

**VOLUME 15  
SECURITY ASSISTANCE POLICY AND PROCEDURES**

**Table of Contents**

**FOREWORD**

**TABLES**

**REFERENCES**

**DEFINITIONS**

**ABBREVIATIONS AND/OR ACRONYMS**

**CHAPTER 1           GENERAL INFORMATION**

- 0101     Introduction
- 0102     Treasury Accounts
- 0103     Types of Financing

**★CHAPTER 2        FINANCE**

- ★0201    Introduction
- ★0202    Preparation and Processing of DD Forms 2061 and 2060 for Other Than Cooperative Logistics Supply Support Arrangements (CLSSAs)
- ★0203    Preparation and Processing of DD Forms 2061 and 2060 for Cooperative Logistics Supply Support Arrangement
- ★0204    Preparation and Processing of DD Form 2060 Contract Administration Services Provided by the DoD on Commercial Contracts
- ★0205    Preparation and Processing of DD Form 2060 for FMS Contract Administration Services Costs Incurred in Support Of FMS CAS Budgets and Funds Being Reimbursed by the FMS CAS Surcharge Account
- ★0206    Budget Execution
- ★0207    FMS Trust Fund Budget Execution Reports
- 0208     Financial Statements
- 0209     Case Execution
- ★0210    FMS Case Closure Procedures
- ★0211    Write-Off Authority
- ★0212    Antideficiency Act Violations and Adverse Financial Condition Reports

**CHAPTER 3            ACCOUNTING**

- 0301     Introduction
- 0302     FMS Trust Fund Accounting Requirements
- 0303     Implementing Agency Accounting Requirements
- 0304     Actual Administrative Expense Accounting Requirements
- 0305     Internal Control

**CHAPTER 4            CASH MANAGEMENT**

- 0401     Introduction
- 0402     Estimating Cash Advance Requirements
- 0403     Payment Schedules
- 0404     Contractor Request for Progress Payments and Reimbursement of Costs Under Contracts Including FMS Requirements
- 0405     Deposit of Customer Cash Into Treasury Accounts
- 0406     Expenditure Authority

**CHAPTER 5            COLLECTING AND REPORTING FMS INDEBTEDNESS AND ARREARAGES**

- 0501     Introduction
- 0502     Requirements

**CHAPTER 6            CASE FILES**

- 0601     Introduction
- 0602     Uniform FMS Case Documentation

**CHAPTER 7            PRICING**

- 0701     Introduction
- 0702     Pricing of Personnel Services
- 0703     Cash Sales of Defense Articles Issued From Stock
- 0704     Cash Sales of Defense Articles from New Procurement for Direct Delivery and Participation in New Production
- 0705     Accessorial Costs
- 0706     Administrative Charges

0707	Cooperative Logistics Supply Support Arrangements
0708	Storage, Repair and/or Modification of Customer-Owned Materiel
0709	Costs Allocable for Jointly Used Facilities
0710	Training of Foreign Nationals
0711	Instructions for Computing FMS Training Cost
0712	Incremental Costing of Training
0713	Other Cash Sales and Leasing of Defense Articles
0714	Expansion of Facilities
0715	Pricing for Use of Technology
0716	Publication Pricing
0717	Special Defense Acquisition Fund (SDAF)
0718	Case Management Line
0719	Exception to Pricing Policies and Cost Recoupment Waivers
0720	Periodic Review and Updating of Rates
0721	Final Accounting
0722	Logistics Support Charge

**CHAPTER 8 BILLING AND REIMBURSEMENT**

0801	Introduction
0802	FMS Billing Statement
0803	FMS Customer Requests for Billing and Supply Adjustments
0804	Implementing Agency Performance Reports or Requests for Reimbursement
0805	Transportation Cost Look-Up Table
0806	Billing Actual Cost for Charges Applied By SAAC
0807	SAAC Management Control Program
0808	Supporting DoD Component Performance Reports/Request For Reimbursements
0809	Performance and Delivery Reporting

**APPENDIX A - TRUST FUND ACCOUNTS**

**APPENDIX B – RESERVED FOR FUTURE USE**

**NONRECURRING COST RECOUPMENT CHARGES NOW IN THE  
SECURITY ASSISTANCE MANAGEMENT MANUAL**

**APPENDIX C - PAY TABLES**