



**DEPARTMENT OF THE NAVY  
HEADQUARTERS UNITED STATES MARINE CORPS  
2 NAVY ANNEX  
WASHINGTON, DC 20380-1775**

MCO 7020.8D  
RFR-50  
15 Mar 01

MARINE CORPS ORDER 7020.8D

From: Commandant of the Marine Corps  
To: Distribution List

Subj: Nonappropriated Fund International Balance of Payments  
Transaction Reports

Ref: (a) DoD Financial Management Regulation Volume 6A  
(b) DODINST 7060.2 International Balance of Payments  
Program - Accounting, Reporting, and Estimating  
(c) MCO 7010.16 International Balance of Payments  
Program for Nonappropriated Fund Activities  
(d) MCO P1700.27A, Marine Corps Community Services  
Policy Manual  
(e) OPNAVINST 5112.6C, DON Postal Instructions (NOTAL)

Encl: (1) Accounting Report 2, Nonappropriated Fund  
Transactions  
(2) Accounting Report 3, Defense Postal Service  
Transactions

Report Required: IBOP Accounting Reports 2 and 3 (Report  
Symbol DD-7020-08) (External Report Symbol  
DD-Compt (Q) 743)

1. Situation. To provide guidance for Marine  
Corps compliance with the Department of Defense International  
Balance of Payments (IBOP) Program.

2. Cancellation. MCO 7020.8C and HEADQUARTERS ORDER 7020.1D

3. Nonappropriated Fund Applicability. All addressees.

4. Background

a. The United States IBOP deficit continues to be a  
matter of national concern. In recognition of the need to  
take the necessary measures to reduce this deficit, the  
Department of Defense (DOD) established an IBOP Program as set  
forth in references (a) and (b). This program provides a  
system for accounting and reporting DOD IBOP expenditures and  
returns.

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unlimited.

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b. One area of continuing concern is the expenditure of nonappropriated funds for foreign-made goods. Reference (c) provides policy and procedures governing the purchase of foreign goods and services by Marine Corps nonappropriated fund instrumentalities (including nonappropriated concessionaire activities) that are overseas. References (c) and (d) also provide guidance regarding those items which may or may not be purchased, monetary thresholds which may not be exceeded and the limited exceptions to IBOP procurement restrictions.

## 5. Mission

a. Commanders will ensure that Accounting Reports 2 and 3 are prepared in accordance with the instructions contained in reference (a), enclosures (2) and (3) of reference (b) and the supplementary instructions contained in succeeding paragraphs. Reports will be forwarded quarterly in sufficient time to reach Headquarters Marine Corps no later than 20 calendar days following the end of each quarter, i.e., 20 January, 20 April, 20 July, and 20 October. This report is assigned Report Control Symbol DD-7020-08 (External Report Control Symbol DD -Comp (Q) 743).

b. The "To:" and "From:" lines will be used in lieu of "Responsible Officer" on Accounting Report 2. Signature, title and date will be added in the lower right portion of the report. The commanding officer or a designated representative will sign the report.

c. The list of country codes contained in reference (a) will be used as a guide in reporting country code names on Accounting Reports 2 and 3. "Total Receipts" shall be shown opposite the country in which payments are made.

d. Reports for Marine Corps Community Services activities will be submitted to the Commandant of the Marine Corps, Personal and Family Readiness Division (Code MR). Reports for Marine Corps billeting funds will be submitted to the Commandant of the Marine Corps, Facilities and Services Division (Code LF). Reports for all other nonappropriated fund activities will be consolidated locally, identified as "other" in the report format, and submitted to the Commandant of the Marine Corps, Personal and Family Readiness Division (Code MR). The IBOP report sponsors, Code MR and Code LF, will

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consolidate the quarterly IBOP Accounting Reports 2 and 3 and submit these consolidated reports to the Commandant of the Marine Corps (Code RFR) by 26 January, 26 April, 26 July and 26 October.

e. Postal transactions will continue to be reported in accordance with reference (e).

6. Command and Signal

a. This order is effective the date signed.

b. This Marine Corps Order is not applicable to the Marine Corps Reserve.



William L. Nyland  
Deputy Commandant  
for Programs and Resources

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ACCOUNTING REPORT 2  
INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS  
NONAPPROPRIATED FUND TRANSACTIONS

1. Purpose. This report provides the financial data relating to nonappropriated fund activities used in the development of amounts available for spending abroad by Department of the Navy military and civilian personnel for inclusion in the Department of Defense portion of the official U.S. IBOP reports.

2. Scope. The reporting requirements and procedures established herein will extend to all responsible offices having, within existing Navy Regulations, cognizance over activities outside the United States responsible for the establishment or operation of nonappropriated fund activities.

3. General

a. Two categories of reports will be submitted as follows:

(1) Marine Corps Community Services Fund Activities

(a) Personal and Family Readiness Division (Code MR)

(2) Billeting Fund

(a) Facilities and Services Division (Code LF)

b. This report will include only payments and receipts affecting nonappropriated funds. The definitions and criteria delineated in Financial Management Regulation Volume 6A and DOD Instruction 7060.2 apply for this report. Payment and receipt transactions affecting appropriated funds used in the operation of a nonappropriated fund activity will not be included in this report.

c. Data reported will be stated in dollars and dollar equivalents of payments made in foreign currencies.

d. Indicate if the report pertains to exchanges or other nonappropriated fund activities.

e. Amounts shown in the report will cover the reported quarter only and will be non-cumulative.

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f. If data has not been received from a field activity for a particular reporting period, an estimate comparable to the preceding period will be included in the report. When a report contains such estimates, a footnote identifying the country/countries affected and the amount of the estimates will be included. A revised report will be submitted when actual data for the missing activity/activities is received or not later than 90 days following the end of the reporting quarter. In order to keep revised reports to a minimum, every effort will be made to ensure the receipt of complete, accurate and reliable data in basic quarterly submissions.

4. Preparation. Reports will be prepared in duplicate according to the sample format provided in this enclosure.

Column 1. Country. List each country, international organization, and country code as provided in reference (a).

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. Exclude sales of exchange service sponsored money orders that will be reported in Accounting Report 6 (enclosure (5A) of reference (a)).

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. Include 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. Exclude payments for purchases from any U.S. Government agency or activity other than to Commodity Credit Corporation (CCC) under barter agreements.

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Column 8. Other Foreign Payments. Other payments for operating expenses, construction, renovation, equipment, etc., not included in columns 5,6 and 7. Exclude 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 in columns 6,7 and 8 in currencies of countries designated as excess or near excess currency countries. Include only those payments with currencies obtained from official U.S. sources; i.e., military disbursing and finance 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 (Payments to CCC under barter agreements). Enter as a worldwide total the total payments to CCC under barter arrangements. Amounts reported on this report will be included as a part of total reported in line 24., Accounting Report 1.

Enclosure (1)

*Sample*

RCS: DD COMPQ/743

ACCOUNTING REPORT 2  
DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS  
NONAPPROPRIATED FUND TRANSACTIONS  
(Thousands of Dollars)

RESPONSIBLE OFFICE: QUARTER ENDING:		EXCHANGE/OTHER: PAGE ___ OF ___										
Country Code/Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Other Sales Revenues	Total Receipts	Net Pay U.S. Personnel	Gross Pay Foreign National	Foreign Payments for Procurement of Merchandise For Resale	Other Foreign Payments	Total Foreign Payments	Net Excess of Payments or Receipts	Memo: Payments in Excess & Near Excess Foreign Currency	Memo: Net Accommodation Sales Foreign Currency	
<b>TOTAL</b>												

Supplemental Data: Enter here as a world-wide total receipts by CCC under Barter Agreements

Enclosure (1)

ACCOUNTING REPORT 3  
INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS  
DEFENSE POSTAL SERVICE TRANSACTIONS ABROAD

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

## 2. 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. The report will be submitted to the Commandant of the Marine Corps (Code MR) on a quarterly basis and will be non-cumulative.

## 3. Preparation

Column 1. Country. List each country abroad as provided 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.

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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.

Enclosure (2)

ACCOUNTING REPORT 3  
 DEPARTMENT OF DEFENSE INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS  
 NONAPPROPRIATED FUND TRANSACTIONS  
 (Thousands of Dollars)

DEPARTMENT \_\_\_\_\_

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

Enclosure (2)