and 31) from appropriations and funds; also enter the amount of returns to the U.S. as indicated. Exclude military construction and major procurement.
 - a. Subsistence.
 - (1) Military Personnel.
 - (2) Stock Funds.
 - (3) Subtotal. Lines 4.a.(1) and (2).
 - (4) Less Returns to U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Total. Lines 4.a.(4) (a) through (c).
 - (5) Total (*). Line 4.a.(3) minus 4.a.(4)(d).
 - b. POL (Petroleum)
 - (1) Operation and Maintenance.
 - (2) Stock Funds. Includes product, transportation, storage and handling, as provided in reference (p).
 - (3) Industrial Funds and Other.
 - (4) Subtotal. Lines 4.b.(1), (2), and (3).
 - (5) Less Returns to U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Total. Lines 4.b.(5)(a), (b), and (c).
 - (6) Total (*). Line 4.b.(4) less 4.b.(5)(d).
 - c. Offshore Procurement (MAP). Report net procurement abroad, after allowing for any returns to the U.S. financed by Military Assistance Appropriation and charged to MAP generic codes A through K.
 - (1) Aircraft.
 - (2) Missiles.
 - (3) Ships.
 - (4) Combat Vehicles.
 - (5) Tactical and Support Vehicles.
 - (6) Weapons.

Continuation of III.A.4.c.

- (7) Ammunition.
 - (8) Communications Equipment.
 - (9) Other Support Equipment.
 - (10) Supplies
 - (11) Subtotal. Lines 4.c.(1) through (10).
 - (12) Less Returns to U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Total. Lines 12.(a), (b), and (c).
 - (13) Total (*). Line 4.c.(11) minus 4.c.(12)(d).
 - d. Other Materials, Supplies and Equipment.
 - (1) Operation and Maintenance.
 - (2) Research, Development, Test, and Evaluation.
 - (3) Military Assistance. (Other than those reported on line 4.c.)
 - (4) Stock Funds.
 - (5) Other Appropriations and Funds, excluding Military Construction Materiel and Major Procurement.
 - (6) Subtotal. Lines 4.d.(1) through (5).
 - (7) Less Returns to U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Subtotal. Lines 4.d.(7) (a), (b), and (c).
 - (8) Total (*). Lines 4.d.(6) less 4.d.(7)(d).
 - e. Total Materials, Supplies and Equipment (*). The sum of lines 4.a.(5), 4.b.(6), 4.c.(13), and 4.d.(8).
5. Major Procurement. Report all procurement charged to Major Procurement Appropriations under the following categories, including transportation and services.
- a. Aircraft and Related Equipment and Spares.
 - b. Missiles and Related Equipment and Spares.
 - c. Shipbuilding and Related Equipment and Spares.
 - d. Ground Electronics and Related Equipment and Spares.
 - e. Other.
 - f. Subtotal. Lines 5.a. through e.
 - g. Less Returns to U.S.
 - (1) U.S. End Products.
 - (2) U.S. Services.
 - (3) U.S. Transportation.
 - (4) Subtotal. Lines 5.g.(1), (2), and (3).
 - h. Total (*). Line 5.f. minus line 5.g.(4).

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Continuation of III.A.

6. Construction. Report payments to foreign contractors and U.S. contractors for foreign construction projects charged to the appropriations listed, and payments for construction materiel charged to the Military Construction and Family Housing Appropriations. Include all payments for services charged to Military Construction and Family Housing Construction Categories Appropriation.

a. Foreign Contractors.

- (1) Military Construction.
- (2) Family Housing, Defense Construction Categories.
- (3) Military Assistance (Q 2).
- (4) Counterpart Foreign Currency Payments.
- (5) Subtotal (*). Lines 6.a.(1), (2), (3), and (4).
- (6) Less Returns to the U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Total (*). Lines 6.a.(6)(a), (b), and (c).
- (7) Total (*). Line 6.a.(5) minus 6.a.(6)(d).

b. U.S. Contractors.

- (1) Military Construction.
- (2) Family Housing, Defense Construction Categories.
- (3) Military Assistance (Q 2).
- (4) Counterpart Foreign Currency Payments.
- (5) Subtotal (*). Lines 6.b.(1) through (4).
- (6) Less Returns to the U.S.
 - (a) U.S. End Products
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Total (*). Lines 6.b.(6) (a), (b) and (c).
- (7) Total (*). Line 6.b.(5) minus 6.b.(6)(d).

- c. Construction Materiel. Report the procurement of materials, supplies and equipment acquired for foreign construction projects, including government-furnished materiel procured abroad with construction funds, provided to contractors.

- (1) Military Construction.
- (2) Family Housing, Defense Construction Categories.
- (3) Total (*). Lines 6.c.(1) and (2).
- (4) Less Returns to U.S.
 - (a) U.S. End Products
 - (b) U.S. Services
 - (c) U.S. Transportation.
 - (d) Total (*). Lines 6.c. (4)(a), (b), and (c).
- (5) Total (*). Line 6.c.(3) minus line 6.c.(4)(d).

d. NATO Infrastructure.

- (1) Infrastructure (less NADGE) (*).
- (2) NADGE (*).
- (3) Total (*). Lines 6.d.(1) and 6.d.(2).

- e. Total Construction (*). The sum of lines 6.a.(7), 6.b.(7), 6.c.(5), and 6.d.(3).

7. Transportation. Report payments to foreign carriers for transportation of individuals or transportation of household goods and materiel, including that furnished on U.S. Government

Continuation of III.A.7.

bills of lading, travel requests, and similar documents charged to the following appropriations and funds, excluding amounts reported under POL and subsistence stock funds.

- a. Military Personnel, Reserve Personnel, and National Guard Personnel.
 - b. Operation and Maintenance.
 - c. Military Assistance.
 - d. Other Appropriations and Funds.
 - e. Total (*). Sum of lines 7.a. through d.
8. Services. Report payments for services performed overseas, including real property maintenance, repair, and minor construction, (Object classes 23, 24, and 25, excluding indirect hire, foreign nationals) from the following appropriations and funds.
- a. Foreign Contractors.
 - (1) Operation and Maintenance.
 - (a) Rents, Communications and Utilities.
 - (b) Contract Maintenance of Equipment and Related Components.
 - (c) Real Property Maintenance, Repair, and Minor Construction.
 - (d) Other Operation and Maintenance.
 - (e) Total. Lines 8.a.(1) (a), (b), (c), and (d).
 - (2) Research, Development, Test and Evaluation.
 - (3) Military Assistance.
 - (4) Other Appropriations and Funds.
 - (5) Subtotal. Lines 8.a.(1)(e), (2), (3) and (4).
 - (6) Less Returns to U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Subtotal. Lines 8.a.(6)(a), (b), and (c).
 - (7) Total. Line 8.a. 5 minus 8.a.(6)(d).
 - b. U.S. Contractors.

Continuation of III.A.8.b.

- (1) Operation and Maintenance.
 - (a) Real Property Maintenance, Repair, and Minor Construction.
 - (b) Other Operation and Maintenance.
 - (c) Total.
- (2) Research, Development, Test and Evaluation.
- (3) Military Assistance.
- (4) Other Appropriations and Funds.
- (5) Subtotal. Lines 8.b.(1)(c) through 8.b.(4).
- (6) Less Returns to U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Subtotal. Lines 8.b.(6) (a), (b), and (c).
- (7) Total. Lines 8.b.(5) minus 8.b.(6)(d).
- c. Net Payments to Contractors for Services (*). Lines 8.a.(7) and 8.b..(7).
- 9. Grants to Foreign Entities. Report grants paid from the following appropriations and funds. Exclude grants under the Military Assistance Program authorized by the Foreign Assistance Act of 1961, as amended.
 - a. Research, Development, Test and Evaluation.
 - b. Administration, Ryukyu Islands.
 - c. Other Appropriations and Funds.
 - d. Total (*). Lines 9.a. through c.
- 10. Other Payments. Report all other payments made abroad.
 - a. Operation and Maintenance (*).
 - b. Military Assistance.
 - (1) International Military Headquarters (Project R 1) (*).
 - (2) Other (*).
 - (3) Total (*). Lines 10.b. (1) and (2).
 - (4) Weapons Production Program (Project R 5 0)
 - (5) Research and Development (Projects P 1 0 and P 2 0)
 - (6) Total.(*). Lines 10.b. (3), (4) and (5).

Continuation of III.A.10.b.(6)

- c. Retired Pay, Defense (*).
 - d. Claims Other Than Personnel Claims on line 1.1. including death gratuities. (*)
 - e. Counterpart Foreign Currency Payments (*).
 - f. Other Appropriations and Funds (*).
 - g. Total (*). Sum of lines 10.a., b.(6), c., d., e., and f.
11. Foreign Currency (FT) Accounts (*). Enter all payments from foreign currency (FT) accounts for which management responsibility has been delegated to the Department of Defense. The amounts reported on this line will be consistent with the total of all FT accounts reported on the Statement of Transactions and Accountability for the same period and with the amount reported on line 1.c. of Accounting Report 4.
12. Summary. Report on the following line the summary of the above lines 1. thru 11.
- a. Summary (*).
 - b. Reserved
 - c. Reserved
 - d. Net change in Foreign Currency Holdings (*). Enter amounts on line 2.f. of Accounting Report 4.
 - e. Less payments in Excess or Near Excess Currencies (*). These amounts will be derived from data on Accounting Report 4 (line 2.c.(4) plus 2.c.(5) minus 2.b.(4)) and Accounting Report 2 (column 11).
 - f. Less Payments Reimbursable from AID (*). Enter the amount reported on line 39.c. (-).
 - g. Total Net Payments (*). Line 12.a. plus or minus 12.d. minus the sum of lines 12.e. and 12.f.

B. Collections

13. Collections for DoD Cash Sales--Foreign Military Sales.

- a. Military Assistance Trust Fund, Account 8242.
- b. Reserved.
- c. Military Assistance Appropriation, Account 11*1080 (Annual Appropriation).
- d. Other Sales Accounts.
- e. Total (*). Lines 13.a. through d.
- f. Deposits in Military Purchase Accounts, U.S. Treasury (*). New deposits in current quarter including interest earned and credited to these accounts.

Continuation of III.B.13.

- g. Advances by Foreign Governments through Purchases of Special U.S. Securities (*).
- h. Less Transfer to DoD Sales Accounts. Include transfers during current quarter to accounts on lines a. through d. from the following:
 - (1) Military Purchase Accounts, U.S. Treasury.
 - (2) Export-Import Bank for Liquidation of Advances reported on line 13.g.
 - (3) Other Export-Import Bank Transfers.
 - (4) Total (*). Lines 13.h.(1) through (3).
- i. Net Collections for DoD Cash Sales (*).

14. Advances from Foreign Countries on Sales Agreements (*). This line applies only to sales under long-term credits where an advance has been received this period. It does not apply to cash sales.

15. Repayments of Loans. Enter repayments of principal on foreign military sales loans including collections by Export-Import Bank and on Other DoD Loans.

DoD Accounts:

- a. Collection of principal Miscellaneous Receipt Account Treasury 2968.
- b. Liquidation of Foreign Military Sales Fund Account 11x4117.
- c. Reserved.
- d. Total (*). Lines 15.a. through c.

Collections by Others:

- e. Export-Import Bank. ASD (ISA) will report on these lines any collections made on foreign military sales loans sold by DoD to the Export-Import Bank and direct loans to a foreign government by Export-Import Bank to finance foreign military sales. DoD has been authorized to take credit for these repayments as realized in IBP reports.
 - (1) Collections by DoD components for credit to Export-Import Bank.
 - (2) Direct Collections by Export-Import Bank.
 - (3) Total (*).
- f. Ryukyu Islands Power System.
- g. Total (*). Lines 15.d. and e.(3), and f.

16. Joint Weapons Production and Exchange Agreements (*). Enter and collections resulting from transactions under this program.

- a. Advances, Federal Republic of Germany, Account 21X6069.

Continuation of III.B.16.

- b. Other.
 - c. Total (*).
17. Contributed Currencies (*). Enter the same amount as reported on line 31.
18. Collections for Sales by Property Disposal Officers (*). Enter the same amount as on line 30. of this report. This excludes collections made directly into accounts 4117 and 8242.
- * 19. Collections of Interest (*). Report the same amount entered on line 29.f. *
20. Collections for Deliveries of DoD Materiel and Services Billed Locally to Foreign Residents (*). Enter the amount reported on line 32.d.
21. Collections for Deliveries Billed Centrally for Logistical Support (*). Enter collections for billings reported on line 33.d.
22. Collections for Loans and Leases of Aircraft and Vessels (*). Enter all reimbursements received for loan or lease of aircraft and vessels. (See line 35.)
23. Collections for Commercial Sales. Enter the collections made by commercial concerns directly from foreign countries or by commercial banks financing sales under guaranty financing.
- a. Collections under Guaranty Financing.
 - b. Collections under NADGE Program.
 - c. Other.
 - d. Total (*).
24. Barter/Sales of Surplus Agricultural Products (*). Enter the amount paid to the Commodity Credit Corporation (CCC) representing barter sales of surplus agricultural products pursuant to a barter contract. See paragraph V.B.4. The amounts paid to CCC will be entered only in the world-wide summary report both for actual and estimates.
25. Total Collections (*). Enter the sum of lines 13.1., 14., 15.f., 16.c., 17. through 22., 23.d., and 24.
26. Net Balance on Cash Transactions (*). The difference derived by subtracting payments on line 12.g. from collections on line 25. (+ or -).

Continuation of III.

C. Deliveries

27. DoD Deliveries--Foreign Military Sales. Enter the deliveries of materiel and services pursuant to direct sales authorized by the Foreign Assistance Act of 1961, as amended, as indicated by generic codes in the MAS Manual (reference (r)), as reported pursuant to DoD Instruction 2110.29 (reference (c)).
- a. Materiel.
 - (1) Excess by Source of Supply Code "E" in reference (r).
 - (2) Other.
 - (3) Total.
 - b. Services.
 - c. Transportation.
 - d. Accessorial and Other Direct Support.
 - e. Administration and Overhead Services.
 - f. Total.
 - g. Subtotal of Deliveries Financed by Direct Long-Term Credits included in line 27.f.--Memoranda. (See reference (c) of Enclosure 10 for codes identifying long-term credits.)
28. Deliveries Under Joint Weapons Production and Exchange Agreements. Enter the amount of components or services provided by the U.S. Government under weapons production programs and delivered to countries outside the U.S. by the categories sated in the MAS Manual (reference (r)).
- a. Materiel.
 - b. Services.
 - c. Transportation.
 - d. Accessorial and Other Direct Services.
 - e. Administration and Overhead Support.
 - f. Total. Lines 28.a. through e.
29. Interest. Report the interest collections from foreign governments on direct long-term credits including fees and premiums on guaranteed loans and interest collected on deposits in foreign banks and for other purposes.
- a. Miscellaneous Receipt Accounts.
 - b. Foreign Military Sales Fund Accounts 11x4117.
 - (1) Interest collected by DoD.
 - (2) Less: Interest collected for Export-Import Bank
 - (3) Total.
 - c. Military Trust Fund Accounts 8242.
 - d. FT Accounts.
 - e. Ryukyu Islands Power System Loan.
 - f. Total. Lines 29.a., b.(3), c, d and e.
30. Deliveries by Property Disposal Officers. Report as deliveries the sales collections for all sales of surplus, excess, foreign excess, scrap, salvage, timber and lumber products,

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Continuation of III.C.30.

sold overseas, including the bid deposits of successful bidders as taken up as collections in Account 6460, Proceeds from Sales of Scrap, Salvage and Surplus Materials; Account 6845, Proceeds of Sales, Personal Property, pursuant to exchange/sales procedures; and industrial fund accounts to which such sales proceeds have been deposited. Include collections and reimbursements on such sales, including proceeds pursuant to reference (b), DoD Instruction 2110.8, which are not reported as foreign military sales. Exclude bid deposits recorded in Suspense Account 6875, and Budget Clearing Account (Suspense) 3875. (See paragraph VII.G., basic Instruction.) Exclude deliveries reported on line 27.(a)(1).

31. Contributed Currencies. Report currencies contributed by foreign governments which reimburse U.S. Government for operating costs of MAAGs and Missions, as recorded in Treasury Department Accounts 20FT114 and 20FT115 (reference (d)).
32. Deliveries of DoD Materiel and Services Billed Locally to Foreign Entities. Report on the basis of collection vouchers all logistical support or sales abroad at the amount billed and collected locally to foreign residents. Include sales of foreign non-excess personal property and all services rendered.
 - a. Materiel.
 - b. Services.
 - c. Transportation.
 - d. Total. Lines 32.a., b., and c.
33. Deliveries Billed Centrally for Logistical Support. Report the amount of deliveries of all materiel and services billed centrally for logistical support furnished by a DoD component to a foreign country or international organization. Deliveries to be reported on this line are separate and apart from deliveries under the foreign military sales program which are reported on line 27. and will encompass all other arrangements for support of foreign country or international organization forces by the DoD component.
 - a. Materiel.
 - b. Services.
 - c. Transportation.
 - d. Total. Lines 33.a. through c.
34. Transfers Without Reimbursement, Military Assistance Grant Aid Program (MAP). Enter the transfers to foreign countries and international organizations as Grant Aid pursuant to the Foreign Assistance Act of 1961, as amended, as indicated by

Continuation of III.C.34.

generic codes in the Military Assistance Manual (reference (s)). See paragraph V.B.3. (6), basic Instruction.

- a. Material.
 - (1) From Surplus Stocks.
 - (2) Other.
 - b. Primary Services.
 - c. Training.
 - d. Reserved.
 - e. International Military Headquarters.
 - f. Weapons Production Program, R2.
 - g. U.N. Forces Support in Korea, R5.
 - h. Total. Lines 34.a. through g.
 - i. Transportation. World-wide only.
 - j. Accessorial Services. World-wide total only.
 - k. Administration. World-wide total only.
 - l. Operational Support and Other Logistical Services. World-wide total only.
 - m. Total. Lines 34.g. through l.
35. Loans and Leases of Aircraft and Vessels. Enter the amount at unit inventory prices (reference (1)) as carried on the books of the DOD components at centrally controlled management office of equipment loaned or leased to foreign entities. Also report the returns of such equipment to DoD components as indicated below at the original transfer price. Exclude transfers reported on line 34. under MAP Program.
- a. Aircraft.
 - (1) Loaned or leased.
 - (2) Less Returns from User (-).
 - (3) Net--Line 35.a.(1) minus (2).
 - b. Vessels.
 - (1) Loaned or leased.
 - (2) Less Returns from User (-).
 - (3) Net--Line 35.b.(1) minus (2).
 - c. Total. Lines 35.a.(3) and 35.b.(3).
36. Transfers of Real Property. Report the transfers of land, buildings, utilities and improvements, excluding leases, at the amount carried on the real property records (reference (e)) of a DoD component to a foreign government or international organization.
37. Total Deliveries of Material and Services. Lines 27.f., 28.f., 29.e., 30., 31., 32.d., 33.d., 34.l., 35.c. and 36.
38. Joint Weapons Production and Exchange Agreements. Enter value of end products furnished to the U.S. under joint weapons production and exchange agreements.

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Continuation of III.

D. Supplemental Data

39. Payments from Military Appropriations and Funds Reimbursable from the Agency for International Development (AID) Appropriations (*). Enter that portion of payments and returns to U.S. reported on lines 1. through 10. which are made on behalf of AID for:

- a. Construction.
 - (1) Payments.
 - (2) Less Returns to U.S.
 - (3) Net. (*)
- b. POL
 - (1) Payments.
 - (2) Less Returns to U.S.
 - (3) Net. (*)
- c. Total (*). Lines 39.a.(3) and 39.b.(3).

40. Payments from Military Appropriations and Funds Reimbursable from Military Assistance Appropriations (*). Enter estimates of that portion of payments reported on lines 1. through 10. that initially finance materiel or services that will be reimbursed by the Military Assistance Appropriation for:

- a. Construction. (*)
- b. POL. (*)
- c. Other. (*)
- d. Total (*). Lines 40.a. through c.

41. Gross Pay, U.S. Personnel (*). (See definition in Enclosure 12.)

- a. Military Personnel. (*)
- b. Civilian Personnel. (*)
- c. Total. (*)

42. Sales of Loans. Enter the amount of loans sold to Export-Import Bank or to other financial institutions.

- a. Export-Import Bank.
- b. Other Financial Institutions.
- c. Total.

IV. PREPARATION OF REPORT COVERING TRANSFER APPROPRIATIONS OTHER THAN MILITARY ASSISTANCE

- A. A separate report will be submitted covering international balance of payments transactions involving transfer appropriation

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Continuation of IV.A.

- accounts received from non-Defense agencies other than for military assistance.
- B. Data will be reported for each transfer account, using the following stub entries:
1. Transfer Account Symbol.
 - a. Payments.
 - (1) Net Pay, U.S. Personnel.
 - (2) Other.
 - (3) Total.
 - b. Collections.
- C. Amounts reported for these transfer appropriation accounts will be excluded from amounts reported under Section III. of this Enclosure.

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ACCOUNTING REPORT 2DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS
NONAPPROPRIATED FUND TRANSACTIONSI. PURPOSE

This report provides the financial data relating to nonappropriated fund activities. These data are used in the development of amounts available for spending abroad by U.S. personnel.

II GENERAL

A. Two reports will be submitted:

1. Exchange Service Operations
2. Other Nonappropriated Fund Activities

Each reporting activity will include all nonappropriated fund activities under its command jurisdiction. In those instances where one activity serves more than one command in a given area, local arrangements will be made to have the data submitted through only one command, avoiding duplication; e.g., Army and Air Force Exchange Service, Army and Air Force Motion Picture Service, etc. Nonappropriated fund activities aboard ship will include only receipt and payment transactions abroad which are with activities ashore and enter the international balance of payments.

- B. This report will include only payments and receipts affecting nonappropriated funds. (See paragraph V., basic Instruction for criteria for determining international balance of payments transactions.) Payments and receipts from appropriated funds used in the operation of a nonappropriated fund activity will be excluded from this report.
- C. Indicate if the report pertains to exchanges or other non-appropriated fund activities.
- D. Amounts shown in the report will cover the reported quarter only and will be non-cumulative.
- E. Total columns 2 through 12.
- F. Separate schedules may be submitted for Department of Navy and Marine Corps.

III. PREPARATION

Column 1. Country. List each country abroad in reference (q) in which there are nonappropriated fund transactions entering the international balance of payments. In addition, insert a line for "Total." Data for Puerto Rico and Canal Zone will be shown following, but not included in "Total." See paragraph V.B.4.d., Basic Instruction.

Column 2. Sales. Receipts from the sales of merchandise and services, including commissions from concessionaires. Excluded are concessionaire sales and receipts from any U.S. Government agency or activity.

Column 3. Other Revenues. Receipts for membership dues, chaplains funds, net receipts from bingo, slot machines, etc.

Column 4. Total Receipts. Sum of the receipts shown in columns 2 and 3.

Column 5. Net Pay, U.S. Personnel. Net pay of U.S. civilian personnel (part time or full time), and U.S. military personnel employed while off duty.

Column 6. Gross Pay, Foreign Nationals. Gross pay of all direct or indirect hire, foreign nationals. Includes all payments to or on behalf of the foreign nationals.

Column 7. Foreign Payments for Procurement of Merchandise for Resale. Foreign payments for merchandise purchases for resale excludes payments for purchases from any U.S. Government agency or activity other than to Commodity Credit Corporation (CCC) under barter agreements.

Column 8. Other Foreign Payments. Other payments for operating expenses, construction, renovation, equipment, etc., not included in columns 5, 6, and 7. Excludes payments to any U.S. Government agency or activity other than to CCC under barter agreements.

Column 9. Total Foreign Payments. Sum of columns 5, 6, 7, and 8.

Column 10. Net Excess of Payments or Receipts. 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 difference will be shown as a negative figure.

Column 11. Payments in Excess and Near Excess Foreign Currency. Payments included above in currencies of countries designated as excess or near excess currency countries under the provisions of DoD Directive 5100.29 (reference (f)). Include only those payments with

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currencies obtained from official U.S. sources, i.e., military disbursing officers or U.S. Treasury disbursing officers. Do not report any payments made with currencies obtained from commercial banks or other non-U.S. official sources.

Column 12. Net Accommodation Sales (Foreign Currency). Enter as a memoranda entry for each country the net amount of accommodation sales of foreign currency to U.S. personnel in facilities operated by nonappropriated fund or exchange activities. Include total amount sold to individuals less purchases, if any, from individuals. The amount shown in this column will not duplicate accommodation sales reported in Accounting Report 4.

Supplemental Data (Receipts by CCC under barter agreements). Enter as a world-wide total the total payments to CCC for commodities sold under barter agreements. Amounts reported on this report will be included as a part of the total reported in line 24., Accounting Report 1.

ACCOUNTING REPORT 3

DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS
DEFENSE POSTAL SERVICE TRANSACTIONS ABROAD

I. PURPOSE

This report provides the financial data relating to Defense Postal Services to individuals. These data are used in the development of amounts available for spending abroad by U.S. personnel.

II. GENERAL

- A. One report will be submitted to cover all Defense Postal Service operations under the command jurisdiction of each reporting activity, excluding Fleet Post Office operations aboard ship.
- B. Payments and receipts of appropriated funds used for operating expenses of Defense Postal Service facilities will be excluded from this report.
- C. Exclude sales to or receipts from U.S. Government agencies and activities and DoD sponsored nonappropriated fund activities.
- D. Amounts shown in the report will cover the reported quarter only and will be non-cumulative.
- E. Total columns 2 through 6.

III. PREPARATION

Column 1. Country. List each country abroad in reference (a) in which there are Defense Postal Service transactions entering the international balance of payments. In addition, insert a line for "Total." Data for Puerto Rico and Canal Zone will also be shown following, but not included in "Total."

Column 2. Stamp Sales. Sales to individuals.

Column 3. Domestic Money Order Sales. Sales to individuals including fees. Do not include sales of international money orders.

Column 4. Total. Sum of columns 2, and 3.

Column 5. Money Orders Cashed. Cashed by individuals.

Column 6. Net Excess of Payments or Receipts. If the payments (column 5) are greater than the receipts (column 4), the difference will be shown as a negative figure. If the receipts (column 4) are greater than the payments (column 5), the difference will be shown as a positive figure.

**DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS
DEFENSE POSTAL SERVICE TRANSACTIONS
(thousands of dollars)**

DEPARTMENT: _____

QUARTER ENDING: _____

Page _____ of _____ Pages

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

ACCOUNTING REPORT 4

DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS
FOREIGN CURRENCY TRANSACTIONS AND BALANCES AND
DOLLAR DEPOSITS IN FOREIGN BANKS

I. PURPOSE

This report summarizes quarterly transactions and balances of foreign currencies held by DoD disbursing officers and dollar deposits in foreign banks. These data are used for reports to Department of Commerce and Bureau of the Budget.

II. GENERAL

- A. A separate report will be prepared for each foreign currency or for each country in which dollars are deposited in foreign banks. In addition, two reports will be prepared by Department of Navy - one covering shore-based naval disbursing operations and the second covering ship based naval disbursing operations.
- B. Amounts will be reported in dollar equivalents.
- C. Amounts will be rounded to the nearest thousands of dollars.
- D. Data will be derived from reports submitted in support of statements of accountability by each DoD disbursing officer. Data on foreign currencies held under dollar accountability will be reconciled with data included in consolidated statements of accountability.
- E. Dollar deposits in foreign banks will be reported for all commercial banks located abroad, including American Express and branches of U.S. banks. Dollar deposits will include Military Payment Certificates deposited in foreign banks.

III. PREPARATION

Line 1., Currencies held under foreign currency (FT) accounts.

Report all currencies which are accounted for under Treasury Department FT symbols with a DoD prefix; i.e., 97, 17, 21, 57, etc.

Line 1.a., Balance, beginning of quarter. Enter the dollar equivalent of FT foreign currencies on hand at the beginning of quarter.

Line 1.b., Balance, end of quarter. Report the dollar equivalent of foreign currencies on hand at end of quarter.

Line 1.c., Disbursements on public vouchers. Enter amount of foreign currencies paid out by DoD disbursing officers during the quarter (memo).

Line 1.d., Gain or loss on exchange. Enter, when applicable, gains or losses resulting from changes in rates at which currencies are reported which occur this quarter (memo).

Line 1.e., Collections without payment in dollars. Enter as applicable collections credited to FT accounts for which Department of Defense has billing and collection responsibility. This includes, but is not limited to, collections for interest on deposits.

Continuation of III.

Line 2., Foreign currencies held under dollar accountability. Report all foreign currencies for which DoD disbursing officers are accountable and which are not deposited directly to FT accounts.

Line 2.a., Balance, beginning of quarter. Report the dollar equivalent of foreign currencies on hand at beginning of quarter.

Line 2.b., Acquisitions. Enter as appropriate on lines 2.b.(1), (2), (3), (4), and (5), amounts of foreign currencies acquired from the sources indicated. Purchases from outside U.S. Government will include purchases from nonappropriated fund activities as well as purchases from commercial banks, etc. Enter total on line 2.b.(6).

Line 2.c., Dispositions. Enter amount of foreign currencies paid out for each category indicated by lines 2.c.(1), (2), (3), (4), and (5). Sales to activities outside U.S. Government (line 2.c.(3)) will include sales to nonappropriated fund activities. Accommodation Sales (line 2.c.(5)) will include all amounts sold to individuals directly by disbursing officers or through outlets under a disbursing officer's accountability, but will not include accommodation sales by nonappropriated fund outlets which are reported on Accounting Report 2. Enter total on line 2.c.(6).

Line 2.d., Gain or loss on exchange. Enter amount of gain or loss resulting from currency exchange rates which occur during the quarter.

Line 2.e., Balance, end of quarter. Report the dollar equivalent of currencies on hand at end of quarter.

Line 2.f., Net change in foreign currency holdings under dollar accountability. Enter the difference between line 2.(a) and line 2.(e) (+ or -).

Line 3., Dollar deposits in foreign banks. Lines 3.a., b., c., and d. are self-explanatory.

Line 4., Net accommodation sales by military banking facilities on overseas installations. Enter the net amount of accommodation sales reported by military banking facilities under arrangements established pursuant to paragraph VIII.D., basic Instruction.

ACCOUNTING REPORT 4

DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS
FOREIGN CURRENCY TRANSACTIONS AND BALANCES AND
DOLLAR DEPOSITS IN FOREIGN BANKS
(In Thousands of Dollars)

DEPARTMENT/AGENCY: _____ FOREIGN CURRENCY _____
QUARTER ENDING: _____ COUNTRY _____

Amount

1. Currencies held under foreign currency (FT) accounts
 - a. Balance, beginning of quarter
 - b. Balance, end of quarterMemoranda:
 - c. Disbursements on public vouchers
 - d. Gain or loss on exchange
 - e. Collections without payment in dollars
2. Foreign currencies held under dollar accountability
 - a. Balance, beginning of quarter
 - b. Acquisitions
 - (1) Collections without payment in dollars
 - (2) Purchases from other DoD disbursing officers
 - (3) Purchases from U.S. disbursing officers
 - (4) Purchases from outside U.S. Government
 - (5) Purchases from individuals
 - (6) Total acquisitions
 - c. Dispositions
 - (1) Sales to other DoD disbursing officers
 - (2) Sales to U.S. disbursing officers
 - (3) Sales to activities outside the U.S. Government
 - (4) Disbursements on public vouchers
 - (5) Accommodation sales
 - (6) Total dispositions
 - d. Gain or loss on exchange
 - e. Balance, end of quarter
 - f. Net change in foreign currency holdings under dollar accountability
3. Dollar deposits in foreign banks
 - a. Balance, beginning of quarter
 - b. Additional deposits
 - c. Withdrawals
 - d. Balance, end of quarter
4. Net accommodation sales by military banking facilities on
oversea installations.

ACCOUNTING REPORT 6

EXCHANGE SERVICE MONEY ORDERS

I. PURPOSE

This report summarizes the quarterly transactions involving the sale of exchange service money orders in postal or exchange service facilities in foreign countries to individuals.

II. GENERAL

- A. A single report will be prepared by each Department which sponsors the sale of bank money orders in exchange facilities.
- B. Amounts will be rounded to the nearest thousands of dollars.
- C. Amounts shown in the report will cover the reported quarter only and will be noncumulative.
- D. All transactions involving the sale of exchange service sponsored money orders will be included in this report and will be excluded from data reported on Accounting Report 2 and Accounting Report 3.
- E. Provision will be made with the sponsoring bank for periodic sample surveys to determine the percentage of money order sales negotiated in foreign countries.

III. PREPARATION

Column (1). Country. List each country abroad in reference (t) in which there are exchange service money order transactions entering the international balance of payments. In addition, insert a line for "Total". Data for Puerto Rico and Canal Zone will also be shown following, but not included in "Total".

Column (2). Fees. Enter the total amount of fees collected from individuals, including both the portion retained by the sponsoring bank and the amount paid to the central exchange service.

Column (3). Money Order Sales. Enter the total amount of exchange service money orders sold to individuals.

Column (4). Total Income. Column (2) plus Column (3).

ACCOUNTING REPORT 6

EXCHANGE SERVICE MONEY ORDERS

DEPARTMENT _____

QUARTER ENDING: _____

<u>Countries</u>	<u>Fees</u>	<u>Money Order Sales</u>	<u>Total Income</u>
(1)	(2)	(3)	(4)
xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx
 Total	 xxx	 xxx	 xxx

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ACCOUNTING REPORT 7DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS
PERFORMANCE STATUS OF DELIVERIES AND COLLECTIONS
FOR FOREIGN MILITARY SALES (FMS)I. PURPOSE

This report provides delivery and collection data on foreign military sales for use in reports and estimates on DoD balance of payment transactions.

II. GENERAL

- A. This report covers the status of deliveries and collections on all direct sales made pursuant to the Foreign Assistance Act of 1961, as amended, by a DoD component to a foreign country or international organization. Data on this report should be in agreement with that on the Status Report of Military Assistance Sales, (RCS: DD-ISA(Q)1032), per reference (c), DoD Instruction 2110.29, for open and closed cases.
- B. Data are to be reported by generic code as stated in the Military Assistance Manual. This code provides that major items are reported on individual lines and the secondary items are reported by materiel categories. Dollar data are shown for major items and categories; quantitative data are shown only for major items.
- C. A separate Accounting Report 7 will be prepared for: 1) each country and international organization listed in reference (q), 2) each area grouping shown in Enclosure 7, and 3) as a world-wide summary.
- D. Financial data will be entered to the nearest thousands of dollars.
- E. Quantitative data will be entered for major items in actual number of units.
- F. At the end of each 1) country, 2) area grouping, and 3) world-wide summary, enter the lines and total dollar amounts of deliveries and collections.

III. PREPARATION

- A. Heading. Enter the cut-off date for information submitted for report preparation in the "As of:" line and the country or international organization, geographic area, or world-wide summary on a separate line in the heading.

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Continuation of ITI.

B. Columnar. Enter data in the columns as follows:

1. Column (1) - Major Items/Categories. Enter the MAS generic code description of the major item or materiel category and total deliveries and collections data at the end of each summary.
2. Column (2) - UM. Enter AMT for dollar amounts and QTY for quantity of major items, as the unit of measure.
3. Column (3) - Total Amount of Cases. On the amount lines enter the dollar amount of all sales cases (both open and closed) to date by major item, secondary materiel categories and MASO's, and, totals for country, geographic area, and world-wide summaries, as indicated in paragraph II. F. For major items only enter the total quantity of each item on all sales cases on the "QTY" line as indicated in paragraph II. E.
4. Column (4) - Prior Fiscal Years. Enter the data in the same manner as indicated for column (3) for the fiscal years previous to the current fiscal year.
5. Columns (5), (6), and (7) - Current Fiscal Year. Column (5) will contain actual performance data for the first quarter or first half of the year, dependent on the report date. Column (6) will cover the estimate for the second or third quarter, dependent on coverage in column (5). Column (7) will contain estimated data for the last half of the current fiscal year until the third quarter submission at which time the data will cover the fourth quarter. Enter the data in the same manner as indicated for column (3).
6. Columns (8) and (9) - Budget Year. Enter the estimated performance for the first half of the year in column (8) and the second half of the year in column (9). Enter data in the same manner as indicated for column (3).
7. Columns (10), (11), (12), (13), and (14) - Planning Years. Report estimated performance for each of the four years following the budget year in columns (10) through (13). Enter estimated performance in subsequent years in column (14). Enter the data in the same manner as indicated for column (3).

ACCOUNTING REPORT 7

PERFORMANCE STATUS OF FMS DELIVERIES AND COLLECTIONS (Thousands of U.S. Dollars)

COUNTRY/GROUPING/OR SUMMARY: _____

AS OF: _____

Major/Items Categories	UM	Total Amount of Cases	Prior FY Years	Current Fiscal Year				Budget Year		Planning Years			
				1/4 or 1/2	1/4	1/4 or 1/2	1/2	1/2	1/2	BY+1	BY+2	BY+3	BY+4 BEYOND
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
XXX	AMT												
XXX	QTY												

XXX	AMT												
XXX	QTY												
Total XXX	AMT												
Country													
Deliveries	AMT												
Collections	AMT												
Total													
Deliveries	AMT												
Collections	AMT												

(Distribution to be made by Forecast Period)

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Continuation of III.B.

will be included but identified separately by footnote.
Navy temporarily shore-based personnel will be included but also identified separately by footnote.

C. Man Year Data.

1. Man Years will reflect average number of personnel, including personnel temporarily shore-based, on temporary duty, or temporary change of station, whose pay will be identified to the foreign country reported.
2. Man year data will reflect total number of man years for prior year, number of man years for each half of current year, budget year and the two subsequent years, and total number of man years for each year thereafter.

- D. Reconciliation to total personnel end strengths. Each DoD component will provide a supporting schedule which will reconcile for each end fiscal year date the military, U.S. civilian and foreign national end strengths reflected on the Budget Schedule 2 submission to the component's total actual and projected personnel strengths, as follows:

Military personnel in foreign countries as reflected in Budget Schedule 2	xxx
Military Personnel in the United States	xxx
Total Military Personnel End Strengths	xxx
U.S. Civilian Direct Hire Personnel in foreign countries as reflected on Budget Schedule 2	xxx
Foreign National Direct Hire Personnel as reflected on Budget Schedule 2	xxx
U.S. Civilian Direct Hire Personnel in the U.S. (including foreign nationals in U.S. territories)	xxx
Total Direct Hire Civilian Personnel End Strengths	xxx

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BUDGET SCHEDULE 2
PERSONNEL IN FOREIGN COUNTRIES

I. PURPOSE

This schedule provides the actual and projected personnel end strengths (U.S. and foreign national) as of designated dates and man year data for each country and will support the actual and estimated amount of appropriated fund personnel payments shown on Budget Schedule 1.

II. GENERAL

A. The submission will include:

1. A separate Budget Schedule 2 for each country, area, and grand total (world-wide) as indicated in Enclosure 7. Military personnel and U.S. civilians assigned in Guantanamo Base will be excluded from "Other American Republics" and will be considered as a part of personnel assigned in the U.S.
2. Separate Budget Schedules 2 for Canal Zone and Guantanamo Base covering foreign national personnel only.
3. A supporting schedule in the format specified in paragraph III.D. below to reconcile fiscal year end strengths reflected on Budget Schedule 2 to the total actual or projected end strengths of the DoD component.
4. A narrative statement explaining changes from the last submission of more than 100 military or foreign national personnel in any country for each end fiscal year. Numerous small strength changes aggregating 100 for any given country may be explained in the aggregate. Where projections are at levels less than authorized because of anticipated under-strength, the narrative statement should describe the circumstances.

III. PREPARATION

- A. Column Headings. Column headings are self-explanatory. Column (6) will include dependents accompanying both military and civilian personnel on overseas tours. Column (7) will be the total of columns (2), (4), and (6).
- B. Line Item Entries. Number of personnel included in end strengths will be derived by using the same procedures for counting personnel as used for reporting actual personnel strengths by regional area and country quarterly to OASD (Comptroller) pursuant to current instructions issued by OASD (Comptroller). Due cognizance will be given to service experience as to the normal lag between authorized and actual manning. Army direct hire civil function personnel

DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS
PERSONNEL IN FOREIGN COUNTRIES

COUNTRY:

Personnel Man- Years	U.S. Civilians		Dependents	Total U.S. Personnel	Foreign National Direct Hire		Foreign National Indirect Hire		
	End Strengths	Man- Years			End Strengths	Manyyears	End Strengths	Manyyears	
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	

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LIST OF COUNTRIES, INTERNATIONAL ORGANIZATIONS AND
GEOGRAPHICAL AREAS TO BE USED IN PREPARATION OF
BUDGET SCHEDULES AND GROUPINGS IN ACCOUNTING REPORTS

1. Western Europe Countries and International Organizations

Azores
Austria
Belgium/Luxembourg
Denmark (includes Greenland)
France
Germany, Federal Republic of
Greece (includes Crete)
Iceland
Italy (includes Sicily)
Netherlands
Norway
Portugal
Spain
Switzerland
Turkey
United Kingdom
Yugoslavia
Other (Includes Andorra, Balearic Islands, Bornholm Island, Corsica,
Cyprus, Faeroe Islands, Finland, Gibraltar, Ireland, Jan Mayen
Island, Liechtenstein, Malta, Monaco, San Marino, Svalbard, Sweden,
Vatican City, European Atomic Community, European Coal and Steel
Community, European Fund, European Productivity Agency, NATO
Supreme Allied Commander Atlantic, Central Treaty Organization
(CENTO) Military Hq., Defense Representative, North Atlantic and
Mediterranean Areas (DEFREPNAMA), North Atlantic Treaty Organiza-
tion (NATO) European Hq., NATO Maintenance Supply Services Agency
(NMSSA), and Organization for Economic Cooperation and Development.
Total Group 1

2. Japan

3. Canada

4. Other Countries

Australia
Bahrain
Bermuda
China, Republic of (Taiwan)
Korea, Republic of
Morocco
Netherlands Antilles
Pakistan

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Continuation of 4.

Philippine Islands
Ryukyu Islands
Saudi Arabia
Thailand
Trinidad and Tobago
Venezuela
Vietnam

Other American Republics (includes Argentina, Bolivia, Brazil,
Chile, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador,
El Salvador, Guatemala, Haiti, Honduras, Mexico, Nicaragua,
Panama, Paraguay, Peru, Uruguay)

Other

Total Group 4

5. Other International Organizations

South East Asia Treaty Organization Military Hq. (SEATO)

United Nations (UN)

Other

Total Group 5

GRAND TOTAL (World-Wide)

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CHART OF RESPONSIBILITIES FOR
BUDGETING, REPORTING, AND DISTRIBUTION OF IBP TRANSACTIONS

I. RESPONSIBILITY OF DOD COMPONENTS

The attached chart indicates (1) the DoD component charged with the responsibility for submitting budget schedules and accounting reports to the ASD (C) on transactions entering the international balance of payments, based on account symbol and prefix and suffix codes, and (2) the distribution of transaction data "for others".

II. MILITARY ASSISTANCE AND FT ACCOUNT TRANSACTIONS

For military assistance and FT fund accounts, the data will first be provided by the department making the disbursement or collection to the responsible DoD component based upon the first two () digits of the prefix symbol; e.g., 21-11, 17-97, 57-97. The responsible DoD component will, in turn, provide the appropriate military assistance and FT account data as prescribed by the ASD(ISA) for inclusion in his report to the ASD(C).

III. POL STOCK FUND CATEGORIES

For POL Stock Fund category accounts, payment data will be provided to DSA by each military department making the disbursements for inclusion in the DSA report to ASD(C).

IV. FAMILY HOUSING CONSTRUCTION CATEGORIES

* For Family Housing Construction Categories payments data will be provided
* to ASD(C) separately by each military department. ASD(C) will
* consolidate the data for use by ASD(I&L). In preparing estimates *
* pertaining to these accounts, ASD(I&L) will prepare appropriate budget *
* schedules as specified in basic instruction. To facilitate the
preparation of the estimates, projections may be summarized to show
for each country, only the total payments and the total returns to the U.S.

BUDGETING, REPORTING, AND DISTRIBUTION OF TRANSACTIONS

Account Symbol	Title	Budgeting and Reporting Department or Agency												
		OSD	Army	Marine Corps	Navy	Air Force	ASD (ISA)	DASA	DCA	DIA	NSA	DCAA	DSA	
0030	Retired Pay, Defense		.01		.04	.02								
0100	Operation & Maintenance, Defense Agencies	.11			.05		.42	.43	.44	.45	.46	.51		
		.21												
		.31												
		.41												
0101	Contingencies, Defense	.11	.01		.04	.02	.42	.43	.44	.45		.51		
0102	Claims, Defense	.41	.01		.04	.02								
0104	Salaries & Expenses, Court of Military Appeals		.01		.04									
0300	Procurement, Defense Agencies	All					.42	.43	.44	.45		.51		
		.11												
		.41												
0400	Research, Development, Test & Evaluation, Defense Agencies	.11	.1301		.1304	.1302	.42	.43	.44	.45		.51		
		.41					.1342							
		.1311												
0403	Emergency Fund, Defense	All												
0500	Military Construction, Defense Agencies	.11	.1301		.1304	.1302	.42	.43	.44	.45		.51		
		.41												
		.1311												
0511	Loran Stations, Defense	.11												
0700	Family Housing, Defense	97	21-97		17-97 (27)	57-97	(07) .42					(07) .51		
1080	Military Assistance													
4117	Foreign Military Sales Fund													
4961	Defense Stock Fund													
4962	Defense Industrial Fund													
6460	Proceeds from Sale of Scrap, Salvage, or Surplus Materials, DSA													

7060.2 (Encl 8)
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All
All

.51
.51
.51

7060.2 (Encl 8)
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7060.2
Jan

Account Symbol	Title	Budgeting and Reporting Department or Agency											
		OSD	Army	Marine Corps	Force	ASD (ISA)	DASA	DCA	DIA	NSA	DCAA	DSA	
6845	Proceeds of Sales, Personal Property, DSA	21		17	57							.51	
6970	Interchange Fleet Mileage Payments, DSA											.51	
8242	Deposits, Advances, Mutual Security Act					All							
FT 100 (971)	Programs for Defense, restricted, proceeds to miscellaneous receipt account					All							
FT 103	Interest on loans, Foreign Assistance Act of 1961					All							
FT 105	Interest on Depositary Balances					All							
FT 106	Sale of surplus property					All						.51	
FT 108	Principal on loans, Foreign Assistance Act of 1961					All							
FT 112	U.S. Portion of Counterpart Funds					All							
FT 113	Recoveries of military assistance					All							
FT 114	Recoveries of military assistance (Mansfield Amendment)					All							
FT 115	Recoveries of military assistance (MAAG)					All							
FT 115 (971)	Recoveries of military assistance MAAG)					All							
FT 115 (972)	Programs for military assistance, proceeds to appropriation "Military Assistance"					All							
FT 530	Department of Defense, Military family housing					All							

UNIFORM CATEGORIES FOR REPORTING IBP TRANSACTIONS

Data codes to identify the following payment categories will be developed at a later date. This enclosure will be reissued to permit publication and distribution of military department instructions which will implement the use of these codes uniformly by all DOD components.

<u>Payment Category</u>	<u>Category Identification Code</u>
1. Net Pay, U.S. Personnel	
Payments Abroad	
Checks Mailed to U.S.	
2. Direct Hire, Foreign Nationals	
3. Indirect Hire, Foreign Nationals	
4. Travel Payments to U.S. Personnel Stationed Abroad	
5. Travel Payments to U.S. Personnel Stationed in U.S.	
6. Transportation including drayage and cartage	
7. Materials, Supplies, and Equipment	
Foreign End Products	
U.S. End Products	
U.S. Services	
U.S. Transportation	
8. Services	
Foreign Contractors	
Foreign End Products and Services	
U.S. End Products	
U.S. Services	
U.S. Transportation	

Continuation of 8.

<u>Payment Category</u>	<u>Category Identification Code</u>
U.S. Contractors	
Foreign End Products and Services	
U.S. End Products	
U.S. Services	
U.S. Transportation	
Construction	
Foreign Contractors	
Foreign End Products and Services	
U.S. End Products	
U.S. Services	
U.S. Transportation	
U.S. Contractors	
Foreign End Products and Services	
U.S. End Products	
U.S. Services	
U.S. Transportation	
Grants	
Other (Charges to Object Class 41, other than grants)	
(Lands and Structures)	
(Investments and Loans)	
(Insurance, Claims and Indemnities)	
(Interest and Dividends)	

For Refunds, Object Class 44, see paragraph VII. I.,
basic Instruction.

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REFERENCE

- (a) DoD Instruction 2010.5, "DoD Participation in the NATO Infrastructure Program," August 31, 1966
- (b) DoD Instruction 2110.8, "Transfer of Releasable Assets of the DoD to Eligible Foreign Countries and International Organizations on a Foreign Military Sales Basis," April 4, 1967
- (c) DoD Instruction 2110.29, "Method of Financing, Funding, Accounting and Reporting for Military Assistance Sales to Eligible Foreign Governments or International Organizations," September 27, 1963
- (d) DoD Instruction 2110.31, "Contributions for Administrative and Operating Expenses of Military Assistance Programs," April 10, 1967
- (e) DoD Instruction 4165.14, "Inventory of Military Real Property," December 21, 1966
- (f) DoD Directive 5100.29, "Use of Excess United States-Owned Foreign Currencies for Payment of Contracts in Foreign Countries," February 9, 1968
- (g) DoD Instruction 5210.47, "Security Classification of Official Information," December 31, 1964
- (h) DoD Directive 7060.1, "DoD Transactions Entering the International Balance of Payments," July 1, 1963
- (i) DoD Instruction 7060.2, "Budgeting, Accounting, Reporting, and Managing DoD Transactions Entering the International Balance of Payments," August 26, 1966 (hereby cancelled)
- (j) DoD Directive 7060.4, "International Balance of Payments Program--Construction, Maintenance and Repair of Real Property Facilities in Foreign Countries," May 5, 1965
- * (k) Armed Services Procurement Regulation (ASPR) *
- (l) DoD Directive 7200.7, "Accounting and Pricing for Materiel Financed by Procurement Appropriations for Military Functions," December 16, 1964
- (m) DoD Instruction 7250.3, "Report, 'Appropriations Status by Fiscal Year Program and Subaccounts,'" September 23, 1966
- (n) DoD Instruction 7250.8, "Monthly Report on Status of Funds by Functional Title," January 17, 1961
- (o) DoD Instruction 7290.1, "Method of Financing, Funding, Accounting and Fiscal Reporting for the Military Assistance Grant Aid Program," October 6, 1961
- (p) DoD Directive 7830.1, "Defense Contract Financing Policy--Advance Payments," April 9, 1959
- (q) ASD (Comptroller) Memoranda, Subject, "Standardization of Country Codes," January 11, 1966
- * (r) Military Assistance Manual (MAM) *
- * (s) Foreign Assistance Act of 1961, as Amended *

DATA PROCESSING INSTRUCTIONS

I. GENERAL

The purpose of this enclosure is to provide a precisely detailed set of instructions, to be strictly complied with, for the preparation of punch card records and report formats for the reporting of international transactions covered by this DoD Instruction. Punch card data will be submitted for line I.D. numbers only. Dollar amounts will be rounded to the nearest thousand. All amounts will be right justified and the unused high order positions will be zero filled. Negative amounts will have their sign overpunched in the low order position of their field. Prior to submission of the punch card record it should be edited and validated to insure each column contains a specific entry. Interpret cards 1-31 upper line.

II. INDEX OF APPENDICES

- A. Punch Card Record Specifications -- A description of each type punch card record.
- B. List of acceptable DoD component or organizational entity codes.
- C. List of acceptable international organizational codes.
- D. List of assigned and acceptable line I.D. numbers with a description of the line item content as referred to in the instruction.
- E. Glossary of ADP terms and symbols used in this instruction and more frequently in this enclosure.
- F. Edit and validation rules for punch card submissions to OSD.
- G. Report formats for printed outputs.

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APPENDIX A

PUNCH CARD FORMAT ACCOUNTING REPORT NO. 1

DATA RECORD POSITION	ALPHABETIC OR NUMERIC	DESCRIPTION OF ITEM	SPECIAL INSTRUCTIONS	
1	N	Coded Report No.	Must be 1	
2	Blank	Blank	Blank	
3-4	N	Fiscal Year	Last 2 digits	
5	N	Quarter of F.Y.	1, 2, 3, or 4	
6	A	DoD component or organi- zational entity code for fund source	Appendix	
7-8	A	Country or organiza- tional code	Appendix C and reference (q)	
9-14	A/N	Line I.D. No.	Appendix D	
15-21	N	\$ Amount this Qtr.	Rounded thousands Zero Ø Fill Unused High Order Positions	
22-29	Blank	Blank	Blank	
30		Reserved		*
31	A	DATA Originator	Appendix B	
32	N	Family Housing	Must be 1	*
		Petroleum, Oil and lubes	Must be 2	*
33-80	Blank	Blank	Blank	*

APPENDIX A

PUNCH CARD FORMAT ACCOUNTING REPORT NO. 2

DATA RECORD POSITION	ALPHABETIC OR NUMERIC	DESCRIPTION OF ITEM	SPECIAL INSTRUCTIONS
1-2	N	Coded Report No.	Must be 21 or 22(*)
3-4	N	Fiscal Year	Last 2 digits
5	N	Quarter of F.Y.	1, 2, 3 or 4
6	A	Dept. Code	Appendix B
7-8	A	Country or organiza- tional code	Appendix C and Reference (q)
9-14	A/N	Line I.D. No.	Appendix D
15-21	N	\$ Amount this Qtr.	Rounded Thousands Zero (ø) Fill Unused High Order Positions
22-80	Blank	Blank	Blank

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

APPENDIX A

PUNCH CARD FORMAT ACCOUNTING REPORT NO. 3

DATA RECORD POSITION	ALPHABETIC OR NUMERIC	DESCRIPTION OF ITEM	SPECIAL INSTRUCTIONS
1	N	Coded Report No.	Must be 3
2	Blank	Blank	Blank
3-4	N	Fiscal Year	Last 2 digits
5	N	Quarter of F.Y.	1, 2, 3 or 4
6	A	Dept. Code	Appendix B
7-8	A	Country or organiza- tional code	Appendix C and Reference (q)
9-14	A/N	Line I.D. No.	Appendix D
15-21	N	\$ Amount this Qtr.	Rounded Thousands Zero (ø) Fill Unused High Order Positions
22-80	Blank	Blank	Blank

APPENDIX A

PUNCH CARD FORMAT ACCOUNTING REPORT NO. 4

DATA RECORD POSITION	ALPHABETIC OR NUMERIC	DESCRIPTION OF ITEM	SPECIAL INSTRUCTIONS
1	N	Coded Report No.	Must be 4
2	Blank	Blank	Blank
3-4	N	Fiscal Year	Last 2 digits
5	N	Quarter of F.Y.	1, 2, 3 or 4
6	A	Dept. Code	Appendix B
7-8	A	Country or Organiza- tional Code	Appendix C and Reference (q)
9-14	A/N	Line I.D. No.	Appendix D
15-21	N	\$ Amount this Qtr.	Rounded Thousands Zero (ø) Fill Unused High Order Positions
22-80	Blank	Blank	Blank

(No Report No. 5)

APPENDIX A

PUNCH CARD FORMAT ACCOUNTING REPORT NO. 6

DATA RECORD POSITION	ALPHABETIC OR NUMERIC	DESCRIPTION OF ITEM	SPECIAL INSTRUCTIONS
1	N	Coded Report No.	Must be 6
2	Blank	Blank	Blank
3-4	N	Fiscal Year	Last 2 digits
5	N	Quarter of FY	1,2,3, or 4
6	A	Dept. Code	Appendix B
7-8	A	Country or Organ- izational Code	Appendix C and Reference (q)
9-14	A/N	Line I.D. No.	Appendix D Zero (ø) Fill Unused High Order Position
15-21	N	\$ Amount this Qtr.	Rounded Thousands Zero (ø) Fill Unused High Order Positions
22-80	Blank	Blank	Blank

APPENDIX B

The following is a list of standard codes identifying DoD components with the exception of those indicated by an asterisk (*), which are interim codes for organizational entities. The interim codes are subject to standardization and may be changed at an appropriate date.

<u>DoD Components</u>	<u>Code</u>
Department of the Army	A
Department of the Air Force	F
Department of the Navy	N
Marine Corps (code is M, but include as Navy)	N
Office, Secretary of Defense (ISA)	D
Defense Intelligence Agency (DIA)	L
Defense Communications Agency (DCA)	K
Defense Supply Agency (DSA)	S
Defense Atomic Support Agency (DASA)	H
Defense Contract Audit Agency (DCAA)	R
National Security Agency (NSA)	U

Organizational Entities

Military Traffic Management and Terminal Service	T
(*)Comptroller, International Balance of Payments Directorate . . .	B
(*)Administration, Budget and Finance Division	E
(*)Manpower, Armed Forces Information and Education Directorate . .	X

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APPENDIX C

INTERNATIONAL ORGANIZATIONS

The following codes are not yet a part of any Standardized Code List and are to be used as interim codes until such time as they may be subjected to the standardization procedure.

<u>Name of Organization or Group</u>	<u>Code</u>
European Atomic Community-----	E1
European Coal and Steel Community-----	E2
European Productivity Agency-----	E3
Organization for Economic Cooperation and Development-----	E4
U.N. Korean Relief Association-----	E5
European Fund-----	E6
NATO European Headquarters-----	N2
Defense Representative N. Atlantic and Med. Areas (DEFREPNAME)-----	N3
NATO Maint. Supply Services Agency (NMSSA)-----	N4
NATO Supreme Allied Commander Atlantic-----	N6
CENTO Military Headquarters-----	T3
SEATO Military Headquarters-----	T4
Int'l Civilian Aviation H.Q. (Montreal)-----	T7
Int'l Civilian Defense Organization H.Q. (Montreal)-----	T8
United Nations-----	T9

APPENDIX D

LIST OF ASSIGNED ACCEPTABLE LINE I.D. NUMBERS

These codes have not been subjected to standardization procedures but may be at an appropriate date. Therefore, they are to be considered as interim codes.

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR	
			ISA	OTHER
<u>Accounting Report 1</u>				
	<u>Payments</u>	A.	--	-
	Pay, U.S. Personnel	1.	-	-
01A000	Mil. Pers., Res. Pers. & N.G. Pers	a.		X
01B000	Operation and Maintenance	b.		X
01C000	Military Construction	c.		X
01D000	Reserved	d.		X
01E000	Military Assistance	e.	X	
01F000	Other Appropriations and Funds	f.		X
	Total Net Pay, U.S. Personnel	g.	X	X
	Travel Pymnts. to U.S. Pers. Stationed Abroad	h.	-	-
01H010	Military Personnel	(1)		X
01H020	Military Assistance	(2)	X	X
01H030	Other	(3)		X
	Total	(4)	X	X
01I000	Travel Pymnts. to U.S. Pers. Stationed in U.S.	i.	X	X
	Expenditures by U.S. Personnel at Foreign Non-Duty Locations	j.		X
01J010	Expend. ashore by U.S. Pers. Afloat Homeported U.S.	(1)		X
01J020	Expend. abroad by Pers. Afloat Homeported Abroad	(2)		X
01J030	Expend. by U.S. Pers. on R&R Leave	(3)		X
01K000	Service Members' Deposits	k.		X
01L000	Claims, Defense, Personnel	l.		X
	Nonappropriated Fund Transactions	m.		X
* 01M010	Exchange Service Money Orders			
* 01M020	Other Nonappropriated Funds			
01N000	Defense Postal Service Transactions	n.		X
	Less Receipts from U.S. Pers.	o.	-	-
	Commissary Store Sales to Indiv.	(1)		X
01Q010	Other Sales to Individuals	(2)		X
	Subtotal	(3)		X
	Subtotal	p.	X	X
	Adjustments for Pay Not Spent Abroad	q.		
01Q010	Adj. for Paychecks mailed to U.S.	(1)	X	X
01Q020	Other Adjustments	(2)	X	X

6 Represents alphabetic "O".

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
01R000	Reserved	r.		X
	Pay Available for Spending	s.	X	X
	Direct Hire, Foreign Nationals	2.	-	-
02A000	Operation and Maintenance	a.		X
02B000	Military Assistance	b.	X	
02C000	Mil. Con. & Fam. Housing Constr. Cat.	c.		X
02D000	Other Appropriations & Funds	d.		X
	Total	e.	X	X
	Indirect Hire, Foreign Nationals	3.	-	-
03A000	Operation and Maintenance	a.		X
03B000	Military Assistance	b.	X	
03C000	Mil. Con. & Family Housing Con- struction Cat.	c.		X
03D000	Other Appropriations and Funds	d.		X
	Total	e.	X	X
	Materiel, Supplies & Equipment	4.	-	-
	Subsistence	a.	-	-
04A010	Military Personnel	(1)		X
04A020	Stock Funds	(2)		X
	Subtotal	(3)		X
	Less Returns to U.S.	(4)	-	-
04A04A	U.S. End Products	(a)		X
04A04B	U.S. Services	(b)		X
04A04C	U.S. Transportation	(c)		X
	Total	(d)		X
	Total	(5)	-	X
	POL (Petroleum)	b.	-	-
04B010	Operation and Maintenance	(1)		X
04B020	Stock Funds	(2)		X
04B030	Industrial Funds & Other	(3)		X
	Subtotal	(4)		X
	Less Returns to U.S.	(5)	-	-
04B05A	U.S. End Products	(a)		X
04B05B	U.S. Services	(b)		X
04B05C	U.S. Transportation	(c)		X
	Total	(d)	-	X
	Total	(6)	-	X
	Offshore Procurement (MAP)	c.	-	-
04C010	Aircraft	(1)	X	
04C020	Missiles	(2)	X	
04C030	Ships	(3)	X	
04C040	Combat Vehicles	(4)	X	

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
04C050	Tactical and Support Vehicles	(5)	X	
04C060	Weapons	(6)	X	
04C070	Ammunition	(7)	X	
04C080	Communications Equipment	(8)	X	
04C090	Other Support Equipment	(9)	X	
04C100	Supplies	(10)	X	
	Subtotal	(11)	X	
	Less Returns to U.S.	(12)	-	
04C12A	U.S. End Products	(a)	X	
04C12B	U.S. Services	(b)	X	
04C12C	U.S. Transportation	(c)	X	
	Total	(d)	X	
	Total	(13)	X	-
	Other Materials and Supplies	d.	-	-
04D010	Operation and Maintenance	(1)		X
04D020	RDT&E	(2)		X
04D030	Military Assistance	(3)	X	
04D040	Stock Funds	(4)		X
04D050	Other Appropriations & Funds	(5)		X
	Subtotal	(6)	X	X
	Less Returns to U.S.	(7)	-	-
04D07A	U.S. End Products	(a)	X	X
04D07B	U.S. Services	(b)	X	X
04D07C	U.S. Transportation	(c)	X	X
	Subtotal	(d)	X	X
	Total	(8)	X	X
	Total Materials, Supplies & Equip.	e.	X	X
	Major Procurement	5.	-	-
05A000	Aircraft & Related Equip. & Spares	a.		X
05B000	Missiles & Related Equip. & Spares	b.		X
05C000	Shipbldg. & Related Equip. & Spares	c.		X
05D000	Ground Elec. & Related Equip. & Spares	d.		X
05E000	Other	e.		X
	Total	f.	-	X
	Less Returns to U.S.	g.	-	-
05G010	U.S. End Products	(1)		X
05G020	U.S. Services	(2)		X
05G030	U.S. Transportation	(3)		X
	Subtotal	(4)		X
	Total Major Procurement	h.	-	X

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
	Construction	6.	-	-
	Foreign Contractors	a.	-	-
06A010	Military Construction	(1)		X
06A020	Fam. Housing, Def. Constr. Cat.	(2)		X
06A030	Military Assistance	(3)	X	
06A040	Counterpart Frgn. Curr. Pmts.	(4)		X
	Subtotal	(5)	X	X
	Less Returns to U.S.	(6)	-	-
06A06A	U.S. End Products	(a)	X	X
06A06B	U.S. Services	(b)	X	X
06A06C	U.S. Transportation	(c)	X	X
	Total	(d)	X	X
	Total	(7)	X	X
	U.S. Contractors	b.	-	-
06B010	Military Construction	(1)		X
06B020	Fam. Housing, Def. Constr. Cat.	(2)		X
06B030	Military Assistance	(3)	X	
06B040	Counterpart Frgn. Curr. Pmts.	(4)		X
	Subtotal	(5)	X	X
	Less Returns to U.S.	(6)	-	-
06B06A	U.S. End Products	(a)	X	X
06B06B	U.S. Services	(b)	X	X
06B06C	U.S. Transp.	(c)	X	X
	Total	(d)	X	X
	Total	(7)	X	X
	Construction Materiel	c.	-	-
06C010	Military Construction	(1)		X
06C020	Fam. Housing, Def. Constr. Cat.	(2)		X
	Total	(3)		X
	Less Returns to U.S.	(4)	-	-
06C04A	U.S. End Products	(a)		X
06C04B	U.S. Services	(b)		X
06C04C	U.S. Transportation	(c)		X
	Total	(d)	-	X
	Total	(5)	-	X
	NATO Infrastructure	d.		X
06D010	Infrastructure (less NADGE)	(1)		X
06D020	NADGE	(2)		X
	Total	(3)		X
	Total Construction	e.	X	X
	Transportation	7.	-	-
07A000	Mil. Pers., Res. Pers., & N.G. Pers.	a.		X
07B000	Operation and Maintenance	b.		X
07C000	Military Assistance	c.	X	
07D000	Other Appropriations & Funds	d.		X
	Total	e.	X	X

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
	Services	8.	-	-
	Foreign Contractors	a.	-	-
	Operation and Maintenance	(1)	-	-
08A01A	Rents, Commu., & Utilities	(a)		X
08A01B	Contract Maint. of Equip., etc.	(b)		X
08A01C	Real Prop. Mtnse, Rep. & Minor Constr.	(c)		X
08A01D	Other Operation & Maintenance	(d)		X
	Total	(e)	-	X
08A020	RDT&E	(2)		X
08A030	Military Assistance	(3)	X	
08A040	Other Appropriations & Funds	(4)		X
	Subtotal	(5)	X	X
	Less Returns to U.S.	(6)	-	-
08A06A	U.S. End Products	(a)	X	X
08A06B	U.S. Services	(b)	X	X
08A06C	U.S. Transportation	(c)	X	X
	Subtotal	(d)	X	X
	Total	(7)	X	X
	U.S. Contractors	b.	-	-
	Operation and Maintenance	(1)		X
08B01A	Real Prp. Mtnse., Rep. & Minor Constr.	(a)		X
08B01B	Other Operation & Maintenance	(b)		X
	Total	(c)		X
08B020	RDT&E	(2)		X
08B030	Military Assistance	(3)	X	
08B040	Other Appropriations & Funds	(4)		X
	Subtotal	(5)	X	X
	Less Returns to U.S.	(6)	-	-
08B06A	U.S. End Products	(a)	X	X
08B06B	U.S. Services	(b)	X	X
08B06C	U.S. Transportation	(c)	X	X
	Subtotal	(d)	X	X
	Total	(7)	X	X
	Net Pymnts. to Contractors for Services	c.	X	X
	Grants to Foreign Entities	9.	-	-
09A000	RDT&E	a.		X
09B000	Administration, Ryukyu Islands	b.		X
09C000	Other Appropriations & Funds	c.		X
	Total	d.		X
	Other Payments	10.	-	-
10A000	Operation and Maintenance	a.		X
	Military Assistance	b.		
10B010	Int'l Mil. Headquarters	(1)	X	
10B020	Other	(2)	X	
	Total	(3)	X	

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR	
			<u>ISA</u>	<u>OTHER</u>
10B040	Weapons Production Program	(4)	X	
10B050	Research & Development	(5)	X	
	Total	(6)	X	
10C000	Retired Pay, Defense	c.		-
10D000	Claims Other Than Pers.	d.		X
10E000	Counterpart Frgn. Currency Pymnts.	e.		X
10F000	Other Appropriations & Funds	f.		X
	Total	g.	X	X
110000	Foreign Currency (FT) Accounts	11.	X	-
	Summary	12.a.	X	X
12B000	Reserved	b.		X
12C000	Reserved	c.		X
12D000	Net Cbg. in Frgn. Cur. Holdings	d.		X
12E000	Less Pymts. in Excess or Near Excess Currencies	e.		X
12F000	Less Pymts. Reimb. From AID	f.		X
	Total Net Payments	g.	X	X

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
	<u>Collections</u>	B		
	Colls. for DoD Cash Sales--Frng.Mil.			
	Sales	13.	-	-
13A000	Mil.Asst. Trust Fund, Acct. 8242	a.	X	
* 13B000	Reserved	b.		*
13C000	Mil.Asst.Appro. Acc' 11*1080	c.	X	
13D000	Other Sales Accts.	d.	X	
	Total	e.	X	-
13F000	Deps. in Mil. Pur. Accts., U.S. Treasury	f.	X	
13G000	Adv. by Frng. Govts.--Purchases of Spe- cial U.S. Securities	g.	X	
	Less Transfer to DoD Sales Accts.	h.	-	-
13H010	Mil. Purchase Accts., U.S. Treasury	(1)	X	
13H020	Export-Import Bank of Liquidation of Adv.	(2)	X	
13H030	Other Export-Import Bank Transfers	(3)	X	
	Total	(4)	X	
	Net Colls. for DoD Cash Sales	i.	X	-
140000	Adv. from Frng. Countries on Sales Agree.	14.	-	-
	Repayments of Loans	15.	-	-
15A000	Coll. of Prin. Misc. Rec. Acct. Treas. 2968	a.	X	*
* 15B000	Liquidation of FMS Fund Acct. 11x4117	b.	X	*
* 15C000	Reserved	c.	X	*
	Total	d.	X	
	Export-Import Bank	e.	-	-
15E010	Colls. by DoD Comp. for Credit to Export-Import Bank	(1)	X	
15E020	Direct Colls. by Export-Import Bank	(2)	X	
	Total	(3)	X	
* 15F000	Ryukyu Islands Power System Loans	f.	X	*
	Total	g.	X	-
	Joint Weapons Production & Exchange Agree- ments	16.	X	
16A000	Advances, FRG. Acct. 21X6069	a.		X
16B000	Other	b.	X	X
	Total	c.	X	X

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
170000	Contributed Currencies	17.	X	
180000	Collections for Sales by Prop. Disposal Officers	18.		X
190000	Collections of Interest	19.	X	X
200000	Collections for Log. Support Billed Locally	20.	X	X
210000	Collections for Log. Support Billed Centrally	21.		X
220000	Collections for Loans & Leases of Aircraft & Vessels	22.		X
	Collections for Com. Sales	23.	X	
23A000	Colls. Under Guaranty Financing	a.	X	
23B000	Colls. Under NADGE Program	b.	X	
23C000	Other	c.	X	
	Total	d.	X	
240000	Barter/Sales of Surplus Agr. Prods.	24.		X
	Total Collections	25.	X	X
	Net Balance on Cash Transactions	26.	X	X
	<u>Deliveries</u>	C.		
	DoD Deliveries--Frng. Mil. Sales	27.	-	-
	Materiel	a.	-	-
27A010	Excess	(1)	X	
27A020	Other	(2)	X	
	Total	(3)	X	
27B000	Services	b.	X	
27C000	Transportation	c.	X	
27D000	Accessorial & Other Direct Sup.	d.	X	
27E000	Administration & Overhead Servs.	e.	X	
	Total	f.	X	
27G000	Memo: Delivs. Financed by Direct Long-Term Credit	g.	X	
	Delivs. Under Joing Weapons Produc- tion & Exchange Agreements	28.	-	-
28A000	Materiel	a.	X	
28B000	Services	b.	X	
28C000	Transportation	c.	X	
28D000	Accessorial & Other Direct Servs.	d.	X	
28E000	Administration & Overhead Sup.	e.	X	
	Total	f.	X	

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR <u>ISA</u> <u>OTHER</u>
	Interest	29.	-
29A000	Miscel. Receipt Accounts	a.	X X
29B000	Frqn. Mil. Sales Fund Acct. 11x4117	b.	X
29B010	Interest Collected by DoD	(1)	X
29B020	Less: Int. Coll. For EXIM Bank	(2)	X
	Total	(3)	X
29C000	Mil. Trust Fund Accts. 8242	c.	X
29D000	Ft Accounts	d.	X
* 29E000	Ryukyu Islands Power System Loan	e.	X *
	Total	f.	X
300000	Delivs. by Prop. Disposal Officers	30.	X
310000	Contributed Currencies	31.	X
	Delivs. of Logis. Sup. Billed Loc.	32.	- -
32A000	Materiel	a.	X X
32B000	Services	b.	X X
32C000	Transportation	c.	X X
	Total	d.	X X
	Delivs. Billed Cent for Logis Spt	33.	- -
33A000	Materiel	a.	X
33B000	Services	b.	X
33C000	Transportation	c.	X
	Total	d.	X
	Transfers w/o Reimburse., Mil.Asst.		
	Grant Aid	24.	- -
	Materiel	a.	- -
34A010	From Surplus Stocks	(1)	X
34A020	Other	(2)	X
	Total	(3)	X
34E000	Primary Services	b.	X
34C000	Training	c.	X
34D000	Reserved	d.	X
34E000	Int'l Military Headquarters	e.	X
34F000	Weapons Production Program	f.	X
34G000	U.N. Forces Support in Korea	g.	X
	Total	h.	X -
34I000	Transportation	i.	X
34J000	Accessorial Services	j.	X
34K000	Administration Services	k.	X
34L000	Operational Support & Other		
	Logis. Servs.	l.	X

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
	Total	m.	X	-
	Loans & Leases of Aircraft & Ves-			
	sels	35.	-	-
	Aircraft	a.	-	-
35A010	Loans or Leased	(1)		X
35A020	Less Returns from User (-)	(2)		X
	Net	(3)		X
	Vessels	b.	-	-
35B010	Loans or Leased	(1)		X
35B020	Less Returns from User (-)	(2)		X
	Net	(3)		X
	Total	c.	-	X
360000	Transfers of Real Prop.	36.		X
	Total Delivs. of Materials & Servs	37.		
380000	Joint Weapons Production & Exchange			
	Agreements	38.	X	X
	<u>Supplemental Data</u>	D.		
	Pymnts. from Mil. Approps. & Funds			
	Reimbursable from AID	39.		
	Construction	a.		
39A010	Payments	(1)		X
39A020	Returns	(2)		X
	Net	(3)		X
	POL	b.		
39B010	Payments	(1)		X
39B020	Returns	(2)		X
	Net	(3)		X
	Total	c.		X
	Sales of Loans	42.	-	-
42A000	Export-Import Bank	a.	X	
42B000	Commercial Banks	b.	X	
	Total	c.	X	-

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR: <u>ISA</u> <u>OTHER</u>
<u>Accounting Report 2</u>			
202XXX	Sales	(2)	X
203XXX	Other Revenues	(3)	X
	Total Receipts	(4)	X
205XXX	Net Pay, U.S. Personnel	(5)	X
206XXX	Gross Pay, Foreign Nationals	(6)	X
207XXX	Frgn. Pymnts. for Proc. of Merchan- dise for Resale	(7)	X
208XXX	Other Foreign Payments	(8)	X
	Total Foreign Payments	(9)	X
210XXX	Net Excess of Payments or Receipts	(10)	
211XXX	Pymnts. in Excess and Near Excess Foreign Currency	(11)	X
212XXX	Net Accommodation Sales (Foreign Currency)	(12)	X
213XXX	Receipts by CCC Under Barter Agree- ments	(13)	X
<u>Accounting Report 3</u>			
302XXX	Stamp Sales	(2)	X
303XXX	Money Order Sales	(3)	X
	Total	(4)	X
304XXX	Money Orders Cashed	(5)	X
	Net Excess of Payments or Receipts	(6)	X

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
<u>Accounting Report 4</u>				
	Currencies held under Frgn. Cur- rency (FT) Accounts	1.	-	-
41AXXX	Balance, Beginning of Quarter	a.		X
41BXXX	Balance, End of Quarter	b.		X
41CXXX	Disbursements on Public Vouchers	c.		X
41DXXX	Gain or Loss on Exchange	d.	-	X
41EXXX	Colls. without payment in dollars	e.		X
	Foreign Currency Held Under Dollar Accountability	2.	-	-
42AXXX	Balance, Beginning of Quarter	a.		X
	Acquisitions	b.		-
42B1XX	Collections without pymnt. in Dollars	(1)		X
42B2XX	Purchases from Other DoD DO's	(2)		X
42B3XX	Purchases from U.S. DO's	(3)		X
42B4XX	Purchases from Outside U.S. Govt.	(4)		X
42B5XX	Purchases from Individuals	(5)		X
	Total Acquisitions	(6)		X
	Dispositions	c.	-	-
42C1XX	Sales to other DoD DO's	(1)		X
42C2XX	Sales to U.S. DO's	(2)		X
42C3XX	Sales to Activities Outside U.S. Govt.	(3)		X
42C4XX	Disbursements of Public Vouchers	(4)		X
42C5XX	Accommodation Sales	(5)		X
	Total Dispositions	(6)	-	X
42DXXX	Gain or Loss on Exchange	d.		X
	Balance, End of Quarter	e.		X
42FXXX	Net Change in Frgn. Currency Hold- ings	f.		X
	Dollar Deposits in Frgn. Banks	3.	-	-
43AXXX	Balance, Beginning of Quarter	a.		X
43BXXX	Additional Deposits	b.		X
43CXXX	Withdrawals	c.		X
	Balance, End of Quarter	d.	-	X
44XXXX	Accommodation Sales by Mil. Bank Fac. on Overseas Installations	4.	-	X
<u>Accounting Report 6</u>				
* 602XXX	Money Order Fees	(2)	X	*
* 603XXX	Money Order Sales	(3)	X	*
* Total		(4)	X	*

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
	<u>Budget Schedule 1 (ASD(ISA) Submission)</u>			
	Payments	A.		
	Pay, U.S. Personnel			
01G000	Total Net Pay, U.S. Personnel	g.		
01S000	Pay Available for Spending	s.		
02E000	Total, Direct Hire, Frgn. Nat'ls	2.e.		
03E000	Total, Indir. Hire, Frgn. Nat'ls	3.e.		
	Material, Supplies, & Equipment	4.		
04C130	Net, Offshore Procurement	c.(13)		
04D080	Net Other Materials, Supplies, & Equipment	d.(8)		
04E000	Total, Material, Supplies & Equipment	e.		
	Construction	6.		
06A050	Foreign Contractors	a.(5)		
06A06D	Total Returns to U.S.	a.(6)(d)		
06A070	Net Foreign Contractors	a.(7)		
06B050	U.S. Contractors	b.(5)		
06B06D	Total, Returns to U.S.	b.(6)(d)		
06B070	Net, U.S. Contractors	b.(7)		
06E000	Total, Construction	d.		
07E000	Total, Transportation	7.e.		
08C000	Net Pymnts. to Contractors for Servs.	c.		
	Other Payments	10.		
10B010	Int'l Mil. Headquarters	b.(1)		
10B020	Other	b.(2)		
10B030	Total	b.(3)		
10B040	Weapons Production Program	b.(4)		
10B050	Research & Development	b.(5)		
10G000	Total Military Assistance	g.		
110000	Foreign Currency (FT) Accounts	11.		
12A000	Total	12.c.		
12G 000	Total Net Payments	g.		

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LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR: <u>ISA</u> <u>OTHER</u>
	<u>Collections</u>	B.	
	Collections for DoD Cash Sales--FMS	13.	
13E000	Total Colls. for Cash Sales	e.	
13F000	Deps. in Mil. Pur. Accts., U.S. Treasury	f.	
13G000	Advs. by Frgn. Govts. Through Purchase of Special U.S. Securities	g.	
13H040	Less Transfers to DoD Sales Accts.	h.(4)	
13I000	Net Collections for DoD Cash Sales	i.	
140000	Advs. From Frgn. Countries on Sales Agreements Received	14.	
150000	Repayment of Loans	15.	
15D000	DoD Accounts (Total)	d.	
15E030	Export-Import Bank	e.(3)	
16C000	Joint Weapons Production & Exchange Agreements (Total)	16.c.	
170000	Contributed Currencies	17.	
190000	Collections of Interest	19.	
200000	Colls. for Materials & Servs. Billed Locally	20.	
23D000	Total Coll's. for Comm. Sales	23.d.	
	Total Collections	25.	
260000	Net Balance on Cash Transactions	26.	
41C000	Gross Pay, U.S. Personnel	41.c.	
	<u>Budget Schedule 1 (Military Dept. and Other DoD Component Submissions)</u>		
	<u>Payments</u>	A.	
	Pay, U.S. Personnel	1.	
01G000	Total, Net Pay, U.S. Personnel	g.	
01S000	Pay Available for Spending	s.	

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR: <u>ISA</u> <u>OTHER</u>
02E000	Total, Direct Hire, Frgn. Nat'ls	2.e.	
03E000	Total, Indr. Hire, Frgn. Nat'ls	3.e.	
04A050	Net Subsistence	4.a.(5)	
04B060	Net POL	b.(6)	
04D080	Net Other Materials, Supplies & Equipment	d.(8)	
04E000	Total, Materials, Supplies & Equip.	e.	
05H000	Net Major Procurement	5.h.	
06A050	Total Foreign Contractors	6.a.(5)	
06A06D	Total Returns to U.S.	a.(6)(d)	
06A070	Net Foreign Contractors	a.(7)	
06B050	Total U.S. Contractors	b.(5)	
06B06D	Total Returns to U.S.	b.(6)(d)	
06B070	Net U.S. Contractors	b.(7)	
06C030	Total Construction Material	c.(3)	
06C04D	Total Returns to U.S.	c.(4)(d)	
06C050	Net Construction Materiel	c.(5)	
06D010	Infrastructure (less NADGE)	(1)	
06D020	NADGE	(2)	
06D030	Total	(3)	
06E000	Total Construction	e.	
07E000	Total Transportation	7.e.	
08C000	Total Services	8.c.	
09D000	Total Grants	9.d.	
	Other Payments	10.	
10A000	O&M	a.	
10C000	Retired Pay, Defence	c.	
10D000	Claims Other Than Pers.	d.	
10E000	Special Frgn. Currency Payments	e.	
10F000	Other Appros. & Funds	f.	
10G000	Total Other Payments	g.	
12A000	Total Payments	12.c.	
12D000	Net. Chg. in Frgn. Cur. Holdings	d.	
12E000	Less Paymnts. in Excess or Nr. Excess Currency	e.	

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR: <u>ISA</u> <u>OTHER</u>
12F000	Less Pymnts. Reimb. From AID	f.	
12G000	Total Net Payments	g.	
	<u>Collections</u>	B.	
16C000	Joint Wpns. Prod. & Exchg. Agrees.	16.c.	
180000	Colls. for Sales by Prop. Disposal Officers	18.	
190000	Collections of Interest	19.	
200000	Colls. for Materials & Servs. Billed Local	20.	
210000	Colls. for Logis. Sup. Billed Cent.	21.	
220000	Colls. for Loans & Leases of Aircraft and Vessels	22.	
240000	Barter	24.	
250000	Total Collections	25.	
260000	Net Balance on Cash Transactions	26.	
	<u>Supplemental Data</u>		
290000	Payments from Mil. Apprns. & Funds Reimb. From AID	39.	
39A030	Net Construction	39.c.(3)	
39B030	Net POL	39.b.(3)	
39C000	Total	39.c.	
400000	Pymnts from Mil. Apprns. & Funds Reimb. from MAP	40.	
40A000	Construction	40.a.	
40B000	POL	40.b.	
40C000	Other	40.c.	
40D000	Total	40.d.	
410000	Gross Pay, U.S. Personnel	41.	
41A000	Military Personnel	41.a.	
41B000	Civilian Personnel	41.b.	
41C000	Total	41.c.	

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR: <u>ISA</u> <u>OTHER</u>
	<u>Budget Schedule 2</u>		
901XXX	"As of" Date		
902XXX	End Strength, Military Personnel		
903XXX	Manyyears, Military Personnel		
904XXX	End Strength, Civilian Personnel		
905XXX	Manyyears, Civilian Personnel		
906XXX	Dependents		
907XXX	Total U.S. Personnel		
908XXX	End Strength, Direct Hire, Foreign Nationals		
909XXX	Manyyears, Direct Hire, Foreign Nationals		
910XXX	End Strength, Indirect Hire, Foreign Nationals		
911XXX	Manyyears, Indirect Hire, Foreign Nationals		

APPENDIX E

GLOSSARY OF ADP TERMS AND SYMBOLS USED IN THIS DOD INSTRUCTION
AND PERTINENT TO ENCLOSURE 11 AND ITS APPENDICES

<u>TERM OR SYMBOL</u>	<u>DEFINITION</u>
Accounting Reports	The series of reports specifically referenced in this Instruction.
ø	The representation of numeric zero unless it is otherwise specified. Does not mean that it must appear this way in printed output.
ø Fill Unused High Order Positions	Fill assigned field spaces to the left of the most significant numeric digit in ALL \$ Amount fields. May also be expressed as "Right Justify."
BLANK or b	Shown on punchcard formats to indicate a blank space in a record.
FY or F.Y. or Fisc. Yr.	Fiscal Year.
PY	Prior (last) Fiscal Year.
CY	Current Fiscal Year.
BY	Budget (next upcoming) Fiscal Year.
BY+1	Budget (2nd upcoming) Fiscal Year.
BY+2	Budget (3rd upcoming) Fiscal Year.
BY+3	Budget (4th upcoming) Fiscal Year.
BY+4	Budget (5th upcoming) Fiscal Year.

Examples

If the current Fiscal Year is FY 66, then PY is FY 65--CY is FY 66, BY is FY 67--BY+1 is FY 68--BY+2 is FY 69--BY+3 is FY 70, and BY+4 is FY 71.

Line I.D. No. or Line I.D.	As used in this Instruction, a special six (6) digit alpha/numeric code, used ONLY for IBP reporting, to identify an exact line item in a report.
QTR	Numeric quarter of the Fiscal Year. Must be 1, 2, 3, or 4.

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APPENDIX F

EDIT AND VALIDATION RULES FOR PUNCHCARD SUBMISSIONS TO OSD

Following are the punchcard edit and validation rules that apply to ALL TRANSACTION DATA RECORDS included in the submission of International Transactions.

<u>DATA RECORD POSITION(s)</u>	<u>RULES</u>
1	MUST be 1, 2, 3 or 4
2	MUST be blank except for Accounting Report 2
3-4	MUST be Numeric
5	MUST be 1, 2, 3, or 4
6	MUST be one of the alpha characters shown on Appendix B
7-8	Position 7 must be alpha) Position 8 must be A/N) Cannot be blank
9-14	CAN be Alpha, Numeric, or A/N
15-21	MUST be Numeric
22-29	MUST be BLANK
30	MUST be BLANK
31	MUST be Alpha

APPENDIX G

The following pages contain suggested formats for the printed Accounting Report Nos. 1, 2, 3 and 4. The format is not intended to specify the exact spacing between columns, but to be used as a guidance in the preparation of the computer programs necessary in order to produce these reports. The following should be observed in the use of these suggested formats:

Accounting Report Nos. 1 and 4 are in identical format except for the No. 1 or 4 itself and the type of transactions that it contains (such as Appropriated Fund Transactions for No. 1 and Foreign Currency Transactions for No. 4).

Accounting Report Nos. 2 and 3 are in identical format except for the actual numbers and type of transactions that each contains.

APPENDIX G

ACCOUNTING REPORT NO. 1

DOD INTERNATIONAL BALANCE OF PAYMENTS

(REPORTING ACTIVITY) CODE	FOR QUARTER ENDING MO. YR.	(COUNTRY GROUP NAME)	CODE
LINE I.D. NUMBER	LINE ITEM DESCRIPTION	CURRENT QUARTER AMOUNT	FISCAL YEAR TO DATE AMOUNT
01A000	PAY U.S. PERSONNEL	XXXXXX	XXXXXX
01B000	Military Personnel	XXXXXX	XXXXXX
01C000	Operation and Maintenance	XXXXXX	XXXXXX
01D000	Military Construction	XXXXXX	XXXXXX
01E000	Family Housing Construction Cats.	XXXXXX	XXXXXX
01F000	Military Assistance	XXXXXX	XXXXXX
01G000	Other Appropriations and Funds	XXXXXX	XXXXXX
	Total Net Pay	XXXXXX	XXXXXX
01H010	Travel Payments to U.S. Pers. Stationed Abroad	XXXXXX	XXXXXX
01H020	Military Personnel	XXXXXX	XXXXXX
01H030	Military Assistance	XXXXXX	XXXXXX
	Other	XXXXXX	XXXXXX
01I000	Total	XXXXXX	XXXXXX
01J010	Travel Payments to U.S. Pers. Stationed in U.S.	XXXXXX	XXXXXX
01J020	Expenditures by U.S. Pers. at Foreign Non Duty Loc.	XXXXXX	XXXXXX
01J030	Expenditures ashore by U.S. Personnel Afloat	XXXXXX	XXXXXX
01K000	Expenditures abroad by U.S. Personnel Afloat	XXXXXX	XXXXXX
01L000	Service Members' Deposits	XXXXXX	XXXXXX
01M000	Claims, Defense, Personnel	XXXXXX	XXXXXX
01N000	Nonappropriated Fund Transactions	XXXXXX	XXXXXX
	Defense Postal Service Transactions	XXXXXX	XXXXXX
01O010	Less Receipts from U.S. Personnel	XXXXXX	XXXXXX
01O020	Commissary Store Sales to Individuals	XXXXXX	XXXXXX
	Other Sales to Individuals	XXXXXX	XXXXXX
	Subtotal	XXXXXX	XXXXXX
	Subtotal	XXXXXX	XXXXXX
01Q010	Adjustments for Pay Not Spent Abroad	XXXXXX	XXXXXX
01Q020	Adjustments for Paychecks mailed to U.S.	XXXXXX	XXXXXX
	Other Adjustments	XXXXXX	XXXXXX
	Pay Available for Spending	XXXXXX	XXXXXX

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APPENDIX G

REPORT CONTROL _____
REPORT NO. _____
(COUNTRY/GROUP NAME) CODE _____ACCOUNTING REPORT NO. 2
DOD INTERNATIONAL BALANCE OF PAYMENTS
FOR QUARTER ENDING MO. YR.
NONAPPROPRIATED FUND TRANSACTIONS

(REPORTING ACTIVITY) CODE _____

LINE I.D. NUMBER	LINE ITEM DESCRIPTION	CURRENT QUARTER AMOUNT
202XXX	Sales	XXXX
203XXX	Other Revenues	XXXX
	Total Receipts	XXXX
205XXX	Net Pay, U.S. Personnel	XXXX
206XXX	Gross Pay Foreign Nationals	XXXX
207XXX	Foreign Payments for Procurement of Merchandise for Resale	XXXX
208XXX	Other Foreign Payments	XXXX
	Total Foreign Payments	XXXX
210XXX	Net Excess of Payments or Receipts	XXXX
211XXX	Payments in Excess and Near Excess Foreign Currency	XXXX
212XXX	Net Accommodation Sales (Foreign Currency)	XXXX
213XXX	Receipts by CCC Under Barter Agreements	XXXX

GLOSSARY OF TERMS

- A. Abroad. Includes all foreign countries (including the Ryukyu, Caroline, Marshall, and Mariana Islands, except Guam). Excludes the United States, its possessions, Puerto Rico, and Canal Zone. However, transactions for Puerto Rico and Canal Zone will be separately reported even though these areas are not considered by this definition as "abroad."
- B. Accommodation Sales. The sale of foreign currencies, for dollars or military payment certificates, to U.S. personnel for their personal use in a foreign country.
- C. Collection. Receipt in currencies (both foreign and U.S.), checks, or other negotiable instruments, including military payment certificates (MPC), net of repayments.
- D. Contract. Any type of agreement or order for procurement of materiel, supplies, and services of any amount. Includes purchase orders, delivery orders, service orders, and similar authorizations.
- E. Constructive Delivery. The delivery of materiel to a carrier for transportation to the consignee, the delivery of materiel to the customer or the designated forwarded at point of production, testing or storage, delivery at dockside, at airports, or to a U.S. post office for shipment to the consignee. Delivery is evidenced by completed shipping documents or listings of delivery to the U.S. post office.
- F. Delivery. As used in Accounting Report 1 (Section C, Deliveries), and Accounting Report 7, this term means: (1) The performance of services for the customer or requisitioner; (2) the constructive delivery of materiel as defined under Constructive Delivery; or (3) collections for services, transportation, and materiel when they are normally recorded in the billing and collection cycle immediately following performance.
- G. Foreign Military Sales (FMS). The transfer of materiel, supplies, equipment, services and any other support for cash or credit by a DoD component to a foreign government or international organization as authorized by the Foreign Assistance Act of 1961, as amended (reference(s))*
- H. Foreign Resident. The government of a foreign country and all its agencies and subdivisions, corporations, and any individuals, except those defined in paragraph U. residing in a foreign country.

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1. Corporations. A corporation is a resident of the country in which it is incorporated. A subsidiary is a separate corporation and is a resident in the country where it itself 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. However, a business representative such as the ticket office of a U.S. transportation company or a sales agent is not considered to be a foreign business office.
2. Individual. An individual, including a retired U.S. citizen, is a resident of the country in which he resides - not the country of his citizenship.
3. International Organization. An International organization is not considered a resident of any particular country. The major International organizations are listed in Enclosure 11, App. C.

- I. Gross Pay, Foreign Nationals. Amount paid to or in behalf of a foreign national, including U.S. contributions to the foreign government, and fees charged by a foreign government under contracts for indirect hire.
- J. Gross Pay, U.S. Personnel. Earned entitlements (pay and allowances) for U.S. military forces, including allowances to enlisted personnel for subsistence; amounts earned or otherwise payable to U.S. civilians. Gross pay excludes U.S. contributions (e.g., life insurance, retirement, health benefits, and social security), but includes amounts which may be withheld from employees for these items.
- K. Guaranty Financing. The guaranty of private credit by the United States Government under the provisions of Sections 503(e) and 509 of the Foreign Assistance Act of 1961, as amended (reference (s))
- L. Interest. (1) Interest collected on military assistance or foreign military long-term credits; (2) interest collected by finance and accounting officers for short-term deposits made in banks or other financial institutions; and (3) that share of interest remitted to a DoD component under Guaranty Financing arrangements.
- M. Joint Weapons Production and Exchange Agreements. 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. Includes co-production, cost sharing, exchange agreements, joint production, NATO consortiums and others as authorized by the Foreign Assistance Act of 1961, as amended (reference (s))

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- N. Military Assistance Grant - Aid (MAP). 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 for the purpose of providing support as authorized by the Foreign Assistance Act of 1961, as amended.
- O. Net Pay. That part of gross pay which is given or mailed directly to the individual in the form of cash, check, or military pay certificates, including paychecks mailed by a disbursing officer to any bank or financial institution for credit to the individual account of U.S. personnel stationed abroad. Net pay includes allotment checks mailed to a foreign address but excludes allotment checks mailed to a U.S. address.
- P. Payment. Payment in currencies (both foreign and U.S.), checks, or other negotiable instruments, including military payment certificates (MPC), net of refunds.
- Q. Personnel Afloat. U.S. personnel whose duty station is aboard ship.
- R. Progress Payment. As used herein, means payments by a DoD component to a contractor or other supplier on contractual procurement of goods or services as work progresses for delivery on a foreign military sale.
- S. Real Property Transfer. The conveyance of military real property by a military department to a foreign resident or international organization.
- T. Returns to U.S. The portion of payments to contractors or suppliers which is remitted to the U.S., or spent or held in the U.S., as the result of procurement of U.S. end products, U.S. services, and transportation on U.S. flag carriers, by such contractors or suppliers in the performance of supply, services, or construction contracts. See paragraph VI.B.11. of the basic Instruction and paragraph 6-807 of ASPR, Section VI (reference (t)) for rules applicable to the identification and reporting of returns to the U.S. * *
- U. U.S. Personnel. U.S. military forces (active duty, reserve, and national guard but excluding retired) and U.S. civilian employees (civil services, nonappropriated fund, and individual contract hire).

* Change 2, 9/16/69

DEPARTMENT OF DEFENSE

DIRECTIVES SYSTEM TRANSMITTAL

NUMBER	DATE	DISTRIBUTION
7060.2 - Ch 1	June 16, 1969	7000 series

ATTACHMENTS

Pages 1&2 and 21 - 23 of the basic Instruction
Pages 1& 2 of enclosure 1 and enclosure 8; and page 1 of enclosure 10 to
DoD Instruction 7060.2, 1/16/69

INSTRUCTIONS FOR RECIPIENTS

The following page changes to DoD Instruction 7060.2, "International Balance of Payments Program--Accounting, Reporting and Estimating," dated January 16, 1969, have been authorized:

PAGE CHANGES

1. Basic Instruction

Remove: Pages 1&2 and 21 - 24

Insert: Attached pages 1&2 and 21-23

Paragraphs XI. I. 1., formerly appearing on page 21, and Sections XII and XIII formerly appearing on pages 22 and 23, have been deleted, and subsequent paragraphs and sections were renumbered. Changes portions are indicated by marginal asterisks.

2. Enclosures 1, 8 and 10

Remove: Pages 1&2, Enclosure 1; pages 1&2, Enclosure 8; and Enclosure 10

Insert: Attached replacement pages

Changes are indicated by marginal asterisks.

EFFECTIVE DATE AND IMPLEMENTATION

The above changes are effective immediately. Two (2) copies of implementing instructions shall be forwarded to the Assistant Secretary of Defense (Comptroller) within sixty (60) days.

Maurice W. Roche

MAURICE W. ROCHE

Director, Correspondence and Directives Division
OASD(Administration)

WHEN PRESCRIBED ACTION HAS BEEN TAKEN, THIS TRANSMITTAL SHOULD BE FILED WITH THE BASIC DOCUMENT

SD FORM 106-1
1 MAR 62

PREVIOUS EDITIONS ARE OBSOLETE



NUMBER 7060.2
DATE January 16, 1969 #

Department of Defense Instruction ASD(C)

SUBJECT International Balance of Payments Program--Accounting, Reporting
and Estimating

Reference: Enclosure 10 lists applicable references

I. PURPOSE AND REISSUANCE

- A. This Instruction implements reference (h) and reissues reference (i) to update it administratively.
- B. It establishes (1) the DoD system of accounting and reporting for DoD international transactions related to U.S. balance of payments data, including grants and credits extended to foreign countries and (2) the DoD management control system for transactions entering the international balance of payments.

II. CANCELLATION

Reference (i) and Report Control Symbols DD-Comp(A)746 and DD-Comp(A)747 are hereby cancelled.

III. APPLICABILITY AND SCOPE

- A. Applicability. The provisions of this Instruction apply to all DoD components.
- B. Scope. The provisions of this Instruction cover all transactions which relate to the international balance of payments, 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. It includes specifically all transactions which are accounted for in any of the following:
 - 1. DoD general fund, revolving fund, deposit fund, special fund, and trust fund accounts for military functions and civilian functions other than "The Panama Canal," "Corps of Engineers," and "Soldiers' Home;"
 - 2. transfer appropriation accounts including foreign military sales;
 - 3. general fund receipt accounts established by the Treasury Department for collection of miscellaneous receipts for which DoD has billing and collection responsibility;
 - 4. DoD nonappropriated fund accounts:

First Amendment (Ch 1, 6/16/69)

Continuation of III.B.

5. Defense postal service accounts;
6. DoD foreign currency (FT) accounts;
7. Treasury Department foreign currency (FT) accounts for which DoD has billing and collection responsibility.

IV. DEFINITIONS

For purposes of this Instruction the definitions in Enclosure 12, Glossary of Terms, will apply.

V. CRITERIA FOR DETERMINING INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS

A. Introduction. In establishing a basis for reporting IBP transactions, it has been determined that purchases of materiel and services may be considered to be generally equal to related disbursements, since payments by DoD components are made normally within the month following receipt of the materiel and services. However, foreign military sales are frequently made on a long-term credit basis or with advance payments and it is necessary to report these sales on a delivery basis. Collections are stated separately to reflect the changes in financial status. Accounting reports prescribed by this Instruction reflect this reporting concept. In these criteria, and elsewhere throughout this Instruction, the terms "foreign resident" and "net pay" have a specialized meaning. These terms are further defined in paragraphs H. and O. of Enclosure 12. The term "foreign resident" encompasses not only individuals other than U.S. personnel residing abroad, but also governments of foreign countries, their agencies and subdivisions, and corporations. A corporation will be considered a resident of the country in which it is incorporated. A subsidiary is considered to be a separate corporation and a resident of the country in which it is incorporated. A business office or branch of a U.S. corporation will be considered as a resident of the country in which the office or branch is located. However, a foreign business representative or sales agent of a U.S. corporation is not considered as a foreign resident. The term "net pay" applies to payments to U.S. personnel abroad. It includes that part of an individual's gross pay which is given or mailed directly to him in the form of cash, check, or military pay certificates. It includes paychecks mailed to a bank or other financial institution for credit to his account. Net pay also includes allotment checks mailed to a foreign address but excludes allotment checks mailed to a U.S. address.

B. The following transactions enter the DoD international balance of payments:

1. Payments

- a. All payments, including advance and progress payments,

Continuation of XI.

- I. Narrative justifications, prepared in accordance with the following guidelines, will be included with each submission:
 1. Explain any difference of over \$1 million between the actual and the previously estimated amount for any country line item.
 2. Explain any differences of over \$1 million between the current estimate and the previously estimated amount for any country line item.
 3. Describe the administrative actions taken in the preceding semiannual period or contemplated to improve the Department of Defense impact on balance of payments, and set forth the effect of these actions on the data submitted. The description should cover, but not be limited to, any additions or amendments to policy statements previously explained, changes in programs, and steps taken to increase utilization of excess foreign currencies.
 4. Where administrative actions as described in the preceding subparagraph have the effect of increasing the amount of costs, explain the reason for such increases and indicate the magnitude of amounts involved.
 5. Where administrative actions as described under subparagraph 4. might affect the U.S. foreign policy, explain the nature and results of the prior consultations with the State Department. However, this provision in no way modifies appropriate authority to initiate consultation with State Department representatives.
 6. Where action to reduce the net payments is desirable but is prevented by law or circumstances beyond the control of the reporting department or agency, specific recommendations should be made for removing the barrier to such action. The data shown in budget schedules should not be based on the assumption that the barriers will be removed, but narrative justification should indicate the adjustments which would result from removal of barriers.
 7. In connection with the foregoing items, indicate clearly all cases where related actions are pending, or related issues are being considered in some other channels, as of the time of submission.

- J. Budget Schedule 2 showing actual and projected personnel strengths will be submitted by each DoD component with personnel assigned in foreign countries in accordance with instructions in Enclosure 6. These data will be submitted three times each year, on May 10, September 1 and December 15, and will be consistent with approved military and foreign national strength ceilings. The September 1 submission will be consistent with ceilings set forth in the FYDP update for July 31. The December 15 submission will reflect for each country approved actions during the current budget review. If the budget review is not complete, this submission will reflect actions approved through December 5. This schedule will be submitted to ASD (SA) (with a copy to ASD (C)) for validation and forwarding to ASD (C) within 10 days following the specified submission date.

XII. SECURITY CLASSIFICATION

Accounting reports and estimates will be classified as necessary in accordance with DoD Instruction 5210.47 (reference (g)) and other applicable security classification guidance issued pursuant thereto. The specific items of information contained within a report or estimate which are determined to be classified will be identified as prescribed in Section VIII., DoD Instruction 5210.47 (reference (g)). Except where a higher classification is warranted in special cases because of the sensitivity of the data furnished, Budget Schedule 1 in its entirety will be classified CONFIDENTIAL, and Budget Schedule 2 in its entirety will be classified SECRET.

XIII. REPORT CONTROL SYMBOLS

- * The following Report Control Symbols have been assigned to the reporting requirements in Section X. and XI. of this Instruction: *

<u>Requirement</u>	<u>Report Control Symbol</u>
Accounting Reports 1, 2, 3, and 4.	DD-Comp(Q)743
Budget Schedule 1.	DD-Comp(SA)744
Budget Schedule 2.	DD-Comp(TA)745

XIV. IMPLEMENTATION AND EFFECTIVE DATE

- A. This Instruction is effective January 1, 1969. The first report for Family Housing Construction categories transactions will be for the period July 1, 1968 through June 30, 1969. Data will be prepared pursuant to paragraph II.A.7., enclosure 1 and will be submitted no later than August 14, 1969.

- B. Two copies of the implementing instructions shall be forwarded to the Assistant Secretary of Defense (Comptroller) within 90 days.

R.C. Moore

Assistant Secretary of Defense
(Comptroller)

Enclosures - 12

1. Accounting Report 1 - Format and Entries for Reports and Estimates of DoD Transactions Entering the IBP
2. Accounting Report 2 - Nonappropriated Fund Transactions
3. Accounting Report 3 - Defense Postal Service Transactions Abroad
4. Accounting Report 4 - Foreign Currency Transactions and Balances and Dollar Deposits in Foreign Banks
5. Accounting Report 7 - Performance Status of FMS Deliveries and Collections
6. Budget Schedule 2 - Personnel in Foreign Countries
7. Country List
8. Chart of Responsibilities
9. Uniform Categories for Reporting IBP Transactions
10. References
11. Data Processing Instructions
12. Glossary of Terms

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FORMAT AND ENTRIES FOR REPORTS AND ESTIMATES OF
DOD TRANSACTIONS ENTERING THE INTERNATIONAL BALANCE OF PAYMENTS

I. PURPOSE

This enclosure prescribes line items and columnar data to be used for reports of actual IBP transactions (Accounting Report 1) and estimates of future IBP transactions (Budget Schedule 1). The formats for this report and budget schedule are specified in Enclosure 11. These submissions provide for summarization of Defense IBP transactions under appropriation and category groupings and a determination of the net balance on a cash transaction basis.

II. GENERAL

A. Accounting Report 1

1. A separate Accounting Report 1 will be prepared for each foreign country and international organization listed in reference (q), as well as for each foreign area grouping shown in Enclosure 7 of this Instruction. In addition, a separate Accounting Report 1 using the format and criteria established by this Instruction will be submitted for Puerto Rico and Canal Zone even though they are not considered foreign. Data for Puerto Rico and Canal Zone will not be included in the foreign area grouping or world-wide totals.
2. Each DoD component is required to make four submissions (hard copy and punch cards) of Accounting Report 1 as follows:
 - a. Data for ASD (ISA) transactions.
 - b. Data for POL Stock Fund Category transactions.
 - c. Data for Family Housing Construction Categories transactions.
 - d. Data for all other transactions.

Appendix D to Enclosure 11 indicates data to be included in the submission of ASD (ISA) transactions by an "X" under the caption ISA. All other IBP transactions of each DoD component will be reported directly to OASD(C) as indicated by an "X" under "Other" in Appendix D, Enclosure 11.

Data on the hard copy and card submissions will carry the line item numbers for Accounting Report 1 precisely as shown in Appendix D to Enclosure 11.

3. The reports will be separated and assembled. Report pages for countries without transactions data will not be submitted.
4. Data will be reported for each line item entry included in the listing in paragraph III. of this enclosure, except Line

40., Payments from Military Appropriations and Funds Reimbursable from Military Assistance Appropriations and Line 41., Gross Pay, U.S. Personnel, which are used only for budget estimates submissions. To facilitate the summarization of data with data processing equipment, it is essential that each line entry be identified by the same Line Identification Number shown in Enclosure 11. Line items for which no amount is reported for the current quarter or cumulative columns will not be shown on the report.

5. Data reported for all lines for transactions involving the Military Assistance Program appropriation and the Foreign Military Sales Program and the Commercial Sales Program will be included by ASD(ISA) in its report to ASD(C). ASD(ISA) will prescribe these reporting requirements in separate instructions. These data will not be included in reports submitted directly to ASD(C) by other DoD components. Data for ASD(ISA) reports will be based upon input from military departments and will be consolidated by ASD(ISA) prior to submission to ASD(C). ASD(ISA) will include all amounts reported as collections by others outside DoD for DoD and commercial sales. Commercial sales data will be reported only if the DoD has exercised a "demonstrable influence" which has presumably resulted in increasing commercial exports of military materiel. The system for providing such data will be coordinated with ASD(C) prior to its implementation. ASD(ISA) will explain the source and the basis for assuming a "demonstrable influence" for the data reported for each country.
6. Data for POL Stock Fund Category transactions will be included by the Defense Supply Agency (DSA) in its reports and estimates submitted to ASD(C). Data for these reports and estimates will be based upon input from the military departments and will be consolidated by DSA prior to submission to ASD(C). DSA will prescribe the input required from military departments in separate instructions.
7. A separate Accounting Report 1 will be prepared for payments charged to the Family Housing, Construction Category, accounts. This report will be submitted to ASD(Comptroller) at the time of submission of regular reports. ASD(Comptroller) will summarize the data on Family Housing Construction Category accounts for ASD(I&L). This summary will provide the information necessary for ASD(I&L) to prepare estimates pertaining to the Family Housing, Construction Category, account. Payment data for Family Housing, Construction Category, accounts will be excluded from the regular Accounting Report 1 of each DoD component.
8. Collections of foreign currency not obtained by purchase with U.S. dollars and which may be used for authorized expenditure purposes rather than being deposited to Treasury FT accounts will be reported as dollar collections.

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CHART OF RESPONSIBILITIES FOR
BUDGETING, REPORTING, AND DISTRIBUTION OF IBP TRANSACTIONS

I. RESPONSIBILITY OF DOD COMPONENTS

The attached chart indicates (1) the DoD component charged with the responsibility for submitting budget schedules and accounting reports to the ASD (C) on transactions entering the international balance of payments, based on account symbol and prefix and suffix codes, and (2) the distribution of transaction data "for others".

II. MILITARY ASSISTANCE AND FT ACCOUNT TRANSACTIONS

For military assistance and FT fund accounts, the data will first be provided by the department making the disbursement or collection to the responsible DoD component based upon the first two (2) digits of the prefix symbol; e.g., 21-11, 17-97, 57-97. The responsible DoD component will, in turn, provide the appropriate military assistance and FT account data as prescribed by the ASD(ISA) for inclusion in his report to the ASD(C).

III. POL STOCK FUND CATEGORIES

For POL Stock Fund category accounts, payment data will be provided to DSA by each military department making the disbursements for inclusion in the DSA report to ASD(C).

IV. FAMILY HOUSING CONSTRUCTION CATEGORIES

For Family Housing Construction Categories payments data will be provided to ASD(C) separately by each military department. ASD(C) will
* consolidate the data for use by ASD(I&L). In preparing estimates *
* pertaining to these accounts, ASD(I&L) will prepare appropriate budget *
schedules as specified in basic instruction. To facilitate the
preparation of the estimates, projections may be summarized to show
for each country, only the total payments and the total returns to the U.S.

BUDGETING, REPORTING, AND DISTRIBUTION OF TRANSACTIONS

Account Symbol	Title	Budgeting and Reporting Department or Agency									
		OSD	Army	Marine Corps	Navy	Air Force	ASD (ISA)	DASA	DCA	DIA	NSA DCAA DSA
0030	Retired Pay, Defense		.01		.04	.02					
					.05						
0100	Operation & Maintenance, Defense Agencies	.11						.42	.43	.44	.45 .51
		.21									
		.31									
		.41									
0101	Contingencies, Defense	.11	.01		.04	.02		.42	.43	.44	.45 .51
		.41									
0102	Claims, Defense		.01		.04	.02					
0104	Salaries & Expenses, Court of Military Appeals										
0300	Procurement, Defense Agencies	All						.42	.43	.44	.45 .51
		.11									
		.41									
0400	Research, Development, Test & Evaluation, Defense Agencies	.11	.1301		.1304	.1302		.42	.43	.44	.45 .51
		.41						.1342			
		.1311									
0403	Emergency Fund, Defense	All									
0500	Military Construction, Defense Agencies	.11	.1301		.1304	.1302		.42	.43	.44	.45 .51
		.41									
		.1311									
0511	Loran Stations, Defense	.11									
0700	Family Housing, Defense	97	21-97	17-97	(27)	57-97	(07)	.42			(07) .51
1080	Military Assistance						All				
4117	Foreign Military Sales Fund						All				
4961	Defense Stock Fund										.51
4962	Defense Industrial Fund										.51
6460	Proceeds from Sale of Scrap, Salvage, or Surplus Materials, DSA										.51

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REFERENCE

- (a) DoD Instruction 2010.5, "DoD Participation in the NATO Infrastructure Program," August 31, 1966
- (b) DoD Instruction 2110.8, "Transfer of Releasable Assets of the DoD to Eligible Foreign Countries and International Organizations on a Foreign Military Sales Basis," April 4, 1967
- (c) DoD Instruction 2110.29, "Method of Financing, Funding, Accounting and Reporting for Military Assistance Sales to Eligible Foreign Governments or International Organizations," September 27, 1963
- (d) DoD Instruction 2110.31, "Contributions for Administrative and Operating Expenses of Military Assistance Programs," April 10, 1967
- (e) DoD Instruction 4165.14, "Inventory of Military Real Property," December 21, 1966
- (f) DoD Directive 5100.29, "Use of Excess United States-Owned Foreign Currencies for Payment of Contracts in Foreign Countries," February 9, 1968
- (g) DoD Instruction 5210.47, "Security Classification of Official Information," December 31, 1964
- (h) DoD Directive 7060.1, "DoD Transactions Entering the International Balance of Payments," July 1, 1963
- (i) DoD Instruction 7060.2, "Budgeting, Accounting, Reporting, and Managing DoD Transactions Entering the International Balance of Payments," August 26, 1966 (hereby cancelled)
- (j) DoD Directive 7060.4, "International Balance of Payments Program--Construction, Maintenance and Repair of Real Property Facilities in Foreign Countries," May 5, 1965
- (k) DoD Directive 7060.5, "Balance of Payments Program--Supplies and Services for Use Outside the U.S.," May 14, 1965
- (l) DoD Directive 7200.7, "Accounting and Pricing for Materiel Financed by Procurement Appropriations for Military Functions," December 16, 1964
- (m) DoD Instruction 7250.3, "Report, 'Appropriation Status by Fiscal Year Program and Subaccounts,'" September 23, 1966
- (n) DoD Instruction 7250.8, "Monthly Report on Status of Funds by Functional Title," January 17, 1961
- (o) DoD Instruction 7290.1, "Method of Financing, Funding, Accounting and Fiscal Reporting for the Military Assistance Grant Aid Program," October 6, 1961
- (p) DoD Directive 7830.1, "Defense Contract Financing Policy--Advance Payments," April 9, 1959
- * (q) ASD (Comptroller) Memoranda, Subject, "Standardization of Country Codes," *
- * January 11, 1966 *
- (r) Armed Services Procurement Regulation (ASPR)
- (s) Military Assistance Manual (MAM)
- (t) Foreign Assistance Act of 1961, as Amended

DEPARTMENT OF DEFENSE

DIRECTIVES SYSTEM TRANSMITTAL

6, DoD
607-089

NUMBER

DATE

DISTRIBUTION

7060.2 - Ch 2

September 16, 1969

7000 series

ATTACHMENTS

Pages 3, 4, 9, 10, 13, 14, 15, 16, and 23 of DoD Instruction 7060.2, Jan 16, 69;
Pages 3, 4, 5, 6, 11, 12, 13, and 14 of Enclosure 1;
Pages 1 and 2 of Enclosure 2;
Enclosure 5. A. ;
Enclosure 10; and
Pages 1, 2, 5, 5a, 6, 7, 8, 13, 14, 15, 16, 19 and 20 of Enclosure 11.

INSTRUCTIONS FOR RECIPIENTS

The following page and pen changes to DoD Instruction 7060.2, "International Balance of Payments Program--Accounting, Reporting and Estimating," dated January 16, 1969, have been authorized:

PAGE CHANGES

Remove and insert pages as follows:

1. Basic Instruction - Pages 3 & 4, 9 & 10, 13 thru 16, and 23. Current changes appear on pages 3, 9, 13, 14, 15, 16, and 23, and are indicated by marginal asterisks. Previous change to page 23 has been incorporated.
2. Enclosure 1 - Pages 3 thru 6 and 11 thru 14. Changes appear on pages 4, 5, 11, 12, 13, and 14, and are indicated by marginal asterisks.
3. Enclosure 2 - Pages 1 and 2. Change appears on page 2 and is indicated by marginal asterisks.
4. Insert new Enclosure 5. A.
5. Enclosure 10 - Current changes are indicated by marginal asterisks. Previous change has been incorporated.
6. Enclosure 11 - Remove: Pages 1 & 2, 5 & 6, 7 & 8, 13 thru 16, and 19 & 20
Insert: Attached pages 1, 2, 5, 5a, 6, 7, 8, 13 thru 16, 19 and 20

Changes to pages 2, 8, 14, 16, and 19 are indicated by marginal asterisks.

WHEN PRESCRIBED ACTION HAS BEEN TAKEN, THIS TRANSMITTAL SHOULD BE FILED WITH THE BASIC DOCUMENT

SD FORM 106-1
1 MAR 62

PREVIOUS EDITIONS ARE OBSOLETE

NUMBER	DATE	DEPARTMENT OF DEFENSE DIRECTIVES SYSTEM TRANSMITTAL
7060.2 - Ch 2	Sept 16, 69	

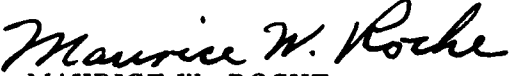
INSTRUCTIONS FOR RECIPIENTS (Continued)

PEN CHANGES

1. Basic Instruction, page 19, subsection XI. A. , line 7 - Change "ILN" to "MA&S".
2. Enclosure 1, page 16, line 2 - Change "(s)" to "(r)".
3. Enclosure 12 -
 - a. Page 1, paragraph G. - Insert "(reference (s))." at end of line 4.
 - b. Page 2, paragraph K. - Insert "reference (s))." at end of line 3.
 - c. Page 2, paragraph M. , line 8 - Change "(t)" to "(s)".
 - d. Page 3, paragraph T. , line 7 - Change "(r)" to "(k)".

EFFECTIVE DATE AND IMPLEMENTATION

The change in policy for coding payment vouchers for petroleum products (see paragraph VI. B. 8.) is effective July 1, 1970. The remainder of this change became effective on July 1, 1969. Two (2) copies of revised implementing documents shall be forwarded to the Assistant Secretary of Defense (Comptroller) within sixty (60) days.


MAURICE W. ROCHE
Director, Correspondence and Directives Division
OASD(Administration)

-2-

Continuation of V.B.1.a.

by disbursing officers (whether located abroad or in the U.S., its possessions, Puerto Rico, and Canal Zone) from their accounts and all payments from the accounts of nonappropriated funds and Defense postal services to:

(1) Foreign residents, including all amounts deposited in foreign or U.S. banks to their credit; e.g., a deposit to the account of an international organization or foreign entity maintained in a U.S. bank.

(2) U.S. personnel:

(a) When stationed, employed, or residing abroad.

(b) For pay disbursed or mailed abroad when on temporary duty abroad.

(c) For per diem for temporary duty abroad.

(3) An international organization.

* (4) U.S. corporations for materials, supplies (excluding petroleum products) and equipment, title to which is acquired by the U.S. Government abroad as evidenced by an accomplished materiel inspection and receiving report. *

(5) U.S. contractors for construction or services performed abroad except for travel and transportation as described in paragraph VI.B.7. below.

* (6) U.S. and foreign corporations for petroleum products which will be identified to the country shown as the product source (paragraph VI. B. 8 b.) *

b. Counterpart foreign currency payments by a foreign government which are held by the foreign government for U.S. uses under special arrangements; e.g., pesetas disbursed by the Spanish Government for the construction and maintenance of U.S. facilities. However, deutschemarks disbursed by the Berlin Magistrate for support costs in West Berlin are not included.

2. Collections

a. All collections by disbursing officers credited to their accounts or to Treasury accounts for which DoD has billing and collection responsibility and all receipts in nonappropriated funds and Defense postal service from:

(1) Foreign residents.

- (2) U.S. personnel who are stationed, employed, residing, or traveling abroad. (Note, however, that for reporting purposes these collections are treated as a reduction to pay of personnel.)
 - (3) International organizations.
 - (4) U.S. contractors in connection with their performance of contracts with the U.S. Government or private firms abroad.
 - (5) Foreign governments or other foreign entities for materials, supplies, and equipment sold for delivery and use abroad under the Foreign Military Sales program and the DoD Property Disposal program.
- b. Amounts credited to military purchase accounts in the U.S. Treasury and banks or other financial institutions to reimburse the DoD for sales of goods and services.
 - c. Collections by the Treasury Department of foreign currency contributed by foreign governments for the support of U.S. Military Assistance Advisory Groups and Missions.
 - d. Collections by the Export-Import Bank of principal repayments by foreign governments on loans or long-term credits which finance sales by the Department of Defense.

3. Deliveries

- a. All deliveries of materiel, supplies and equipment, and services to foreign countries and international organizations including:
 - (1) Foreign military sales deliveries pursuant to the Foreign Assistance Act of 1961, as amended.
 - (2) Interest collections.
 - (3) Sales by property disposal officers as represented by collections.
 - (4) Loans and leases of aircraft and vessels.
 - (5) Transfers of real property and deliveries of materiel and services under logistical support agreements and otherwise.
 - (6) This Instruction requires that delivery data pertaining to the Grant Aid Program be included. Such data

Continuation of VI.B.

- * 8. Materials, Supplies and Equipment *
- * a. Payments to a U.S. corporation for materials, supplies *
- * (excluding petroleum products) and equipment acquired by a *
- * DoD component abroad will be identified to the country where *
- * it is delivered or accepted by the DoD component. Payments *
- * to foreign contractors (excluding petroleum products) will be *
- * identified to the country of residence of the payee. *
- * b. Payments to a U.S. or foreign corporation for petroleum *
- * products will be identified as follows: *
- * 1. To the country shown as the product source in the "product *
- * source" clause (paragraph B, Section III) of the contract *
- * under which the payment is made. If a region (Caribbean, *
- * Persian Gulf, etc.) is shown rather than a country, the *
- * payment will be identified to the country shown in *
- * Section 9 of the DD Form 250-1. If the product source *
- * cannot be established in accordance with the above it *
- * will be identified to the country where it is acquired *
- * by the DoD component. *
- * 2. When the product source is the U.S. and the petroleum has *
- * been transported by Military Sea Transportation Service *
- * (MSTS) or transported by commercial vessels directly to a *
- * DoD component abroad the payment will be coded to the U.S. *
- * If the petroleum is not consigned directly to a DoD *
- * component the payment will be coded to the country where it *
- * is delivered and the amount of the petroleum product and *
- * the transportation furnished by U.S. flag carriers will be *
- * indicated as a return to the U.S. *
- * 3. Petroleum services, other than ocean transportation, will *
- * be identified to the country in which the service is per- *
- * formed. *
- 9. NATO Infrastructure and International Military Headquarters.
Payments for NATO infrastructure (reference (a)) will be identified to the country or to the appropriate NATO command which is the recipient of the payment. (Note paragraph V.B.4.c.) Payments to international military headquarters, including those located in the U.S., will be so identified and coded with the appropriate code in Appendix C, Enclosure 11.
- 10. Barter. Payments arising out of barter transactions will be identified to the foreign country from which the bartered goods or services are received. Receipts arising out of barter transactions will not be separately identified to any specific foreign country but will be included in world-wide totals only.
- 11. Returns to the United States. Pursuant to the provisions of DoD Directive 7060.4 (reference (j)), which is implemented in Section VI, ASPR, contracts or other procurement documents for procurement of supplies and services for use outside the U.S. and contracts for construction, maintenance and repair of real property facilities will, under appropriate circumstances, require that U.S. end products be furnished or that certain specified 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. The amount of such procurements of U.S. end products,

Continuation of VI.B.11.

U.S. services, and transportation on U.S. flag carriers will be identified and reported as provided in Accounting Report 1. The following rules apply:

- a. Procurement of Supplies, Materials and Equipment. The amounts to be identified and reported as reductions to procurement expenditures are the amounts remitted by the supplier to the U.S. for his 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. This rule applies regardless of whether the supplier is a U.S. or foreign resident.
- b. Construction and Service Contracts Performed Abroad.
 1. If the contractor is a U.S. concern, the amounts to be identified and reported as reductions are:
 - (a) The amount of U.S. end products procured from the U.S. by the contractor for incorporation in the project, where required by the terms of the contract or where voluntarily procured from the U.S. without contractual requirements;
 - (b) the amount remitted to or retained in the U.S. by the contractor for services performed in the U.S. and for profit, overhead, amortization costs, employee tax withholdings, and other indirect expenses, including that portion of the salaries of contractor personnel which is remitted to or retained in the U.S.; and
 - (c) the amount paid to U.S. transportation companies by the contractor for transportation provided on U.S. flag carriers.
 2. If the contractor is a foreign concern, the amounts to be identified and reported as reductions are limited to:
 - (a) the amount of payments remitted by the contractor to the U.S. for U.S. end products or U.S. services required under the terms of the contract; and
 - (b) the amount of payments to U.S. transportation companies for transportation furnished on U.S. flag carriers.
- c. Identification Procedures in ASPR. ASPR specifies that contracts requiring procurement of U.S. end products or U.S. services may require contractors or suppliers to identify these amounts on invoices or other documents requesting payment where the amount of the procurement exceeds \$10,000. However, ASPR also provides that if in the judgment of the contracting officer more accurate and reliable data can be obtained on the amount of these returns, the contracting officer will choose the alternative of determining at the time of award the percentage of each payment for each of the categories of returns to the U.S. In all cases where the amount of procurement is for less than \$10,000, or is an open-end contract where individual procurements may be less than \$10,000, the contracting officer will follow the procedure of indicating conspicuously on the contract, purchase of delivery order, or other procurement document, the percentage of returns to the U.S. under each of the return categories; i.e., U.S. end products, services, or transportation. Where the amount of returns is expressed in terms of a percentage, the amounts to be applied to each return category for balance of payments reporting purposes will be computed and entered on the payment voucher

Continuation of VII.E.

DoD component having management control of these funds will include these transactions in its IBP report. Each military department will establish cross-disbursing reporting procedures for transactions for others which provide that:

- * 1. EAM cards and control listings of IBP transactions of Air Force *
* for Army and Army for Air Force will be forwarded quarterly *
* (32nd calendar day) to their respective offices. *
- 2. Vouchers and control listing of Navy transactions for others
will be forwarded to the designated central accounting and
* finance offices each week or semimonthly. *
- * 3. Vouchers and control listings of Army and Air Force transactions *
* for Navy will be forwarded to the designated central finance and *
* accounting office each week or semimonthly. *
- 4. Totals on the weekly or semimonthly cycle control listings will
be in agreement with the totals on the monthly summary provided
by the finance center of the military department making payments.
- * 5. EAM cards and control listings of IBP transactions of Army, *
* Navy and Air Force for Defense Agencies and OSD will be forwarded *
* no later than 50 calendar days following the end of the quarter *
* to the Office of the Assistant Secretary of Defense (Comptroller). *
- 6. Salary payments to U.S. personnel will be the net amount paid to
individuals and will be exclusive of all deductions such as
amounts withheld for taxes, contributions, allotments, bonds etc.

F. Informal Records for Coded Data. Certain category classifications required for supplemental data prescribed herein may be maintained in informal records for entry in Accounting Report 1 where accumulation of such data cannot be made an integral part of the accounting system.

G. Suspense Account 6875 and Budget Clearing Account (Suspense) 3875. Amounts initially recorded in these suspense accounts will be excluded from IBP reporting requirements in this Instruction; for control purposes indicated in paragraph D. above, such amounts will be considered as not entering the international balance of payments. As transactions in the suspense accounts are removed and entered in other appropriate deposit fund accounts or in the applicable receipt, appropriation or fund account, they will be coded as indicated in paragraph VI. and entered in the IBP reports for the current quarter. For example, a bid deposit of a successful purchaser of surplus, excess, foreign excess, scrap or salvage will be recorded in IBP at the time transferred to account 3860 or 3845. Returns of deposits to depositors will not be treated as IBP transactions. Every effort will be made to clear amounts in suspense accounts in the month following the entry into the account.

Continuation of VII.

- H. Appropriation Reimbursements. Enter appropriation reimbursements from foreign entities in the appropriate lines in Section B - Collections and in Section C - Deliveries of Accounting Report 1. However, collections from U.S. personnel abroad will be entered as "Receipts from U.S. Personnel" under Section A - Payments.
- I. Adjustments. Appropriation refunds, as well as accounting adjustments, will be recorded as reversals of the original entry to the appropriation or fund, category, and country. Where the amounts are relatively small, i.e., less than \$100 per line transaction, and the original country and category entries are not known, such amounts may be entered as adjustments in the period in which they occur against the country and category having the predominant amount in the appropriation or fund involved. Where appropriation refunds result in a credit entry on a payment (debit) line, an explanation will be furnished. Similar procedures will be applied to nonappropriated funds.
- J. Delivery and Collection Data. Delivery data will be synonymous with fiscal collection data as recorded by the finance and accounting office, except as otherwise stated below.
1. Foreign Military Sales delivery data will be prepared by the OASD(ISA) from punch card or ADPS tapes submitted by DoD components to OASD(ISA) pursuant to DoD Instruction 2110.29 (reference (c)).
 2. Military Assistance Grant Aid delivery data will be prepared by OASD(ISA) from punch card or ADPS tapes submitted by DoD components to OASD(ISA) pursuant to the Military Assistance Manual (reference (r)).
 3. Deliveries of end products under joint weapons production and exchange agreements to third countries will be reported by OASD(ISA) under subparagraphs 1. or 2. above as Foreign Military Sales or MAP grant aid deliveries.
 4. Transfers of real property to foreign governments will be reported as deliveries by the military department transferring the property as of the date of transfer.
 5. When materiel and services are provided as logistical support or under emergency conditions and billed locally by a finance and accounting office of a DoD component, the basis for the amounts entering the IBP transactions normally will be reported on the basis of billings.
- K. Loans of Property. Central offices in each DoD component will maintain a record of each aircraft or vessel which is loaned to a foreign country or international organization by the DoD component for a period exceeding one year. The amounts entered

Continuation of VII.K.

in these central records for the report period will equal the amount reported in the Delivery Section, on Line 35., of Accounting Report 1. Such items will be priced as carried on the official property records of the DoD activity at time of transfer.

- L. Advances to Foreign Residents. Advances made to foreign residents or countries by a DoD component under the authorization provisions of DoD Directive 7830.1 (reference (p)) will be reported as payments on the same lines in Accounting Report 1 for which subsequent contract payments will be reported. These advance payments will be classified by object class code or category in accordance with Enclosure 9. Interest collections on advances will be reported on Lines 19. and 29. of Accounting Report 1.
- M. Records Retention. Records reflecting detailed balance of payments transactions will be maintained at the final consolidation point within each department or agency for a period of twelve months following the end of the period being reported.
- * * *

VIII. FOREIGN CURRENCIES

- A. Report data on foreign currencies in dollar equivalents.
- B. The OASD (ISA) will be responsible for expenditures and collection reports for all foreign currency FT accounts including those for which they have financial management responsibility in connection with foreign military sales, P.L. 480 currencies, and those provided under joint weapons production and exchange agreements.
- C. The reporting systems will provide data on accommodation sales to individuals by military disbursing officers.
- D. Regulations governing the operation of banking facilities on U.S. Government installations abroad will require reporting of accommodation sales of foreign currencies to U.S. personnel.

IX. AUDIT AND REVIEW

- A. Each DoD component will provide for periodic internal management review of the accounting and reporting system to assure accuracy, completeness, and reliability of the data and reports.

Continuation of IX.

- B. Each DoD component will provide for internal audit review of the accounting and reporting systems required under this Instruction as a part of the internal audit program. Copies of audit reports containing findings in this area will be furnished the Office of the Assistant Secretary of Defense (Comptroller). Also, an annual report will be furnished, no later than fifty days after the close of each fiscal year, indicating the locations where audits were made and identifying the audit reports issued.

X. SUBMISSION OF REPORTS

- A. General. Reports of performance and transactions entering the international balance of payments will be submitted on the following formats:

1. Accounting Report 1 - International Balance of Payments Transactions by Appropriation, Grouping, and Category.
2. Accounting Report 2 - Nonappropriated Fund Transactions.
3. Accounting Report 3 - Defense Postal Service Transactions Abroad.
4. Accounting Report 4 - Foreign Currency Transactions and Balances and Dollar Deposits in Foreign Banks.
- * 5. Accounting Report 6 - Exchange Service Money Orders. *
6. Accounting Report 7 - Performance Status of Deliveries and Collections for Foreign Military Sales.
7. Treasury Form 2 - Current Status of Official Loans and Credits Outstanding (See paragraph X.J.)

- * B. Detailed instructions for preparation of these reports are stated in Enclosures 1 through 6. *

- C. Reports will be submitted in duplicate to the Office of the Assistant Secretary of Defense (Comptroller) no later than forty-five (45) calendar days following the end of each quarter.

- D. The headings on each report will be completed as indicated in the enclosures. Detail dollar amounts will be rounded to the nearest \$1,000. Subtotal and total lines will be the sum of the actual dollar amounts of the detail lines prior to rounding and will then be rounded to the nearest \$1,000. Amounts from \$001. to \$499. are to be rounded downward and \$500. to \$999. rounded upward.

Continuation of XIV.

- B. Two copies of the implementing instructions shall be forwarded to the Assistant Secretary of Defense (Comptroller) within ninety (90) days.

R. C. Moot

Assistant Secretary of Defense
(Comptroller)

Enclosures - 12

1. Accounting Report 1 - Format and Entries for Reports and Estimates of DoD Transactions Entering the IBP
2. Accounting Report 2 - Nonappropriated Fund Transactions
3. Accounting Report 3 - Defense Postal Service Transactions Abroad
4. Accounting Report 4 - Foreign Currency Transactions and Balances and Dollar Deposits in Foreign Banks
5. Accounting Report 7 - Performance Status of FMS Deliveries and Collections
- * 5.A. Accounting Report 6 - Exchange Service Money *
* Orders *
6. Budget Schedule 2 - Personnel in Foreign Countries
7. Country List
8. Chart of Responsibilities
9. Uniform Categories for Reporting IBP Transactions
10. References
11. Data Processing Instructions
12. Glossary of Terms

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Continuation of II.A.

9. Under the provisions of DoD Instruction 7290.1 (reference (o)), refunds to foreign governments for FMS sales are treated as trust fund expenditures. For balance of payment purposes, such refunds will be netted against receipts rather than treated as expenditures on Accounting Report 1.
10. Section A - Payments. Include all expenditures by military disbursing officers and collections credited as appropriation reimbursements which are included in this section as "Receipts from U.S. Personnel."

Section B - Collections. Include all collections by disbursing officers or by others for a DoD component as indicated. Also report collections credited as appropriation reimbursements from foreign residents. However, collections from U.S. personnel abroad will be reported in Section A. under the lines for "Receipts from U.S. Personnel."

Section C - Deliveries. Include all sales, transfers and deliveries of materiel, ships, aircraft, and military real property and performance of services as indicated. (See definition of Deliveries in Enclosure 12.)

Section D - Supplemental Data. This section includes selected data required for special purposes.

B. Budget Schedule 1

1. A separate Budget Schedule 1 will be prepared for each country, international organization, and area grouping shown in Enclosure 7. When estimated payments or collections for any one country, international organization, or area grouping are less than \$1 million per year, these amounts may be included in the "other" grouping for that area. A separate Budget Schedule 1 will be prepared for world-wide totals.
2. Each Budget Schedule 1 will include estimates for each line item entry indicated by an asterisk in the listing in paragraph III. of this enclosure. The formats of Budget Schedules for ASD(ISA) and for other DoD components are included in Appendix D, Enclosure 11, for these lines. Line items for which no amount is included in "actual" or "estimated" columns will be deleted. The format will be designed to provide data for each time period indicated in paragraph XI.B. of the basic instruction.

III. LINE ENTRIES - ACCOUNTING REPORT 1 AND BUDGET SCHEDULE 1

Accounting Report 1 will include all line items except line 40., "Payments from Military Appropriations and Funds Reimbursable from MAP" and line 41., "Gross Pay, U.S. Personnel." Budget Schedule 1 will include all line items indicated by asterisk (*). Line Item Identification Numbers, line item captions, and data to be included for each line entry are as follows:

A. Payments

1. Pay, U.S. Personnel. Includes payments to U.S. personnel for "net pay" as defined in Enclosure 12, PCS and TDY travel expenses, dislocation allowances for which the individual is reimbursed, and claims paid to U.S. personnel. Payments will be entered on the line indicating the appropriation cited in the voucher. Other lines under this heading will be used to record adjustments to payments to U.S. personnel to arrive at the amount of pay available for spending on the local economy.
 - a. Military Personnel, Reserve Personnel, and National Guard Personnel.
 - b. Operation and Maintenance.
 - c. Military Construction.
 - d. ~~Reserved~~.
 - e. Military Assistance.
 - f. Other Appropriations and Funds, except Retired Pay appropriations.
 - g. Total Net Pay, U.S. Personnel (*). The sum of lines 1.a. through f.
 - h. Travel Payments to U.S. Personnel Stationed Abroad. (See paragraph VI.B.7.)
 - (1) Military Personnel, Reserve Personnel, and National Guard Personnel.
 - (2) Military Assistance.
 - (3) Other.
 - (4) Total.
 - i. Travel Payments to U.S. Personnel Stationed in the U.S.
 - j. Expenditures by U.S. personnel at Foreign non-duty locations. Report under items (1) and (2) the amounts as determined by current personnel surveys and other statistical methods. Separate factors will be developed for personnel afloat whose ship is homeported abroad. The basis used by the reporting DOD component for developing data for each country will be provided annually to ASD (Comptroller) no later than August 31.
 - (1) Expenditures ashore by U.S. Personnel afloat with homeports in U.S.
 - (2) Expenditures abroad by personnel afloat with homeports abroad.
 - (3) Expenditures by U.S. Personnel on Rest and Recuperation (R&R) leave. This line will be used to record the amounts spent by U.S. Personnel while on R&R at locations outside the country in which they are assigned. Positive

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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. Until further notice the amounts to be recorded in this line will be provided by OASD (Comptroller) for use by the military departments in their cumulative balance of payment expenditures reports.

- k. Service Members Deposits. Report the cash deposits in service members' deposit accounts, less any withdrawals, by personnel located abroad.
 - l. Claims, Defense Personnel.
 - m. Nonappropriated Fund Transactions.
 - (1) Exchange Service Money Orders. Enter the total amount of money order sales and fees as shown in Column 4 Accounting Report 6. *
 - (2) Other Nonappropriated Funds. Enter the net increase (-) or decrease (+) in Column (10) of Accounting Report 2. *
 - (3) Total. Line m(1) plus m(2). *
 - n. Defense Postal Service Transactions. Enter the net increase (-) or decrease (+) in column 6 of Accounting Report 3.
 - o. Less Receipts from U.S. Personnel.
 - (1) Commissary Store Sales to Individuals. Exclude collections from nonappropriated funds.
 - (2) Other Sales to Individuals. Includes laundry, dry-cleaning, and family housing management fund, cash sales of meals to individuals and dependents, clothing store cash sales, cash sales of gasoline coupons, etc.
 - (3) Subtotal. Line l.o. (1) and (2).
 - p. Subtotal. Line l.g. plus or minus lines h. thru o.
 - q. Adjustments for pay not spent abroad.
 - (1) Adjustments for paychecks mailed to U.S. Enter one-half of the amount of paychecks of U.S. personnel stationed abroad when such checks are drawn in favor of a payee located in the U.S. For purposes of this report, the term "paychecks mailed" will include Treasury checks issued to individuals in exchange for cash.
 - (2) Other adjustments. This line will be used to record adjustments made by OASD (Comptroller) and will be provided for use by the military departments in their cumulative balance of payment expenditures reports.
 - r. Reserved.
 - s. Pay Available for Spending (*). Line l.p. plus or minus q.(1) or (2).
2. Direct Hire Foreign Nationals. Report the total gross pay of foreign nationals from appropriations and funds as defined in Enclosure 12.
- a. Operation and Maintenance.
 - b. Military Assistance.
 - c. Military Construction and Family Housing Construction Categories.
 - d. Other Appropriations and Funds.
 - e. Total (*). The sum of lines 2.a. through d.

Continuation of III.A.

3. Indirect Hire, Foreign Nationals. Report the total gross pay of indirect hire of foreign nationals from appropriations and funds as defined in Enclosure 12.
 - a. Operation and Maintenance.
 - b. Military Assistance.
 - c. Military Construction and Family Housing Construction Categories.
 - d. Other Appropriations and Funds.
 - e. Total (*). Sum of lines 3.a. through d.
4. Materiels, Supplies, and Equipment. Report total payments for the following types of materiel (object classes 26 and 31) from appropriations and funds; also enter the amount of returns to the U.S. as indicated. Exclude military construction and major procurement.
 - a. Subsistence.
 - (1) Military Personnel.
 - (2) Stock Funds.
 - (3) Subtotal. Lines 4.a.(1) and (2).
 - (4) Less Returns to U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Total. Lines 4.a.(4) (a) through (c).
 - (5) Total (*). Line 4.a.(3) minus 4.a.(4)(d).
 - b. POL (Petroleum)
 - (1) Operation and Maintenance.
 - (2) Stock Funds. Includes product, transportation, storage and handling, as provided in reference (p).
 - (3) Industrial Funds and Other.
 - (4) Subtotal. Lines 4.b.(1), (2), and (3).
 - (5) Less Returns to U.S.
 - (a) U.S. End Products.
 - (b) U.S. Services.
 - (c) U.S. Transportation.
 - (d) Total. Lines 4.b.(5)(a), (b), and (c).
 - (6) Total (*). Line 4.b.(4) less 4.b.(5)(d).
 - c. Offshore Procurement (MAP). Report net procurement abroad, after allowing for any returns to the U.S. financed by Military Assistance Appropriation and charged to MAP generic codes A through K.
 - (1) Aircraft.
 - (2) Missiles.
 - (3) Ships.
 - (4) Combat Vehicles.
 - (5) Tactical and Support Vehicles.
 - (6) Weapons.

Continuation of III.A.10.b.(6)

- c. Retired Pay, Defense (*).
 - d. Claims Other Than Personnel Claims on line 1.1. including death gratuities. (*)
 - e. Counterpart Foreign Currency Payments (*).
 - f. Other Appropriations and Funds (*).
 - g. Total (*). Sum of lines 10.a., b.(6), c., d., e., and f.
11. Foreign Currency (FT) Accounts (*). Enter all payments from foreign currency (FT) accounts for which management responsibility has been delegated to the Department of Defense. The amounts reported on this line will be consistent with the total of all FT accounts reported on the Statement of Transactions and Accountability for the same period and with the amount reported on line 1.c. of Accounting Report 4.
12. Summary. Report on the following line the summary of the above lines 1. thru 11.
- a. Summary (*).
 - b. Reserved
 - c. Reserved
 - d. Net change in Foreign Currency Holdings (*). Enter amounts on line 2.f. of Accounting Report 4.
 - e. Less payments in Excess or Near Excess Currencies (*). These amounts will be derived from data on Accounting Report 4 (line 2.c.(4) plus 2.c.(5) minus 2.b.(4)) and Accounting Report 2 (column 11).
 - f. Less Payments Reimbursable from AID (*). Enter the amount reported on line 39.c. (-).
 - g. Total Net Payments (*). Line 12.a. plus or minus 12.d. minus the sum of lines 12.e. and 12.f.

B. Collections

13. Collections for DoD Cash Sales--Foreign Military Sales.

- a. Military Assistance Trust Fund, Account 8242.
- b. Reserved.
- c. Military Assistance Appropriation, Account 11*1080 (Annual Appropriation).
- d. Other Sales Accounts.
- e. Total (*). Lines 13.a. through d.
- f. Deposits in Military Purchase Accounts, U.S. Treasury (*). New deposits in current quarter including interest earned and credited to these accounts.

Continuation of III.B.13.

- g. Advances by Foreign Governments through Purchases of Special U.S. Securities (*).
- h. Less Transfer to DoD Sales Accounts. Include transfers during current quarter to accounts on lines a. through d. from the following:
 - (1) Military Purchase Accounts, U.S. Treasury.
 - (2) Export-Import Bank for Liquidation of Advances reported on line 13.g.
 - (3) Other Export-Import Bank Transfers.
 - (4) Total (*). Lines 13.h.(1) through (3).
- i. Net Collections for DoD Cash Sales (*).

14. Advances from Foreign Countries on Sales Agreements (*). This line applies only to sales under long-term credits where an advance has been received this period. It does not apply to cash sales.

15. Repayments of Loans. Enter repayments of principal on foreign military sales loans including collections by Export-Import Bank and on Other DoD Loans.

*

*

DoD Accounts:

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*

- a. Collection of principal Miscellaneous Receipt Account Treasury 2968.
- b. Liquidation of Foreign Military Sales Fund Account 11x4117.
- c. Reserved.
- d. Total (*). Lines 15.a. through c.

*
*
*
*
*

Collections by Others:

- e. Export-Import Bank. ASD (ISA) will report on these lines any collections made on foreign military sales loans sold by DoD to the Export-Import Bank and direct loans to a foreign government by Export-Import Bank to finance foreign military sales. DoD has been authorized to take credit for these repayments as realized in IBP reports.
 - (1) Collections by DoD components for credit to Export-Import Bank.
 - (2) Direct Collections by Export-Import Bank.
 - (3) Total (*).

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*

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*

- f. Ryukyu Islands Power System.
- g. Total (*). Lines 15.d. and e.(3), and f.

16. Joint Weapons Production and Exchange Agreements (*). Enter and collections resulting from transactions under this program.

- a. Advances, Federal Republic of Germany, Account 21X6069.

Continuation of III.B.16.

- b. Other.
- c. Total (*).

- 17. Contributed Currencies (*). Enter the same amount as reported on line 31.
- 18. Collections for Sales by Property Disposal Officers (*). Enter the same amount as on line 30. of this report. This excludes collections made directly into accounts 4117 and 8242.
- * 19. Collections of Interest (*). Report the same amount entered on line 29.f. *
- 20. Collections for Deliveries of DoD Materiel and Services Billed Locally to Foreign Residents (*). Enter the amount reported on line 32.d.
- 21. Collections for Deliveries Billed Centrally for Logistical Support (*). Enter collections for billings reported on line 33.d.
- 22. Collections for Loans and Leases of Aircraft and Vessels (*). Enter all reimbursements received for loan or lease of aircraft and vessels. (See line 35.)
- 23. Collections for Commercial Sales. Enter the collections made by commercial concerns directly from foreign countries or by commercial banks financing sales under guaranty financing.
 - a. Collections under Guaranty Financing.
 - b. Collections under NADGE Program.
 - c. Other.
 - d. Total (*).
- 24. Barter/Sales of Surplus Agricultural Products (*). Enter the amount paid to the Commodity Credit Corporation (CCC) representing barter sales of surplus agricultural products pursuant to a barter contract. See paragraph V.B.4. The amounts paid to CCC will be entered only in the world-wide summary report both for actual and estimates.
- 25. Total Collections (*). Enter the sum of lines 13.i., 14., 15.f., 16.c., 17. through 22., 23.d., and 24.
- 26. Net Balance on Cash Transactions (*). The difference derived by subtracting payments on line 12.g. from collections on line 25. (+ or -).

Continuation of III.

C. Deliveries

27. DoD Deliveries--Foreign Military Sales. Enter the deliveries of materiel and services pursuant to direct sales authorized by the Foreign Assistance Act of 1961, as amended, as indicated by generic codes in the MAS Manual (reference (r)), as reported pursuant to DoD Instruction 2110.29 (reference (c)).
- a. Materiel.
 - (1) Excess by Source of Supply Code "E" in reference (r).
 - (2) Other.
 - (3) Total.
 - b. Services.
 - c. Transportation.
 - d. Accessorial and Other Direct Support.
 - e. Administration and Overhead Services.
 - f. Total.
 - g. Subtotal of Deliveries Financed by Direct Long-Term Credits included in line 27.f.--Memoranda. (See reference (c) of Enclosure 10 for codes identifying long-term credits.)
28. Deliveries Under Joint Weapons Production and Exchange Agreements. Enter the amount of components or services provided by the U.S. Government under weapons production programs and delivered to countries outside the U.S. by the categories sated in the MAS Manual (reference (r)).
- a. Materiel.
 - b. Services.
 - c. Transportation.
 - d. Accessorial and Other Direct Services.
 - e. Administration and Overhead Support.
 - f. Total. Lines 28.a. through e.
29. Interest. Report the interest collections from foreign governments on direct long-term credits including fees and premiums on guaranteed loans and interest collected on deposits in foreign banks and for other purposes.
- a. Miscellaneous Receipt Accounts.
 - b. Foreign Military Sales Fund Accounts 11x4117.
 - (1) Interest collected by DoD.
 - (2) Less: Interest collected for Export-Import Bank
 - (3) Total.
 - c. Military Trust Fund Accounts 8242.
 - d. FT Accounts.
 - e. Ryukyu Islands Power System Loan.
 - f. Total. Lines 29.a., b.(3), c, d and e.
30. Deliveries by Property Disposal Officers. Report as deliveries the sales collections for all sales of surplus, excess, foreign excess, scrap, salvage, timber and lumber products,

ACCOUNTING REPORT 2

DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS
NONAPPROPRIATED FUND TRANSACTIONS

I. PURPOSE

This report provides the financial data relating to nonappropriated fund activities. These data are used in the development of amounts available for spending abroad by U.S. personnel.

II GENERAL

A. Two reports will be submitted:

1. Exchange Service Operations
2. Other Nonappropriated Fund Activities

Each reporting activity will include all nonappropriated fund activities under its command jurisdiction. In those instances where one activity serves more than one command in a given area, local arrangements will be made to have the data submitted through only one command, avoiding duplication; e.g., Army and Air Force Exchange Service, Army and Air Force Motion Picture Service, etc. Nonappropriated fund activities aboard ship will include only receipt and payment transactions abroad which are with activities ashore and enter the international balance of payments.

- B. This report will include only payments and receipts affecting nonappropriated funds. (See paragraph V., basic Instruction for criteria for determining international balance of payments transactions.) Payments and receipts from appropriated funds used in the operation of a nonappropriated fund activity will be excluded from this report.
- C. Indicate if the report pertains to exchanges or other non-appropriated fund activities.
- D. Amounts shown in the report will cover the reported quarter only and will be non-cumulative.
- E. Total columns 2 through 12.
- F. Separate schedules may be submitted for Department of Navy and Marine Corps.

III. PREPARATION

Column 1. Country. List each country abroad in reference (q) in which there are nonappropriated fund transactions entering the international balance of payments. In addition, insert a line for "Total." Data for Puerto Rico and Canal Zone will be shown following, but not included in "Total." See paragraph V.B.4.d., Basic Instruction.

Column 2. Sales. Receipts from the sales of merchandise and services, including commissions from concessionaires. Excluded are concessionaire sales and receipts from any U.S. Government agency or activity.

Column 3. Other Revenues. Receipts for membership dues, chaplains funds, net receipts from bingo, slot machines, etc.

Column 4. Total Receipts. Sum of the receipts shown in columns 2 and 3.

Column 5. Net Pay, U.S. Personnel. Net pay of U.S. civilian personnel (part time or full time), and U.S. military personnel employed while off duty.

Column 6. Gross Pay, Foreign Nationals. Gross pay of all direct or indirect hire, foreign nationals. Includes all payments to or on behalf of the foreign nationals.

Column 7. Foreign Payments for Procurement of Merchandise for Resale. Foreign payments for merchandise purchases for resale excludes payments for purchases from any U.S. Government agency or activity other than to Commodity Credit Corporation (CCC) under barter agreements.

Column 8. Other Foreign Payments. Other payments for operating expenses, construction, renovation, equipment, etc., not included in columns 5, 6, and 7. Excludes payments to any U.S. Government agency or activity other than to CCC under barter agreements.

Column 9. Total Foreign Payments. Sum of columns 5, 6, 7, and 8.

Column 10. Net Excess of Payments or Receipts. 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 difference will be shown as a negative figure.

Column 11. Payments in Excess and Near Excess Foreign Currency. Payments included above in currencies of countries designated as excess or near excess currency countries under the provisions of DoD Directive 5100.29 (reference (f)). Include only those payments with

ACCOUNTING REPORT 6

EXCHANGE SERVICE MONEY ORDERS

I. PURPOSE

This report summarizes the quarterly transactions involving the sale of exchange service money orders in postal or exchange service facilities in foreign countries to individuals.

II. GENERAL

- A. A single report will be prepared by each Department which sponsors the sale of bank money orders in exchange facilities.
- B. Amounts will be rounded to the nearest thousands of dollars.
- C. Amounts shown in the report will cover the reported quarter only and will be noncumulative.
- D. All transactions involving the sale of exchange service sponsored money orders will be included in this report and will be excluded from data reported on Accounting Report 2 and Accounting Report 3.
- E. Provision will be made with the sponsoring bank for periodic sample surveys to determine the percentage of money order sales negotiated in foreign countries.

III. PREPARATION

Column (1). Country. List each country abroad in reference (t) in which there are exchange service money order transactions entering the international balance of payments. In addition, insert a line for "Total". Data for Puerto Rico and Canal Zone will also be shown following, but not included in "Total".

Column (2). Fees. Enter the total amount of fees collected from individuals, including both the portion retained by the sponsoring bank and the amount paid to the central exchange service.

Column (3). Money Order Sales. Enter the total amount of exchange service money orders sold to individuals.

Column (4). Total Income. Column (2) plus Column (3).

ACCOUNTING REPORT 6

EXCHANGE SERVICE MONEY ORDERS

DEPARTMENT _____

QUARTER ENDING: _____

<u>Countries</u>	<u>Fees</u>	<u>Money Order Sales</u>	<u>Total Income</u>
(1)	(2)	(3)	(4)
xxx	xxx	xxx	xxx
xxx	xxx	xxx	xxx
Total	<u>xxx</u>	<u>xxx</u>	<u>xxx</u>

REFERENCE

- (a) DoD Instruction 2010.5, "DoD Participation in the NATO Infrastructure Program," August 31, 1966
- (b) DoD Instruction 2110.8, "Transfer of Releasable Assets of the DoD to Eligible Foreign Countries and International Organizations on a Foreign Military Sales Basis," April 4, 1967
- (c) DoD Instruction 2110.29, "Method of Financing, Funding, Accounting and Reporting for Military Assistance Sales to Eligible Foreign Governments or International Organizations," September 27, 1963
- (d) DoD Instruction 2110.31, "Contributions for Administrative and Operating Expenses of Military Assistance Programs," April 10, 1967
- (e) DoD Instruction 4165.14, "Inventory of Military Real Property," December 21, 1966
- (f) DoD Directive 5100.29, "Use of Excess United States-Owned Foreign Currencies for Payment of Contracts in Foreign Countries," February 9, 1968
- (g) DoD Instruction 5210.47, "Security Classification of Official Information," December 31, 1964
- (h) DoD Directive 7060.1, "DoD Transactions Entering the International Balance of Payments," July 1, 1963
- (i) DoD Instruction 7060.2, "Budgeting, Accounting, Reporting, and Managing DoD Transactions Entering the International Balance of Payments," August 26, 1966 (hereby cancelled)
- (j) DoD Directive 7060.4, "International Balance of Payments Program--Construction, Maintenance and Repair of Real Property Facilities in Foreign Countries," May 5, 1965
- * (k) Armed Services Procurement Regulation (ASPR) *
- (l) DoD Directive 7200.7, "Accounting and Pricing for Materiel Financed by Procurement Appropriations for Military Functions," December 16, 1964
- (m) DoD Instruction 7250.3, "Report, 'Appropriations Status by Fiscal Year Program and Subaccounts,'" September 23, 1966
- (n) DoD Instruction 7250.8, "Monthly Report on Status of Funds by Functional Title," January 17, 1961
- (o) DoD Instruction 7290.1, "Method of Financing, Funding, Accounting and Fiscal Reporting for the Military Assistance Grant Aid Program," October 6, 1961
- (p) DoD Directive 7830.1, "Defense Contract Financing Policy--Advance Payments," April 9, 1959
- (q) ASD (Comptroller) Memoranda, Subject, "Standardization of Country Codes," January 11, 1966
- * (r) Military Assistance Manual (MAM) *
- * (s) Foreign Assistance Act of 1961, as Amended *

DATA PROCESSING INSTRUCTIONS

I. GENERAL

The purpose of this enclosure is to provide a precisely detailed set of instructions, to be strictly complied with, for the preparation of punch card records and report formats for the reporting of international transactions covered by this DoD Instruction. Punch card data will be submitted for line I.D. numbers only. Dollar amounts will be rounded to the nearest thousand. All amounts will be right justified and the unused high order positions will be zero filled. Negative amounts will have their sign overpunched in the low order position of their field. Prior to submission of the punch card record it should be edited and validated to insure each column contains a specific entry. Interpret cards 1-31 upper line.

II. INDEX OF APPENDICES

- A. Punch Card Record Specifications -- A description of each type punch card record.
- B. List of acceptable DoD component or organizational entity codes.
- C. List of acceptable international organizational codes.
- D. List of assigned and acceptable line I.D. numbers with a description of the line item content as referred to in the instruction.
- E. Glossary of ADP terms and symbols used in this instruction and more frequently in this enclosure.
- F. Edit and validation rules for punch card submissions to OSD.
- G. Report formats for printed outputs.

APPENDIX A

PUNCH CARD FORMAT ACCOUNTING REPORT NO. 1

DATA RECORD POSITION	ALPHABETIC OR NUMERIC	DESCRIPTION OF ITEM	SPECIAL INSTRUCTIONS	
1	N	Coded Report No.	Must be 1	
2	Blank	Blank	Blank	
3-4	N	Fiscal Year	Last 2 digits	
5	N	Quarter of F.Y.	1, 2, 3, or 4	
6	A	DoD component or organi- zational entity code for fund source	Appendix	
7-8	A	Country or organiza- tional code	Appendix C and reference (q)	
9-14	A/N	Line I.D. No.	Appendix D	
15-21	N	\$ Amount this Qtr.	Rounded thousands Zero Ø Fill Unused High Order Positions	
22-29	Blank	Blank	Blank	
* 30		Reserved		*
31	A	DATA Originator	Appendix B	
* 32	N	Family Housing	Must be 1	*
* 32		Petroleum, Oil and	Must be 2	*
* 32		lubes		*
* 33-80	Blank	Blank	Blank	*

APPENDIX A

PUNCH CARD FORMAT ACCOUNTING REPORT NO. 4

DATA RECORD POSITION	ALPHABETIC OR NUMERIC	DESCRIPTION OF ITEM	SPECIAL INSTRUCTIONS
1	N	Coded Report No.	Must be 4
2	Blank	Blank	Blank
3-4	N	Fiscal Year	Last 2 digits
5	N	Quarter of F.Y.	1, 2, 3 or 4
6	A	Dept. Code	Appendix B
7-8	A	Country or Organiza- tional Code	Appendix C and Reference (q)
9-14	A/N	Line I.D. No.	Appendix D
15-21	N	\$ Amount this Qtr.	Rounded Thousands Zero (ø) Fill Unused High Order Positions
22-80	Blank	Blank	Blank

(No Report No. 5)

APPENDIX A

PUNCH CARD FORMAT ACCOUNTING REPORT NO. 6

DATA RECORD POSITION	ALPHABETIC OR NUMERIC	DESCRIPTION OF ITEM	SPECIAL INSTRUCTIONS
1	N	Coded Report No.	Must be 6
2	Blank	Blank	Blank
3-4	N	Fiscal Year	Last 2 digits
5	N	Quarter of FY	1,2,3, or 4
6	A	Dept. Code	Appendix B
7-8	A	Country or Organ- izational Code	Appendix C and Reference (q)
9-14	A/N	Line I.D. No.	Appendix D Zero (ø) Fill Unused High Order Position
15-21	N	\$ Amount this Qtr.	Rounded Thousands Zero (ø) Fill Unused High Order Positions
22-80	Blank	Blank	Blank

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APPENDIX B

The following is a list of standard codes identifying DoD components with the exception of those indicated by an asterisk (*), which are interim codes for organizational entities. The interim codes are subject to standardization and may be changed at an appropriate date.

<u>DoD Components</u>	<u>Code</u>
Department of the Army	A
Department of the Air Force	F
Department of the Navy	N
Marine Corps (code is M, but include as Navy)	N
Office, Secretary of Defense (ISA)	D
Defense Intelligence Agency (DIA)	L
Defense Communications Agency (DCA)	K
Defense Supply Agency (DSA)	S
Defense Atomic Support Agency (DASA)	H
Defense Contract Audit Agency (DCAA)	R
National Security Agency (NSA)	U

Organizational Entities

Military Traffic Management and Terminal Service	T
(*)Comptroller, International Balance of Payments Directorate	B
(*)Administration, Budget and Finance Division	E
(*)Manpower, Armed Forces Information and Education Directorate	X

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APPENDIX C

INTERNATIONAL ORGANIZATIONS

The following codes are not yet a part of any Standardized Code List and are to be used as interim codes until such time as they may be subjected to the standardization procedure.

<u>Name of Organization or Group</u>	<u>Code</u>
European Atomic Community-----	E1
European Coal and Steel Community-----	E2
European Productivity Agency-----	E3
Organization for Economic Cooperation and Development-----	E4
U.N. Korean Relief Association-----	E5
European Fund-----	E6
NATO European Headquarters-----	N2
Defense Representative N. Atlantic and Med. Areas (DEFREPNAME)-----	N3
NATO Maint. Supply Services Agency (NMSSA)-----	N4
NATO Supreme Allied Commander Atlantic-----	N6
CENTO Military Headquarters-----	T3
SEATO Military Headquarters-----	T4
Int'l Civilian Aviation H.Q. (Montreal)-----	T7
Int'l Civilian Defense Organization H.Q. (Montreal)-----	T8
United Nations-----	T9

APPENDIX D

LIST OF ASSIGNED ACCEPTABLE LINE I.D. NUMBERS

These codes have not been subjected to standardization procedures but may be at an appropriate date. Therefore, they are to be considered as interim codes.

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR	
			ISA	OTHER
	<u>Accounting Report 1</u>			
	<u>Payments</u>	A.	--	-
	Pay, U.S. Personnel	1.	-	-
01A000	Mil. Pers., Res. Pers. & N.G. Pers	a.		X
01B000	Operation and Maintenance	b.		X
01C000	Military Construction	c.		X
01D000	Reserved	d.		X
01E000	Military Assistance	e.	X	
01F000	Other Appropriations and Funds	f.		X
	Total Net Pay, U.S. Personnel	g.	X	X
	Travel Pymnts. to U.S. Pers. Stationed Abroad	h.	--	-
01H010	Military Personnel	(1)		X
01H020	Military Assistance	(2)	X	X
01H030	Other	(3)		X
	Total	(4)	X	X
01I000	Travel Pymnts. to U.S. Pers. Stationed in U.S.	i.	X	X
	Expenditures by U.S. Personnel at Foreign Non-Duty Locations	j.		X
01J010	Expend. ashore by U.S. Pers. Afloat Homeported U.S.	(1)		X
01J020	Expend. abroad by Pers. Afloat Homeported Abroad	(2)		X
01J030	Expend. by U.S. Pers. on R&R Leave	(3)		X
01K000	Service Members' Deposits	k.		X
01L000	Claims, Defense, Personnel	l.		X
	Nonappropriated Fund Transactions	m.		X
* 01M010	Exchange Service Money Orders			
* 01M020	Other Nonappropriated Funds			
01N000	Defense Postal Service Transactions	n.		X
	Less Receipts from U.S. Pers.	o.	-	-
	Commissary Store Sales to Indiv.	(1)		X
01O010	Other Sales to Individuals	(2)		X
	Subtotal	(3)		X
	Subtotal	p.	X	X
	Adjustments for Pay Not Spent Abroad	q.		
01Q010	Adj. for Paychecks mailed to U.S.	(1)	X	X
01Q020	Other Adjustments	(2)	X	X

Ø Represents alphabetic "O".

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR	
			ISA	OTHER
10B040	Weapons Production Program	(4)	X	
10B050	Research & Development	(5)	X	
	Total	(6)	X	
10C000	Retired Pay, Defense	c.		-
10D000	Claims Other Than Pers.	d.		X
10E000	Counterpart Frgn. Currency Pymnts.	e.		X
10F000	Other Appropriations & Funds	f.		X
	Total	g.	X	X
110000	Foreign Currency (FT) Accounts	11.	X	-
	Summary	12.a.	X	X
12B000	Reserved	b.		X
12C000	Reserved	c.		X
12D000	Net Chg. in Frgn. Cur. Holdings	d.		X
12E000	Less Pymts. in Excess or Near Excess Currencies	e.		X
12F000	Less Pymts. Reimb. From AID	f.		X
	Total Net Payments	g.	X	X

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
	<u>Collections</u>	B		
	Colls. for DoD Cash Sales--Frngn.Mil.			
	Sales	13.	-	-
13A000	Mil.Asst. Trust Fund, Acct. 8242	a.	X	
* 13B000	Reserved	b.		*
13C000	Mil.Asst.Appro. Acct. 11*1080	c.	X	
13D000	Other Sales Accts.	d.	X	
	Total	e.	X	-
13F000	Deps. in Mil. Pur. Accts., U.S. Treasury	f.	X	
13G000	Advs. by Frngn. Govts.--Purchases of Spe- cial U.S. Securities	g.	X	
	Less Transfer to DoD Sales Accts.	h.	-	-
13H010	Mil. Purchase Accts., U.S. Treasury	(1)	X	
13H020	Export-Import Bank of Liquidation of Advs.	(2)	X	
13H030	Other Export-Import Bank Transfers	(3)	X	
	Total	(4)	X	
	Net Colls. for DoD Cash Sales	i.	X	-
140000	Advs. from Frngn. Countries on Sales Agree.	14.	-	-
	Repayments of Loans	15.	-	-
* 15A000	Coll. of Prin. Misc. Rec. Acct. Treas. 2968	a.	X	*
* 15B000	Liquidation of FMS Fund Acct. 11x4117	b.	X	*
* 15C000	Reserved	c.	X	*
	Total	d.	X	
	Export-Import Bank	e.	-	-
15E010	Colls. by DoD Comp. for Credit to Export-Import Bank	(1)	X	
15E020	Direct Colls. by Export-Import Bank	(2)	X	
	Total	(3)	X	
* 15F000	Ryukyu Islands Power System Loans	f.	X	*
	Total	g.	X	-
	Joint Weapons Production & Exchange Agree- ments	16.	X	
16A000	Advances, FRG. Acct. 21X6069	a.		X
16B000	Other	b.	X	X
	Total	c.	X	X

APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
170000	Contributed Currencies	17.	X	
180000	Collections for Sales by Prop. Disposal Officers	18.		X
190000	Collections of Interest	19.	X	X
200000	Collections for Log. Support Billed Locally	20.	X	X
210000	Collections for Log. Support Billed Centrally	21.		X
220000	Collections for Loans & Leases of Aircraft & Vessels	22.		X
	Collections for Com. Sales	23.	X	
23A000	Colls. Under Guaranty Financing	a.	X	
23B000	Colls. Under NADGE Program	b.	X	
23C000	Other	c.	X	
	Total	d.	X	
240000	Barter/Sales of Surplus Agr. Prods.	24.		X
	Total Collections	25.	X	X
	Net Balance on Cash Transactions	26.	X	X
	<u>Deliveries</u>	C.		
	DoD Deliveries--Frgn. Mil. Sales	27.	-	-
	Materiel	a.	-	-
27A010	Excess	(1)	X	
27A020	Other	(2)	X	
	Total	(3)	X	
27B000	Services	b.	X	
27C000	Transportation	c.	X	
27D000	Accessorial & Other Direct Sup.	d.	X	
27E000	Administration & Overhead Servs.	e.	X	
	Total	f.	X	
27G000	Memo: Delivs. Financed by Direct Long-Term Credit	g.	X	
	Delivs. Under Joing Weapons Produc- tion & Exchange Agreements	28.	-	
28A000	Materiel	a.	X	
28B000	Services	b.	X	
28C000	Transportation	c.	X	
28D000	Accessorial & Other Direct Servs.	d.	X	
28E000	Administration & Overhead Sup.	e.	X	
	Total	f.	X	

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR	
			ISA	OTHER
	Interest	29.	-	
29A000	Miscel. Receipt Accounts	a.	X	X
29B000	Frgn. Mil. Sales Fund Acct. 11x4117	b.	X	
29B010	Interest Collected by DoD	(1)	X	
29B020	Less: Int. Coll. For EXIM Bank	(2)	X	
	Total	(3)	X	
29C000	Mil. Trust Fund Accts. 8242	c.	X	
29D000	Ft Accounts	d.	X	
* 29E000	Ryukyu Islands Power System Loan	e.	X	
	Total	f.		X
300000	Delivs. by Prop. Disposal Officers	30.		X
310000	Contributed Currencies	31.	X	
	Delivs. of Logis. Sup. Billed Loc.	32.	-	-
32A000	Materiel	a.	X	X
32B000	Services	b.	X	X
32C000	Transportation	c.	X	X
	Total	d.	X	X
	Delivs. Billed Cent for Logis Spt	33.	-	-
33A000	Materiel	a.		X
33B000	Services	b.		X
33C000	Transportation	c.		X
	Total	d.		X
	Transfers w/o Reimburse., Mil. Asst.			
	Grant Aid	24.	-	-
	Materiel	a.	-	-
34A010	From Surplus Stocks	(1)	X	
34A020	Other	(2)	X	
	Total	(3)	X	
34B000	Primary Services	b.	X	
34C000	Training	c.	X	
34D000	Reserved	d.	X	
34E000	Int'l Military Headquarters	e.	X	
34F000	Weapons Production Program	f.	X	
34G000	U.N. Forces Support in Korea	g.	X	
	Total	h.	X	-
34I000	Transportation	i.	X	
34J000	Accessorial Services	j.	X	
34K000	Administration Services	k.	X	
34L000	Operational Support & Other			
	Logis. Servs.	l.	X	

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APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
	<u>Accounting Report 4</u>			
	Currencies held under Frgn. Cur- rency (FT) Accounts	1.	-	-
41AXXX	Balance, Beginning of Quarter	a.		X
41BXXX	Balance, End of Quarter	b.		X
41CXXX	Disbursements on Public Vouchers	c.		X
41DXXX	Gain or Loss on Exchange	d.	-	X
41EXXX	Colls. without payment in dollars	e.		X
	Foreign Currency Held Under Dollar Accountability	2.	-	-
42AXXX	Balance, Beginning of Quarter	a.		X
	Acquisitions	b.		-
42BLXX	Collections without pymnt. in Dollars	(1)		X
42B2XX	Purchases from Other DoD DO's	(2)		X
42B3XX	Purchases from U.S. DO's	(3)		X
42B4XX	Purchases from Outside U.S. Govt.	(4)		X
42B5XX	Purchases from Individuals	(5)		X
	Total Acquisitions	(6)		X
	Dispositions	c.	-	-
42C1XX	Sales to other DoD DO's	(1)		X
42C2XX	Sales to U.S. DO's	(2)		X
42C3XX	Sales to Activities Outside U.S. Govt.	(3)		X
42C4XX	Disbursements of Public Vouchers	(4)		X
42C5XX	Accommodation Sales	(5)		X
	Total Dispositions	(6)	-	X
42DXXX	Gain or Loss on Exchange	d.		X
	Balance, End of Quarter	e.		X
42FXXX	Net Change in Frgn. Currency Hold- ings	f.		X
	Dollar Deposits in Frgn. Banks	3.	-	-
43AXXX	Balance, Beginning of Quarter	a.		X
43BXXX	Additional Deposits	b.		X
43CXXX	Withdrawals	c.	-	X
	Balance, End of Quarter	d.	-	X
44XXXX	Accommodation Sales by Mil. Bank Fac. on Overseas Installations	4.	-	X
*	<u>Accounting Report 6</u>			*
* 602XXX	Money Order Fees	(2)	X	*
* 603XXX	Money Order Sales	(3)	X	*
*	Total	(4)	X	*

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APPENDIX D

LINE I.D. NO.	DESCRIPTION OF LINE	SHOWN IN ENCLOSURE 1 AS:	INCLUDED IN REPORTS FOR:	
			ISA	OTHER
<u>Budget Schedule 1 (ASD(ISA) Submission)</u>				
	Payments	A.		
	Pay, U.S. Personnel			
01G000	Total Net Pay, U.S. Personnel	g.		
01S000	Pay Available for Spending	s.		
02E000	Total, Direct Hire, Frgn. Nat'ls	2.e.		
03E000	Total, Indir. Hire, Frgn. Nat'ls	3.e.		
	Material, Supplies, & Equipment	4.		
04C130	Net, Offshore Procurement	c.(13)		
04D080	Net Other Materials, Supplies, & Equipment	d.(8)		
04E000	Total, Material, Supplies & Equipment	e.		
	Construction	6.		
06A050	Foreign Contractors	a.(5)		
06A06D	Total Returns to U.S.	a.(6)(d)		
06A070	Net Foreign Contractors	a.(7)		
06B050	U.S. Contractors	b.(5)		
06B06D	Total, Returns to U.S.	b.(6)(d)		
06B070	Net, U.S. Contractors	b.(7)		
06E000	Total, Construction	d.		
07E000	Total, Transportation	7.e.		
08C000	Net Pymnts. to Contractors for Servs.	c.		
	Other Payments	10.		
10B010	Int'l Mil. Headquarters	b.(1)		
10B020	Other	b.(2)		
10B030	Total	b.(3)		
10B040	Weapons Production Program	b.(4)		
10B050	Research & Development	b.(5)		
10G000	Total Military Assistance	g.		
110000	Foreign Currency (FT) Accounts	11.		
12A000	Total	12.c.		
12G 000	Total Net Payments	g.		