CHAPTER 6

REPORT ON INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

0601 GENERAL

The report on International Transactions of the Federal Government is a report of payments and receipts affecting the international balance of payments during the quarter. The report is mandated by Department of Commerce Directive No. 19. The report is prepared by NASA Headquarters, Office of the Chief Financial Officer (OCFO), from central office accounts and by consolidating SF 13's received from NASA Centers. An original and one copy of the report are due at the Department of Commerce not later than 45 days after the close of the quarter.

NASA is required under the provisions of the Department of Commerce Directive No. 19 to report quarterly to the Department of Commerce all transactions affecting the international balance of payments, including transactions, which, although initiated by the Agency, are included in the private sector. The authority for the system of reports is contained in NASA policy directive NPD 9380.1.

0602 RESPONSIBILITIES

060201. Responsibility for the preparation and submission of the required reports is assigned to Headquarters Chief Financial Officer (CFO) and Center Directors for all transactions under their cognizance. The report will be prepared by the Office of the Chief Financial Officer (OCFO) and Financial Management Offices, with assistance as necessary from officials responsible for the transactions;

A. The Associate Administrator for Headquarters Operations for all transactions under the cognizance of Headquarters' program and staff offices. The report will be prepared by the Regional Finance Office, Goddard Space Flight Center, Code 151, with assistance, as necessary, from Headquarters program and staff offices for transactions for which they are responsible;

B. The Accounting, Reporting and Analysis Branch, for preparation of the Agency consolidated report and submission to the Department of Commerce; and to the Director, Financial Management Division, NASA Headquarters, for the approval of the consolidated agency-wide submission.

0603 INSTRUCTIONS

060301. Overview. Transactions to be reported relate to payments and receipts that affect the balance of payments. Include transactions between NASA and a foreign entity

such as a foreign government, foreign corporations excluding U.S. business offices of such corporations, foreign incorporated subsidiaries, foreign business offices of U.S. corporations, foreign individuals residing in foreign countries, NASA personnel stationed abroad or traveling abroad, and U.S. business organizations for services to be performed abroad.

060302. Concepts. Generally, the foreign government or the foreign country in which the payee resides should be used as a guide for reporting by country. Corporations are considered to be residents of the country in which they are incorporated, and business offices are considered to be residents of the country in which they are located. Payments to U.S. contractors for services to be provided abroad should be identified by the country in which the work is performed. Reimbursements between U.S. Government agencies will be excluded from this report.

To the extent practicable, transactions should be reported at the time of transfer of possession in the case of goods and the actual performance in the case of services. Disbursement records may be used in lieu of actual performance or transfer of goods where such disbursements are made within 30 days of the transaction. When documents or other records do not provide all of the information necessary to prepare the reports, estimates may be used if they are reasonably accurate, reliable, and identified as such. The basis on which the estimate was made will be furnished as a footnote.

Separate reports will be submitted for each foreign country. The reports will cover transactions for each calendar quarter, and will not be on a cumulative basis.

060303. Instructions for Preparation of Report on International Transactions of the Federal Government. Specific instructions applicable to individual line items on the SF 13 are outlined below. If the entire report is negative, a letter so stating will suffice. Report sections are as follows:

A1 Expenses and other debits

A1.1 Merchandise Imports – (a) the cost of supplies, material, and equipment purchased abroad from foreign entities and for which title is acquired by NASA, whether for use abroad or import into the U.S.; imports should be reported only if title is held by NASA at the time the goods are first cleared through U.S. Customs; (b) procurements for NASA by domestic entities of such items which, at time of transfer of title to NASA, are known to be physically located abroad; (c) the cost of items for supplies, material, and equipment related to a construction project abroad and purchased abroad; (d) the value of supplies, material, and equipment, which, under the terms of a contract or agreement with a foreign entity, are required to be procured in the U.S. The following will be excluded: material and equipment procured by NASA in the U.S. for use on programs abroad.

A1.2 Service Imports

A.1.21 Payments to Foreign Entities –include (a) the value of services received abroad which were provided by a foreign entity; (b) procurement of services abroad for programs in the U.S.; (c) research contracts with foreign entities; (d) contracts with foreign entities for tracking station operations; (e) contracts with U.S. business offices in foreign countries; (f) payments to foreign

nationals employed abroad under contracts, and gross pay of direct hire indigenous labor, less amounts withheld which are required to be transmitted to the U.S., i.e., retirement deductions of foreign nationals subject to U.S. Civil Service Retirement System (CSRS) or the Federal Employee Retirement System (FERS); (g) the cost of construction performed by foreign entities, including the cost of supplies, material, and equipment purchased abroad (h) procurements of services in the U.S. by foreign entities which are required by the terms of the contract to be procured in the U.S.; (i) gross payments on grants and grants of goods or services to foreign governments, foreign institutions, international organizations, foreign individuals and other foreign entities; (j)advances to foreign governments for services to be performed; (k)transportation costs for use of foreign carriers for transportation to, or return from, a foreign country; (l)payments for research effort where the results of the research are to be delivered to the United States.

Exclude grants to the Smithsonian Institution for operation of the optical tracking network.

A.1.22 Payments to U.S. Contractors for Work Abroad - Include all services provided abroad under NASA contracts with U.S. contractors in the United States, such as: (a) operation of tracking stations; (b) the foreign patent program; (c) construction overseas; and (d) any other contractor work on programs in foreign countries.

A.1.22M(memo) Estimated expenditures by U.S. Contractors in –include the estimated portion of amounts retained in or returned to the United States by U.S. contractors. If this information is not available, no special effort will be made to obtain it, and the report will be footnoted that the total is being reported gross.

A.1.23 Reimbursements or Net advances to persons traveling abroad but not stationed abroad - include reimbursements or net advances for per diem and other expenses of NASA personnel traveling abroad but not stationed abroad, but exclude reimbursements for transportation on U.S. carriers purchased in the U.S.

A.1.24 Net payments to U.S. Government personnel and their dependents stationed abroad – include (a) net payments to NASA personnel stationed abroad including allowances or differentials paid after deducting amounts withheld from gross pay, other than allotment checks mailed to a foreign address; and (b) net pay delivered to U.S. banks to the account of NASA personnel stationed abroad. Exclude Government contributions for retirement, health benefits, and other benefits.

A.1.25 Cash Collections from or payments to personnel – include the amount of cash collections from NASA personnel stationed abroad (minus entry), even though credited to a general fund receipt account, and cash payments (plus entry) to such personnel, if any.

A.1.25M(memo) Estimated net effect of private flow or funds to or from the U.S. - include the estimated net amount of funds returned to (minus entry) or withdrawn from (plus entry) the U.S. through non-Government channels by NASA employees stationed abroad. Do not include checks drawn overseas against net pay deposited in a U.S. bank to the account of the employee.

A.1.28 Purchase of land and leaseholds – include payments on leases for tracking sites and other purposes in foreign countries.

A.1.5.1 Government Grants and Credits – include the value of equipment loaned to foreign entities when transported abroad and used for their programs. Do not include equipment at NASA sites used by foreign entities on a non-interference basis, or used in operations for NASA. Include transportation costs whether on U.S. or foreign carrier, if paid by NASA.

A.1.9 Other Payments – include any amounts not classified above, with a footnote showing the types of transactions, such as: (a) gross per diem payment for travel of persons stationed abroad except when such travel is to, or within, the United States (overseas personnel on trip to U.S.); (b) transportation on foreign carriers for travel of persons stationed abroad, or for travel to or from overseas duty station; and (c) advance payments to foreign entities other than foreign governments for services, supplies, materials or equipment. Exclude: (a) transportation charges when U.S. carriers are used; and (b) initial and final taxi fares for travelers leaving and returning to the U.S.

A.2 Receipts and Other Credits

A.2.1 Merchandise exports and transfers from Government owned stocks abroad –include (a) the value of supplies, material, and equipment which, under the terms of a contract or agreement with a foreign entity, are required to be purchased in the U.S. by the foreign entity; (b) procurements from advances from foreign governments; and (c) the value of equipment.

A.2.22 Private exports under government contracts and agreements – include (a) any services, which under the terms of a contract or agreement with a foreign entity must be purchased in the U.S by the foreign entity; and (b) transportation services on U.S. carriers. Exclude service abroad procured in the U.S. from U.S. contractors.

A.2.3 Transfers of other properties and rights – include the value of properties and other rights transferred to foreign entities. Identify type of property and rights in a footnote.

A.2.6 Claims, reparations, and other transfers - include collection of claims or reparations from foreign entities, and other similar transactions.

A.3 Financing

A.3.2 Other receipts – include (a) recoveries of balances from grants to foreign entities; (b) cash contributions of foreign governments for operation of tracking stations, such as that received from the Australian Government; and (c) any other receipts not classified above, and identified by types in a footnote.

A.3.5 Increase or decrease in accounts receivable – report the increase or decrease in amounts due NASA from foreign entities for any services, material, supplies, or equipment and for use of NASA facilities represented by transactions reported on an accrual basis and services and merchandise due for which payment has been made by NASA, other than those under advances to foreign governments.

A.3.6 Increase or decrease in accounts payable and other liabilities - report the increase or decrease in amounts payable by NASA to a foreign entity for services, materials, supplies, or equipment represented by transactions reported on an accrual basis.

0604 SUBMISSION

060401. Form. The SF 13 form is located at International Transactions of the Federal Government submissions and should be addressed to the Director, Financial Management Division, NASA Headquarters.

060402. Due dates. One copy of each report, as appropriate, will be submitted to Headquarters no later than the 30th calendar day after the end of the calendar quarter being reported. The due date for the September 30th report will be prescribed annually by the Office of the Chief Financial Officer (OCFO). When applicable, a negative report should be submitted by the Center. The original of the first sheet will be signed by the Center Deputy Chief Financial Officer, Finance (DCFO (F)). Signatures on other sheets may be affixed by stamp, typing, or other means.

0605 REPORT ON INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

The Report on International Transactions of the Federal Government can be found on the following page.

SF 13 - INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT
CENTER:
QUARTER ENDING:
(In thousands of dollars or dollar equivalents)

	Please specify country -->	Country 1	Country 2	Country 3	Country 4	Country 5	Country 6	Total
A1	**Expenses and other debits**							
A1.1	Merchandise imports (line D1)							
A1.2	Service imports							
A1.21	Payments to foreign entities							
A1.22	Payments to US contractors for work abroad							
A1.22M	*Estimated expenditures by US contractors in the US (-) (Memo)*							
A1.23	Reimb or net advances to persons traveling abroad but not stationed abroad							
A1.24	Net payments to US Govt personnel and their dependents stationed abroad							
A1.25	Cash collections from (-) or payments to personnel							
A1.25M	*Estimated net effect of private flow of funds to (-) or from the US (Memo)*							
A1.28	Purchase of land and leasehold							
A1.5	Government grants and credits (line E1)							
A1.51	Grants							
A1.9	Other payments							
A2	**Receipts and other credits**							
A2.1	Merchandise exports and transfers from Govt-owned stocks abroad (line D2)							
A2.2	Transfers of services							
A2.21	Transfers to foreigners							
A2.211	Transportation services							
A2.212	Other services							
A2.22	Private exports under Govt contracts/agreements (lines C1.2+C1.3+C2.2+C2.3)							
A2.3	Transfers of other properties and rights							
A2.6	Claims, reparations, and other transfers							
A2.7	Reverse grants							
A2.9	Other receipts							
A3	**Financing (line A2 minus line A1)**							
A3.1	Dollar disbursements (-)							
A3.2	Dollar receipts							
A3.5	Increase or decrease (-) in accts receivable (line F1.32 minus line F1.33)							
A3.6	Incr (-) or decr in accts payable & other liab (lines F2.13-F2.12+F2.23-F2.22)							