



**DEPARTMENT OF THE NAVY**  
**NAVAL EDUCATION AND TRAINING SECURITY**  
**ASSISTANCE FIELD ACTIVITY**  
 125 WEST ROMANA ST SUITE 600  
 PENSACOLA FLORIDA 32502-5849



## IMSO BULLETIN

**BULLETIN NO.: 05 – 003**

**DATE: JANUARY 10, 2005**

**Subject:** IMET Accounting Data for IMET-Funded IMSs in the First Quarter of a Fiscal Year (FY)

**REFERENCES:** SECNAVINST 4950.4A Joint Security Assistance Training (JSAT)

**Effective Date:** Ongoing

<b>bulletin type:</b>	X	<b>ACTION</b>	X	<b>POLICY</b>		<b>INFORMATION</b>
		<b>New</b>		<b>Modification</b>		<b>Cancellation</b>

### Summary:

Some IMSOs have inquired about the appropriate accounting data for an IMET-funded IMS whose training and/or travel carries over to the next FY. For accounting purposes, the first quarter of a new FY (October, November, December) can be considered a “Fifth Quarter” of the previous FY. IMET students attending courses in the U.S. are funded under the program year that their training originates, to include fifth quarter start dates. All travel and living allowance payments should be charged against the line of accounting as it is cited on the Invitational Travel Order (ITO) for the duration of all training. The students total funding is obligated against that appropriation, and should be charged as such even if the training pipeline crosses fiscal years. This procedure is supported by Chapter 5, Section II, 5-4d of reference (a), which states:

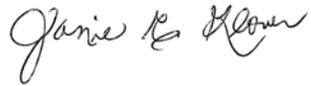
IMET Under Budget Project N10 commencing during October, November, and December may be programmed and funded in the previous year's IMETP under the fifth-quarter concept. Project N10 includes CONUS and outside CONUS (OCONUS) formal courses, OBT, OJT, and familiarization training. If this method is desired, IMS's reporting in October, November, and December will be programmed in the preceding FY.

**NOTE: This does not apply to students funded under the CT program.**

### Action:

IMSOs should ensure that their training installation's comptroller, pay, and accounting offices are aware of this policy, and that IMSs continue to receive the appropriate funding support for the duration of their training.

Questions regarding this policy should be brought to the attention of the appropriate NETSAFA Country Program Manager.



**AUTHORIZING SIGNATURE:**

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